Review of the Connecticut Child Support Guidelines:

Updated Schedule and Findings from the Analysis of Case File and Labor Market Data

Submitted to:

Commission for Child Support Guidelines

Connecticut Department of Social Services

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Points of view expressed in this document are those of the author and do not necessarily represent the official position of the Commission or the Department.
The author is responsible for any errors and omissions.

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SECTION 1: PURPOSE AND BACKGROUND

This report documents that Connecticut has fulfilled the federal data requirements of a state child support guidelines review, including the requirement to review the economic data on the cost of raising children. It also prepares and documents an updated schedule, which is based on economic data on the cost of raising children. In Connecticut, the child support guidelines are published in the *Child Support and Arrearage Guidelines*[1] that were adopted by the Commission for Child Support Guidelines pursuant to Connecticut statute (Conn. Gen. Stat. § 46b-215a). The guidelines contain the child support schedule that is core to the calculation of the child support order amount.

Federal regulation (Title 45 of the Code of Federal Regulations, C.F.R. § 302.56) requires states to review their guidelines at least once every four years. As part of that review, federal regulation also requires states to analyze economic data on the cost of raising children; analyze guidelines applications and deviations gathered through case file data or some other method; analyze payment data and the rates of income imputation, application of the low-income adjustment, and defaults; and analyze labor market data. Connecticut Statute (Conn. Gen. Stat. § 46b-215a) establishes a Commission for Child Support Guidelines to review and revise Connecticut's child support and arrears guidelines every four years. The statute also directs the composition of the 13-member Commission. Exhibit 1 shows the statutory-required members and the individuals fulfilling and designated to fill that membership. The Commissioner of Social Services convenes and staffs the Commission.

CONNECTICUT CHILDREN AND CHILD SUPPORT

Child support is an important source of income for many Connecticut children. Based on the U.S. Census American Community Survey, 722,624 children lived in Connecticut in 2023.[2] The 2024 Kids Count reports several 2022 statistics that are relevant to child support.[3]

- The poverty rate among Connecticut children is 12%, while it is 16% nationally.
- Twenty-three percent of Connecticut children have parents who lack secure employment, while the rate is 26% among all children nationally.
- The percentage of children living in single-parent families is 34% both in Connecticut and nationwide.
- The percentage of Connecticut female-headed families receiving child support is 25%, while it is 23% nationally.[4]

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[1] See Connecticut Commission for Child Support Guidelines. (eff. July 1, 2015). *Child Support and Arrearage Guidelines.* Retrieved from https://www.jud.ct.gov/publications/childsupport/csguidelines.pdf. These guidelines are technically state regulations, promulgated through notice-and-comment rulemaking as mandated by Connecticut's Administrative Procedures Act. *See generally* Sections 46b-215a-1 to 46b-215a-6 of the Regulations of Connecticut State Agencies.

[2] U.S. Census American Community Survey 2023. Retrieved from https://data.census.gov.

[3] Annie E. Casey Foundation. (2024). *2024 Kids Count Data Book: State Trends in Child Well-Being*. Retrieved from https://datacenter/aecf.org.

[4] For this data field, the data is from 2020–2022. (See https://datacenter.aecf.org/data/tables/10453-female-headed-families-receiving-child-support?loc=1&loct=2#detailed/2/2-52/true/2479/any/20157.)

Exhibit 1: Commission for Child Support Guidelines

Member Identified by Statute	Individual Meeting Statutory Requirement	Commission Member (Designee or Self)
Chief Court Administrator or their designee	Judge Patrick L. Carroll III	Designee: Chief Family Support Magistrate Michael Ferguson
The Commissioner of Social Services or their designee	Commissioner Andrea Barton Reeves	Designee: Graham Shaffer, Deputy General Counsel, DSS, Office of Legal Counsel, Regulations & Administrative Hearings
The Attorney General or their designee	Attorney General William Tong	Designee: Carolyn Signorelli, Deputy Associate Attorney General
The chairpersons and ranking members of the joint standard committee on judiciary, or their designee	Co-Chair: Senator Gary A. Winfield Co-Chair: Representative Steven J. Stafstrom Ranking Member: Senator John A. Kissel Ranking Member: Representative Craig C. Fishbein	Self Designee: Campbell D. Barrett, Esq. Designee: Scott Storms, Esq. Storms & Storms, LLC Designee: Rep. Cara Pavalock-Damato (6/2023)
The Child Advocate or their designee	Christina Ghio, JD, Acting Child Advocate	Designee: Virginia Brown, Esq.
A representative of the Connecticut Bar Association or its designee		Designee: Amy MacNamara, Esq.
Four members appointed by the Governor: • Representative of an agency that delivers legal services to the poor • Representative of the financial concerns of child support obligors • Representative of the Commission on Women, Children, Seniors, Equity & Opportunity • Representative of the rights and best interests of children		Designee: Attorney Rose Colon, Greater Hartford Legal Aid Designee: Attorney Darren Pruslow, Connecticut Veterans Legal Center Designee: Michael Werner, J.D. Designee: Susan Hamilton, General Counsel, Department of Children and Families

Despite the statistics, many Connecticut families benefit from child support. This is evident in federal data[5] reported about the Connecticut IV-D child support program. IV-D stands for Section IV-D of the Social Security Act that establishes government child support programs. The Connecticut IV-D program is

[5] Federal Office of Child Support Enforcement. (2024). *Office of Child Support Preliminary Report 2023*. Retrieved from https://www.acf.hhs.gov/css/policy-guidance/fy-2023-preliminary-data-report-and-tables.

administrated by the Department of Social Services (DSS) Office of Child Support Services (OCSS) and has cooperative agreements with the Office of the Attorney General (OAG), which is the legal counsel for the child support program; Support Enforcement Services, Judicial Branch, which is responsible for court-based enforcement and most modification processes; Family Support Magistrates, who are responsible for adjudicating court cases in the IV-D program; and Court Operations, Judicial Branch.[6] In federal fiscal year (FFY) 2023, the Connecticut IV-D program served 116,518 child support cases, established 2,397 support orders, distributed over $207 million in child support collections, and collected 61.6% of the current support due.[7] Other than certain types of public assistance cases, the use of IV-D services is not mandated. More is known about IV-D cases than non-IV-D cases because most automation is dedicated to tracking IV-D services and caseloads. The guidelines must apply to IV-D cases and non-IV-D cases.

Although state data are not available, a 2015 national study found that without child support, the child poverty rate would be 7.0 percentage points higher.[8] Nonetheless, other national research finds that 18% of nonresident parents had incomes below poverty in 2017.[9] These statistics underscore the delicate balance at low incomes where child support can help lift families out of poverty, but must recognize that low-income parents who are not living with the child may have a limited ability to pay. This is one reason the Connecticut child support guidelines include a self-support reserve for the payer-parent.

Application of the Guidelines and the Current Connecticut Schedule

The core of the Connecticut guidelines calculation is a lookup schedule of basic child support obligations for a range of combined net weekly incomes and number of children (see excerpt in Exhibit 2). The existing Connecticut schedule is based on economic data available in 2012. With some exceptions at very low incomes, the basic obligations in the schedule reflect economic data on the costs of raising children. They relate to the combined income of the parents—that is, the amount of income the parents would have if they lived together and combined financial resources.

Exhibit 2: Excerpt of Current Schedule

Net Weekly Income	1 Child		2 Children		3 Children	
	%	$	%	$	%	$
1000	22.89%	229	32.18%	322	38.52%	385
1010	22.81%	230	32.12%	324	38.43%	388
1020	22.73%	232	32.06%	327	38.35%	391
1030	22.64%	233	32.01%	330	38.26%	394
1040	22.56%	235	31.95%	332	38.18%	397
1050	22.48%	236	31.89%	335	38.10%	400
1060	22.40%	237	31.84%	337	38.02%	403
1070	22.28%	238	31.79%	340	37.94%	406
1080	22.16%	239	31.73%	343	37.86%	409
1090	22.04%	240	31.68%	345	37.79%	412
1100	21.93%	241	31.63%	348	37.71%	415
1110	21.82%	242	31.58%	351	37.64%	418

The support order is determined by prorating the payer-parent's share of the basic obligation. For example, consider a scenario where the payer-parent's net income is $600 per week and the

[6] CT.gov Connecticut's Official State Website. (n.d.). *Child Support: Overview.* Retrieved from https://portal.ct.gov/dss/child-support/child-support/overview.

[7] Federal Office of Child Support Enforcement. (2024). *Office of Child Support Preliminary Report 2023*. Retrieved from https://www.acf.hhs.gov/css/policy-guidance/fy-2023-preliminary-data-report-and-tables.

[8] Sorensen, Elaine. (Dec. 2016). "The Child Support Program Is a Good Investment." The Story Behind the Numbers. Federal Office of Child Support Enforcement. p. 8. Retrieved from https://www.acf.hhs.gov/sites/default/files/programs/css/sbtn_csp_is_a_good_investment.pdf.

[9] U.S. Congressional Research Service. (Oct. 2021). *Demographic and Socioeconomic Characteristics of Nonresident Parents*. Retrieved from https://crsreports.congress.gov/product/pdf/R/R46942.

receiving parent's net income is $400 per week, and there is one child. Based on the parent's net income of $1,000 per week, the basic obligation from the schedule would be $229 per week. The payer-parent is financially responsible for their prorated share (i.e., 60%, which is $600 divided by $1,000). This yields a base support amount of $137 per week (60% multiplied by the schedule amount of $229). This is the basis of the guidelines amount, although there may be additional adjustments for other considerations such as work-related childcare expenses or shared-physical custody.

At very low incomes, the schedule is less than what the economic evidence finds is typically spent on a child at these income ranges. Instead, the amounts are based on a self-support reserve (SSR) test to consider the subsistence needs of the payer-parent. The 2012 federal poverty guidelines for one person ($215 per week) form the basis of the SSR test. The SSR-adjusted amount fulfill the federal requirement (45 C.F.R. § 302.56(c)(ii)) to consider the subsistence needs of the payer-parent. The area adjusted for the SSR is shown by the shaded area of the schedule. The shaded area extends to higher incomes when there are more children; explicitly, it ranges from a net income of $280 per week for one child to $480 per week for six or more children. The sliding scale for more children is necessary to protect the SSR since there is higher cost to having more children.

Federal Requirements

Federal regulation imposes many requirements of state child support guidelines and state guidelines review processes (see Exhibit 3 at end of section). Many of the requirements were added in 2016 through the Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs (FEM) Rule.[10] When this guidelines review began, Connecticut met all of the pre-2016 requirements of state guidelines—that is, the Connecticut guidelines provide one set of guidelines to be used statewide, provide that the guidelines are to be applied presumptively but may be rebutted when inappropriate or unjust using state-determined criteria that consider the best interest of the children, produce a sum-certain amount (i.e., are based on numeric criteria), and provide that the child's healthcare needs be addressed. When the Commission started this review, they also reviewed the federal requirements added in 2016. It appears that the Connecticut guidelines generally met most of the 2016-added requirements of state guidelines; that is, it considers evidence of ability to pay; considers the subsistence needs of the payer-parent through a low-income adjustment; considers the specific circumstances of the parent when income imputation is authorized; and indirectly does not treat incarceration as voluntary unemployment by providing that a child support order be modified to zero dollars when the payer-parent is incarcerated for more than ninety days.[11] The Commission discussed whether it could enhance provisions to better align with the federal requirement. Specifically, it discussed the elimination of the exception prohibiting modification of the order to zero dollars for a

[10] See Federal Office of Child Support Enforcement. (Dec. 20, 2016). Actional Transmittal (AT-16-06) *Final Rule: Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs*. Retrieved from https://www.acf.hhs.gov/css/policy-guidance/final-rule-flexibility-efficiency-and-modernization-child-support-enforcement.

[11] Conn. Gen. Stat. § 46b-215e.

payer-parent who is incarcerated based on a crime committed against the child or custodial parent.[12] The federal position of exemptions has changed over time. In 2020, the Federal Office of Child Support Services (OCSS) proposed a rule change to allow exceptions to the prohibition against treating incarceration as voluntary unemployment due to intentional nonpayment of child support resulting from a criminal case or civil contempt action or if incarceration is for any offense of which the individual's depending child or the child support recipient was a victim.[13] In November 2021, OCSS withdrew its proposed rule to allow for exceptions.[14] The Commission is recommending the elimination of the aforementioned exception in Connecticut law, but determined that it has no authority to repeal this exception because it is derived from state statute. However, the Department of Social Services, as lead IV-D agency in Connecticut, has endorsed a bill in the 2025 Regular Session of the Connecticut General Assembly that would repeal the exception. The bill in question, Senate Bill 1359,[15] was recently voted out of the General Assembly's Human Services Committee and, as of the date of this report, awaits action by both chambers of the General Assembly.

Federal Requirements of Guidelines Reviews

This report documents that Connecticut is meeting the data review requirements for this review. The FEM Rule expanded what data states must consider as part of their periodic guidelines review. Prior to the FEM Rule, states only needed to consider economic data on the cost of raising children and collect and analyze case file data on guidelines deviations. The intent was to use the economic data to update the child support schedule/formula if deemed appropriate by the state, and to use the deviation data to develop guidelines provisions that would keep deviations at a minimum.[16]

The FEM Rule added requirements to analyze payment data and the rates of application of the low-income adjustment (which addresses the subsistence needs of the payer-parent), income imputation, and default and analyze labor market data. The FEM Rule aims to increase regular, on-time payment to

[12]Conn. Gen. Stat. § 46b-215e provides for an exception to modifying the order to zero when the obligor is incarcerated for an offense against the custodial party or the child subject to the order. The federal position on exceptions changed from 2020 to 2021. In 2020, OCSS proposed a rule to provide for exceptions, but rescinded it in 2021. Federal Office of Child Support Services. (Sept. 17, 2020). *Proposed Rule: Optional Exceptions to the Prohibition Against Treating Incarceration as Voluntary Unemployment under Child Support Guidelines.* Retrieved from https://www.federalregister.gov/documents/2020/09/17/2020-17747/optional-exceptions-to-the-prohibition-against-treating-incarceration-as-voluntary-unemployment. Federal Office of Child Support Services. (Nov. 10, 2021). *Optional Exceptions to the Prohibition Against Treating Incarceration as Voluntary Unemployment Under Child Support Guidelines.* Retrieved from https://www.federalregister.gov/documents/2021/11/10/2021-24606/optional-exceptions-to-the-prohibition-against-treating-incarceration-as-voluntary-unemployment.

[13] Federal Office of Child Support Enforcement. (Sept. 17, 2020). Proposed Rule: Optional Exceptions to the Prohibition Against Treating Incarceration as Voluntary Unemployment under Child Support Guidelines. Retrieved from https://www.federalregister.gov/documents/2020/09/17/2020-17747/optional-exceptions-to-the-prohibition-against-treating-incarceration-as-voluntary-unemployment. See also 23 Pa. C.S. § 4352(a.2) effect of incarceration.

[14] Federal Office of Child Support Enforcement. (Nov. 10, 2021). Optional Exceptions to the Prohibition Against Treating Incarceration as Voluntary Unemployment Under Child Support Guidelines. Retrieved from https://www.federalregister.gov/documents/2021/11/10/2021-24606/optional-exceptions-to-the-prohibition-against-treating-incarceration-as-voluntary-unemployment.

[15]See the Connecticut legislature website for a copy of the bill: https://www.cga.ct.gov/asp/cgabillstatus/cgabillstatus.asp?selBillType=Bill&which_year=2025&bill_num=1359.

[16] 45 C.F.R. § 302.56(h)(2).

families; to increase the number of payer-parents working and supporting their children; and to reduce the accumulation of unpaid arrears.[17] The FEM Rule specifically intends to improve child support policies for low-income cases in the IV-D program. National data finds that IV-D cases have lower incomes than non-IV-D cases on average and that IV-D cases have more never-married parents and fewer divorced parents than non-IV-D cases do.[18] The difference between never-married and divorcing parents often means a different legal path toward order establishment in many states including Connecticut. For example, in Connecticut, Family Support Magistrates adjudicate court cases in the IV-D program, but child support orders can be established through the Superior Court as part of a divorce action and through other avenues.

The expanded data requirements are intended to help states develop data-based recommendations that will improve their guidelines. The analysis of the rate of application of the low-income adjustment dovetails with the new federal requirement to consider the subsistence needs of the payer-parent. States must examine their income imputation rate because the final rule singled out income imputation as an overused approach to determining income available for child support among low-income payer-parents.[19] The narrative surrounding the FEM Rule also noted the correlation between income imputation and default orders, as well as the importance of engaging both parents in the order establishment process to obtain the best and most accurate information about their specific circumstances including their current incomes.[20] This also explains the addition of the federal requirement to consider the state's default rate. The analysis of labor market information can also inform the provisions to consider the specific circumstances of the payer-parent when income imputation is authorized such as whether there are jobs available that match the payer-parent's employment qualifications, and the appropriateness of the low-income adjustment used to consider the subsistence needs of the payer-parent.

Organization of Report

Section 2 reviews case file data and labor market data.

Section 3 examines economic data on the cost of raising children and develops an updated schedule using more current economic data.

Section 4 analyzes the impact of the guidelines and proposed updated schedule.

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[17] U.S. Department of Health and Human Services. (Nov. 17, 2014). "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs: Proposed Rulemaking" 79 *Federal Register*, p. 68548. Retrieved from https://www.govinfo.gov/content/pkg/FR-2014-11-17/pdf/2014-26822.pdf.

[18] Sorensen, Elaine. (2021). *Characteristics of Custodial Parents and Their Children.* Retrieved from *https*://www.acf.hhs.gov/sites/default/files/documents/ocse/characteristics_cps_and_their_children.pdf.

[19] U.S. Department of Health and Human Services. (Dec. 20, 2016). "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs: Final Rule." 81 *Federal Register* 244, p. 93520. Retrieved from https://www.gpo.gov/fdsys/pkg/FR-2016-12-20/pdf/2016-29598.pdf.

[20] U.S. Department of Health and Human Services. (Nov. 17, 2014). "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs: Proposed Rulemaking" 79 *Federal Register*, p. 68554. Retrieved from https://www.govinfo.gov/content/pkg/FR-2014-11-17/pdf/2014-26822.pdf.

Section 5 provides conclusions.

Appendix A provides technical documentation of the data and steps used to develop the updated schedule.

Appendix B provides the proposed updated schedule.

Exhibit 3: Federal Regulations Pertaining to State Child Support Guidelines

45 C.F.R. § 302.56 Guidelines for setting child support orders

(a) Within 1 year after completion of the State's next quadrennial review of its child support guidelines, that commences more than 1 year after publication of the final rule, in accordance with § 302.56(e), as a condition of approval of its State plan, the State must establish one set of child support guidelines by law or by judicial or administrative action for setting and modifying child support order amounts within the State that meet the requirements in this section.

(b) The State must have procedures for making the guidelines available to all persons in the State.

(c) The child support guidelines established under paragraph (a) of this section must at a minimum:

(1) Provide that the child support order is based on the noncustodial parent's earnings, income, and other evidence of ability to pay that:

(i) Takes into consideration all earnings and income of the noncustodial parent (and at the State's discretion, the custodial parent);

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

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

(2) Address how the parents will provide for the child's health care needs through private or public health care coverage and/or through cash medical support;

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

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

(d) The State must include a copy of the child support guidelines in its State plan.

(e) The State must review, and revise, if appropriate, the child support guidelines established under paragraph (a) of this section at least once every four years to ensure that their application results in the determination of appropriate child support order amounts. The State shall publish on the internet and make accessible to the public all reports of the guidelines reviewing body, the membership of the reviewing body, the effective date of the guidelines, and the date of the next quadrennial review.

(f) The State must provide that there will be a rebuttable presumption, in any judicial or administrative proceeding for the establishment and modification of a child support order, that the amount of the order which would result from the application of the child support guidelines established under paragraph (a) of this section is the correct amount of child support to be ordered.

(g) A written finding or specific finding on the record of a judicial or administrative proceeding for the establishment or modification of a child support order that the application of the child support guidelines established under paragraph (a) of this section would be unjust or inappropriate in a particular case will be sufficient to rebut the presumption in that case, as determined under criteria established by the State. Such criteria must take into consideration the best interests of the child. Findings that rebut the child support guidelines shall state the amount of support that would have been required under the guidelines and include a justification of why the order varies from the guidelines.

(h) As part of the review of a State's child support guidelines required under paragraph (e) of this section, a State must:

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

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

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

SECTION 2: FINDINGS FROM DATA ANALYSIS

This section documents the findings from the data analysis required by federal regulation. The findings from the analysis are organized by data source:

- Case file data, and
- Labor market and other data.

FINDINGS FROM THE ANALYSIS OF CASE FILE DATA

Data Sample and Limitations

The analysis of case file data is based on a data extract from the automated system tracking Connecticut Department of Social Services (DSS) Office of Child Support Services (OCSS) cases. The data were extracted in 2023. The extract included cases with a newly established order during Federal Fiscal Year (FFY) 2021–2022 (October 1, 2021, through September 30, 2022).[21] This resulted in 1,859 orders available for analysis. Payment data were tracked from the first five months of the following FFY: October 2022, November 2022, December 2022, January 2022, and February 2022.

Data Limitations

The major data limitation is that information is limited to what is available on the automated system that is designed to track child support actions and transactional data for OCSS (IV-D) cases. There is no automated system tracking non-IV-D cases and no count of non-IV-D cases. In other words, the non-IV-D population is not represented in this case file analysis. National data suggests that 62% of custodial parents receive IV-D services.[22] The lack of data from non-IV-D cases is a common problem across most states.

Another limitation is payment data is limited to five months. Twelve months of payment data is preferred to contend with any seasonality of payments over the course of a year and should be targeted for the next review. The truncated payment data resulted from the timing of the data request and the timing and availability of technology staff and resources. The automated system is being modernized, and staff have many competing projects.

Other limitations concern information from the guideline calculator and the population of some data fields. The automated guideline calculator may not be used for all cases. There may also be multiple guideline calculations recorded, and it is not always clear which one was used to set the order. Audited data fields (e.g., transactional fields that track payments) are more likely to be populated than fields that are unaudited.

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[21] The researchers for this project would like to thank OCSS and their vendor for their time and expertise in developing the data extract.

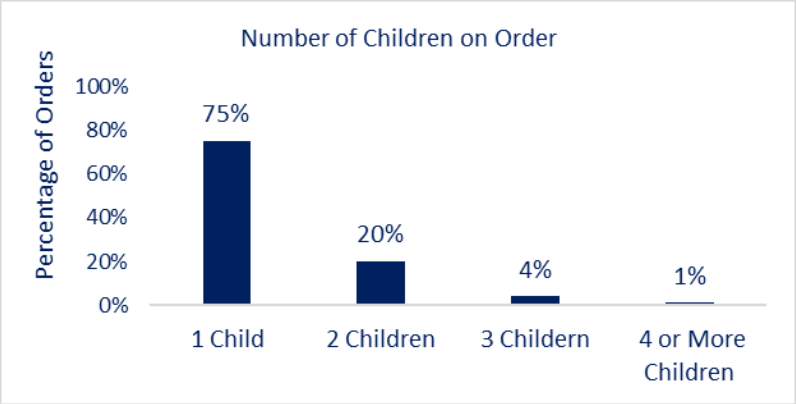
[22] Sorensen, E. (2021). Characteristics of Custodial Parents and Their Children. Office of Child Support Enforcement. https://www.acf.hhs.gov/sites/default/files/documents/ocse/characteristics_cps_and_their_children.pdf.

Despite these limitations, the findings from the analysis of available data provides a useful snapshot of how the guidelines are being applied in Connecticut.

Number of Children, Order Amounts, and DSS Office

Number of Children. Exhibit 4 shows the frequency of children on the analyzed orders. Most (75%) of the orders analyzed are for one child. The largest number of children was seven. There was only one order with seven children and no orders with six children.

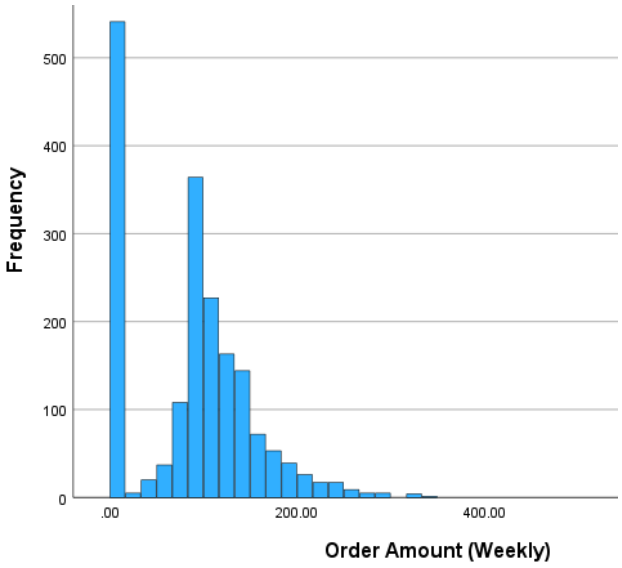
Exhibit 4: Number of Children



DSS Offices. At least 5% of the orders were from each of the following DSS offices: Bridgeport (14%), Hartford (12%), Manchester (10%), Middletown (6%), New Britain (8%), New Haven (22%), Norwich (8%), and Waterbury (8%). The remaining 12% percent was spread across the Danbury, Stamford, Willimantic, and Torrington DSS offices.

Order Amounts. Exhibit 5 uses a histogram to show the distribution of order amounts. The average and median order amounts were $86 and $96 per week. (The average and median amounts are near the second highest spike in Exhibit 5.) Over a quarter (29%) of the orders were set at zero. This is shown by the tallest spike in Exhibit 5. The reasons for the zero order were not obvious in the extracted data. (As discussed later, zero orders were not correlated with zero or low income or guidelines deviations.) When zero orders were excluded, the average and median order amounts were $121 and $106 per week.

Exhibit 5: Histogram of Order Amounts



The average order amount increased by the number of children. When zero orders were excluded, the average order amount was $109 per week for one child, $150 per week for two children, and $175 for three children.

When expressed as monthly amounts, the average order was $374 per month when including zero orders and $525 per month when excluding zero orders. Less than 1% of orders were adjusted for Social Security Dependency benefit adjustments.

Incomes of the Parents

Exhibit 6 and Exhibit 7 show the distributions of gross weekly incomes of the payer-parents and receiving-parents/custodians using histograms. These are the incomes used for the guidelines calculations so include imputed incomes. (Income imputation is discussed later as part of the discussion on federal data requirements because the analysis of income imputation is one of the federal data requirements.) The average and median gross income of payer-parents were $664 and $560 per week. The average and median gross incomes of receiving parents or custodians were $341 and $223 per week. Zero income was rare among payer-parents, but was common among receiving-parents or custodians. A zero income was used as the guidelines income for 4% of payer-parents, while a zero income was used for 44% of receiving-parents and custodians as their incomes for the guidelines calculation. Some of the receiving-parents/custodians may not have had income but were receiving assistance from Temporary Assistance for Needy Families (TANF) that imposes child support cooperation requirements. Also, a zero income may have been used in the guidelines calculation for a non-parent custodian. Data on TANF status and relationship of the child to the payer-parent and the custodian was not captured in the data extract.

Exhibit 6: Histogram of Payer-Parent's Gross Income

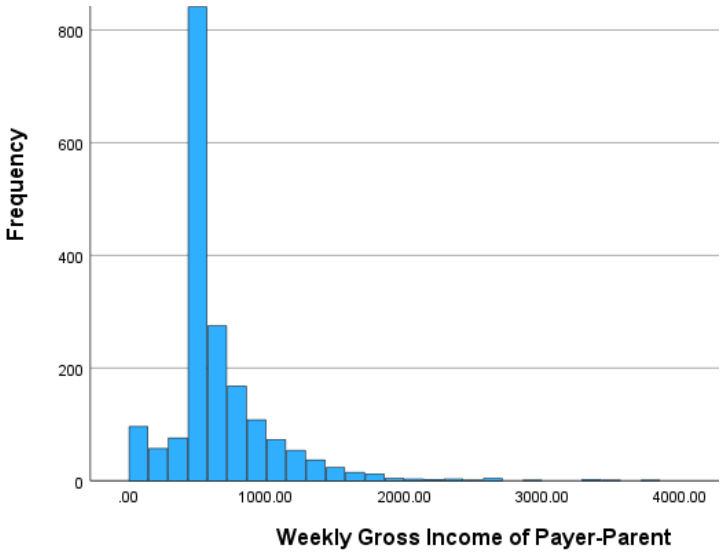
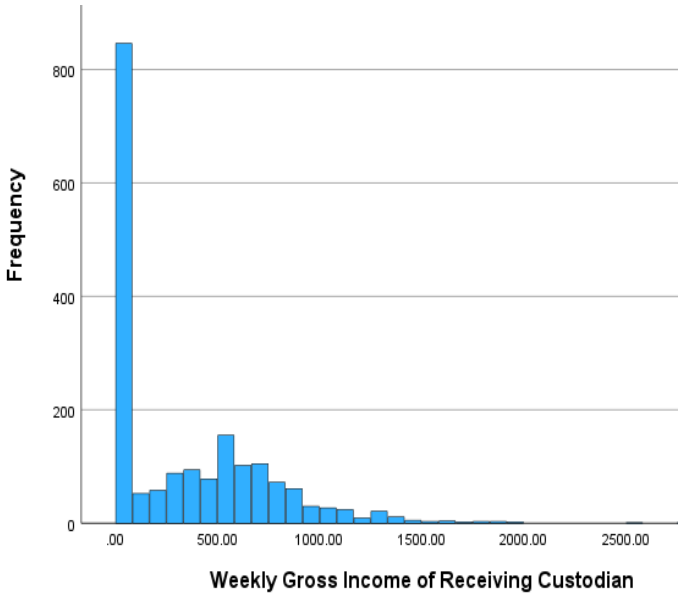


Exhibit 7: Histogram of Receiving-Custodian's Gross Income



Minimum-Wage Income and Income Imputation

Minimum-Wage Income

Exhibit 6 shows a spike in the gross incomes of payer-parents around $500 to $600 per week. This reflects the high concentration of payer-parents whose gross income used for the guidelines calculation was $520, $560, or $600 per week. Each of these amounts reflects gross earnings from 40-hours per week at the 2021, 2022, or 2023 state minimum wage (i.e., the minimum wage was $13 per hour in

2021, $14 per hour in 2022, and $15 per hour in 2023). Across the nation, minimum wage is commonly used for income imputation. In all, 38% of payer-parents had incomes equivalent to full-time, minimum wage earnings from one of these three years (24% had income relating to the 2021 minimum wage, 12% relating to the 2022 minimum wage, and 2% had income relating to the 2023 minimum wage). The use of 2021 or 2022 minimum wage is consistent with the data collection period that spans both 2021 and 2022 because the federal fiscal year, which is the basis of the sample period, begins with the month of October in one calendar year and ends in September of the next calendar year. Further, the year used may reflect the minimum wage when the complaint for child support was first filed or the minimum wage in the year that the order was issued or a year in between. The year of the filing and the year that the order became effective may not be the same year. One reason is continuances. For example, a proceeding may be continued for a parent to gather more information about income or childcare expenses used in the calculation of support.

38% of payer-parents had incomes equivalent to full-time, minimum-wage earnings.

It is possible that some of the payer-parents actually had minimum-wage income. Income imputation was coded as the order basis among 46% of the cases where the payer-parent had minimum-wage earnings. It was coded as known income as the basis for 27% of the cases where the payer-parent had minimum wage earnings and a code was missing in the remaining 27% of cases. Income imputation fields are not an audited field and hence may not always be populated or known income may be assumed. One reason for this is that the professional entering the data may not have firsthand knowledge of whether income was actually imputed. Almost half (42%) of payer-parents with minimum-wage income were coded as having their order entered by default, almost a third (30%) were coded as appearing at their establishment hearing, and for most of the remaining 28%, the order entry method was not coded. A likely sequence may have been the parent did not appear for the hearing, then income was imputed at minimum-wage earnings and the order was entered by default.

Minimum-wage income was less common among receiving parents and custodians. Only 5% of receiving parents/custodians had incomes equivalent to $520, $560, or $600 per week.

Income Imputation

The data extract included a data field noting income imputation. As discussed above, it is not always populated so it is likely to understate the actual rate of income imputation. Still, it is useful information. Income imputation to the payer-parent was noted in 27% of analyzed cases. In cases where income imputation was noted, the only common incomes were the minimum-wage incomes of $520, $560, or $600 gross per week. These minimum-wage incomes occurred in 66% of the cases where income imputation was noted. Another income may have been used for a parent who voluntarily quit a job that paid an amount other than minimum wage or if income was imputed to an income-producing asset. Also, income could have been imputed at less than a 40-hour workweek using any wage rate. When income was imputed at an amount other than a 40-hour

Income imputation was noted in 27% of analyzed cases.

workweek at minimum wage, about half of the incomes were less than full-time minimum-wage earnings and about half were at higher amounts.

The guidelines worksheet provides a line to note the hours worked per week. The line does not have to be completed. It was completed for 76% of payer-parents with imputed income. Most (91%) recorded 40 hours per week. A few had less than 40 hours and an even smaller number had 45 hours recorded. This suggests that income imputation at 40-hour workweek is the norm and there is little variation.

Income Deductions and Net Incomes

The guidelines calculation is based on net weekly income. The guidelines calculation provides a line for gross income and other lines for several income deductions from gross income. Among other things, this includes federal, state, and local income taxes based on all allowable exemptions, deductions and credits; Social Security tax and Medicare tax (FICA); mandatory retirement; court-ordered life insurance or disability insurance; non-arrearage payments on court-ordered alimony or child support; and a deduction for other qualified children.

The data extract included detailed information about four types of income deductions: 1) medical/hospital/dental insurance premiums for the parent and all legal dependents; 2) court-ordered life insurance; 3) non-arrearage payments on court-ordered alimony and child support; and 4) income deductions for the parent's other qualified children.

Deductions for Health Insurance. Payer-parents were more likely to have income deductions for health insurance: 36% of payer-parents had an income deduction while 19% of receiving-parents/custodians had an income deduction. Yet, the amount deducted and the incomes of those with health insurance deductions were similar between payer-parents and receiving parents/custodians. The median deduction for health insurance was $3 per week for payer-parents and $4 per week for receiving-parents/custodians. Their median incomes were $620 gross per week for payer-parents and $680 gross per week for receiving-parents/custodians. The low premium may reflect the Husky Health Program premium, which is nominal amount for the Non-Medicaid, Child Health Insurance Program part of the Husky Health Program. In general, the higher premiums were incurred by parents with higher incomes. This was true of both payer-parents and receiving-parents/custodians.

Deductions for Court-Ordered Life Insurance. Income deductions for court-ordered life insurance were rare. Only 13 payer-parents had an income deduction for court-ordered life insurance and eight receiving-parents/custodians had income deductions. For payer-parents, the premiums ranged from $2 to $75, but most were less than $10 per week.

Deductions for Payments of Court-Ordered Alimony and Child Support. Payer-parents were more likely to have an income deduction for paying alimony or child support: 15% of payer-parents had income deductions and less than 1% of receiving-parents/custodians had an income deduction. Among payer-parents with an income deduction, the amount of the deduction ranged from $5 to $692 per week, with the average being $114 per week and the median being $99 per week. The average and median gross

income of those with an income deduction for paying alimony or child support were $698 per week and $563 per week. Generally, the amount deducted was more for those with more income.

Deductions for Additional, Qualified Children. The guidelines provide for income deductions for a parent's additional children who are not the subject of the support determination, who reside with the parent and are dependent on the parent for support, and are not part of any income deduction for court-ordered child support. Payer-parents were less likely to have an income deduction for additional children. Only 7% of payer-parents had an income deduction, while 24% of receiving-parents/custodians had an income deduction. Most receiving-parents/custodians had one or two additional, qualified children (65% had one qualified child and 24% had two qualified children). For those payer-parents with income deductions, most (71%) had one qualified child. The amount of the adjustment is determined from the schedule using the parent's income and number of qualified children. Payer-parents who appeared for their establishment hearing were somewhat more likely to have an income deduction for a qualified child than those whose orders were entered by default (i.e., 10% of payer-parents who appeared had an adjustment, while 6% of those who defaulted had an adjustment).

Payer-Parent's Share of Combined Net Income

Exhibit 8 shows the distribution of the payer-parent's share of the combined net income for payer-parents whose net income is greater than zero. Except for when the payer-parent qualifies for the low-income adjustment, the payer-parent's share of combined parental income is used to determine base support. The payer-parent's share is multiplied by the basic obligation form the child support schedule to determine the payer's parent's base support.

Exhibit 8: Payer-Parent's Share of Combined Net Income

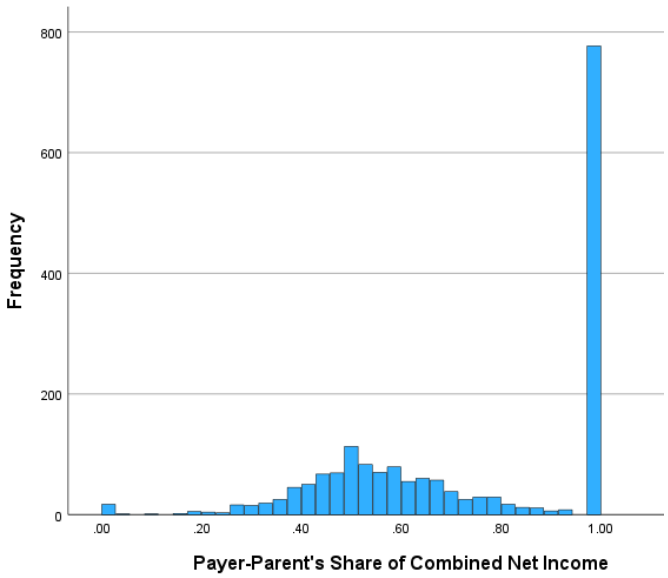


Exhibit 8 shows a tall spike at 1.00 (which means that the payer-parent's share of combined net income is 100%). Almost half (43%) of payer-parents have 100% of the combined net income of the parents. This almost mirrors the percentage of receiving-parents/custodians with no income.[23] With the exception of this spike, the payer-parent's share of

[23] The percentage of receiving-parents/custodians with zero income was 44% but was based on all analyzed orders. This analysis is limited to cases where the combined income of the parents was greater than zero. This different base explains the small discrepancy in the percentages.

combined net income is almost normally distributed around 55%. Among payer-parents whose share was less than 100%, the average and median share were 55% and 54% of combined net income.

High Income (Incomes Exceeding the Highest Income Considered in the Schedule)

The existing schedule considers combined net incomes through $4,000 net per week. The highest combined net income in the data extract was $5,221 net per week. Only two cases in the data extract had combined net incomes exceeding $4,000 net per week. Nonetheless, there is likely to be a selection bias in a sample of IV-D cases. IV-D cases tend to have lower incomes than non-IV-D cases.

Low-Income (Incomes in the Shaded Area, which Is the Area Adjusted for Low Income)

Exhibit 9 shows the area of the schedule that is adjusted for payer-parents with low income. It is the shaded area of the schedule. It includes incomes below $290 net when there is one child, $340 net when there are two children, $390 net when there are three children, and higher income thresholds for more children. The percentage of payer-parents whose income and number of children put them in the area adjusted for low income was 14%. Their average net income was $157 per week, and the vast majority had income less than $280 net per week. Their average order was $50 per week, yet many had a zero order (i.e., 45% had an zero order). No payer-parent had an order of exactly 10% of net income, which is the minimum order for one child.

Exhibit 9: Excerpt of Area of Existing Schedule Adjusted for Low Income

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
	%	$	%	$	%	$	%	$	%	$	%	$
50	10.00%	5	10.40%	5	10.80%	5	11.20%	6	11.60%	6	12.00%	6
60	10.00%	6	10.54%	6	11.08%	7	11.62%	7	12.16%	7	12.70%	8
70	10.00%	7	10.68%	7	11.36%	8	12.04%	8	12.72%	9	13.40%	9
80	10.00%	8	10.82%	9	11.64%	9	12.46%	10	13.28%	11	14.10%	11
90	10.00%	9	10.96%	10	11.92%	11	12.88%	12	13.84%	12	14.80%	13
100	10.00%	10	11.10%	11	12.20%	12	13.30%	13	14.40%	14	15.50%	16
110	10.00%	11	11.24%	12	12.48%	14	13.72%	15	14.96%	16	16.20%	18
120	10.00%	12	11.38%	14	12.76%	15	14.14%	17	15.52%	19	16.90%	20
130	10.00%	13	11.52%	15	13.04%	17	14.56%	19	16.08%	21	17.60%	23
140	10.00%	14	11.66%	16	13.32%	19	14.98%	21	16.64%	23	18.30%	26
150	10.00%	15	11.80%	18	13.60%	20	15.40%	23	17.20%	26	19.00%	29
160	10.00%	16	14.62%	23	16.78%	27	18.70%	30	20.57%	33	22.46%	36
170	12.29%	21	17.10%	29	19.59%	33	21.62%	37	23.55%	40	25.50%	43
180	14.32%	26	19.31%	35	22.08%	40	24.21%	44	26.19%	47	28.21%	51
190	16.14%	31	21.29%	40	24.32%	46	26.53%	50	28.56%	54	30.64%	58
200	17.78%	36	23.07%	46	26.33%	53	28.62%	57	30.69%	61	32.82%	66
210	19.26%	40	24.68%	52	28.14%	59	30.50%	64	32.62%	68	34.80%	73
220	20.61%	45	26.14%	58	29.80%	66	32.22%	71	34.37%	76	36.59%	81
230	21.84%	50	27.48%	63	31.30%	72	33.79%	78	35.97%	83	38.23%	88
240	22.96%	55	28.70%	69	32.69%	78	35.22%	85	37.43%	90	39.73%	95
250	23.46%	59	29.83%	75	33.96%	85	36.54%	91	38.78%	97	41.11%	103
260	23.97%	62	30.87%	80	35.13%	91	37.76%	98	40.03%	104	42.39%	110
270	24.47%	66	31.83%	86	36.22%	98	38.89%	105	41.18%	111	43.57%	118
280	24.97%	70	32.73%	92	37.23%	104	39.94%	112	42.25%	118	44.67%	125
290	25.47%	74	33.56%	97	38.17%	111	40.92%	119	43.25%	125	45.69%	133
300	25.46%	76	35.00%	105	39.05%	117	41.83%	125	44.18%	133	46.64%	140
310	25.45%	79	35.24%	109	39.87%	124	42.68%	132	45.05%	140	47.53%	147
320	25.44%	81	35.48%	114	40.64%	130	43.48%	139	45.86%	147	48.37%	155
330	25.43%	84	35.71%	118	41.36%	137	44.23%	146	46.63%	154	49.16%	162
340	25.41%	86	35.95%	122	41.39%	141	44.94%	153	47.35%	161	49.89%	170
350	25.40%	89	35.91%	126	41.42%	145	45.61%	160	48.03%	168	50.59%	177
360	25.38%	91	35.88%	129	41.45%	149	45.68%	164	48.67%	175	51.25%	185
370	25.37%	94	35.84%	133	41.48%	153	45.76%	169	49.28%	182	51.87%	192
380	25.36%	96	35.81%	136	41.51%	158	45.84%	174	49.86%	189	52.46%	199
390	25.34%	99	35.78%	140	41.48%	162	45.92%	179	50.40%	197	53.02%	207
400	25.33%	101	35.75%	143	41.45%	166	46.00%	184	50.42%	202	53.55%	214
410	25.32%	104	35.72%	146	41.43%	170	46.08%	189	50.45%	207	54.06%	222
420	25.31%	106	35.70%	150	41.40%	174	46.16%	194	50.47%	212	54.11%	227
430	25.30%	109	35.67%	153	41.38%	178	46.13%	198	50.49%	217	54.17%	233
440	25.27%	111	35.62%	157	41.29%	182	46.04%	203	50.51%	222	54.22%	239
450	25.25%	114	35.55%	160	41.20%	185	45.93%	207	50.53%	227	54.28%	244
460	25.22%	116	35.48%	163	41.10%	189	45.83%	211	50.41%	232	54.33%	250
470	25.20%	118	35.42%	166	41.01%	193	45.73%	215	50.30%	236	54.39%	256

Court Appearance and Default

The basis of the order was coded as default for 28% of the analyzed orders. The basis of the order was both default and income imputed to the payer-parent for 15% of the analyzed orders. In other words, the 15% is a subset of the 28%. For the remaining 13% of default order, income was either known or whether it was known or imputed was not available from the data extract.

The payer-parent appeared for the establishment hearing in almost half (47%) of the orders analyzed. Income was known for all appearing payer-parents, but a small percentage also had some income

imputed to them. This could have been income imputed from an asset such as a rental property. The median income among payer-parents who appeared was $646 gross per week. For over 20% of the orders, the data field noting whether the basis of the order was by default, appearance, or something other was not available from the data extract.

Guidelines Deviations

Federal regulation (45 C.F.R. § 302.56(g)) also requires states to develop their own deviation criteria that consider the best interest of the child. The explicit intent of analyzing deviations is to keep them at a minimum. Exhibit 10 shows Connecticut's deviation criteria.

Deviations were noted in 22% of orders analyzed. The following reasons/codes were noted in at least 10% of deviations:

- Best interest of the child (33% of deviations),
- Parent's earning capacity (19% of deviations),
- Magistrate gave no reason (15% of deviations),
- Recalculation done in court (14% of deviations), and
- Other equitable factors (11%).

Other reasons that were noted but less frequently included substantial assets (1%), child special needs (less than 1%), extraordinary medical expense (less than 1%), shared physical custody (2%), parental support provided to minor obligor (less than 1%), extraordinary disparity in the parental income (less than 1%), verified support for non-resident child (less than 1%), and prior order established (3%).

Direction of the Deviations

Most (69%) of the deviations were downward. Downward deviations averaged $54 per week. The average order amount before the downward deviation was $138 per week. Among upward deviations, the order averaged $86 per week before the deviation and the amount of the deviation averaged $133 per week. The most frequent reason codes for both downward and upward deviations were very similar. For example, 33% of downward deviations were due to best interest of the child and 32% of upward deviations were due to best interest of the child. This suggests that a particular reason does not necessarily mean that the deviation will be upward or downward.

Deviation Rates in Neighboring States

Some of Connecticut's neighboring states publish their guidelines deviation rate. For its most recent review, which was completed in 2023, New York found a deviation rate of 32%. The 2021 report documenting the Massachusetts most recent guidelines review contains a combined rate for deviations, imputed or attributed income and order entry by default. They report a combined rate of 10.6%.

Exhibit 10: Current Deviation Criteria

Sec. 46b-215a-5c. Deviation criteria

(a) Introduction

The current support, health care coverage contribution, and child care contribution amounts calculated under section 46b-215a-2c of the Regulations of Connecticut State Agencies, and the amount of the arrearage payment calculated under section 46b-215a-3a of the Regulations of Connecticut State Agencies, are presumed to be the correct amounts to be ordered. The presumption regarding each such amount may be rebutted by a specific finding on the record that such amount would be inequitable or inappropriate in a particular case. An agreement of the parties may be sufficient to rebut the presumption when such finding cites one or more deviation criteria, which may include other equitable factors, to support such agreement. Any such finding shall state the amount that would have been required under such sections and include a factual finding to justify the variance. Only the deviation criteria stated in the lettered subparagraphs of subdivisions (1) to (6), inclusive, of subsection (b) of this section, and indicated by the check boxes in section VIII of the worksheet, shall establish sufficient bases for such findings.

(b) Criteria **for deviation from presumptive support amounts**

(1) Other financial resources available to a parent

In some cases, a parent may have financial resources that are not included in the definition of net income, but could be used by such parent for the benefit of the child or for meeting the needs of the parent. The resources that may justify a deviation from presumptive support amounts under this subdivision are limited to the following:

(A) substantial assets, including both income-producing and non-income-producing property;

(B) the parent's earning capacity;

(C) parental support being provided to a minor obligor;

(D) the regularly recurring contributions or gifts of a spouse or domestic partner, but only if it is found that the parent has reduced his or her income or has experienced an extraordinary reduction of his or her living expenses as a direct result of such contributions or gifts; and

(E) hourly wages for regular, overtime and additional employment in excess of 45 total paid hours per week, but not to exceed 52 total paid hours per week, provided:

(i) the parent has earned such wages on a regular and consistent basis, and the opportunity to earn such wages is reasonably expected to continue on a regular and consistent basis in the foreseeable future;

(ii) considering such wages as income available for the support determination is in the best interests of the child, including but not limited to parenting time, under the totality of circumstances; and

(iii) such wages shall not be considered income for order modification purposes if the parent is an obligor who is an hourly wage earner and who worked 45 hours per week or less at the time of the establishment of the support order.

(2) Extraordinary expenses for care and maintenance of the child

In some cases, a parent may be incurring extraordinary expenses that are essential for the proper care and maintenance of the child whose support is being determined. Only the following expenses, when found to be extraordinary and to exist on a substantial and continuing basis, may justify a deviation from presumptive support amounts under this subdivision:

(A) education expenses,

(B) unreimbursable medical expenses, and

(C) expenses for special needs.

(3) Extraordinary parental expenses

In some cases, a parent may incur extraordinary expenses that are not considered allowable deductions from gross income, but which are necessary for the parent to maintain a satisfactory parental relationship with the child, continue employment, or provide for the parent's own medical needs. Only the following expenses, when found to be extraordinary and to exist on a substantial and continuing basis, may justify a deviation from presumptive support amounts under this subdivision:

(A) significant visitation expenses,

(B) job-related unreimbursable employment expenses of individuals who are not self-employed, and

(C) unreimbursable medical and disability-related expenses.

(4) Needs of a parent's other dependents

In some cases, a parent may be legally responsible for the support of individuals other than the child whose support is being determined. Only the following factors may justify a deviation from presumptive support amounts under this subdivision:

(A) resources available to a qualified child for whom a deduction was taken under section 46b-215a-2c(d) of the Regulations of Connecticut State Agencies;

(B) child care expenses for a parent's qualified child, as defined in section 46b-215a-2c(d)(1)(A) of the Regulations of Connecticut State Agencies, provided such expenses may be used to deviate only from the presumptive child care contribution component of the child support award, and only when an initial child support award is being established or such parent is defending against a proposed modification of an existing child care contribution;

(C) verified support payments made by a parent for his or her dependent child not residing with such parent; and

(D) the significant and essential needs of a spouse, provided

(i) such needs may be used as a possible defense against an increase in the support order, but not as a reason for decreasing such order, and

(ii) the income, assets, and earning capacity of such spouse shall be considered in determining whether to deviate.

(5) Coordination of total family support

In some cases, child support is considered in conjunction with a determination of total family support, property settlement, and tax implications. When such considerations will not result in a lesser economic benefit to the child, it may be appropriate to deviate from presumptive support amounts for the following reasons only:

(A) division of assets and liabilities,

(B) provision of alimony, and

(C) tax planning considerations.

(6) Special circumstances

In some cases, there may be special circumstances not otherwise addressed in this section in which deviation from presumptive support amounts may be warranted for reasons of equity. Such circumstances are limited to the following:

(A) Shared physical custody.

When a shared physical custody arrangement exists, it may be appropriate to deviate from presumptive support amounts when:

(i) such arrangement substantially:

(I) reduces expenses for the child, for the parent with the lower net weekly income, or

(II) increases expenses for the child, for the parent with the higher net weekly income; and

(ii) sufficient funds remain for the parent receiving support to meet the needs of the child after deviation; or

(iii) both parents have substantially equal income.

(B) Extraordinary disparity in parental income.

When the custodial parent has high income, resulting in an extraordinary disparity between the parents' net incomes, it may be appropriate to deviate from presumptive support amounts if:

(i) such deviation would enhance the lower income parent's ability to foster a relationship with the child; and

(ii) sufficient funds remain for the parent receiving support to meet the basic needs of the child after deviation.

(C) Total child support award exceeds 55% of obligor's net income.

If the total child support award exceeds 55% of the obligor's net income, it may be appropriate to deviate downward on any components of the award other than current support to reduce the total award to not less than 55% of the obligor's net income.

(D) Best interests of the child.

(E) Other equitable factors.

Analysis of Payments

Federal regulation (45 C.F.R. § 302.56(h)(2)) requires the analysis of payment data including the analysis of payment data for default orders, when income was imputed, and when the low-income adjustment is applied. Exhibit 11 shows payment data for a variety of characteristics including the federally required data fields.

Exhibit 11: Median Amount Due, Paid, Percentage Paid, and Months with Payments

	Analysis Only Considers Non-Zero Orders						
	All (n=1,324)	Payer-Parent's Income Equals Minimum Wage Earnings (n=478)	Income Imputed to Payer-Parent (n=128)	Default Order (n=252)	Parent Appeared at Establishment Hearing (n=682)	Payer-Payer Eligible for Low-Income Adjustment (n=140)	Income Withholding Was in Effect (n=823)
Median Amount Due per Week	$106	$98	$100	$105	$117	$93	$116
Median Amount Paid per Week	$ 61	$ 6	$26	$ 35	$95	$18	$95
Percentage Paid (median %)*	57.2%	7.2%	23.8%	30.1%	87.8%	29.9%	88.2%
Median Number of Months in Five Month Period with Payments	4.0 months	1.0 Months	2.0 months	2.5 months	5.0 months	2.0 months	5.0 months

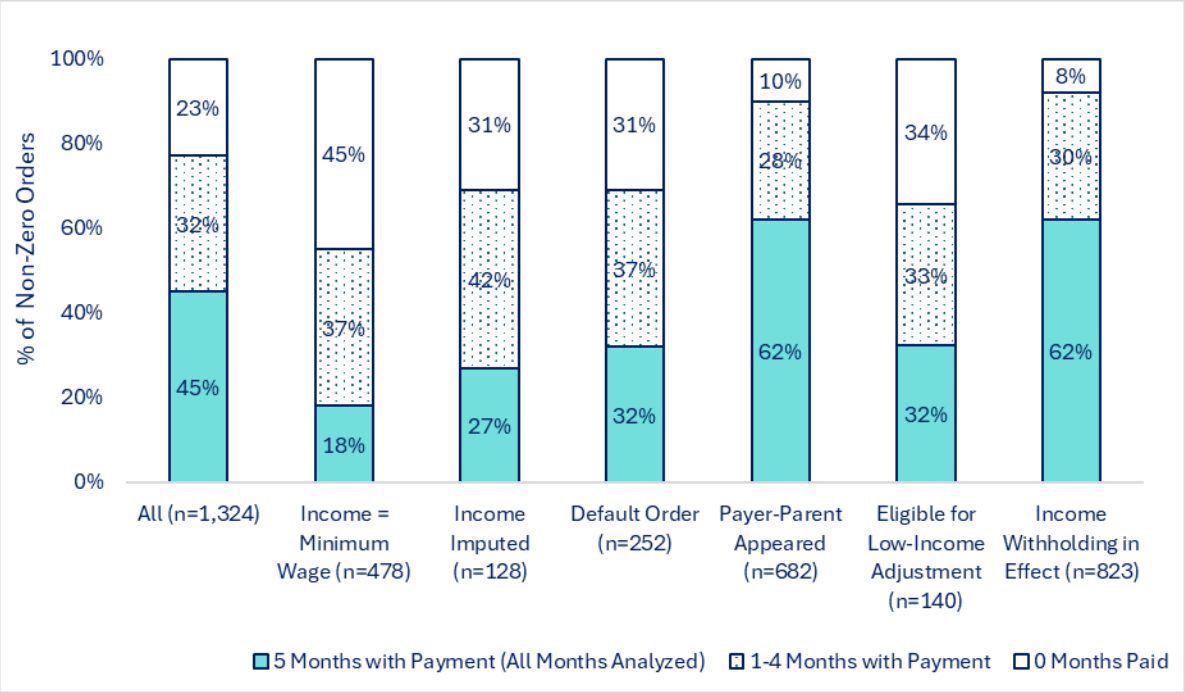
*This is the median of each case's ratio and hence not equivalent to ratio of the median dollars paid divided by the median dollars owed.

Exhibit 12 generally shows that payment outcomes are worse for those with minimum-wage income, income imputation, and default orders and those eligible for the low-income adjustment. Payment outcomes are generally the best for those who appeared at the establishment hearing and when an income withholding order was in effect. Income withholding was in effect for 62% of all non-zero orders. Income withholding was in effect for 75% of the payer-parents who appeared for the establishment hearing. The percentages with income withholding in effect were considerably less among payer-parents with minimum wage earnings (42%), default orders (56%), and payer-parents eligible for the low-income adjustment (49%). Income withholding is in effect typically when the payer-parent works for an employer and that employer is known to the child support agency. The child support agency has a wide range of tools for identifying employment and employers including automated tools such as the directory of new hires. Employers are required to comply with income withholding orders.

Another way to analyze payment data is to consider the percentage of months in which payments were received. Regular receipt of child support is one of the objectives of some of the changes in the Modernization Rule. For this study, payment data was analyzed for five months. Exhibit 12 compares the percentages paying all five months, paying one to four months, and paying 0 months for the same

subgroups analyzed above. It shows those payer-parents who appeared at the establishment hearing and those with income withholding in effect are more likely to pay in every month.

Exhibit 12: Percentages with Payment in Every Month Analyzed (5 Months), 1–4 Months, and 0 Months



Examination of Labor Market Data

Federal regulation (45 C.F.R. § 302.56(h)(1)) requires the consideration of:

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

The review of labor market data appears to be aimed at informing recommendations for guidelines provisions for income imputation and low-income adjustments. Federal regulation requires that state provide for the specific circumstances of the payer-parent, such as local employment opportunities, when income imputation is authorized.

Recent national research found that 18% of nonresident living with one or more of their children under the age 21 had incomes below poverty and 35% had incomes below 200% of poverty.[24] These low-income nonresident parents were more likely to not work full-time and year-round than moderate- and

[24] U.S. Congressional Research Service. (Oct. 2021). *Demographic and Socioeconomic Characteristics of Nonresident Parents.* Retrieved from https://crsreports.congress.gov/product/pdf/R/R46942.

higher-income nonresident parents were. About a quarter (27%) of low-income, nonresident parents worked full-time year-round compared to 73% of moderate- and higher-income nonresident parents. The three most common reasons that low-income nonresident parents who did not work for pay according to the national research were chronic health condition or disability (30%), an inability to find work (10%), or caregiving responsibility (9%).

The primary data sources for this section include the State of Connecticut Department of Labor[25] and U.S. Bureau of Labor Statistics.[26] The Commission reviewed labor market data as part of its September 2023 meeting. That information is updated for the purposes of this report.

Unemployment and Employment Rates and Labor Force Participation

The official measurement of unemployment, known as U-3, includes "all jobless persons who are available to take a job and have actively sought work in the past four weeks."[27] It is measured as a percentage of those in the civilian labor force, which includes employed and unemployed individuals.[28] To be employed, a person must have worked at least one hour as a paid employee or self-employed or been temporarily absent from their job or business or met other criteria. Actively seeking work means contacting an employer about a job opportunity, submitting a job application or résumé, using an employment service, or a similar activity. Persons not in the labor force may not want a job, are not currently available for work, or available for work but have not looked in the last four weeks and may be a "discouraged worker" (i.e., don't believe a job exists).

As of December 2024, the U.S. unemployment rate was 3.8%, while the Connecticut unemployment rate was 2.7%.[29] The unemployment rate varied somewhat among the state's 10 labor market areas. The highest unemployment rate was in the Waterbury area, which had an unemployment rate of 3.4% in December 2024. The lowest unemployment rate was 2.4%. It was the unemployment rate of both the Danbury area and Torrington-Northwest area. The unemployment rates of the other seven labor market areas (i.e., Bridgeport-Stamford, Enfield, Hartford, New Haven, Norwich-New London-Westerly, and Danielson-Northeast) ranged from 2.5% to 2.8%. Q couple of municipalities had unemployment rates exceeding 4% in December 2024. This included Hartford (4.6%) and Waterbury (4.4%). In other words, the larger labor market area may have a lower unemployment rate, but there are pockets with a higher unemployment rate in both the greater Hartford land Waterbury labor market area.

Other Unemployment Measures

The unemployment rates above reflect the official unemployment rate (the U-3 measurement), which only measures the total percentage of the civilian labor force that is unemployed. The U.S. Bureau of Labor Statistics, however, has developed alternative measures that better reflect all persons who are

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[25] Retrieved from https://www1.ctdol.state.ct.us/lmi/index2.asp.
[26] More information about the U.S. Bureau of Labor Statistics can be found at https://www.bls.gov/.
[27] U.S. Bureau of Labor Statistics. *Alternative Measures of Labor Underutilization for States, 2021 Annual Averages.* Retrieved from https://www.bls.gov/lau/stalt.htm.
[28] U.S. Bureau of Labor Statistics. (Oct. 21, 2021). *Concepts and Definitions.* Retrieved from https://www.bls.gov/cps/definitions.htm#lfpr.
[29] These are not seasonally adjusted rates. The seasonally adjusted rates are somewhat higher.

unemployed, including those who are marginally attached workers (i.e., those who want to work but are discouraged and not looking) and workers employed part-time but who would work full-time if they could. The average Connecticut 2024 unemployment rate according to this measure (called the U-6), is 7.1%, while the national rate is 7.5%.[30]

Labor Force Participation

The U.S. Census estimates the 2024 population of Connecticut at 3,675,069.[31] Connecticut's labor force was 1,928,400 as of December 2024. The labor force of the three largest labor market areas is 471,255 in Bridgeport-Stamford, 631,067 in Hartford, and 342,502 in New Haven. The Connecticut labor force participation rate was 64.9% as of December 2024, which was more than the national rate of 62.5%.[32]

Employment Opportunities and Pay Rate

The Connecticut Department of Labor tracks the occupations with the most openings by highest educational attainment and experience and opportunities for on-the-job training. The tracked occupation category with the least amount of education and training needed is categorized as occupations with short-term on-the-job training for up to one month. Exhibit 13 shows the occupations requiring short-term on-the-job training by those with the largest projected annual job openings.

Exhibit 13: Connecticut Occupations with the Most Openings Requiring Short-Term On-the-Job Training

	Estimated Annual Job Openings	Hourly Wage (Quarter 1, 2024)	Annual Wage* (Quarter 1, 2024)
Fast Food and Counter Workers	7,565	$16.37	$34,058
Cashiers	6,921	$16.41	$34,127
Stockers and Order Fillers	6,557	$19.64	$40,834
Retail Salespersons	5,936	$19.49	$40,534
Waiters and Waitresses	5,273	$20.70	$43,046
Janitors and Cleaners, Except Maids and Housekeeping Cleaners	4,985	$19.76	$41,098
Laborers and Freight, Stock, and Material Movers, Hand	4,111	$20.75	$43,157
Customer Service Representatives	4,109	$24.12	$50,165
Office Clerks, General	3.056	$22.64	$47,102
Secretaries and Administrative Assistants except Legal, Medical, and Executive	2,768	$27.56	$57,324

*Annual wage is calculated assuming 2,080 work hours per year even though a particular occupation may work less than 40 hours per week typically. This calculation is standard in labor market data.

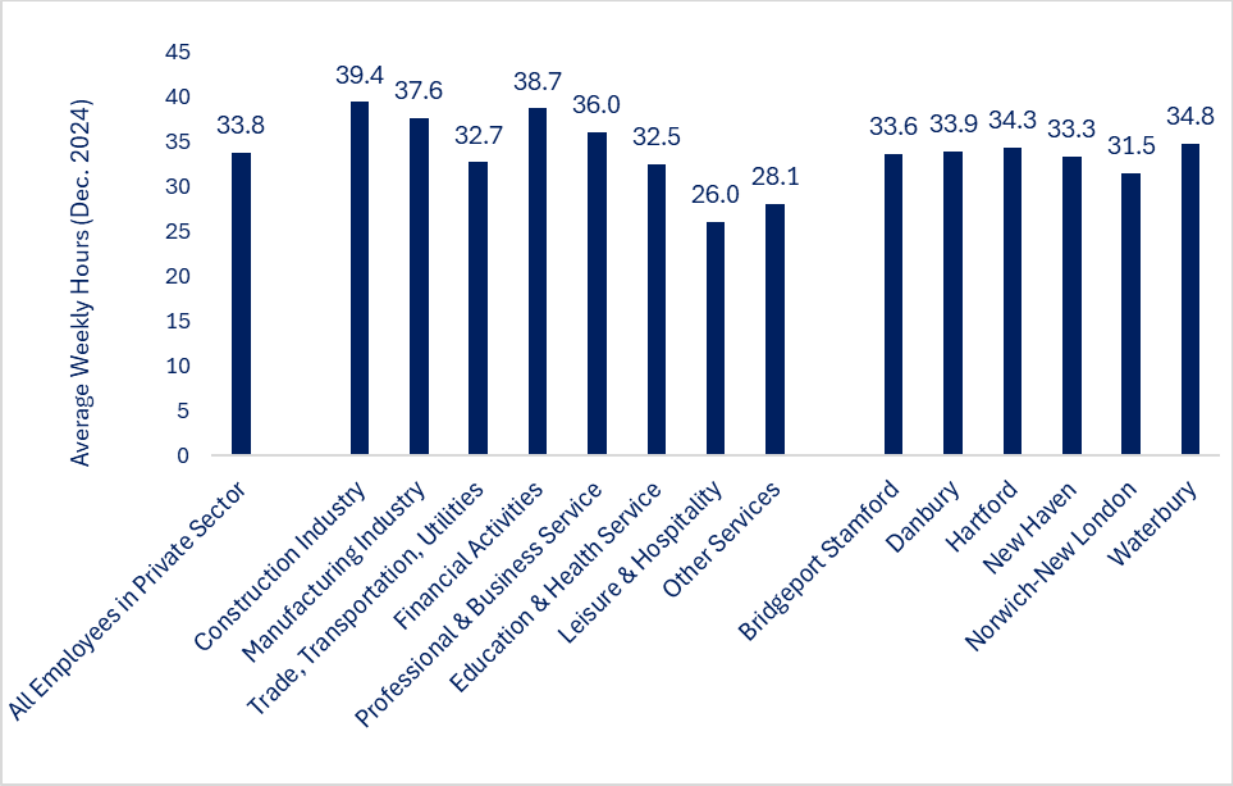
[30] U.S. Bureau of Labor Statistics. *Alternative Measures of Labor Underutilization for States, 2024 Annual Averages*. Retrieved from https://www.bls.gov/lau/stalt.htm.
[31] U.S. Census Bureau. (n.d.). *Quick Facts: Connecticut*. Retrieved from https://www.census.gov/quickfacts/fact/table/CT/ST045223.
[32] Federal Reserve Bank: St. Louis. (n.d.). *Labor Force Participation Rate*. Retrieved from https://fred.stlouisfed.org.

The 10 occupations with the most openings offer wages between $16.37 to $27.56 per hour. In contrast, the 2025 Connecticut minimum wage is $16.50 per hour. It was $15.69 in 2024. The data shown in Exhibit 13 are from 2024. This may explain why the first two occupations are below the 2025 minimum wage.

Hours Worked and Income Imputation

Hours worked has been used to inform income imputation policies. Instead of imputing income at 40 hours per week, some states use the average hours worked per week in the state. Exhibit 14 shows the average weekly hours in Connecticut as of December 2024 was 33.8 hours per week for all employees in the private sector. It also shows that for some industries (e.g., leisure and hospitality) the average weekly hours are much less. This suggests that income imputation at 40 hours per week is not always appropriate, specifically when the parent works in an industry that does not usually offer a 40-hour workweek.

Exhibit 14: Average Weekly Hours by Industry and Labor Market Areas in Connecticut



Factors Affecting Full-Time, Year-Round Work among Low-Wage Earners

There are many factors that contribute to the lack of full-time, year-round work. Some pertain to the employability of a parent, and other factors pertain to the structure of low-wage employment. A national study found that the highest educational attainment of 60% of the low-income, nonresident

parents was a high school degree or less.[33] Payer-parents also face other barriers to employment. A multi-site national evaluation of obligated parents in a work demonstration program provides some insights on this.[34] It found that 64% of program participants had at least one employment barrier that made it difficult to find or keep a job. Common employment barriers consisted of problems getting to work (30%), criminal records (30%), and lack of a steady place to live (20%). Other employment barriers noted not having the skills sought by employers, taking care of other family members, health issues, and alcohol or drug problems. Many of the participants also cited mental health issues, but few noted it as being a major barrier to employment.

Low-wage jobs do not always provide consistent hours week to week or an opportunity to work every week of the year. This causes unpredictable and erratic income, which can affect child support compliance. Over half (58%) of national workers are paid hourly.[35] The usual weekly hours are considerably less in some industries (e.g., leisure and hospitality). A Brookings Institute study defines vulnerable workers as those earning less than median earnings and having no healthcare benefits.[36] Most vulnerable workers are concentrated in the hospitality, retail, and healthcare sectors. There is considerable turnover in some of these industries. For example, the leisure and hospitality industry has an annual quit rate of 55.4% and a 21.5% annual rate of layoffs and discharges.[37] High levels of turnover contribute to periods of non-work that can depress earnings.

The lack of healthcare benefits also contributes to fewer hours, fewer weeks worked, and voluntary and involuntary employment separations. Only one-third of workers in the lowest 10th percentile of wages have access to paid sick time, compared to 78% among all civilian workers.[38] For those with access to paid sick time, the average is eight days per year. Similarly, those in the lowest 10th percentile of wages are less likely to have access to paid vacation time: 40% have access, compared to 76% of all workers. Those with paid vacation time have an average of 11 days per year. Without paid sick time or vacation time, a worker may terminate employment voluntarily or be involuntarily terminated when the worker needs to take time off due to an illness or to attend to personal matters. If a parent without access to paid sick time and paid vacation time did not work for 19 days (which is the sum of the average number of paid sick days and paid vacation days), they would miss about four weeks of work throughout the year.

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[33] U.S. Congressional Research Service. (Oct. 2021). *Demographic and Socioeconomic Characteristics of Nonresident Parents*. Retrieved from https://crsreports.congress.gov/product/pdf/R/R46942.

[34] Canican, Maria, Meyer, Daniel, & Wood, Robert. (Dec. 2018). Characteristics of Participants in the Child Support Noncustodial Parent Employment Demonstration (CSPED) Evaluation, at 20. Retrieved from https://www.irp.wisc.edu/wp/wp-content/uploads/2019/05/CSPED-Final-Characteristics-of-Participants-Report-2019-Compliant.pdf.

[35] Ross, Martha, & Bateman, Nicole. (Nov. 2019). Meet the Low-Wage Workforce. Brookings Institute. Retrieved from https://www.brookings.edu/wp-content/uploads/2019/11/201911_Brookings-Metro_low-wage-workforce_Ross-Bateman.pdf.

[36] Jund-Mejean, Martina, & Escobari, Marcela. (Apr. 2020). Our employment system has failed low-wage workers. How can we rebuild. Brookings Institute. Retrieved from https://www.brookings.edu/blog/up-front/2020/04/28/our-employment-system-is-failing-low-wage-workers-how-do-we-make-it-more-resilient/.

[37] Bahn, Kate, & Sanchez Cumming, Carmen. (Dec. 31, 2020). Improving U.S. Labor Standards and the Quality of Jobs to Reduce the Costs of Employee Turnover to U.S. Companies. Retrieved from https://equitablegrowth.org/improving-u-s-labor-standards-and-the-quality-of-jobs-to-reduce-the-costs-of-employee-turnover-to-u-s-companies.

[38] U.S. Bureau of Labor Statistics. Table 6. Selected Paid Leave Benefits: Access. (Mar. 2020). Retrieved from https://www.bls.gov/news.release/ebs2.t06.htm.

Factors that Influence Employment Rates and Compliance

Federal regulation requires the consideration of factors that influence employment rates and compliance. There is some older academic research that finds child support can affect employment among payer-parents.[39] Another study finds some weak association of changes in a father's earnings with changes in orders among fathers in couples that had their first child support ordered in 2000.[40] There also are many anecdotes of payer-parents who quit working or turn to unreported employment (also called the underground economy) once wages are garnished for child support.

These studies are of limited value for this analysis because they are dated (hence do not consider today's labor market and child support enforcement practices) and not specific to Connecticut. The impact of the pandemic on employment illustrates how many other factors affect employment. Another issue is that opportunities for income from unreported employment are rapidly changing and even more difficult to research (e.g., unreported income from streaming services and the gig economy). All these dynamics limit the ability to isolate the impact that child support may be having at this time.

[39] Holzer, Harry J. Offner, Paul, & Sorensen, Elaine. (Mar. 2005). "Declining employment among young black less-educated men: The role of incarceration and child support." *Journal of Policy Analysis and Management*.

[40] Ha, Yoonsook, Cancian, Maria, & Meyer, Daniel, R. (Fall 2010). "Unchanging Child Support Orders in the Face of Unstable Earnings." 29 *Journal of Policy Analysis and Management* 4, pp. 799–820.

Section 3: Cost of Raising Children and Updating the Schedule

Federal regulation requires the consideration of the economic cost of child rearing as part of a state's child support guidelines review. Most states including Connecticut base their guidelines schedule/formula on an economic study of child-rearing expenditures. The current Connecticut child support schedule is based on a study released in 2010.[41] The study was updated in 2020[42] and forms the basis of the updated schedule developed in this report. In addition, a few other studies have been conducted since 2010, but none have been used as the basis of a state's guidelines schedule or formula. The studies vary in their methodologies used to separate child-rearing expenditures from total household expenditures and the years of expenditure data used.

Besides the underlying economic study, there are other factors considered in the schedule that could be updated. The schedule could be updated to current price levels, and for the current federal poverty guidelines that form the basis of the low-income adjustment that is incorporated into the schedule. Since most of the studies of child-rearing expenditures consider the national average, the existing and updated schedule are adjusted for Connecticut's above average incomes using U.S. and Connecticut income data. More current income data is also available. In all, the guidelines review is an opportunity to review all the assumptions and data underlying the schedule to determine whether they are appropriate for Connecticut families and parents today and until the next quadrennial guidelines review.

This section is organized into two major subsections. The first subsection summarizes the economic cost of child rearing including the study underlying the current Connecticut child support schedule, the study used to update the Connecticut schedule, and other studies. The second subsection summarizes the major policy and other data (e.g., price indexes, income data, and the federal poverty guidelines) underlying the current Connecticut schedule and used to update the schedule.

Economic Studies of Child-Rearing Expenditures

Child support schedules/formulas are part policy and part economic data. Most state guidelines, including the Connecticut guidelines, rely on a study of child-rearing expenditures as the underlying basis of their child support schedule or formula. Federal regulation (45 C.F.R. § 302.56(h)(1)) requires states to consider economic data on the cost of raising children as part of a state's child support guideline review. The intent is to use the information to assess the adequacy and appropriateness of the state's child support formula/schedule and, if appropriate, revise it.

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[41] Betson, David M. (2010). "Appendix A: Parental Expenditures on Children." *In* Judicial Council of California, *Review of Statewide Uniform Child Support Guideline*. San Francisco, CA. Retrieved from http://www.courts.ca.gov/partners/documents/2011SRL6aGuidelineReview.pdf.

[42] Betson, David M. (2021). "Appendix A: Parental Expenditures on Children: Rothbarth Estimates." *In* Venohr, Jane, & Matyasic, Savahanna. (Feb. 23, 2021). *Review of the Arizona Child Support Guidelines: Findings from the Analysis of Case File Data and Updating the Child Support Schedule.* Report to the Arizona Supreme Court Administrative Office of the Courts. Retrieved from https://www.azcourts.gov/Portals/74/FCIC-CSGR/SupplementalPacket-030121-FCIC-CSGRS.pdf?ver=2021-02-26-161844-187.

Two major types of studies exist: the cost of providing the basic or minimum needs of households with children,[43] and studies that try to estimate what intact families across a range of incomes (including middle- and higher-income families) actually spend on children. Most state guidelines rely on studies estimating expenditures for a range of incomes in intact families. This is because most guidelines are based on the principle that children should share in the lifestyle afforded by their parents—that is, if the payer-parent's income affords the payer-parent a higher standard of living, the support order should also be more for that higher-income parent. Basing a child support schedule/formula on the cost of the basic needs of the child would be inadequate for figuring out what a payer-parent who can afford a lifestyle above subsistence can afford in child support.

Exhibit 15 compares the findings from studies of child-rearing expenditures for a range of incomes conducted in the last five years and those underlying state guidelines. The exhibit is organized by the economic methodology, the economist who conducted the study, and the data years.

- All the studies rely on the U.S. Bureau of Labor Statistics Consumer Expenditure Survey (CE), which is the most comprehensive data set on expenditures in the nation.[44]
- The major methodologies are the Rothbarth methodology, the Engel methodology, and what is called direct approaches.
- Most studies were conducted by Professor Emeritus David Betson, University of Notre Dame. He conducted his first study in 1990 with the federally contracted purpose of assisting states fulfill the requirement to provide statewide guidelines.[45]

Each of these factors is discussed in more detail.

Exhibit 15 shows the average percentages for one, two, and three children across all income ranges. Most economists limit their estimates to these family sizes because there are few families with four or more children in the Consumer Expenditure Survey (CE), which is the source of expenditures data for the studies except the van der Gaag study. All the studies measure what is spent on children by intact families.

[43] An example of a minimum need study is the Massachusetts Institute of Technology Livable Wage Study. It is sometimes used among conventional media sources to infer the cost of raising children. See https://livingwage.mit.edu/states/9.

[44] More information about the CE can be found at https://www.bls.gov/cex/.

[45] Betson, David M. (1990). *Alternative Estimates of the Cost of Children from the 1980–86 Consumer Expenditure Survey*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.

Exhibit 15: Comparison of Findings from Recent Studies of Child-Rearing Expenditures and Studies Underlying State Guidelines[46]

Economic Methodology	Economist and Data Years	Average Child-Rearing Expenditures as a Percentage of Total Expenditures		
		1 Child	2 Children	3 Children
Rothbarth	**Betson[47]**			
	2013–2019	24.9%	38.4%	47.0%
	2004–2009	23.5%	36.5%	44.9%
	1998–2004	25.2%	36.8%	43.8%
	1996–1999	25.6%	35.9%	41.6%
	1980–1986	24.2%	34.2%	39.2%
	Rodgers/Replication of Betson[48]			
	2004–2009 CE	22.2%	34.8%	43.2%
	Rodgers			
	2000–2015 CE	19.2%	24.1%	30.8%
	2004–2009 CE	21.5%	24.4%	33.4%
	Florida State University			
	2013–2019 CE[49]	21.3%	33.4%	41.4%
	2009–2015 CE[50]	24.9%	38.3%	46.9%
Engel	**Betson[51]**			
	2013–2019 CE	21.9%	34.4%	42.7%
	1996–1998 CE	32.0%	39.0%	49.0%
	1980–1986 CE	33.0%	46.0%	58.0%
	Florida State University			
	2013–2019 CE	21.5%	33.6%	41.6%
	2009–2015 CE	20.3%	32.6%	41.4%
	Espenshade[52]			
	1972–73 CE	24.0%	41.0%	51.0%
"Direct" approaches	**Betson 2013**–2019 CE	22.5%	35.6^	45.7%
	USDA[53] 2011–2015 CE	26.0%	39.0%	49.0%
Point estimate from literature review	**van der Gaag[54]** (no year specified)	25.0%	37.5%	50.0%

[46] Adapted from Judicial Council of California, *Review of Statewide Uniform Child Support Guideline 2022*. San Francisco, CA. Exhibit 9, p. 52. Retrieved from https://www.courts.ca.gov/documents/Review-of-Uniform-Child-Support-Guideline-2021.pdf.
[47] Betson, David M. (2021).
[48] Rodgers, William M. (2017). "Comparative Economic Analysis of Current Economic Research on Child-Rearing Expenditures." *In* Judicial Council of California, *Review of Statewide Uniform Child Support Guideline 2017*. San Francisco, CA. Retrieved from http://www.courts.ca.gov/documents/lr-2018-JC-review-of-statewide-CS-guideline-2017-Fam-4054a.pdf.
[49] Norribin, Stefan C., et al. (Nov. 2021). Review and Update of Florida's Child Support Guidelines. Retrieved from http://edr.state.fl.us/Content/special-research-projects/child-support/ChildSupportGuidelinesFinalReport2021.pdf.
[50] Norribin, Stefan C., et al. (Nov. 2017). Review and Update of Florida's Child Support Guidelines. Retrieved from http://edr.state.fl.us/content/special-research-projects/child-support/ChildSupportGuidelinesFinalReport2017.pdf.
[51] Betson, David. (2022). "Appendix A to Addendum D: Review of the Georgia Child Support Guidelines." *In Georgia Support Commission: Economic Study Final Report*. Retrieved from https://csc.georgiacourts.gov/wp-content/uploads/sites/8/2023/01/2022-Final-Report.pdf.
[52] Espenshade, Thomas J. (1984). *Investing in Children: New Estimates of Parental Expenditures*. Urban Institute Press: Washington, D.C.
[53] Lino, Mark, et al. (2017). *Expenditures on Children by Families, 2015*. Misc. Pub. No. 1528-2015. U.S. Dept. of Agriculture, Center for Nutrition & Policy Promotion, Washington, D.C. Retrieved from https://cdn2.hubspot.net/hubfs/10700/blog-files/USDA_Expenditures%20on%20children%20by%20family.pdf?t=1520090048492.
[54] van der Gaag, Jacques. (1981). *On Measuring the Cost of Children*. Discussion Paper 663-81. University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.

Exhibit 15 shows child-rearing expenditures as an average percentage of total household expenditures, which is how most researchers report their findings. The difference between gross income and household expenditures are taxes, savings,[55] and expenditures outside the home such as gifts and charitable contributions. An exception is the van der Gaag (1981) study that relates the estimates to income. The USDA study relates to gross income but also reports its estimates as percentages of total expenditures to make them comparable to the results from other studies.

The economic study underlying the Kansas child support guidelines[56] is not included in the comparison because it is an old study, and Kansas is the only state to rely on it. A recent Texas study is not included because it is specific to Texas.[57] The Texas study was used to assess the current Texas percentages, but Texas did not change its percentages based on the study. Texas is based on a percentage-of-net income guidelines.

Overview of the Consumer Expenditure Survey

Most economists use expenditure data from the national Consumer Expenditure (CE) survey. Conducted by the U.S. Bureau of Labor Statistics (BLS), the CE is a comprehensive and rigorous survey with over a hundred-year history.[58] Today, the CE surveys about 6,000 households a quarter on hundreds of expenditures items.[59] Households stay in the survey for four quarters, yet households rotate in and out each quarter. The primary purpose of the CE is to calibrate the market basket used to measure changes in price levels over time. Committed to producing data of consistently high statistical quality, relevance, and timely, the BLS closely monitors and continuously assesses the quality of the CE and makes improvements when appropriate. Some of these improvements have occurred in between studies and, hence, may cause differences in results between study years. The major CE improvement from the time of the study (2010) underlying the current Connecticut schedule to the time of the study (2020) used to update the Connecticut schedule was an improvement in CE treatment of income taxes and FICA. As

[55] There are two issues with savings: an economic methodology for estimating it and a policy issue. Parents may save for their own benefit (i.e., their retirement) or the benefit of their children (e.g., college funds and inheritance). Layering a savings model that incorporates this and captures the share of current household expenditures devoted to child rearing is beyond the scope of most economic models. The policy issue concerns whether income that intact families save should be tapped into for the guidelines amount. The District of Columbia is the only income shares guidelines to tap into it. The argument against including it is children benefit from their parents' savings when it is on their behalf. See National Center for State Courts. (1987). *Development of Guidelines for Child Support Orders, Final Report.* Report to U.S. Department of Health and Human Services, Office of Child Support Enforcement, Williamsburg, VA. II-26.

[56] Terrell, W. T., & Pelkowski, J. M. (2010). XII. *Determining the 2010 Child Support Schedules*. Retrieved from www.kscourts.org/Rules-procedures-forms/Child-Support-Guidelines/PDF/Child%20Support%20Determination%20Economist%20FINAL%20REPORT.pdf.

[57] Texas Attorney General. (Aug. 2021). Texas Child Support Guidelines Review Report 2021. p. 164. Retrieved from https://www.texasattorneygeneral.gov/sites/default/files/files/child-support/files/2022/Child%20Support%20Division%20Guidelines%20Review%202022.pdf.

[58] U.S. Bureau of Labor Statistics (BLS). (Jun. 28, 2018). *130 Years of Consumer Expenditures.* Retrieved from https://www.bls.gov/cex/csxhistorical.htm.

[59] There are two components to the CE survey. Each starts with a sample of about 12,000 households. One component is a diary survey, and the other is an interview survey. The results from the interview survey are the primary data source for measuring child-rearing expenditures. Nonetheless, the BLS uses both components to cross check the quality of the data. More information can be found at U.S. Bureau of Labor Statistics. (n.d.). *Handbook of Methods: Consumer Expenditures and Income.* p. 16. Retrieved from https://www.bls.gov/opub/hom/cex/pdf/cex.pdf.

discussed later, this appears to translate into a small change at higher incomes likely because they face higher tax amounts.

The sampling of the CE is not designed to produce state-specific measurements of expenditures.[60] To expand the CE so it could produce state-specific measurements would require a much larger sample and other resources and would take several years. Instead, economists develop national measurements of child-rearing expenditures from the CE, and pool data years to yield a significant sample size.

Economic Basis of State Guidelines

The District of Columbia, 32 states (including Connecticut), and Guam rely on a study using the Rothbarth methodology. All but one of these states/tribunals rely on Rothbarth estimate developed by Professor Emeritus David Betson, University of Notre Dame. The exception is New Jersey. New Jersey conducted a Rothbarth study but made adjustments to accommodate New Jersey income, which is higher than most states. Due to this adjustment, the New Jersey findings are not appropriate for other states.

Betson first estimated child-rearing expenditures using the Rothbarth methodology in 1990 from expenditure data from families participating in the 1980–86 CE. After 1990, he updated his Rothbarth study four times. His most current study, his fifth study (also noted as BR5), is based on 2013–2019 CE.[61] Although released in 2021, the BR5 study forms the basis of 19 state guidelines: Alabama, Arizona, Illinois, Indiana, Iowa, Georgia, Louisiana, Maine, Michigan, Missouri, New Mexico, North Carolina, Pennsylvania, Rhode Island, South Carolina, South Dakota, Vermont, West Virginia, and Wyoming. There is no study that uses data more current than 2019. Besides Connecticut, several other states (e.g., Arkansas, Colorado, Kentucky, Nebraska, Ohio, Virginia, and Washington) still rely on the fourth Betson-Rothbarth (BR4) study. The District of Columbia and a few other states (e.g., Tennessee, Oklahoma and Oregon) rely on earlier BR studies. The second most frequently used study is the Espenshade-Engel study, which was published in 1984. It was used to develop a prototype income shares table under the 1983–87 National Child Support Guidelines project.[62] Some states still rely on it or partially rely on it: Alaska, California,[63] Florida, and Texas. Only a few states are known to still relate their guidelines formula to the van der Gaag study (i.e., California, Nevada, New York, and Wisconsin). Maryland and Minnesota are the only states to rely on the USDA study. Maryland uses the USDA study for high

[60] Recently, however, the BLS has been creating state-specific samples for some of the larger states (e.g., California, Florida, and Texas).

[61] Betson, David M. (2021). "Appendix A: Parental Expenditures on Children: Rothbarth Estimates." *In* Venohr, Jane, & Matyasic, Savahanna. (Feb. 23, 2021). *Review of the Arizona Child Support Guidelines: Findings from the Analysis of Case File Data and Updating the Child Support Schedule*. Report to the Arizona Supreme Court Administrative Office of the Courts. Retrieved from https://www.azcourts.gov/Portals/74/FCIC-CSGR/SupplementalPacket-030121-FCIC-CSGRS.pdf?ver=2021-02-26-161844-187.

[62] National Center for State Courts. (1987). *Development of Guidelines for Child Support Orders, Final Report.* Report to U.S. Department of Health and Human Services, Office of Child Support Enforcement, Williamsburg, VA.

[63] As noted in the California report, the California guidelines formula took in consideration both the van der Gaag (1981) and Espenshade (1984) studies of child-rearing expenditures (see Judicial Council of California, Review of Statewide Uniform Child Support Guideline 2022. San Francisco, CA. Retrieved from https://www.courts.ca.gov/documents/Review-of-Uniform-Child-Support-Guideline-2021.pdf.

incomes and a Betson-Rothbarth study for low incomes. Minnesota provides for amounts lower than the USDA at low incomes than phases in the USDA amounts at middle and higher incomes.

Studies of Child-Rearing Expenditures by Economic Methodology

The major methodologies in use by studies conducted in the last 10 years are the Rothbarth, Engel, and USDA. Each is discussed in this subsection. In addition, a study by Comanor, Sarro, and Rogers (CSR) is discussed. The CSR study is not in use by any state, but parent advocacy groups in various states have asked that it be considered in a state's guidelines review. Exhibit 15 did not include the CSR results because CSR does not express its findings as a percentage of total expenditure.

Rothbarth Studies

Betson conducted his first study of child-rearing expenditures in 1990 and has updated his study four times since then for more current expenditure data. In addition to Betson-Rothbarth studies, William Rodgers (Rutgers University) and a team of Florida State University researchers have developed Rothbarth estimates. One set of Rodgers-Rothbarth estimates form the basis of the New Jersey child support schedule. No other Rodgers study nor the Florida State University study form the basis of any other state's child support guidelines. Betson, Rodgers, and the Florida State University researchers apply the Rothbarth estimator differently.

The Rothbarth methodology is named after the economist, Irwin Rothbarth, who developed it. It is considered a marginal cost approach—that is, it considers how much more is spent by a couple with children than a childless couple of child-rearing age. To that end, the methodology compares expenditures of two sets of equally well-off families: one with children and one without children. The difference in expenditures between the two sets is deemed to be child-rearing expenditures. The Rothbarth methodology relies on expenditures for adult goods to determine equally well-off families.[64] Through calculus, economists have proven that using expenditures on adult goods understates actual child-rearing expenditures because parents essentially substitute away from adult goods when they have children.[65]

Betson-Rothbarth Studies

When Congress first passed legislation (i.e., the Family Support Act of 1988) requiring presumptive state child support guidelines, it also mandated the U.S. Department of Health and Human Services to develop a report analyzing expenditures on children and explain how the analysis could be used to help states develop child support guidelines. This was fulfilled by two reports that were both released in

[64] Specifically, Betson uses adult clothes, whereas others applying the Rothbarth estimator use adult clothing, alcohol, and tobacco regardless of whether expenditures are made on these items. Betson (1990) conducted sensitivity analysis and found little difference in using the alternative definitions of adult goods. Betson, David M. (1990). *Alternative Estimates of the Cost of Children from the 1980–86 Consumer Expenditure Survey*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.

[65] A layperson's description of how the Rothbarth estimator understates actual child-rearing expenditures is also provided in Lewin/ICF (1990) on p. 2-29. Lewin/ICF. (1990). *Estimates of Expenditures on Children and Child Support Guidelines*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, VA.

1990. One was by Professor Emeritus David Betson, University of Notre Dame.[66] Using five different economic methodologies to measure child-rearing expenditures, Betson concluded that the Rothbarth methodology was the most robust[67] and, hence, recommended that it be used for state guidelines. The second study resulting from the Congressional mandate was by Lewin/ICF.[68] It assessed the use of measurements of child-rearing expenditures, including the Betson measurements, for use by state child support guidelines.

At the time of Betson's 1990 study, most states had already adopted guidelines to meet the 1987 federal requirement to have advisory child support guidelines. (It was extended to require rebuttal presumptive guidelines in 1989.) Most states were using older measurements of child-rearing expenditures,[69] but many began using the 1990 BR study in the mid- to late 1990s. Subsequently, various states and the University of Wisconsin Institute of Research commissioned updates to the BR study over time.[70] Oregon commissioned the third Betson-Rothbarth study (BR3), California commissioned BR4, and Arizona commissioned the most recent BR5 study. Each BR study uses more current CE data. BR1 relies on 1980–86 CE data; BR2 relies on 1996–1999 CE data; BR3 relies on 1998–2004 data; BR4 relies on 1998–2004 data; and BR5 relies on 2013–2019 CE data. An updated BR study is in the works later in 2025. It is likely to cover CE data through 2023 and part of 2024.

Although Betson recommended the Rothbarth methodology for state guidelines usage in his 1990 report, Lewin/ICF suggested that states assess their guidelines using more than one study since not all economists agree on which methodology best measures actual child-rearing expenditures.[71] For its 1990 report, Lewin/ICF assessed state guidelines by generally examining whether a state's guidelines amount was between the lowest and the highest of credible measurements of child-rearing expenditures. Lewin/ICF used the Rothbarth measurements as the lower bound. Amounts that were above the lowest credible measurement of child-rearing expenditures were deemed as adequate support for children. This also responded to a major concern in the 1980s that state child support guidelines provided inadequate amounts for children.[72] Since then, most states have adapted a BR measurement as the basis of their guidelines schedule/formula.

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[66] Betson, David M. (1990). *Alternative Estimates of the Cost of Children from the 1980–86 Consumer Expenditure Survey*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.

[67] In statistics, the term "robust" means the statistics yield good performance that are largely unaffected by outliers or sensitive to small changes to the assumptions.

[68] Lewin/ICF. (1990). *Estimates of Expenditures on Children and Child Support Guidelines*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, VA.

[69] Many states used Espenshade, Thomas J. (1984). *Investing in Children: New Estimates of Parental Expenditures*. Urban Institute Press: Washington, D.C.

[70] See Appendix A of the Arizona report for more information about the earlier BR studies.

[71] Lewin/ICF. (1990). *Estimates of Expenditures on Children and Child Support Guidelines.* Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, VA.

[72] National Center for State Courts. (1987). *Development of Guidelines for Child Support Orders, Final Report.* Report to U.S. Department of Health and Human Services, Office of Child Support Enforcement, Williamsburg, VA. p. I-6.

Betson-Rothbarth Studies over Time

Exhibit 16 compares the percentage of total family expenditures devoted to child rearing for the five BR studies conducted over time periods. Exhibit 16 shows the average percentages for one, two, and three children over a range of income. Based on Exhibit 16, the percentages for one child have been pretty stable over time—that is, they range from 23.5% to 25.6%. In contrast, the percentage of total expenditures for two and three children appears to have increased over time. This suggests less economies of scale from having more children. In layperson's terminology, it means less sharing of bedrooms among siblings, handed-down clothes, and other cost sharing among children over time.

Exhibit 16: Comparisons of Betson-Rothbarth (BR) Measurements over Time

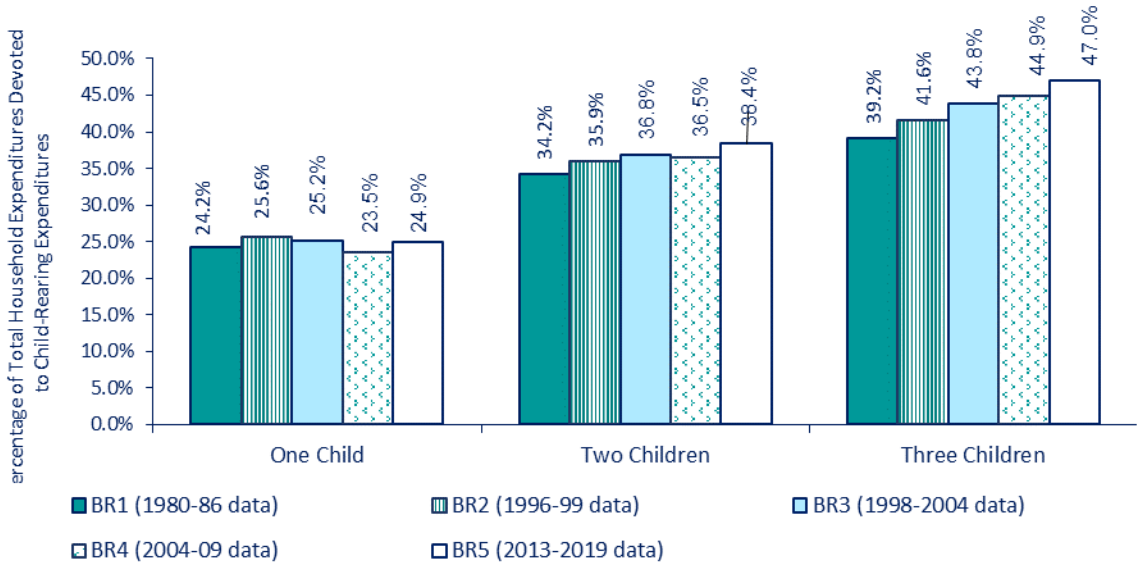


Exhibit 17 and Exhibit 18 examine the changes in the BR estimates by income range for one child and two children. The income ranges are approximate due to differences in price levels over the five time periods. The percentages in Exhibit 17 and Exhibit 18 differ slightly from the percentages in Exhibit 16 because they relate to after-tax income rather than expenditures like the percentages shown in Exhibit 16 do.[73] Another difference is childcare expenses and most of the child's healthcare expenses are excluded from Exhibit 17 and Exhibit 18 percentages but not the Exhibit 16 percentages. They are excluded because most state guidelines (including Connecticut) do not include childcare expenses and healthcare expenses in their schedule; rather, they consider the actual amount expended for childcare and healthcare on a case-by-case basis.

Nonetheless, the main point of the exhibits is to show the variation by income range over time. Some of the decreases and increases can be explained by data improvements, sampling error, and other factors. Sampling error means that two random samples pulled from the population will not produce the exact

[73] Expenditures will equal after-tax income if a family spends exactly all its after-tax income. For families that spend less, the difference is usually savings. For families that spend more, they may be borrowing, using credit lines, or finding another way to spend more than income.

same results: sampling error measures the difference between the two samples. Betson estimates sampling error to be about 3%.

Exhibit 17: Percentage of Net Income Devoted to Raising One Child

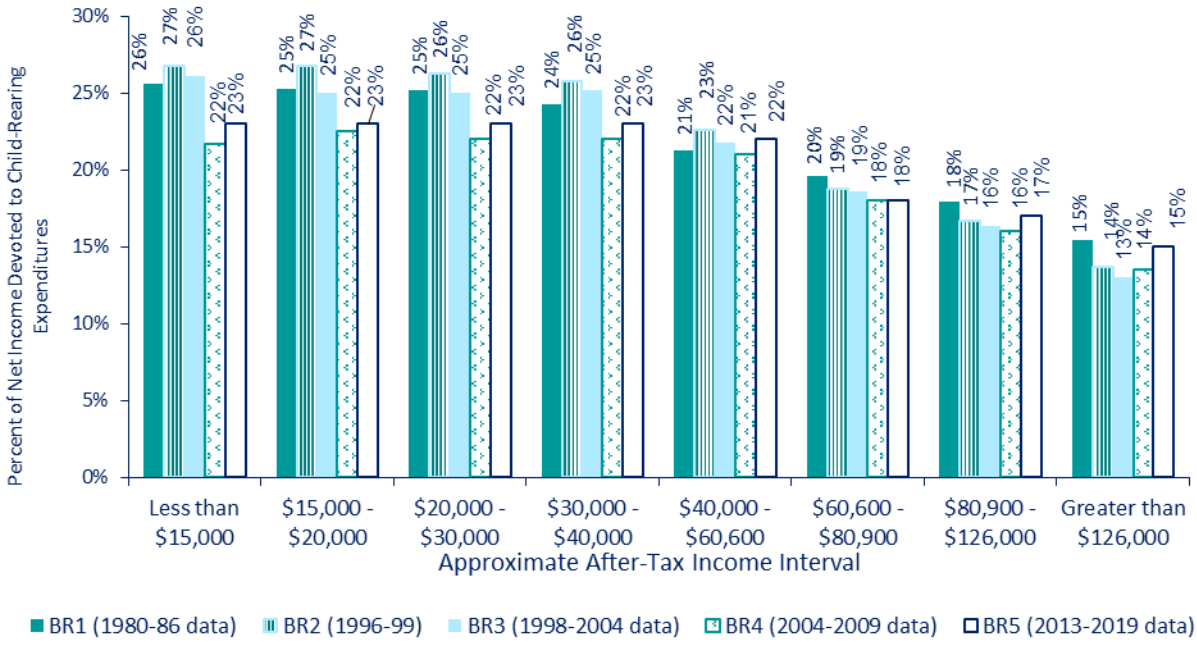
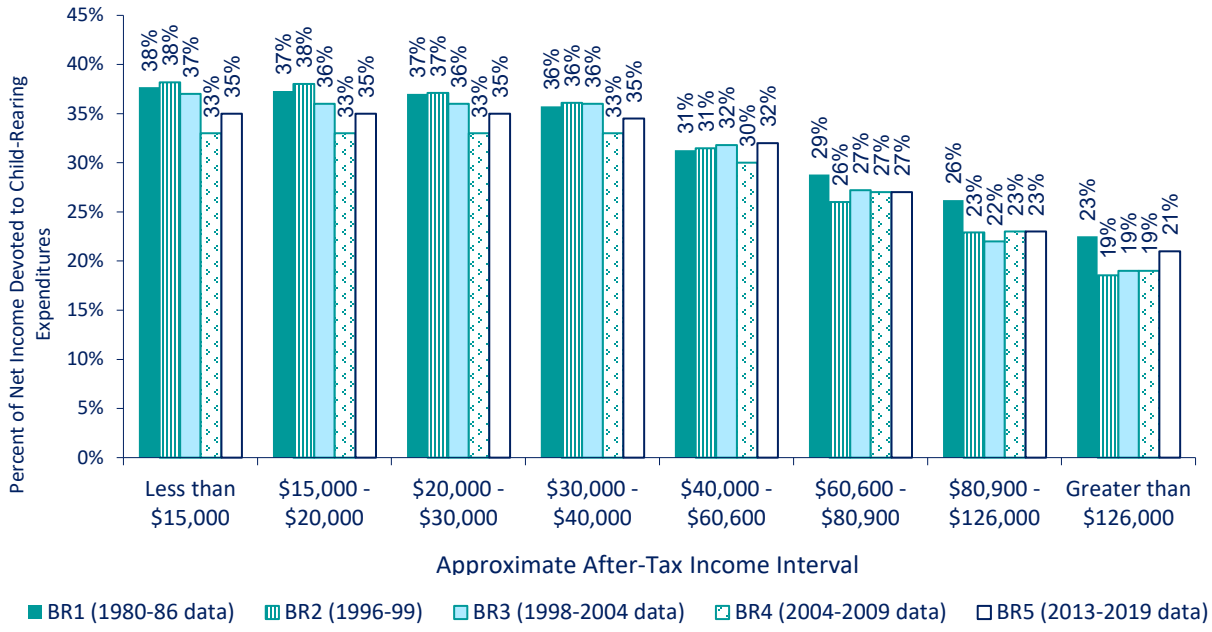


Exhibit 18: Percentage of Net Income Devoted to Raising Two Children



The Bureau of Labor Statistics (BLS), which conducts the Consumer Expenditure (CE) survey, has improved how it measures income, taxes, and expenditure-outlays in the intervening years. Each

improvement is believed to have some impact (albeit sometimes small) on the differences in the estimates over time. The major change from the data underlying the BR4 and BR5 estimates was an improvement in how taxes were measured. In prior surveys, households would self-report taxes. The BLS learned that families underestimated taxes paid, particularly at high incomes; hence, their after-tax income (spendable income) was smaller than measured. Beginning in 2013, the BLS estimates taxes for households participating in the CE using demographic and income data from the household by applying the National Bureau of Economic Analysis TAXSIM program that calculates tax liabilities under U.S. federal and state income tax laws. The BLS estimation effectively reduced the measurement of after-tax income available for expenditures on average particularly at higher incomes that have more tax liability. In turn, this indirectly increased the percentage of after-tax income devoted to child-rearing expenditures as shown by the highest income bracket shown in Exhibit 17 and Exhibit 18.

Rothbarth Estimates by Rodgers and Florida State University

As shown in Exhibit 15, Professor William Rodgers, Rutgers University, and a team of Florida State University researchers also produced Rothbarth estimates twice. Each were from different data years. Except for the first Florida study, their Rothbarth estimates are lower than Betson-Rothbarth estimates. The first Florida-Rothbarth findings are almost identical to the most current BR estimates.

The Rodgers-Rothbarth estimates from 2000–2015 are the lowest shown in Exhibit 15. Rodgers prepared them to smooth out economic cycles including the 2007–2009 Recession. Many expenditure patterns may have changed over a decade that could have affected the estimates as well as data improvements to the CE over the period considered.

The major difference between the Betson and Rodgers estimates is their functional forms. Rodgers approach focuses on maximizing utility given a budget constraint of expenditures on either adult goods or children goods.[74] Betson relies on the "Engel curve,"[75] which is another way that demand for a particular good is examined in economic theory of consumer demand.[76] In other words, the Betson approach aims to measure compensating variance—that is, how much would the parents have to be compensated for adding children such that they are equally well off. Another key difference between the Betson and the Rodgers approach is that Betson uses a non-linear specification of expenditures, while Rodger did not.[77] The non-linear specification allows for the change in child-rearing expenditures as total expenditures to vary the rate that it increases when total expenditures increase. In fact, even when Rodgers attempted to replicate Betson's study by using the same sample construction as Betson, he did not use a non-linear specification. This may explain why Rodgers's replication of the Betson's

[74] See pp. 97–100 of Rodgers (2017).
[75] The Engel curve is not to be confused with the Engel method for estimating child-rearing expenditures, albeit the same economist developed them. To be clear, the Engel curve can be applied to any economic good, not just a good relating to the estimating of child-rearing measurements.
[76] The Engel curve is an alternative way to look at demand for a particular economic good. The ordinary demand curve examines the relationship between quantity demanded of an economic good and the price of that economic good holding income constant. The classic use of the Engel curve examines the relationship between quantity demanded of an economic good and income holding price of that economic good constant. Betson's application of the Engel curve uses total expenditures rather than income.
[77] See p. 92 of Rodgers (2017).

work, as shown in Exhibit 15, is consistently just below the Betson-Rothbarth estimates using the 2004–2009 CE. The Florida State researchers also use a different functional form for their Rothbarth estimates, but there is insufficient level of documentation to determine whether they shared the same differences as Rodgers did.

There are also a few other differences between the Betson and Rodgers estimates. Intending to smooth out economic cycles, Rodgers used a longer period (2000–2015) for one study. For consistency's sake, this would have limited his ability to use the CE improved measures of income and expenditures—specifically, expenditure-outlays improved upon the previous measure of expenditures that considered the value of what was purchased even if it was purchased by installment payments. Expenditure-outlays, which is what all economists use now, rely on the amount actually expended for an item and better reflects housing expenses. The economists also constructed their samples differently. Betson limited the sample to two-adult, married couples of child-rearing age and excluded households with adult children or other adults living in the household in order to focus on the cost of minor children. In contrast, Rodgers makes no restriction: a household could have one adult (e.g., a single parent), two adults (a couple), or three or more adults (e.g., a couple living with a grandparent).

The Florida State researchers did not offer an explanation as to why their Rothbarth estimates decreased between their 2017 and 2021 studies. Their 2017 Rothbarth estimates are almost identical to the most recent Betson-Rothbarth estimates. More detail about the differences in the Rothbarth approaches among the three researchers can be found in Betson's appendix to the Arizona report, where his most recent Rothbarth estimates are published.[78]

Engel Methodology

Espenshade (1984) relied on the Engel methodology. To that end, all states that still rely on the Espenshade study rely on the Engel methodology. Both the Rothbarth and Engel methodologies are classified as a marginal cost approach because they compare 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 attributed to child-rearing expenditures. To determine whether families are equally well off, the Rothbarth methodology relies on expenditures on adult goods. The Engel methodology relies on food shares. Until recently, economists generally believed the Engel methodology overstates actual child-rearing expenditures.[79] The layperson explanation of the Engel methodology is that children are food intensive so families with children must spend more on food, which drags the difference in expenditures between families with and without children up. Recent Engel estimates, however, are lower.[80] One of these studies (i.e., the 2023 Betson

[78] Betson, David M. (2021). "Appendix A: Parental Expenditures on Children: Rothbarth Estimates." *In* Venohr, Jane, & Matyasic, Savahanna. (Feb. 23, 2021). *Review of the Arizona Child Support Guidelines: Findings from the Analysis of Case File Data and Updating the Child Support Schedule*. Report to the Arizona Supreme Court Administrative Office of the Courts. Retrieved from https://www.azcourts.gov/Portals/74/FCIC-CSGR/SupplementalPacket-030121-FCIC-CSGRS.pdf?ver=2021-02-26-161844-187.

[79] A more technical explanation of the Rothbarth estimator is provided in Betson (2021), *supra* note 65. Additional analysis of both the Rothbarth and Engel estimators are also provided in Lewin-ICF (1990), *Estimates of Expenditures on Children and Child Support Guidelines*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, VA. at pp. 2-27–2-28.

[80] For example, see the Florida studies and Betson (2022).

study conducted for Georgia) suggests that the reduction in the Engel amounts over time results from a change in how the BLS asks about food expenditures, and a change from food being purely a necessity item to more food options that allow a family to substitute away from more luxurious items (e.g., steak and sushi) to more budget-friendly food items (e.g., hamburger and peanut butter) to accommodate larger family sizes.

Direct Approaches

Historically, the USDA study is the most well-known of direct approaches. Betson tried to replicate its USDA approach using the same dataset he used for his most recent Rothbarth and Engel estimates.

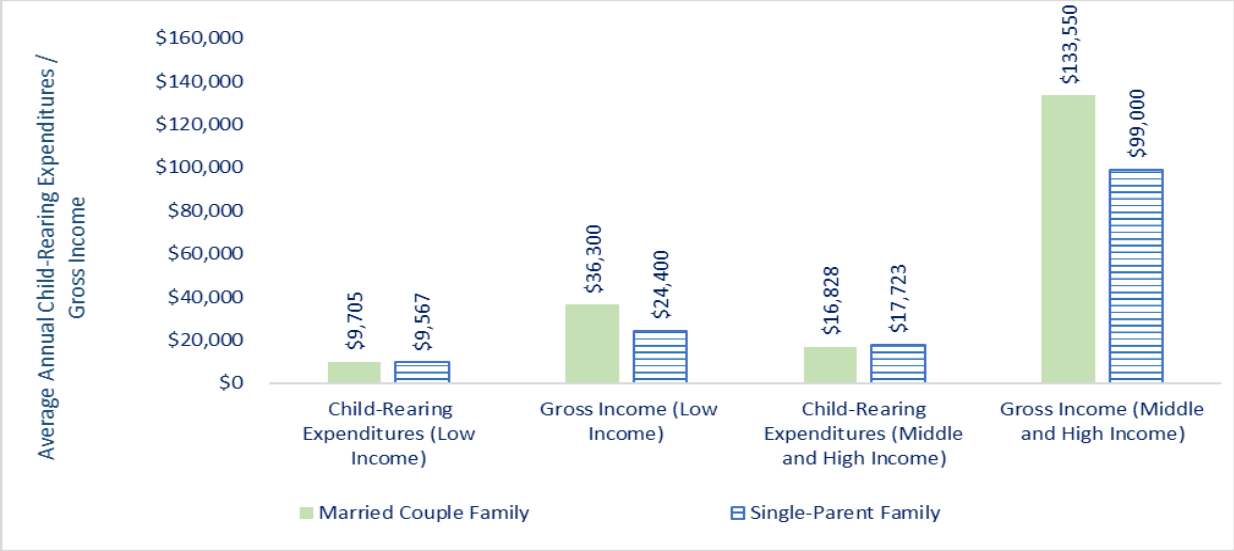
USDA Estimates

The USDA methodology is considered a "direct" approach to measuring child-rearing expenditures, while both the Rothbarth and Engel methodologies are considered indirect approaches. Direct approaches attempt to enumerate expenditures for major categories of expenses (e.g., housing, food, transportation, clothing, healthcare, childcare and education, and miscellaneous expenses), then add them together to estimate the total cost of raising children. The major limitation to a direct approach is that there is still a need for a methodology to separate the child's share from the household total for some expenditure items where the child's share is not observable or readily separable. The child's housing expense is an example of an item where the child's share is not readily separable because of the sharing of heat, bathrooms and other housing items and expenses.

The last USDA study was released in 2017 and considered child-rearing expenditures in 2015. Prior to 2017, the USDA published an updated study every year or two for several decades. The USDA first measures expenditures for seven different categories (i.e., housing, food, transportation, clothing, healthcare, childcare and education, and miscellaneous), then sums them to arrive at a total measurement of child-rearing expenditures. Some of the methodologies use a pro rata approach, which is believed to overstate child-rearing expenditures. Older USDA studies relied on a pro rata approach for the child's housing expense, but the 2017 study relied on estimates that considered the cost of an extra bedroom or bedrooms for the children. The USDA reports its estimates on an annual basis for one child in a two-child household.

The USDA provides measurements for the United States as a whole and for four regions: the South, Midwest, Mid-Atlantic, and West. The amount varies by age of the child and household income. The USDA also produces national measurements for rural areas and single-parent families. The most recent USDA measurements are from expenditures data collected in 2011 through 2015. Exhibit 19 shows them. The amounts include expenditures for the child's healthcare and childcare expenses.

Exhibit 19: Average Annual Child-Rearing Expenditures/Gross Incomes in 2015 for Married and Single-Parent Families (Source: USDA)



Child-Rearing Expenditures by Single-Parent Families

One salient finding that is pertinent to addressing concerns about using expenditures data from intact families as the basis of state child support guidelines is that single-parent families with low income and married-couple families with low income devote about the same amount to child-rearing expenditures (i.e., just under $10,000 per year according to Exhibit 19). However, their incomes differ. As shown in Exhibit 19, married couple families have more income than single-parent families. One contributing factor is that the married couple family can realize income from both parents working while single-parent families cannot.

It should also be noted that the amounts for middle incomes and high incomes for single-parent families are not separated in Exhibit 19 because there are too few high-income, single-parent families from which to produce measurements. This also limits the usefulness of child-rearing expenditures in single-parent families as the basis of child support schedules for very high-income families. More single-parent families with children live in poverty than married-couple families with children. The 2022 U.S. Census American Community Survey finds that 33% of female-headed families with minor children live in poverty, while 6% of married-couple families with minor children live in poverty.[81]

Betson's Attempt to Directly Measure Child-Rearing Expenditures

For the direct methodology, Betson initially planned to replicate the USDA approach that measures child-rearing expenditures for seven categories of expenditures, with the major categories being the child's housing, food, and transportation. He abandoned this approach because of insufficient documentation to replicate how the USDA arrived at the child's share of housing and medical expenses.

[81] Calculated from 2022 U.S. Census American Community Survey. *Table C17010: Poverty Status in the Past 12 Months of Families by Family Type and Presence of Children*. Retrieved from https://data.census.gov.

Still, Betson was able to use approaches similar to the USDA's to estimate the child's food costs, transportation costs, clothing, childcare, and miscellaneous expenses.

To arrive at the child's housing expenses, he used two different approaches. For one, he followed the current concept of the USDA approach, which is to base it on the cost of an additional bedroom. For the other, he relied on the old USDA approach that uses a per-capita approach to estimate the child's share of housing expenses. To arrive at the child's out-of-pocket medical expenses, he also relied on Medical Expenditure Panel Survey data, as does the USDA. His estimates varied significantly depending on how he measured housing. When he used the cost of an additional bedroom, he estimated that the percentage of total expenditures allocated to children were 22.5% for one child, 35.6% for two children, and 45.7% for three or more children. When he used the per-capita approach, he estimated that the percentage of total expenditures allocated to children were 28.8% for one child, 43.7% for two children, and 54.8% for three or more children. The different results highlight how sensitive the overall estimate is to how the child's housing expenses are estimated. Housing expenses constitute the largest share of the total household budget. Betson suggests that the true value may be somewhere nearer the average of the two estimates: 25.7% for one child, 39.7% for two children, and 50.3% for three or more children.

Besides changes over time and differences in how housing and medical expenses were measured, Betson's direct measurement approach differed in other ways from the USDA approach. The USDA relies on quarterly data rather than annualized data, and quarterly data is known to produce larger estimates. The USDA restricts its measurements for individual expenses to those with nonzero amounts. For example, the USDA measurement of childcare and education includes only families that have some childcare and education expenses.

Comanor, et al. Study

Professor Emeritus William Comanor of the University of California at Santa Barbara lead a 2015 study.[82] His coauthors were Mark Sarro and Mark Rogers. The CSR study does not form the basis of any state guidelines. Professor Comanor developed his own methodology for measuring child-rearing expenditures. It also compares expenditures between families with and without children. The difference in their expenditures is attributed to children. Gross income is used to equate equally well-off families. Like the USDA, individual estimates are developed for several different expenditure categories (e.g., the child's food, transportation, and housing) and then summed to arrive at a total amount.

The CSR estimates rely on the 2004–2009 CE. In 2018, Comanor reported childrearing costs of $3,421 per year for one child and $4,291 per year for two children in low-income households.[83] For middle incomes (i.e., married couples with an average income of $76,207 per year) in the same year, Comanor reported child-rearing costs of $4,749 per year for one child and $6,633 per year for two children. About one-third of that is childcare expenses. The amounts for low-income households (before consideration of childcare expenses) are below poverty, and the amounts for middle incomes are just above poverty.

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[82] Comanor, William, Sarro, Mark, & Rogers, Mark. (2015). "The Monetary Cost of Raising Children." *In* (ed.) Economic and Legal Issues in Competition, Intellectual Property, Bankruptcy, and the Cost of Raising Children (*Research in Law and Economics*), Vol. 27). Emerald Group Publishing Limited, pp. 209–51.

[83] Comanor, William. (Nov. 8, 2018). Presentation to Nebraska Child Support Advisory Commission. Lincoln, NE.

In a 2024 article, Comanor updated the 2015 CSR estimates to 2024 prices but the estimates are still the ones developed from 2004-2009 CE data.[84] In 2024, Comanor estimates that it costs $4,703 per year to raise one child in a low-income family (i.e., an annual income less than $76,795 per year), $ 6,529 per year for a middle-income family (i.e., income of $76,803 to $139,012 per year), and $15,313 per year for a high-income family (i.e., income of $139,021 per year or more). These amounts include childcare expenses, but do not include the child's healthcare expenses. The seven categories of expenditures considered in the Comanor study account for 72% to 82% of total household expenditures depending on the income of the household.[85] One of the missed expenditure items was personal items. Some expenses were also not included because they did not have statistical significance (e.g., entertainment expenses among low-income households) or were negative amounts (e.g., healthcare expenses for the children).

Another limitation of the Comanor approach is the use of gross income to equate equally well-off families. This biases the results if parents have an economic incentive to earn more income to support their families and do so. Another bias is that estimating each expenditure category separately does not account for substitution effects between expenditure items (e.g., spending less on transportation to accommodate a larger house); instead, it implicitly assumes that all other expenditures are held constant. In summary, the empirical findings of the CSR study appear biased downward and the methodology appears to be biased downward.

Developing an Updated Child Support Schedule

As mentioned earlier, child support schedules are part policy and part economic data. Besides economic data on the cost of raising children, there are economic data and technical assumptions pertaining to price levels, expenditures to net income ratios, and other things. In 2023, the Commission reviewed the major data sources and assumptions underlying the existing schedule, whether there was more current data that could be used to develop an updated schedule, and whether there were any alternative assumptions that would better serve Connecticut families. The deliberation extended into 2024 as the Commission considered how to appropriately update the low-income adjustment that is incorporated into the schedule. Exhibit 20 summarizes the major data sources and assumptions reviewed by the Commission, what the Commission decided for the update, and the alternatives considered. The remainder of this section explores each assumption and datum of Exhibit 20 separately row by row.

[84] Comanor, William. (Summer 2024). "Why Does Child Support Go Unpaid?" *Regulation*. Cato Institute. Retrieved from regulation-v47n2-3.pdf.
[85] Comanor et al. (2015), p. 239.

Exhibit 20: Summary of Economic Data and Technical Assumptions Considered in Existing and Updated Schedule

Factor	Basis of Existing	Basis of Updated Schedule	Alternatives/Notes
1. Guidelines Model	• No change	• No change	• 42 states use income shares, 6 states use percentage-of-obligor income guidelines, and 3 states use Melson formula
2. Economic study	• BR4	• BR5	• No study more current than BR5, the FL study relies on the same data years, but is not used by any state • BR5 used by 19 states
3. Adjust to current price levels	• March 2012 price levels	• February 2024 price levels	• 35.3% increase, but does not mean 35.3% increase in schedule amounts because incomes have also increased
4. Adjusted for Connecticut's higher income/cost of living	• Income realignment using 2010 Census data because (Connecticut ranked third highest in income)	• Income realignment using 2021 Census data (Connecticut ranks sixth highest in income)	• Income realignment using more current Census data • Some states use price parity (2023 Connecticut price parity is 103.7)
5. Highly variable child-rearing expenses excluded from schedule	• Childcare and healthcare expenses excluded from schedule	• No change	• Many states include the first $250 per child per year in unreimbursed healthcare costs in the schedule
6. Consider expenditures to net income ratio	• Converts expenditures to net income using ratios from same families in CE that Betson uses • Caps expenditures at 100%	• No change	• Assume all after-tax income is spent
7. Low-income adjustment	• Self-support reserve (SSR) equals 2012 federal poverty guidelines (FPG) for 1 person and 10–12% minimum order at net income of $50 per week	• Update SSR to 125% of FPG and apply 10–12% minimum to net income of $360 per week	• Various options
8. Income range of schedule	• Combined net incomes of $50–$4,000 per week	• Combined net incomes of $150–$6,000 per week	• Lowest aligns with low-income adjustment • Extrapolation above $5,000 net per week

Discussion of Individual Factors for Consideration of Updating the Schedule

Generally, the Commission favored retaining the premises and assumptions underlying the existing schedule and only updating the schedule for more current economic data.

Factor 1: Guidelines Model

The guidelines model, which is a policy decision, is important to directing what economic data on child-rearing cost to use. No state relies on a guidelines model that only covers the cost of the child's subsistence needs. Instead, the amount of support is more when the payer-parent has more income under all state guidelines (assuming all other circumstances including the number of overnights with the paying parent are held constant). The underlying premise is that the child should share in the lifestyle afforded by the parent when the parent has income above subsistence.

At the core of the Connecticut guidelines is a schedule that reflects amounts estimated to have been spent on children for a range of incomes and family sizes if the parents and children were living in an intact household. This is consistent with the income shares model that forms the basis of 42 states (including Connecticut) and the District of Columbia.[86] The income shares model was developed through the 1980s National Child Support Guidelines project, which was convened to fulfill a congressional request.[87] At the time, most states did not have statewide child support guidelines. The architects of the incomes shares model designed it to fulfill the guidelines principles identified by the project's oversight committee, which included a wide range of stakeholders. Examples of some of the principles are that the financial responsibility of the children should be shared by the parents who have legal responsibility for the children; child support guidelines should at least cover a child's basic needs, but the child should also share a higher standard of living enjoyed by a parent; the subsistence needs of each parent should be taken into consideration; that the guidelines should take into account the financial support provided directly by the parents in shared physical care custody while recognizing that even a 50% sharing of physical custody does not necessarily obviate the child support obligation; and each child of a given parent should have a right to that parent's income. One of the major principles is that the child support obligation should allow the children to benefit from the same level of expenditures had the children and both parents lived together. To this end, the income shares schedule relates to expenditures in intact families. The principle is that children of divorcing and separating parents, as well as never-married parents, should be treated the same regardless of their parents' decisions to marry, divorce, separate, or never marry.

Other Guidelines Models

Besides the income shares model, there are two other guidelines models currently in use by states. The percentage-of-obligor income model is used by six states. New York claims to rely on the income shares model but is often classified as a percentage-of-obligor income guidelines. Delaware, Hawaii, and

[86] National Conference of State Legislatures. (Jul. 2020). *Child Support Guidelines Models.* Retrieved from https://www.ncsl.org/research/human-services/guideline-models-by-s.tate.aspx.

[87] National Center for State Courts. (1987). *Development of Guidelines for Child Support Orders, Final Report.* Report to U.S. Department of Health and Human Services, Office of Child Support Enforcement, Williamsburg, VA.

Montana use the Melson formula. All three guidelines models in use allow the children to share in the lifestyle enjoyed by the payer-parent when that payer-parent can afford to live a lifestyle beyond subsistence (which is often noted as a self-support reserve).

The percentage-of-obligor income model uses the obligor's income only in the calculation of support. Consequently, the income of the custodial parent does not affect the guidelines-determined amount. In contrast, the more income that the custodial parent has in the income shares model, the lower the guidelines amount because the custodial parent shares more of the financial responsibility of the child. Several states based on the percentage-of-obligor income model switched to an income shares approach in the past three decades; no state has switched to a percentage-of-obligor income guidelines. Most percentage-of-obligor guidelines also relate to expenditures on child-rearing expenditures in intact families. Many of these states explicitly or implicitly assume that the custodial parent spends an equal proportion of their income or dollar amount on the child.

The Melson formula is a hybrid of the income shares approach and the percentage-of-obligor income guidelines. Each of these states prorates a basic level of support to meet the primary needs of the child; if the payer-parent has any income remaining after meeting their share of the child's primary support, their basic needs, and payroll taxes, an additional percentage of their income is added to their share of the child's primary support.

There are several other guidelines models not in use that have been proposed.[88] Each have failed for various reasons. Research finds that other factors (e.g., economic basis, whether the schedule has been updated for changes in price levels, and adjustments for low-income parents) affect state differences in guidelines more than the guidelines model.[89] Federal regulation does not require states to adapt a particular guidelines model or format or use a specific economic study.[90]

Quasi-Income Shares and Flexibility of the Income Shares Model

Most states do not adhere strictly to the income shares model. Most states using the income shares model also incorporate a low-income adjustment into their schedule or provide a formula to adjust for low-income after consideration of the schedule amount. Most states using the income shares model also adjust for additional dependents that a parent supports, timesharing arrangements, and other circumstances. All states that have switched guidelines models in the last two decades have switched to the income shares model (i.e., Arkansas, District of Columbia, Georgia, Illinois, Massachusetts, Minnesota, and Tennessee). Common reasons for switching to the income shares model are its perception of equitable treatment of the parents because it considers each parent's income in the calculation of support rather than just one parent's income, and its flexibility to consider individual case

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[88] For example, see the Child Outcomes Based Model discussed by the Arizona Child Support Guidelines Review Committee, Interim Report of the Committee, Submitted to Arizona Judicial Council, Phoenix, Arizona, on October 21, 2009; the American Law Institute (ALI) model can be found in the 1999 Child Support Symposium published by *Family Law Quarterly* (Spring 1999); and the Cost Shares Model can be found at Foohey, Pamela. "Child Support and (In)ability to Pay: The case for the cost shares model." (2009). *Articles by Maurer Faculty.* 1276. Retrieved from https://www.repository.law.indiana.edu/cgi/viewcontent.cgi?article=2271&context=facpub.

[89] Venohr, J. (Apr. 2017). Differences in State Child Support Guidelines Amounts: Guidelines Models, Economic Basis, and Other Issues. *Journal of the American Academy of Matrimonial Lawyers*.

[90] The federal requirements are provided in 45 C.F.R. § 302.56, which is shown in Section 1 of this report.

circumstances such as extraordinary child-rearing expenses that vary from case to case (e.g., childcare expenses) and timesharing arrangements.

Factor 2: Economic Study

The Commission reviewed the economic studies available to update the schedule. The Commission favored updating the schedule for more current economic evidence on the cost of child rearing. Further, since the existing schedule is based on BR4, BR5 seemed like the most logical approach. Besides the Florida State study, no other credible study uses more current economic data. The BR5 is the most consistent with the BR4. Further, there is no compelling reason to switch to the Florida State study.

Factor 3: Adjust to Current Price Levels

The existing schedule is based on price levels from May 2012. The proposed schedule considers February 2024 prices, which was the most recent month available when the Commission was finalizing their recommendations to the updated schedule. Prices have increased by 35.3% between the two time periods. This does not mean a 35.3% increase in schedule amounts because incomes have also increased.

Since February 2024 when this report was written, February 2025 price levels have been released. Prices increased 2.8% from February 2024 through February 2025. If the schedule were to be updated to February 2025 prices, it would show nominal differences.

Factor 4: Adjust for Connecticut's Higher Income

The CE is a nationally representative survey. Its sampling is insufficient to be representative of any one state.[91] Replication of the CE at the state level would require considerable effort, time, and resources. Several states with below or above average income, housing prices, or prices adjust the BR measurements to compensate for their differences. According to the 2023 U.S. Census American Community Survey, median family income in Connecticut was $115,351 per year while the comparable U.S. median was $94,401 per year.[92] In 2023, Connecticut ranked sixth highest among states in median family income.

When the existing schedule was developed, Connecticut ranked third highest among states in median income. Due to the gap between Connecticut's income and national income, an adjustment to the BR4 amounts was made to develop the existing schedule. The same adjustment method is used to develop an updated schedule. The adjustment consists of realigning the BR measurements from U.S. incomes to Connecticut incomes. This is done by comparing the income distributions of Connecticut and U.S. average families and assuming that families at the same frequency spend the same amount. For example, as shown in Exhibit 21, since 33.5% of Connecticut families have annual incomes less than $75,000, and 33.7% of U.S. families have annual income less than $60,000, the data for U.S. families

[91] However, the BLS has recently started collecting state-representative samples for very large states such as California, Texas, and Florida.

[92] Retrieved from http://data.census.gov.

with $60,000 in income is applied to a family income of about $75,000 for development of the child support schedule.[93]

Exhibit 21: Comparison of Income Distributions for Connecticut Families and U.S. Average Families (cumulative percentage)

2020 Family Income	Connecticut	U.S. Average
Less than $10,000	2.8%	3.7%
Less than $15,000	4.4%	5.7%
Less than $20,000	6.2%	8.0%
Less than $25,000	8.1%	10.7%
Less than $30,000	10.2%	13.6%
Less than $35,000	12.4%	16.9%
Less than $40,000	15.0%	20.2%
Less than $45,000	17.6%	23.6%
Less than $50,000	20.0%	26.9%
Less than $60,000	25.1%	33.7%
Less than $75,000	33.5%	43.4%
Less than $100,000	46.4%	57.6%
Less than $125,000	57.9%	68.9%
Less than $150,000	67.3%	77.1%
Less than $200,000	80.4%	87.2%
Total	100.0%	100.0%

Data Source: U.S. Census Bureau, 2021 American Community Survey

Besides Connecticut, the income realignment method is used in New Jersey, Alabama, South Dakota and West Virginia; albeit, since Alabama, South Dakota and West Virginia have below average income, the realignment is downward. Another adjustment method relies on a state's price parity. Arkansas Kentucky, Maryland, Nebraska, and New Mexico use their state's price parity to adjust the U.S. measurements of child-rearing expenditures. Connecticut's most recent (2023) price parity is 103.7.[94] The baseline is 100.0 for the United States as a whole, so a price parity of 103.7 means that Connecticut prices are 3.7% more than the national average. Connecticut's higher price parity appears to be driven by Connecticut's above average housing and utilities costs. In 2023, Connecticut price parities for housing and utilities were 116.8 and 152.5. One concern about this is the times lag in available data on housing prices. The lag of data on housing data is of specific concern because of dramatic changes in housing prices during the pandemic (e.g., out-migration from urban areas). Housing is the largest expense item on average for children and households in general. Connecticut's price parity for other goods was 97.4, which is closer to the national average. In all, the concern is more that price parity is likely to understate housing expenses.

[93] There is some interpolation to better align the incomes in the actual realignment—that is, since 33.5% is slightly less than 33.7%, the alignment would occur at income just below $60,000 rather than at exactly $60,000.

[94] U.S. Bureau of Economic Analysis. (Dec. 12, 2024). *Real Personal Consumption Expenditures by State and Real Personal Income by State and Metropolitan Area, 2022.* Retrieved from https://www.bea.gov/data/prices-inflation/regional-price-parities-state-and-metro-area.

Factor 5: Exclude Childcare Expenses and Out-of-Pocket Healthcare Costs

The measurements of child-rearing expenditures cover *all* child-rearing expenditures, including childcare expenses and the out-of-pocket healthcare expenses for the child. This includes out-of-pocket insurance premium on behalf of the child and out-of-pocket extraordinary, unreimbursed medical expenses such as deductibles. These expenses are widely variable among cases (e.g., childcare expenses for an infant are high, and there is no need for childcare for a teenager). Instead of putting them in the schedule, the actual amount of the expense is addressed on a case-by-case basis in the worksheet. To avoid double-accounting in the schedule, these expenses are subtracted from the measurements when developing the existing and updated schedules. Appendix A provides the technical details on how this is done.

As described in more detail in Appendix A, Betson provided supplemental information in order to subtract these expenses from his total estimates of child-rearing expenditures for the purposes of developing a child support schedule. Using the same subset of the CE that he used to measure child-rearing expenditures, Betson measured the percentage of total expenditures devoted to childcare expenses, the percentage of total expenditures devoted to out-of-pocket healthcare expenses, and expenditures to net income ratios.

Some states (not Connecticut, however) include an amount to cover a typical amount of unreimbursed healthcare expenses (e.g., copays for well visits) in their schedules. These states often include the first $250 per child per year in their child support schedules to cover some unreimbursed healthcare expenses. Whether this is necessary is questionable. Many children are covered by Medicaid and the State Child Health Insurance Programs (CHIP), which are known as Husky A and Husky B in Connecticut.[95] Medicaid has no premiums and no copays for Early and Periodic Screening, Diagnostic, and Treatment (EPSDT) services. Husky B has no premiums for very low incomes and for prenatal care. There is a nominal Husky B premium for those with higher incomes (i.e., $30 per month for one child and $50 per month for two or more children), no copays for well visits, and a nominal copay for some more specialized or targeted visits (e.g., $10).[96]

Due to the Affordable Care Act of 2010, private insurance plans must provide some of the core preventive health services (e.g., well-child visits, immunizations, and screenings for development and specific health issues) at no cost unless they are grandfathered plans.[97] As a consequence, basic preventive services are generally available for children at no to little cost regardless of the source of the children's healthcare coverage. According to the Kaiser Family Foundation,[98] in 2023, 38% of

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[95] See State of Connecticut's Official website at https://portal.ct.gov/husky/how-to-qualify.

[96] See State of Connecticut Husky Health. (n.d.). *Annual Income Levels effective 03/01/2025.* Retrieved from https://portal.ct.gov/-/media/hh/pdf/husky-health-annual-income-chart-march-1-2025.pdf?rev=844ef25d3fa8433e83b5d93d0c278dd2&hash=9254878E91FBCE40302B380F7F491904; and https://www.huskyhealthct.org/members/Member%20PDFs/HUSKY_B_Member_Benefit_Grid.pdf.

[97] Kaiser Family Foundation. (May 2023). *Preventive Services Covered by Private Health Plans under the Affordable Care Act.* https://www.kff.org/womens-health-policy/fact-sheet/preventive-services-covered-by-private-health-plans/.

[98] Kaiser Family Foundation. (n.d.). *State Health Facts: Medicaid and CHIP Income Eligibility Limits for Children as a Percent of the Federal Poverty Level.* Retrieved from https://www.kff.org/health-reform/state-indicator/medicaid-and-chip-income-eligibility-limits-for-children-as-a-percent-of-the-federal-poverty-level/?currentTimeframe=0&sortModel=%7B%22colId%22:%22Location%22,%22sort%22:%22asc%22%7D#note-1.

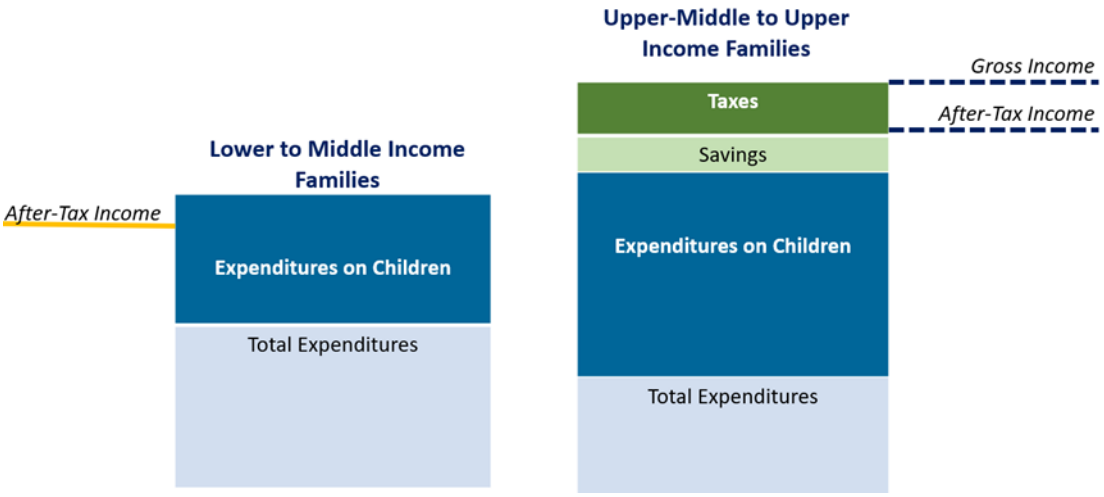
Connecticut children have healthcare coverage through Medicaid; another 1% had coverage from another public source, 54% of had coverage through an employment-related plan, 4% had a nongroup plan, and 3% were uninsured. Connecticut's rate of employment-related coverage is slightly higher than the national average; Connecticut's rate of uninsured children is somewhat less than the national average.

Factor 6: Conversion of Expenditures to Net Income

The Betson-Rothbarth (BR) estimates of child-rearing expenditures are expressed as a percentage of total family expenditures. Some families have savings and do not spend all their after-tax income on their family. See Exhibit 22 for an illustration that compares expenditures between low-families that spend more than their after-tax income on average and upper-middle to upper income families that do not spend all of their after-tax income on average and generally have savings. Most income shares schedules, including the existing Connecticut schedule, consider the expenditures to consumption ratios observed among the same sample of families in the CE used to calculate child-rearing expenditures. These ratios are multiplied by the BR measurements to arrive at a percentage of total family after-tax income expended on children. For income ranges of families where the average expenditures to after-tax income is greater than one, the ratio is capped at one. This occurs at the lower income ranges. Setting at more than one would have the policy implication that parents should spend more than their income.

The District of Columbia is the only BR-based guidelines that does not make this conversion. Instead, the District applies the ratio of child-rearing expenditures to total expenditures to savings as well. This effectively increases the schedule amounts at very high incomes.

Exhibit 22: Relationship between Expenditures and Income



Factor 7: Incorporate a Low-Income Adjustment

As shown in Exhibit 23, federal regulation (45 C.F.R. § 302.56(c)(2)(ii)) requires the consideration of the basic subsistence of payer-parent. As shown earlier, the existing Connecticut guidelines fulfills the federal requirement by providing a low-income adjustment in the schedule. At these incomes levels, the schedule amounts are less than the BR estimates of child-rearing expenditures.

Exhibit 23: Federal Regulation Requiring Consideration of the Subsistence Needs of the Parent

45 C.F.R. § 303.56 Guidelines for setting child support orders

(a) Within 1 year after completion of the State's next quadrennial review of its child support guidelines, that commences more than 1 year after publication of the final rule, in accordance with § 302.56(e), as a condition of approval of its State plan, the State must establish one set of child support guidelines by law or by judicial or administrative action for setting and modifying child support order amounts within the State that meet the requirements in this section.

(b) The State must have procedures for making the guidelines available to all persons in the State.

(c) The child support guidelines established under paragraph (a) of this section must at a minimum:

(1) Provide that the child support order is based on the noncustodial parent's earnings, income, and other evidence of ability to pay that:

(i) Takes into consideration all earnings and income of the noncustodial parent (and at the State's discretion, the custodial parent);

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

Even before the federal requirement to consider the subsistence needs of the parent was added in 2016, Connecticut recognized the importance of adjustments for low-income payer-parents. Specifically, Connecticut recognized the immense financial pressures on both parents to maintain themselves and their children adequately when both were low-income. With the best interest of the child in mind, Connecticut sided on setting the basic obligations below the BR4 estimates of child-rearing expenditures at very low incomes. This consisted of no obligation for payer-parents with net incomes below $50 per week and increasing amounts until the payer-parent could retain $250 per week in net income. This $250 amount can be considered a self-support reserve (SSR). In developing the existing low-income adjustment, there was some consideration of the federal poverty guidelines (FPG) for one person at the time. The 2012 FPG was $11,170 per year ($215 per week), which is about 116% of the $250 SSR amount.

The Commission took in to consideration several factors when updating the low-income adjustment. In 2024, which is when the Commission finalized the adjustment, the FPG was $15,060 per year ($290 per week). In updating the low-income adjustment, the Commission also considered that the state minimum wage has almost doubled since the existing schedule was developed (i.e., from $8.25 per hour in 2012 to $15 per hour in 2024), after-tax income from full-time earnings from the state minimum wage (i.e., about $525 per week) far exceed the 2024 FPG ($290 per week), and the current low-income adjustment does not touch those with minimum wage earnings. In short, the evidence suggested that the current low-income adjustment was not serving those who were truly low-income. To this end, the Commission favored updating the low-income adjustment. Specifically, this included updating the SSR to 125% of the 2024 FPG (i.e., $362 per month), increasing the income threshold for no obligation from

$50 net per week to $150 per week, applying the order levels currently at $50 per week net incomes up to $360 per week net incomes, and retaining the same algorithm for phasing out the SSR. Appendix A contains more details about the algorithm.

Factor 8: Income Range

The decision to start the schedule at a net income at $150 per week was a policy decision that related to the update of the low-income adjustment.

With regard to extending the schedule from a combined net income of $4,000 per week to $6,000 per week, it was partly data driven and partly a policy decision. The CE has too few very high-income families for a sufficient sample size to produce reliable estimates at very high incomes. The realigned BR5 estimates cover combined net incomes up to $5,115 per week. Above that income threshold, it is not clear whether families with net incomes of $6,000 per week devote the same percentage of their income to child-rearing expenditures as families with net incomes of $10,000 per week. Despite this limitation, the Commission favored extending the schedule to a combined net incomes of $6,000 per week. Members of the Commission who represent high-income earners in their private practices expressed frustration at the unpredictability of a schedule that ends at net-weekly-income levels below those of their clients, and felt it would be beneficial to extend the schedule out to $6,000 per week. Accordingly, the data from lower incomes was used to develop a trendline to a combined net income of $7,000 per week, which was purposely slightly higher than $6,000 per week. The margin of error becomes larger the further the trendline is extended. This is why the schedule was extended to $6,000 instead of $7,000 per week. Appendix A contains more detail about the technical details of the projection.

Section 4: Impact of Updated Schedule and Updated Low-Income Adjustment

This section explores the impact of the updated schedule and the updated low-income adjustment.

Overview of Increases and Decreases

Updating the low-income adjustment causes decreases at very low incomes. This is mostly due to the self-support reserve that is incorporated into the schedule eroding since the schedule was last updated in 2012. Exacerbating the issue is that some of the 2005 amounts were retained in the 2012 schedule update to avoid decreasing schedule amounts. This mostly occurred for one-child amounts.

When the low-income adjustment no longer applies, updating the schedule causes increases due to changes in price levels since 2012 and the use of the more current economic data on the cost of raising children. The increase is larger when there is more income. The increases are not consistent across income ranges and the number of children mostly because the changes in the economic estimates of child-rearing expenditures are not consistent across income ranges and the number of children.

Exhibit 24, Exhibit 25, and Exhibit 26 graph the changes to the schedule amounts for a combined net incomes of $150 per week to $4,000 per week for one, two, and three children. The patterns for four or more children would be similar to those of three children.

Changes at Very Low Incomes (below about $550 per week). For incomes generally below about $550 net per week, the updated low-income adjustment produces decreases. This generally applies to incomes just below after-tax earnings from full-time minimum wage earnings.

Changes at Combined Net Incomes of $550–$700 per week. For incomes just above about $550 net per week, there is still a small decrease for one child due to the retention of the 2005 amounts for one child in 2012. For two children, there is never more than a $10 per week increase in the schedule amount. The increase, however, is more for three or more children: the increase is up to $21 per week.

Changes at Combined Net Incomes of $701–$1,000 net per week. The one-child amounts are mostly unchanged in this income range due to the retention of the 2005 amounts in the existing schedule. For the two and three-child amounts, the average increase is 6.8% and 8.5%.

Changes at Combined Net Incomes of $1,001–$2,000 net per week. The average increases are 9.6% for one child, 11.0% for two children, and 11.7% for three children.

Changes at Combined Net Incomes of $2,001–$3,000 net per week. The average increases are 13.9% for one child, 13.0% for two children, and 12.3% for three children.

Changes at Combined Net Incomes of $3,001–$4,000 net per week. The average increases are 24.9% for one child, 23.8% for two children, and 22.5% for three children.

Exhibit 24: Comparison of Existing to Proposed Schedule across Combined Incomes: One Child

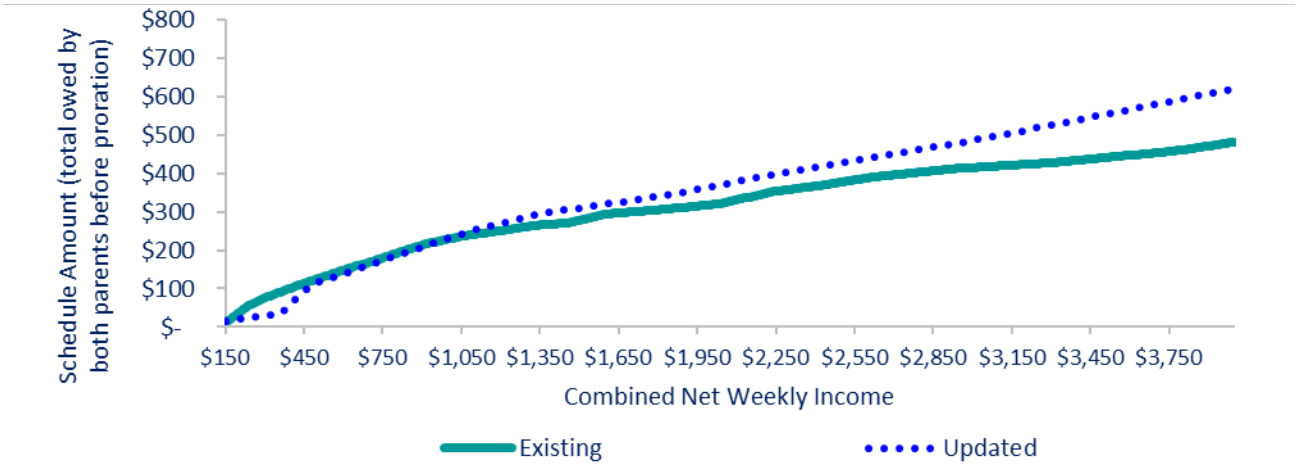


Exhibit 25: Comparison of Existing to Proposed Schedule across Combined Incomes: Two Children

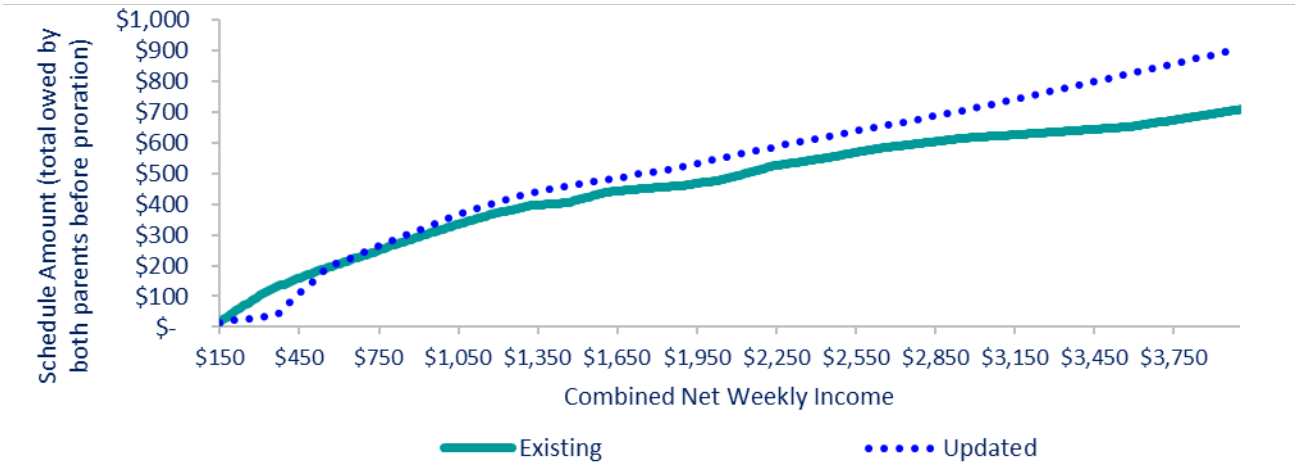
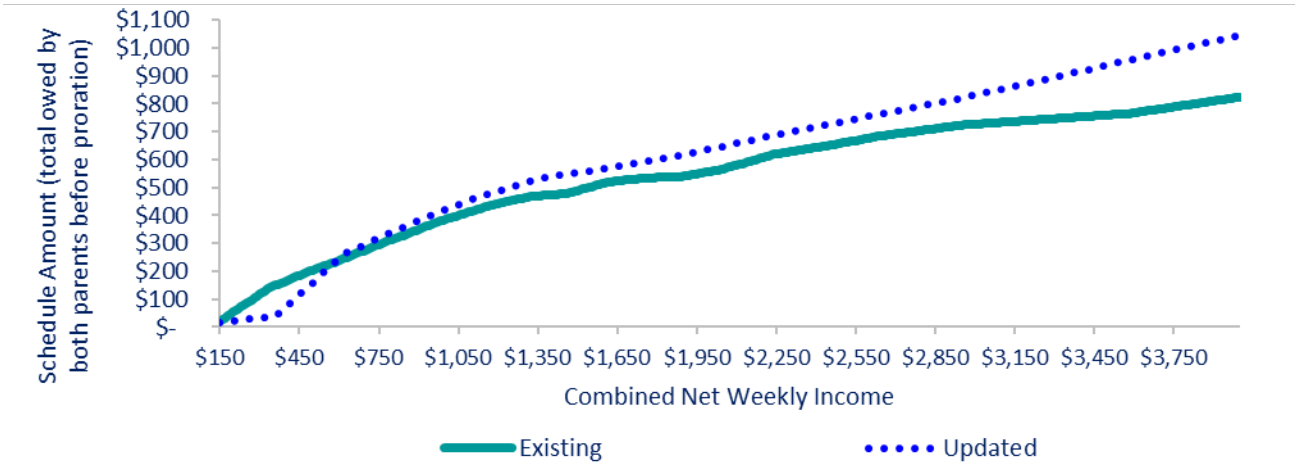


Exhibit 26: Comparison of Existing to Proposed Schedule across Combined Incomes: Three Children



Comparisons Using Case Scenarios

Exhibit 27 shows the case scenarios used to compare the existing schedule and updated schedule to the guidelines schedules/formula of neighboring states. The first scenario is based on 2024 minimum-wage earnings (i.e., $14.00 per hour). Scenarios 2–7 consider median earnings of Connecticut workers by highest educational attainment and gender of Connecticut workers in 2021 as noted by the U.S. Census American Community Survey. Median male earnings are used for the payer-parent, and median female earnings are used for the receiving party. Data finds that most payer-parents are male. There are no additional adjustments in the child support calculation.

Exhibit 27: Summary of Case Scenarios Used to Compare Impact of Updated Schedule

Case Scenario	Gross Weekly Income of Payer-Parent	Gross Weekly Income of Receiving-Parent
1. 40-hour minimum-wage earners	$ 560	$ 560
2. Parent's earnings are equivalent to median earnings of Connecticut workers with less than a high school education	$ 605	$ 529
3. Parent's earnings are equivalent to median earnings of Connecticut workers whose highest educational attainment is a high school degree or GED	$ 868	$ 605
4. Parent's earnings are equivalent to median earnings of Connecticut workers whose highest educational attainment is some college or an associate's degree	$1,052	$ 715
5. Parent's earnings are equivalent to median earnings of Connecticut workers whose highest educational attainment is a college degree	$1,589	$1,115
6. Parent's earnings are equivalent to median earnings of Connecticut workers whose highest educational attainment is graduate degree	$2,003	$1,496

Exhibit 28, Exhibit 29, and Exhibit 30 compare the results from applying the existing Connecticut and updated schedule for one, two, and three children. The analysis of case data found that most (75%) of orders are for one child and few are for four or more children. Nonetheless, the patterns for four or more children will be similar to those for three children. The graphs also compare the Connecticut amounts to the guidelines amounts in Massachusetts, New York, and Rhode Island. New York uses a flat percentage of income to calculate support (e.g., 17% for one child and 25% for two children) and dates to a very old study of child-rearing expenditures.[99] Massachusetts does not identify itself as being based on any one economic study.[100] Rhode Island is based on the BR5 study. It considers 2022 prices and Rhode Island's price parity. Overall, Massachusetts generally has one of the highest guidelines in the nation.

Decreases under Case 1 and Case 2. The low-income adjustment applies under the proposed Connecticut schedule for Case 1 regardless of the number of children. It also applies for Case 2 for two

[99] Venohr, Jane, Matyasic, Savahanna, & Price, David. (Oct. 2023). *Review of the New York Child Support Guidelines: Summary of Findings from Data Analysis.* Retrieved from https://childsupport.ny.gov/pdfs/2023_QuadrennialReview.pdf.
[100] Sarro, M., Polek, C., & Sandy, S. (2021). *Economic Review of the Massachusetts Child Support Guidelines, 2020–2021*. The Brattle Group. Retrieved from https://www.mass.gov/doc/economic-review-of-the-massachusetts-child-support-guidelines-2020-2021/download.

and three children, but not one child. This explains the decreases in these cases. Still, the amounts are generally within the range of neighboring states.

Exhibit 28: Comparisons for One Child

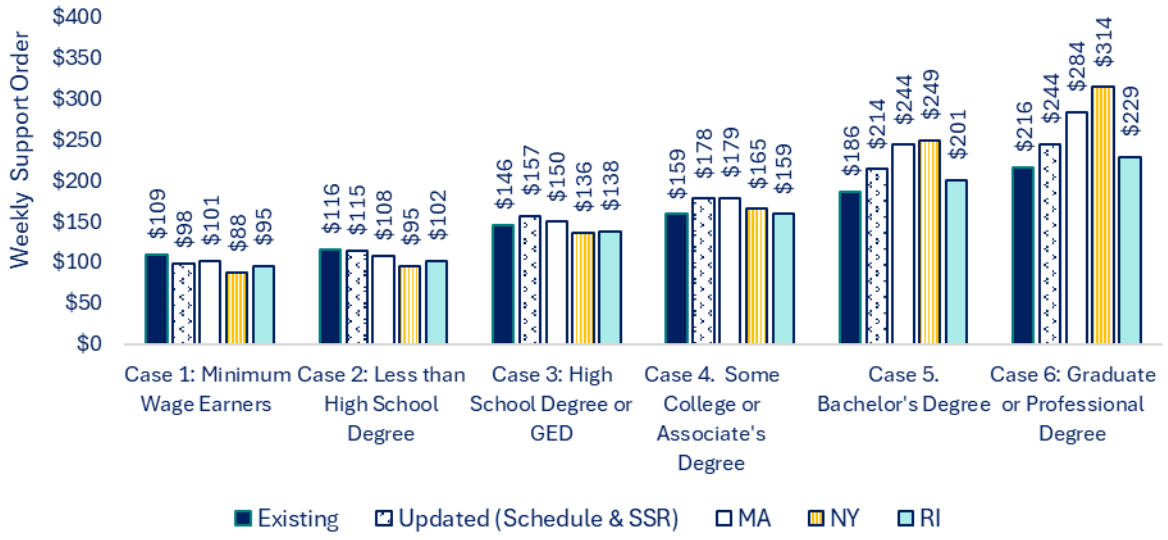


Exhibit 29: Comparisons for Two Children

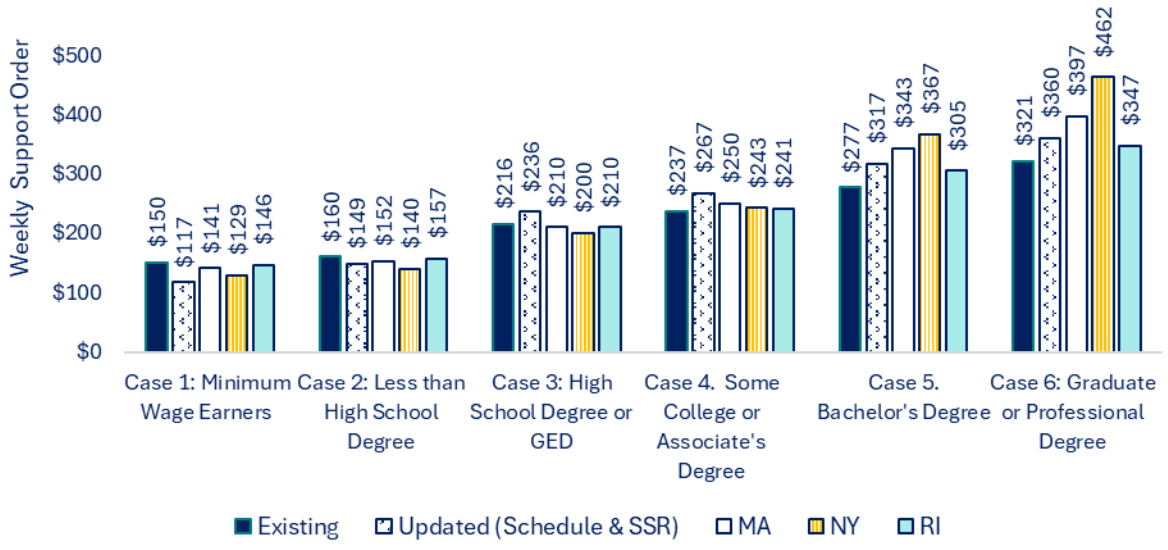
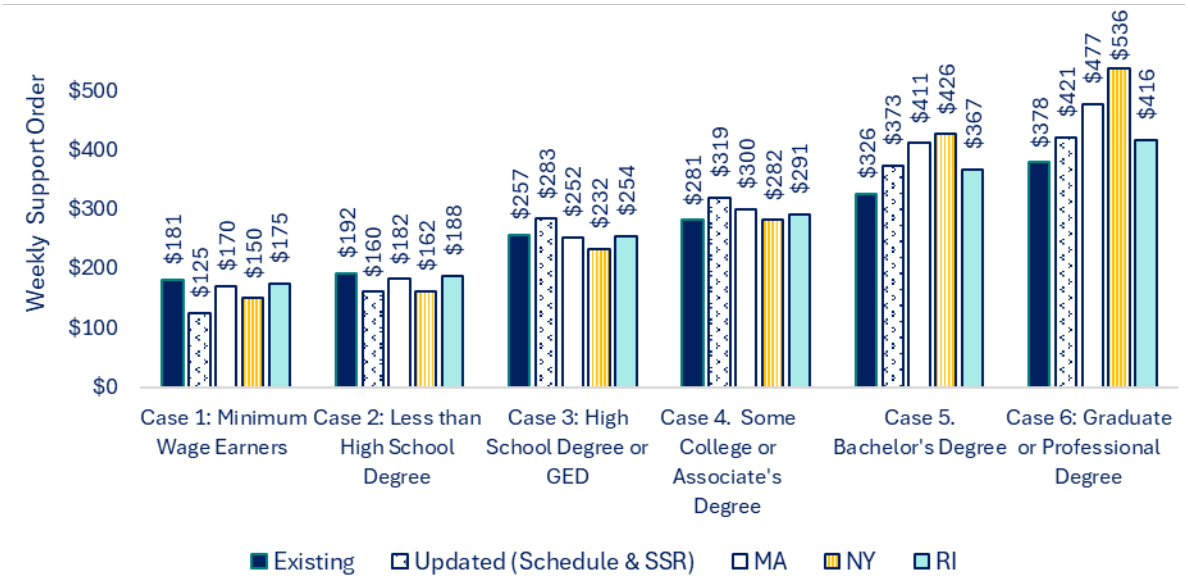


Exhibit 30: Comparisons for Three Children



Increases for Cases 3, 4, 5, and 6. The proposed increases for one child range from $11 to $29 per week. The proposed increases for two children range from $20 to $40 per week. The largest increase would be for three children under case scenario 5. It suggests a $47 increase.

Differences with Other States. For Case 1 and Case 2, the Connecticut amounts are generally in range of those of other states. One reason is that some of the states have low-income adjustments that produce similar amounts to those proposed in Connecticut. For the higher income scenarios,

- New York becomes more than most states at very high incomes because of its flat percentage of income formula. In contrast, most states explicitly or implicitly assign a decreasing percentage of income to child support to account for progressive federal income tax and to reflect the actual expenditures on children made by higher income families.

- Overall, Massachusetts has higher guidelines than most states particularly at very high incomes. However, some of the graphs show that the updated Connecticut schedule would result in higher orders, specifically in Case 3 and Case 4. This is because the proposed update for Connecticut includes recent inflation. Massachusetts is in the midst of a guidelines review.

- Rhode Island is consistently somewhat less than the proposed Connecticut update because Rhode Island was last updated for changes in price levels in 2022, Rhode Island's adjustment for its higher income/prices is smaller than that of Connecticut, and the states use a different adjustment method.

SECTION 5: CONCLUSIONS

Connecticut is reviewing its child support guidelines. This report documents that Connecticut has met federal data requirements of a child support guidelines review. It summarizes economic data on the cost of raising children and uses more current economic data, changes in price levels and incomes and the federal poverty guidelines to develop an updated guidelines schedule. It summarizes the findings from an analysis of case file data on guidelines applications and deviations; payments; and rates of application of the low-income adjustment, income imputation, and defaults. The report also summarizes the findings of the analysis of labor market data and examines the impact of the guidelines on those with incomes below 200% of the poverty level.

These findings are just one piece of information that the Commission for Child Support Guidelines, which is conducting the review, is considering. Once the Commission completes its review, its recommendations will be submitted for further review and public comment. The Commission is recommending an update to the schedule. It is also making other recommendations that are not documented in this report because they do not concern the federal data requirements. In all, the recommendations will better serve Connecticut children and their families.

Appendix A: Technical Documentation of the Updated Schedule

Generally, there is no change in the steps used to convert the Betson-Rothbarth estimates to a child support schedule. The underlying data, however, has changed. This includes the use of the more current Betson-Rothbarth estimates of child-rearing expenditures (BR5) and updates to price levels, the incomes used to realign the BR5 estimates to Connecticut incomes, and the use of the more current federal poverty guidelines as the basis of the low-income adjustment.

Realigned BR5 Data and Other CE Data

In order to obtain the BR5 data and other CE data used to develop the schedule, CPR first sent Professor Betson realigned income ranges as shown in Section 3. This is to adjust for Connecticut's above-average income. In turn, Betson provided CPR with information for 13 income ranges that were generally income intervals of $5,000 to $50,000 per year. They are shown in Exhibit A-1. They were generally smaller at lower incomes to capture more nuanced changes, but became larger at higher incomes to accommodate available U.S. Census at higher incomes that is used for the income realignment. Betson only estimates child-rearing expenditures for one, two, and three children. There are too few families with four or more children to produce reliable estimates. As discussed later, equivalence scales are used to extend the three-child amounts to four and more children when developing a schedule.

Exhibit A-1: Parental Expenditures on Children and Other Expenditures by Income Range Used in the BR5 Schedule

Annual After-Tax Income Range (December 2022 dollars)	Number of Observations	Total Expenditures as a % of After-Tax Income	Expenditures on Children as a Percentage of Total Consumption Expenditures (Rothbarth 2013–2019 data)			Childcare $ as a % of Consumption (per child)	Total Medical $ as a % of Consumption (per capita)
			1 Child	2 Children	3 Children		
$ 0 – $19,999	198	>200.000%	22.191%	34.301%	42.065%	0.441%	0.599%
$20,000 – $34,999	213	170.857%	23.674%	36.545%	44.777%	0.358%	0.618%
$35,000 – $39,999	157	129.177%	24.053%	37.112%	45.455%	0.641%	0.544%
$40,000 – $44,999	207	109.720%	24.198%	37.328%	45.713%	0.460%	0.616%
$45,000 – $49,999	227	106.850%	24.323%	37.514%	45.934%	0.444%	0.776%
$50,000 – $59,999	597	101.998%	24.483%	37.750%	46.215%	0.643%	0.887%
$60,000 – $74,999	946	95.439%	24.649%	37.996%	46.507%	0.817%	1.006%
$75,000 – $84,999	635	88.892%	24.750%	38.145%	46.683%	1.000%	1.289%
$85,000 – $99,999	707	83.733%	24.835%	38.270%	46.832%	1.301%	1.282%
$100,000 – $124,999	1,154	80.619%	24.988%	38.496%	47.098%	1.678%	1.382%
$125,000 – $174,999	1,581	74.221%	25.155%	38.741%	47.388%	2.170%	1.204%
$175,000 – $249,999	417	71.609%	25.453%	39.178%.	47.902%	2.800%	1.119%
$250,000 or more	1,000	60.546%	25.463%	39.193%	47.919%	2.110%	1.034%

Steps to Convert to Schedule

The steps used to convert the information from Exhibit A-1 to the updated schedule in Appendix B are the same steps used to develop the existing schedule.

The steps are presented in the order that they occur, not in the order the factors were discussed in Section 3.

The steps consist of:

Step 1: Exclude childcare expenses.

Step 2: Exclude child's healthcare expenses except up to the first $250 per year per child that is used to cover ordinary, out-of-pocket medical expenses for the child.

Step 3: Adjust for ratio of expenditures to after-tax income.

Step 4: Update for current price levels.

Step 5: Develop marginal percentages.

Step 6: Extend to higher incomes.

Step 7: Extend measurements to four and more children.

Step 8: Incorporate the SSR and minimum order.

Step 1: Exclude Childcare Expenses

Childcare expenses are excluded because the actual amount of work-related childcare expenses is considered in the guidelines calculation on a case-by-case basis. The actual amount is considered because of the large variation in childcare expenses, which means that the childcare expense is minimal for some children (e.g., older children) and substantial for others (e.g., infants in center-based care). Not to exclude them from the schedule and to include the actual amount in the guidelines calculation (typically as a line item in the worksheet) would be double accounting.

Starting with the expenditures on children, which is shown in fourth column of Exhibit A-1, average childcare expenses are subtracted from the percentage of total income devoted to child rearing. For example, at combined incomes of $60,000 to $74,999 per year, 37.996% of total expenditures is devoted to child-rearing expenditures for two children. Childcare comprises 0.817% of total expenditures per child. The percentage may appear small compared to the cost of child care, but it reflects the average across all children regardless of age and whether childcare expenses were incurred on their behalf.

The percentage of total expenditures devoted to child care is multiplied by the number of children (e.g., 0.817 multiplied by children is 1.634%). Continuing with the example of a combined income of $60,000 to $74,999 net per month, 1.634% is subtracted from 37.996%. The remainder, 36.362 (37.996 minus 1.634 equals 36.362), is the adjusted percentage devoted to child-rearing expenditures for two children that excludes childcare expenses.

One limitation is that the CE does not discern between work-related childcare expenses and childcare expenses the parents incurred due to entertainment (e.g., they incurred childcare expenses when they went out to dinner). This means that work-related childcare expenses may be slightly overstated. In turn, this would understate the schedule amounts. If there are economies to scale for child care, multiplying the number of children by the percentage per child would also overstate actual childcare

expenses. When subtracted from the schedule, this would reduce the schedule too much. However, due to the small percentage devoted to childcare expenses, any understatement is likely to be small.

Step 2: Exclude Medical Expenses

A similar adjustment is made for the child's medical expenses. Exhibit A-1 shows the out-of-pocket medical expense to be 1.006% per capita at combined incomes of $60,000 to $74,999 per year. This may also appear low, but it includes only out-of-pocket medical expenses and is adjusted for family size. Continuing from the example in Step 1, where 36.362 is the percentage that excludes child care for two children at a combined income of $60,000 to $74,999 per year, 1.006% multiplied by two children is subtracted to exclude the children's excessive medical expenses. This leaves 34.350% as the percentage of total expenditures devoted to raising two children, excluding their childcare expenses and excess medical expenses.

Step 3: Convert to After-Tax Income

The next step is to convert the percentage from above to an after-tax income by multiplying it by expenditures to after-tax income ratios. Continuing using the example of combined income of $60,000 to $74,999 per year, the ratio is 95.439. When multiplied by 34.350, this yields 32.783% of after-tax income being the percentage of after-tax income devoted to raising two children, excluding their childcare and excess medical expenses. Exceptions are made at the income ranges of $ $45,000 to $49,999 and $50,000 to $59,999, because as shown in Exhibit A-1, they spend slightly more than their after-tax income on average. In these situations, it is assumed that they spend 100% of their after-tax income and no more or less. For incomes below $40,000, Exhibit A-1 shows on average they spend a lot more than their income on average. To compensate for this, the amounts for income range of $40,000 to $44,999 are applied to incomes below $40,000 per year. This effectively reduces the amounts for incomes below $40,000 per year. The underlying policy premise is those with incomes below $40,000 per year should not be expected to spend more than their income.

Step 4: Adjust to Current Price Levels

The amounts in Exhibit A-1 are based on December 2022 price levels. They are converted to February 2024 price levels using changes to the Consumer Price Index (CPI-U), which is the most used price index.[101] The adjustment is applied to the midpoint of each after-tax income range.

Step 5: Develop Marginal Percentages

The information from the previous steps is used to compute a tax table-like schedule of proportions for one, two, and three children. The percentages from above (e.g., 32.783% for two children for the combined income of $60,000 to $74,999 per year) are assigned to the midpoint of that income range adjusted for inflation. Marginal percentages are created by interpolating between income ranges. For the highest income range, the midpoint was supplied by Betson, and it was $254,382 per year in

[101] The increase from December 2022 to February 2024 is 4.558% based on 310.326 divided by 296.797 and subtracting 100%. Source: U.S. Bureau of Labor Statistics. (n.d.). *Consumer Price Index Historical Tables for U.S. City Average.* Retrieved from CPI Home: U.S. Bureau of Labor Statistics (bls.gov).

December 2022 dollars. When converted to February 2024 dollars, and a weekly amount, it is $5,115 per month.

Exhibit A-2: Schedule of Proportions for One, Two, and Three Children

Annual After-Tax Income Range (2022 dollars)	Weekly Midpoint of Income Range (2024 Dollars)	One Child		Two Children		Three Children	
		Midpoint	Marginal Percentage	Midpoint	Marginal Percentage	Midpoint	Marginal Percentage
$40,000 – $44,999	$855	23.122%	22.947%	35.175%	34.216%	42.483%	40.499%
$45,000 – $49,999	$955	23.103%	22.006%	35.074%	32.275%	42.274%	37.535%
$50,000 – $59,999	$1,106	22.954%	16.643%	34.692%	24.388%	41.628%	28.338%
$60,000 – $74,999	$1,357	21.785%	10.145%	32.784%	13.939%	39.167%	15.027%
$75,000 – $84,999	$1,609	19.966%	10.094%	29.839%	14.153%	35.395%	15.641%
$85,000 – $99,999	$1,860	18.632%	13.268%	27.719%	18.621%	32.725%	20.605%
$100,000 – $124,999	$2,262	17.678%	11.629%	26.102%	16.678%	30.571%	18.926%
$125,000 – $174,999	$3,016	16.166%	13.630%	23.746%	19.312%	27.659%	21.617%
$175,000 – $249,999	$4,273	15.420%	3.842%	22.442%	7.146%	25.882%	10.222%
$250,000 or more	$5,115	13.514%		19.924%		23.304%	

Step 7: Extend to Combined Net Incomes of $6,000 per Week

As shown in Exhibit A-2, the highest amount for which there is economic evidence is $5,115 per week. As discussed in Section 3, the Commission favored extending the schedule to a combined net income of $6,000 per week. The information from lower incomes was used to develop a trendline to find what the percentage would be at a combined net income of $7,000 per week and then the marginal percentage was calculated from a combined net income of $5,115 per week to $7,000 per week.

The trendline was developed by regressing the percentage midpoint on logged income to the third degree. The logged values and cubing allow for a non-linear estimating equation for the percentage of expenditures as income increases; specifically, they permit an equation in which the percentages decrease at an increasing rate. Separate equations were estimated for one, two, and three children. Using the results from the regression equations, the percentage midpoint at a combined net income of $7,000 per week yielded calculated for one, two, and three children. They yielded 11.865% for one child; 16.906% for two children; and 19.046% for three children. The percentages for four and more children were calculated using the equivalence scales in the next step.

A caveat to this approach is that the margin of error increases the further the income is from $5,115 net per week. This is one reason for not extending the schedule to an infinite income and only extending it to $6,000 net per week.

Step 7: Extend to More Children

The measurements of child-rearing expenditures only cover one, two, and three children. The number of families in the CE with four or more children is insufficient to produce reliable estimates. For many child

support guidelines, the National Research Council (NRC) equivalence scale, as shown below, is used to extend the three-child estimate to four and more children.[102]

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

Application of the equivalence scale implies that expenditures on four children are 11.7% more than the expenditures for three children, expenditures on five children are 10.0% more than the expenditures for four children, and expenditures on six children are 8.7% more than the expenditures for five children.

Step 8: Adjust for the SSR and the Minimum Order

The Commission favored applying the minimum percentages that occur at a net income of $50 per week under the existing schedule to a net income of $360 per week. Those percentages are: 10.00% for one child, 10.40% for two children, 10.80% for three children, 11.20% for four children, 11.60% for five children, and 12.00% for six children. For incomes below $150 net per week, the schedule implicitly implies a zero basic obligation. The percentages are applied from net incomes of $150 per week through $360 net week, which approximates 125% of the 2024 federal poverty guidelines (FPG) for one person. Effectively, these percentages are applicable to incomes below the self-support reserve (SSR), which is 125% of the FPG. For incomes above the SSR, the BR5 amounts are phased in by taking the lower of two amounts. One amount is the BR5 amount for that particular income and number of children using the earlier steps. The other amount is the basic obligation at net income of $360 per week plus the following amounts for each $10 in additional income: $6.25 for one child, $7.98 for two children, $8.64 for three children, $8.70 for four children, $8.87 for five children, and $9.03 for six children. By design, the amounts increase with the number of children to reflect the higher cost of raising more children, and they are less than $10 such that not every additional dollar in income is assigned to child support. The exact amounts were evenly distributed between a net income of $360 per week and the income at which the BR5 amount was less.

Consumer Expenditure Data (CE)

The CE asks households about expenditures on over 100 detailed items. Exhibit A-4 shows the major categories of expenditures captured by the CE. It includes the purchase price and sales tax on all goods purchased within the survey period.

Betson excludes some expenditure items captured by the CE because they are obviously not child-rearing expenses. Specifically, he excludes contributions by family members to Social Security, private pension plans, and cash contributions made to members outside the surveyed household. The USDA also excludes these expenses from its estimates of child-rearing expenditures.

For the purposes of developing a child support schedule, childcare and medical expenses are excluded. Exhibit A-5 shows the major categories of expenditures considered in the schedule, as well as how they vary for low-, middle-, and high-income families. (Families are dividing into these categories by taking

[102] Citro, Constance F., & Robert T. Michael, Editors. (1995). *Measuring Poverty: A New Approach*. National Academy Press. Washington, D.C.

the third lowest families in income, the second third as middle income, and the highest third as high income.)

Exhibit A-3: Partial List of Expenditure Items Considered in the Consumer Expenditure Survey	
Housing	Rent paid for dwellings, rent received as pay, parking fees, maintenance, and other expenses for rented dwellings; interest and principal payments on mortgages, interest and principal payments on home equity loans and lines of credit, property taxes and insurance, refinancing and prepayment charges, ground rent, expenses for property management and security, homeowners' insurance, fire insurance and extended coverage, expenses for repairs and maintenance contracted out, and expenses of materials for owner-performed repairs and maintenance for dwellings used or maintained by the consumer unit. It also includes utilities, cleaning supplies, household textiles, furniture, major and small appliances, and other miscellaneous household equipment (tools, plants, decorative items).
Food	Food at home purchased at grocery or other food stores, as well as meals, including tips, purchased away from home (e.g., full-service and fast-food restaurant, vending machines).
Transportation	Vehicle finance charges, gasoline and motor oil, maintenance and repairs, vehicle insurance, public transportation, leases, parking fees, and other transportation expenditures.
Entertainment	Admission to sporting events, movies, concerts, health clubs, recreational lessons, television/radio/sound equipment, pets, toys, hobbies, and other entertainment equipment and services.
Apparel	Apparel, footwear, uniforms, diapers, alterations and repairs, dry cleaning, sent-out laundry, watches, and jewelry.
Other	Personal care products, reading materials, education fees, banking fees, interest paid on lines of credit, and other expenses.

Gross and net incomes are reported by families participating in the CE. The difference between gross and net income is taxes. In fact, the CE uses the terms "income before taxes" and "income after taxes" instead of gross and net income, respectively. Income before taxes is the total money earnings and selected money receipts. It includes wages and salary, self-employment income, Social Security benefits, pension income, rental income, unemployment compensation, worker's compensation, veterans' benefits, public assistance, and other sources of income. Income is based on self-reports and not checked against actual records.

The BLS has concerns that income may be underreported in the CE. Although underreporting of income is a problem inherent to surveys, the BLS is particularly concerned because expenditures exceed income among low-income households participating in the CE. The BLS does not know whether the cause is underreporting of income or that low-income households are actually spending more than their incomes because of an unemployment spell, the primary earner is a student, or the household is otherwise withdrawing from its savings. To improve income information, the BLS added and revised income questions in 2001 as well as its approach to addressing missing income information. The 2010 and 2020 Betson-Rothbarth measurements rely on these changes to measuring income. Previous Betson measurements do not.

Exhibit A-4: Average Spending of Families with Children by Net Income				
Income Rank	**Lowest Third**	**Middle Third**	**Highest Third**	**All Families**
Net Income	$36,891	$75,139	$154,974	$88,862
Total Outlays	$40,932	$61,423	$102,012	$68,080
Budget Share (% of Total Outlays)				
Housing	42.8%	42.9%	45.2%	43.5%
Transportation	16.4%	16.6%	14.2%	15.8%
Food	23.1%	18.4%	15.9%	19.1%
Entertainment[a]	4.1%	4.9%	5.9%	5.0%
Healthcare	5.6%	8.8%	7.6%	7.4%
Apparel	2.7%	2.2%	2.4%	2.4%
Tobacco and Alcohol	1.6%	1.2%	1.1%	1.3%
Education and Reading	1.0%	1.4%	2.8%	1.7%
Personal Care	0.5%	0.6%	0.7%	0.6%
All Other	1.2%	3.0%	4.2%	3.2%

[a]When reweighted to reflect only child-rearing expenditures considered in the schedule, entertainment comprises 4.5% of the budget for the lowest third, 5.5% of the budget share for the middle third, 6.7% of the budget share for the top third, and 5.6% of the budget share of all families.

The BLS also had concerns with taxes being underreported. Beginning in 2013, the BLS began estimating taxes using demographic and income data from CE households by applying the National Bureau of Economic Analysis TAXSIM program that calculates tax liabilities under U.S. federal and state income tax laws.

The BLS does not include as income or expenditures changes in net assets or liabilities. In all, the BLS makes it clear that reconciling differences between income and expenditures and precisely measuring income are not part of the core mission of the CE. The core mission is to measure and track expenditures. The BLS recognizes that at some low-income levels, the CE shows that total expenditures exceed after-tax incomes, and that at very high incomes, the CE shows that total expenditures are considerably less than after-tax incomes. However, the changes to the income measure, the use of outlays rather than expenditures, and use of the tax calculator have lessened some of these issues.

APPENDIX B: PROPOSED, UPDATED SCHEDULE

Shaded area has been adjusted for the self-support reserve.

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
150	10.00%	15	10.40%	16	10.80%	16	11.20%	17	11.60%	17	12.00%	18
160	10.00%	16	10.40%	17	10.80%	17	11.20%	18	11.60%	19	12.00%	19
170	10.00%	17	10.40%	18	10.80%	18	11.20%	19	11.60%	20	12.00%	20
180	10.00%	18	10.40%	19	10.80%	19	11.20%	20	11.60%	21	12.00%	22
190	10.00%	19	10.40%	20	10.80%	21	11.20%	21	11.60%	22	12.00%	23
200	10.00%	20	10.40%	21	10.80%	22	11.20%	22	11.60%	23	12.00%	24
210	10.00%	21	10.40%	22	10.80%	23	11.20%	24	11.60%	24	12.00%	25
220	10.00%	22	10.40%	23	10.80%	24	11.20%	25	11.60%	26	12.00%	26
230	10.00%	23	10.40%	24	10.80%	25	11.20%	26	11.60%	27	12.00%	28
240	10.00%	24	10.40%	25	10.80%	26	11.20%	27	11.60%	28	12.00%	29
250	10.00%	25	10.40%	26	10.80%	27	11.20%	28	11.60%	29	12.00%	30
260	10.00%	26	10.40%	27	10.80%	28	11.20%	29	11.60%	30	12.00%	31
270	10.00%	27	10.40%	28	10.80%	29	11.20%	30	11.60%	31	12.00%	32
280	10.00%	28	10.40%	29	10.80%	30	11.20%	31	11.60%	32	12.00%	34
290	10.00%	29	10.40%	30	10.80%	31	11.20%	32	11.60%	34	12.00%	35
300	10.00%	30	10.40%	31	10.80%	32	11.20%	34	11.60%	35	12.00%	36
310	10.00%	31	10.40%	32	10.80%	33	11.20%	35	11.60%	36	12.00%	37
320	10.00%	32	10.40%	33	10.80%	35	11.20%	36	11.60%	37	12.00%	38
330	10.00%	33	10.40%	34	10.80%	36	11.20%	37	11.60%	38	12.00%	40
340	10.00%	34	10.40%	35	10.80%	37	11.20%	38	11.60%	39	12.00%	41
350	10.00%	35	10.40%	36	10.80%	38	11.20%	39	11.60%	41	12.00%	42
360	10.00%	36	10.40%	37	10.80%	39	11.20%	40	11.60%	42	12.00%	43
370	11.42%	42	12.27%	45	12.84%	48	13.25%	49	13.68%	51	14.12%	52
380	12.76%	48	14.05%	53	14.78%	56	15.19%	58	15.66%	60	16.12%	61
390	14.04%	55	15.74%	61	16.61%	65	17.03%	66	17.53%	68	18.02%	70
400	15.25%	61	17.34%	69	18.36%	73	18.78%	75	19.31%	77	19.83%	79
410	16.40%	67	18.86%	77	20.01%	82	20.44%	84	21.01%	86	21.55%	88
420	17.50%	73	20.31%	85	21.59%	91	22.03%	93	22.62%	95	23.18%	97
430	18.54%	80	21.69%	93	23.10%	99	23.54%	101	24.16%	104	24.75%	106
440	19.54%	86	23.01%	101	24.54%	108	24.98%	110	25.62%	113	26.24%	115
450	20.50%	92	24.27%	109	25.91%	117	26.36%	119	27.03%	122	27.66%	124
460	21.41%	98	25.48%	117	27.22%	125	27.68%	127	28.37%	130	29.02%	133
470	22.28%	105	26.64%	125	28.48%	134	28.94%	136	29.65%	139	30.32%	143
480	23.12%	111	27.74%	133	29.69%	143	30.15%	145	30.88%	148	31.57%	152
490	23.12%	113	28.80%	141	30.84%	151	31.31%	153	32.06%	157	32.77%	161
500	23.12%	116	29.82%	149	31.95%	160	32.42%	162	33.20%	166	33.92%	170
510	23.12%	118	30.80%	157	33.02%	168	33.49%	171	34.29%	175	35.03%	179
520	23.12%	120	31.74%	165	34.05%	177	34.52%	180	35.33%	184	36.09%	188

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
530	23.12%	123	32.65%	173	35.03%	186	35.51%	188	36.34%	193	37.11%	197
540	23.12%	125	33.52%	181	35.98%	194	36.47%	197	37.31%	201	38.10%	206
550	23.12%	127	34.36%	189	36.90%	203	37.39%	206	38.25%	210	39.05%	215
560	23.12%	129	35.17%	197	37.78%	212	38.27%	214	39.15%	219	39.96%	224
570	23.12%	132	35.17%	200	38.63%	220	39.13%	223	40.02%	228	40.85%	233
580	23.12%	134	35.17%	204	39.46%	229	39.95%	232	40.86%	237	41.70%	242
590	23.12%	136	35.17%	208	40.25%	237	40.75%	240	41.67%	246	42.52%	251
600	23.12%	139	35.17%	211	41.02%	246	41.52%	249	42.45%	255	43.32%	260
610	23.12%	141	35.17%	215	41.76%	255	42.27%	258	43.21%	264	44.09%	269
620	23.12%	143	35.17%	218	42.48%	263	42.99%	267	43.95%	272	44.83%	278
630	23.12%	146	35.17%	222	42.48%	268	43.69%	275	44.66%	281	45.55%	287
640	23.12%	148	35.17%	225	42.48%	272	44.36%	284	45.35%	290	46.25%	296
650	23.12%	150	35.17%	229	42.48%	276	45.02%	293	46.01%	299	46.93%	305
660	23.12%	153	35.17%	232	42.48%	280	45.66%	301	46.66%	308	47.59%	314
670	23.12%	155	35.17%	236	42.48%	285	46.27%	310	47.29%	317	48.23%	323
680	23.12%	157	35.17%	239	42.48%	289	46.87%	319	47.90%	326	48.84%	332
690	23.12%	160	35.17%	243	42.48%	293	47.45%	327	48.49%	335	49.45%	341
700	23.12%	162	35.17%	246	42.48%	297	47.45%	332	49.07%	343	50.03%	350
710	23.12%	164	35.17%	250	42.48%	302	47.45%	337	49.63%	352	50.60%	359
720	23.12%	166	35.17%	253	42.48%	306	47.45%	342	50.17%	361	51.15%	368
730	23.12%	169	35.17%	257	42.48%	310	47.45%	346	50.70%	370	51.68%	377
740	23.12%	171	35.17%	260	42.48%	314	47.45%	351	51.21%	379	52.21%	386
750	23.12%	173	35.17%	264	42.48%	319	47.45%	356	51.71%	388	52.71%	395
760	23.12%	176	35.17%	267	42.48%	323	47.45%	361	52.20%	397	53.21%	404
770	23.12%	178	35.17%	271	42.48%	327	47.45%	365	52.20%	402	53.69%	413
780	23.12%	180	35.17%	274	42.48%	331	47.45%	370	52.20%	407	54.16%	422
790	23.12%	183	35.17%	278	42.48%	336	47.45%	375	52.20%	412	54.62%	431
800	23.12%	185	35.17%	281	42.48%	340	47.45%	380	52.20%	418	55.06%	440
810	23.12%	187	35.17%	285	42.48%	344	47.45%	384	52.20%	423	55.50%	450
820	23.12%	190	35.17%	288	42.48%	348	47.45%	389	52.20%	428	55.92%	459
830	23.12%	192	35.17%	292	42.48%	353	47.45%	394	52.20%	433	56.34%	468
840	23.12%	194	35.17%	295	42.48%	357	47.45%	399	52.20%	438	56.74%	477
850	23.12%	197	35.17%	299	42.48%	361	47.45%	403	52.20%	444	56.74%	482
860	23.12%	199	35.17%	302	42.47%	365	47.44%	408	52.18%	449	56.72%	488
870	23.12%	201	35.16%	306	42.45%	369	47.41%	413	52.16%	454	56.69%	493
880	23.12%	203	35.15%	309	42.43%	373	47.39%	417	52.13%	459	56.66%	499
890	23.11%	206	35.14%	313	42.40%	377	47.36%	422	52.10%	464	56.63%	504
900	23.11%	208	35.13%	316	42.38%	381	47.34%	426	52.08%	469	56.61%	509
910	23.11%	210	35.12%	320	42.36%	385	47.32%	431	52.05%	474	56.58%	515
920	23.11%	213	35.11%	323	42.34%	390	47.30%	435	52.03%	479	56.55%	520
930	23.11%	215	35.10%	326	42.32%	394	47.27%	440	52.00%	484	56.52%	526

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
940	23.11%	217	35.09%	330	42.30%	398	47.25%	444	51.98%	489	56.50%	531
950	23.10%	219	35.08%	333	42.28%	402	47.23%	449	51.95%	494	56.47%	536
960	23.10%	222	35.06%	337	42.25%	406	47.19%	453	51.91%	498	56.43%	542
970	23.09%	224	35.03%	340	42.20%	409	47.14%	457	51.85%	503	56.36%	547
980	23.08%	226	35.00%	343	42.15%	413	47.09%	461	51.79%	508	56.30%	552
990	23.06%	228	34.97%	346	42.11%	417	47.03%	466	51.74%	512	56.24%	557
1000	23.05%	231	34.95%	349	42.06%	421	46.98%	470	51.68%	517	56.18%	562
1010	23.04%	233	34.92%	353	42.02%	424	46.93%	474	51.63%	521	56.12%	567
1020	23.03%	235	34.90%	356	41.97%	428	46.88%	478	51.57%	526	56.06%	572
1030	23.02%	237	34.87%	359	41.93%	432	46.83%	482	51.52%	531	56.00%	577
1040	23.01%	239	34.85%	362	41.89%	436	46.79%	487	51.47%	535	55.94%	582
1050	23.00%	242	34.82%	366	41.85%	439	46.74%	491	51.42%	540	55.89%	587
1060	22.99%	244	34.80%	369	41.80%	443	46.70%	495	51.37%	544	55.83%	592
1070	22.99%	246	34.77%	372	41.76%	447	46.65%	499	51.32%	549	55.78%	597
1080	22.98%	248	34.75%	375	41.73%	451	46.61%	503	51.27%	554	55.73%	602
1090	22.97%	250	34.73%	379	41.69%	454	46.56%	508	51.22%	558	55.68%	607
1100	22.96%	253	34.70%	382	41.65%	458	46.52%	512	51.17%	563	55.63%	612
1110	22.93%	255	34.65%	385	41.58%	462	46.44%	516	51.09%	567	55.53%	616
1120	22.87%	256	34.56%	387	41.46%	464	46.31%	519	50.94%	571	55.37%	620
1130	22.82%	258	34.47%	390	41.34%	467	46.18%	522	50.80%	574	55.22%	624
1140	22.76%	260	34.38%	392	41.23%	470	46.05%	525	50.66%	578	55.07%	628
1150	22.71%	261	34.30%	394	41.12%	473	45.93%	528	50.52%	581	54.92%	632
1160	22.66%	263	34.21%	397	41.01%	476	45.81%	531	50.39%	584	54.77%	635
1170	22.61%	265	34.13%	399	40.90%	479	45.68%	535	50.25%	588	54.63%	639
1180	22.56%	266	34.04%	402	40.79%	481	45.57%	538	50.12%	591	54.48%	643
1190	22.51%	268	33.96%	404	40.69%	484	45.45%	541	49.99%	595	54.34%	647
1200	22.46%	270	33.88%	407	40.59%	487	45.33%	544	49.87%	598	54.21%	650
1210	22.41%	271	33.81%	409	40.48%	490	45.22%	547	49.74%	602	54.07%	654
1220	22.36%	273	33.73%	411	40.38%	493	45.11%	550	49.62%	605	53.94%	658
1230	22.32%	274	33.65%	414	40.29%	496	45.00%	554	49.50%	609	53.81%	662
1240	22.27%	276	33.58%	416	40.19%	498	44.89%	557	49.38%	612	53.68%	666
1250	22.23%	278	33.50%	419	40.10%	501	44.79%	560	49.27%	616	53.55%	669
1260	22.18%	279	33.43%	421	40.00%	504	44.68%	563	49.15%	619	53.43%	673
1270	22.14%	281	33.36%	424	39.91%	507	44.58%	566	49.04%	623	53.30%	677
1280	22.10%	283	33.29%	426	39.82%	510	44.48%	569	48.93%	626	53.18%	681
1290	22.05%	284	33.22%	429	39.73%	513	44.38%	572	48.82%	630	53.06%	685
1300	22.01%	286	33.15%	431	39.64%	515	44.28%	576	48.71%	633	52.95%	688
1310	21.97%	288	33.09%	433	39.56%	518	44.19%	579	48.60%	637	52.83%	692
1320	21.93%	289	33.02%	436	39.47%	521	44.09%	582	48.50%	640	52.72%	696
1330	21.89%	291	32.96%	438	39.39%	524	44.00%	585	48.40%	644	52.61%	700
1340	21.85%	293	32.89%	441	39.31%	527	43.90%	588	48.30%	647	52.50%	703

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
1350	21.81%	294	32.83%	443	39.22%	530	43.81%	591	48.20%	651	52.39%	707
1360	21.76%	296	32.75%	445	39.12%	532	43.69%	594	48.06%	654	52.25%	711
1370	21.68%	297	32.61%	447	38.94%	534	43.50%	596	47.85%	656	52.01%	713
1380	21.59%	298	32.47%	448	38.77%	535	43.30%	598	47.64%	657	51.78%	715
1390	21.51%	299	32.34%	450	38.60%	537	43.11%	599	47.43%	659	51.55%	717
1400	21.43%	300	32.21%	451	38.43%	538	42.93%	601	47.22%	661	51.33%	719
1410	21.35%	301	32.08%	452	38.26%	540	42.74%	603	47.01%	663	51.10%	721
1420	21.27%	302	31.95%	454	38.10%	541	42.56%	604	46.81%	665	50.89%	723
1430	21.19%	303	31.82%	455	37.94%	543	42.38%	606	46.62%	667	50.67%	725
1440	21.12%	304	31.70%	456	37.78%	544	42.20%	608	46.42%	668	50.46%	727
1450	21.04%	305	31.58%	458	37.62%	546	42.02%	609	46.23%	670	50.25%	729
1460	20.97%	306	31.46%	459	37.47%	547	41.85%	611	46.04%	672	50.04%	731
1470	20.89%	307	31.34%	461	37.32%	549	41.68%	613	45.85%	674	49.84%	733
1480	20.82%	308	31.22%	462	37.16%	550	41.51%	614	45.66%	676	49.64%	735
1490	20.75%	309	31.10%	463	37.02%	552	41.35%	616	45.48%	678	49.44%	737
1500	20.68%	310	30.99%	465	36.87%	553	41.18%	618	45.30%	680	49.24%	739
1510	20.61%	311	30.88%	466	36.72%	555	41.02%	619	45.12%	681	49.05%	741
1520	20.54%	312	30.77%	468	36.58%	556	40.86%	621	44.95%	683	48.86%	743
1530	20.47%	313	30.66%	469	36.44%	558	40.70%	623	44.78%	685	48.67%	745
1540	20.40%	314	30.55%	470	36.30%	559	40.55%	624	44.60%	687	48.48%	747
1550	20.34%	315	30.44%	472	36.16%	561	40.40%	626	44.44%	689	48.30%	749
1560	20.27%	316	30.33%	473	36.03%	562	40.24%	628	44.27%	691	48.12%	751
1570	20.21%	317	30.23%	475	35.90%	564	40.10%	629	44.10%	692	47.94%	753
1580	20.14%	318	30.13%	476	35.76%	565	39.95%	631	43.94%	694	47.77%	755
1590	20.08%	319	30.03%	477	35.63%	567	39.80%	633	43.78%	696	47.59%	757
1600	20.02%	320	29.92%	479	35.50%	568	39.66%	635	43.62%	698	47.42%	759
1610	19.96%	321	29.83%	480	35.38%	570	39.52%	636	43.47%	700	47.25%	761
1620	19.90%	322	29.73%	482	35.26%	571	39.38%	638	43.32%	702	47.09%	763
1630	19.84%	323	29.63%	483	35.14%	573	39.25%	640	43.17%	704	46.93%	765
1640	19.78%	324	29.54%	484	35.02%	574	39.11%	641	43.02%	706	46.77%	767
1650	19.72%	325	29.45%	486	34.90%	576	38.98%	643	42.88%	708	46.61%	769
1660	19.66%	326	29.35%	487	34.78%	577	38.85%	645	42.74%	709	46.46%	771
1670	19.60%	327	29.26%	489	34.67%	579	38.72%	647	42.60%	711	46.30%	773
1680	19.55%	328	29.17%	490	34.56%	581	38.60%	648	42.46%	713	46.15%	775
1690	19.49%	329	29.08%	492	34.44%	582	38.47%	650	42.32%	715	46.00%	777
1700	19.44%	330	29.00%	493	34.33%	584	38.35%	652	42.18%	717	45.85%	780
1710	19.38%	331	28.91%	494	34.22%	585	38.23%	654	42.05%	719	45.71%	782
1720	19.33%	332	28.82%	496	34.12%	587	38.11%	655	41.92%	721	45.56%	784
1730	19.27%	333	28.74%	497	34.01%	588	37.99%	657	41.79%	723	45.42%	786
1740	19.22%	334	28.65%	499	33.90%	590	37.87%	659	41.66%	725	45.28%	788
1750	19.17%	335	28.57%	500	33.80%	591	37.75%	661	41.53%	727	45.14%	790

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
1760	19.12%	336	28.49%	501	33.70%	593	37.64%	662	41.40%	729	45.00%	792
1770	19.07%	337	28.41%	503	33.59%	595	37.52%	664	41.28%	731	44.87%	794
1780	19.02%	338	28.33%	504	33.49%	596	37.41%	666	41.15%	733	44.73%	796
1790	18.97%	339	28.25%	506	33.39%	598	37.30%	668	41.03%	734	44.60%	798
1800	18.92%	340	28.17%	507	33.29%	599	37.19%	669	40.91%	736	44.47%	800
1810	18.87%	342	28.09%	508	33.20%	601	37.08%	671	40.79%	738	44.34%	803
1820	18.82%	343	28.02%	510	33.10%	602	36.97%	673	40.67%	740	44.21%	805
1830	18.77%	344	27.94%	511	33.00%	604	36.87%	675	40.55%	742	44.08%	807
1840	18.72%	345	27.87%	513	32.91%	606	36.76%	676	40.44%	744	43.96%	809
1850	18.68%	346	27.79%	514	32.82%	607	36.66%	678	40.32%	746	43.83%	811
1860	18.63%	347	27.72%	516	32.72%	609	36.55%	680	40.21%	748	43.71%	813
1870	18.60%	348	27.67%	517	32.66%	611	36.48%	682	40.13%	750	43.62%	816
1880	18.57%	349	27.62%	519	32.60%	613	36.41%	685	40.05%	753	43.54%	818
1890	18.55%	351	27.57%	521	32.53%	615	36.34%	687	39.97%	755	43.45%	821
1900	18.52%	352	27.53%	523	32.47%	617	36.27%	689	39.90%	758	43.37%	824
1910	18.49%	353	27.48%	525	32.41%	619	36.20%	691	39.82%	761	43.28%	827
1920	18.46%	355	27.43%	527	32.35%	621	36.13%	694	39.74%	763	43.20%	829
1930	18.44%	356	27.39%	529	32.29%	623	36.06%	696	39.67%	766	43.12%	832
1940	18.41%	357	27.34%	530	32.23%	625	36.00%	698	39.60%	768	43.04%	835
1950	18.38%	358	27.30%	532	32.17%	627	35.93%	701	39.52%	771	42.96%	838
1960	18.36%	360	27.25%	534	32.11%	629	35.86%	703	39.45%	773	42.88%	840
1970	18.33%	361	27.21%	536	32.05%	631	35.80%	705	39.38%	776	42.80%	843
1980	18.31%	362	27.17%	538	31.99%	633	35.73%	708	39.31%	778	42.73%	846
1990	18.28%	364	27.12%	540	31.93%	635	35.67%	710	39.24%	781	42.65%	849
2000	18.26%	365	27.08%	542	31.88%	638	35.61%	712	39.17%	783	42.57%	851
2010	18.23%	366	27.04%	544	31.82%	640	35.54%	714	39.10%	786	42.50%	854
2020	18.21%	368	27.00%	545	31.76%	642	35.48%	717	39.03%	788	42.43%	857
2030	18.18%	369	26.96%	547	31.71%	644	35.42%	719	38.96%	791	42.35%	860
2040	18.16%	370	26.92%	549	31.66%	646	35.36%	721	38.90%	793	42.28%	862
2050	18.13%	372	26.88%	551	31.60%	648	35.30%	724	38.83%	796	42.21%	865
2060	18.11%	373	26.84%	553	31.55%	650	35.24%	726	38.76%	799	42.14%	868
2070	18.09%	374	26.80%	555	31.50%	652	35.18%	728	38.70%	801	42.07%	871
2080	18.06%	376	26.76%	557	31.44%	654	35.12%	731	38.63%	804	42.00%	874
2090	18.04%	377	26.72%	558	31.39%	656	35.06%	733	38.57%	806	41.93%	876
2100	18.02%	378	26.68%	560	31.34%	658	35.01%	735	38.51%	809	41.86%	879
2110	18.00%	380	26.64%	562	31.29%	660	34.95%	737	38.44%	811	41.79%	882
2120	17.97%	381	26.60%	564	31.24%	662	34.89%	740	38.38%	814	41.72%	885
2130	17.95%	382	26.57%	566	31.19%	664	34.84%	742	38.32%	816	41.66%	887
2140	17.93%	384	26.53%	568	31.14%	666	34.78%	744	38.26%	819	41.59%	890
2150	17.91%	385	26.49%	570	31.09%	668	34.73%	747	38.20%	821	41.52%	893
2160	17.89%	386	26.46%	571	31.04%	670	34.67%	749	38.14%	824	41.46%	896

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
2170	17.87%	388	26.42%	573	30.99%	673	34.62%	751	38.08%	826	41.39%	898
2180	17.84%	389	26.38%	575	30.95%	675	34.57%	754	38.02%	829	41.33%	901
2190	17.82%	390	26.35%	577	30.90%	677	34.51%	756	37.97%	831	41.27%	904
2200	17.80%	392	26.31%	579	30.85%	679	34.46%	758	37.91%	834	41.21%	907
2210	17.78%	393	26.28%	581	30.81%	681	34.41%	760	37.85%	837	41.14%	909
2220	17.76%	394	26.24%	583	30.76%	683	34.36%	763	37.79%	839	41.08%	912
2230	17.74%	396	26.21%	584	30.71%	685	34.31%	765	37.74%	842	41.02%	915
2240	17.72%	397	26.18%	586	30.67%	687	34.26%	767	37.68%	844	40.96%	918
2250	17.70%	398	26.14%	588	30.62%	689	34.21%	770	37.63%	847	40.90%	920
2260	17.68%	400	26.11%	590	30.58%	691	34.16%	772	37.57%	849	40.84%	923
2270	17.66%	401	26.07%	592	30.53%	693	34.10%	774	37.51%	852	40.78%	926
2280	17.63%	402	26.03%	593	30.48%	695	34.05%	776	37.45%	854	40.71%	928
2290	17.60%	403	25.99%	595	30.43%	697	33.99%	778	37.39%	856	40.64%	931
2300	17.58%	404	25.95%	597	30.38%	699	33.93%	780	37.33%	859	40.57%	933
2310	17.55%	405	25.91%	598	30.33%	701	33.88%	783	37.27%	861	40.51%	936
2320	17.53%	407	25.87%	600	30.28%	702	33.82%	785	37.20%	863	40.44%	938
2330	17.50%	408	25.83%	602	30.23%	704	33.77%	787	37.15%	865	40.38%	941
2340	17.48%	409	25.79%	603	30.18%	706	33.71%	789	37.09%	868	40.31%	943
2350	17.45%	410	25.75%	605	30.13%	708	33.66%	791	37.03%	870	40.25%	946
2360	17.43%	411	25.71%	607	30.09%	710	33.61%	793	36.97%	872	40.18%	948
2370	17.40%	412	25.67%	608	30.04%	712	33.56%	795	36.91%	875	40.12%	951
2380	17.38%	414	25.64%	610	29.99%	714	33.50%	797	36.85%	877	40.06%	953
2390	17.35%	415	25.60%	612	29.95%	716	33.45%	799	36.80%	879	40.00%	956
2400	17.33%	416	25.56%	613	29.90%	718	33.40%	802	36.74%	882	39.94%	958
2410	17.31%	417	25.52%	615	29.86%	720	33.35%	804	36.68%	884	39.88%	961
2420	17.28%	418	25.49%	617	29.81%	721	33.30%	806	36.63%	886	39.82%	964
2430	17.26%	419	25.45%	618	29.77%	723	33.25%	808	36.57%	889	39.76%	966
2440	17.24%	421	25.41%	620	29.72%	725	33.20%	810	36.52%	891	39.70%	969
2450	17.21%	422	25.38%	622	29.68%	727	33.15%	812	36.46%	893	39.64%	971
2460	17.19%	423	25.34%	623	29.63%	729	33.10%	814	36.41%	896	39.58%	974
2470	17.17%	424	25.31%	625	29.59%	731	33.05%	816	36.36%	898	39.52%	976
2480	17.15%	425	25.27%	627	29.55%	733	33.00%	819	36.30%	900	39.46%	979
2490	17.12%	426	25.24%	628	29.50%	735	32.96%	821	36.25%	903	39.41%	981
2500	17.10%	428	25.21%	630	29.46%	737	32.91%	823	36.20%	905	39.35%	984
2510	17.08%	429	25.17%	632	29.42%	738	32.86%	825	36.15%	907	39.29%	986
2520	17.06%	430	25.14%	633	29.38%	740	32.82%	827	36.10%	910	39.24%	989
2530	17.04%	431	25.10%	635	29.34%	742	32.77%	829	36.05%	912	39.18%	991
2540	17.02%	432	25.07%	637	29.30%	744	32.72%	831	36.00%	914	39.13%	994
2550	17.00%	433	25.04%	638	29.26%	746	32.68%	833	35.95%	917	39.07%	996
2560	16.97%	435	25.01%	640	29.22%	748	32.63%	835	35.90%	919	39.02%	999
2570	16.95%	436	24.97%	642	29.18%	750	32.59%	838	35.85%	921	38.97%	1001

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
2580	16.93%	437	24.94%	643	29.14%	752	32.54%	840	35.80%	924	38.91%	1004
2590	16.91%	438	24.91%	645	29.10%	754	32.50%	842	35.75%	926	38.86%	1006
2600	16.89%	439	24.88%	647	29.06%	755	32.46%	844	35.70%	928	38.81%	1009
2610	16.87%	440	24.85%	648	29.02%	757	32.41%	846	35.65%	931	38.76%	1012
2620	16.85%	442	24.81%	650	28.98%	759	32.37%	848	35.61%	933	38.71%	1014
2630	16.83%	443	24.78%	652	28.94%	761	32.33%	850	35.56%	935	38.65%	1017
2640	16.81%	444	24.75%	653	28.90%	763	32.29%	852	35.51%	938	38.60%	1019
2650	16.79%	445	24.72%	655	28.87%	765	32.24%	854	35.47%	940	38.55%	1022
2660	16.77%	446	24.69%	657	28.83%	767	32.20%	857	35.42%	942	38.50%	1024
2670	16.75%	447	24.66%	658	28.79%	769	32.16%	859	35.38%	945	38.45%	1027
2680	16.74%	449	24.63%	660	28.75%	771	32.12%	861	35.33%	947	38.40%	1029
2690	16.72%	450	24.60%	662	28.72%	773	32.08%	863	35.29%	949	38.36%	1032
2700	16.70%	451	24.57%	663	28.68%	774	32.04%	865	35.24%	952	38.31%	1034
2710	16.68%	452	24.54%	665	28.65%	776	32.00%	867	35.20%	954	38.26%	1037
2720	16.66%	453	24.52%	667	28.61%	778	31.96%	869	35.15%	956	38.21%	1039
2730	16.64%	454	24.49%	668	28.57%	780	31.92%	871	35.11%	958	38.16%	1042
2740	16.62%	455	24.46%	670	28.54%	782	31.88%	873	35.07%	961	38.12%	1044
2750	16.61%	457	24.43%	672	28.50%	784	31.84%	876	35.02%	963	38.07%	1047
2760	16.59%	458	24.40%	673	28.47%	786	31.80%	878	34.98%	965	38.02%	1049
2770	16.57%	459	24.37%	675	28.44%	788	31.76%	880	34.94%	968	37.98%	1052
2780	16.55%	460	24.35%	677	28.40%	790	31.72%	882	34.90%	970	37.93%	1055
2790	16.53%	461	24.32%	678	28.37%	791	31.69%	884	34.85%	972	37.89%	1057
2800	16.52%	462	24.29%	680	28.33%	793	31.65%	886	34.81%	975	37.84%	1060
2810	16.50%	464	24.26%	682	28.30%	795	31.61%	888	34.77%	977	37.80%	1062
2820	16.48%	465	24.24%	683	28.27%	797	31.57%	890	34.73%	979	37.75%	1065
2830	16.46%	466	24.21%	685	28.23%	799	31.54%	893	34.69%	982	37.71%	1067
2840	16.45%	467	24.18%	687	28.20%	801	31.50%	895	34.65%	984	37.67%	1070
2850	16.43%	468	24.16%	689	28.17%	803	31.46%	897	34.61%	986	37.62%	1072
2860	16.41%	469	24.13%	690	28.14%	805	31.43%	899	34.57%	989	37.58%	1075
2870	16.40%	471	24.11%	692	28.10%	807	31.39%	901	34.53%	991	37.54%	1077
2880	16.38%	472	24.08%	694	28.07%	808	31.36%	903	34.49%	993	37.49%	1080
2890	16.36%	473	24.05%	695	28.04%	810	31.32%	905	34.45%	996	37.45%	1082
2900	16.35%	474	24.03%	697	28.01%	812	31.29%	907	34.41%	998	37.41%	1085
2910	16.33%	475	24.00%	699	27.98%	814	31.25%	909	34.38%	1000	37.37%	1087
2920	16.32%	476	23.98%	700	27.95%	816	31.22%	912	34.34%	1003	37.33%	1090
2930	16.30%	478	23.95%	702	27.92%	818	31.18%	914	34.30%	1005	37.28%	1092
2940	16.28%	479	23.93%	704	27.89%	820	31.15%	916	34.26%	1007	37.24%	1095
2950	16.27%	480	23.90%	705	27.86%	822	31.11%	918	34.23%	1010	37.20%	1097
2960	16.25%	481	23.88%	707	27.82%	824	31.08%	920	34.19%	1012	37.16%	1100
2970	16.24%	482	23.86%	709	27.80%	826	31.05%	922	34.15%	1014	37.12%	1103
2980	16.22%	483	23.83%	710	27.77%	827	31.01%	924	34.12%	1017	37.08%	1105

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
2990	16.21%	485	23.81%	712	27.74%	829	30.98%	926	34.08%	1019	37.04%	1108
3000	16.19%	486	23.78%	714	27.71%	831	30.95%	928	34.04%	1021	37.00%	1110
3010	16.18%	487	23.76%	715	27.68%	833	30.92%	931	34.01%	1024	36.97%	1113
3020	16.16%	488	23.74%	717	27.65%	835	30.89%	933	33.98%	1026	36.93%	1115
3030	16.15%	489	23.73%	719	27.63%	837	30.86%	935	33.95%	1029	36.90%	1118
3040	16.15%	491	23.71%	721	27.61%	839	30.84%	938	33.93%	1031	36.88%	1121
3050	16.14%	492	23.70%	723	27.59%	842	30.82%	940	33.90%	1034	36.85%	1124
3060	16.13%	494	23.68%	725	27.57%	844	30.80%	942	33.88%	1037	36.83%	1127
3070	16.12%	495	23.67%	727	27.55%	846	30.78%	945	33.85%	1039	36.80%	1130
3080	16.11%	496	23.65%	729	27.53%	848	30.76%	947	33.83%	1042	36.77%	1133
3090	16.11%	498	23.64%	730	27.51%	850	30.73%	950	33.81%	1045	36.75%	1136
3100	16.10%	499	23.63%	732	27.50%	852	30.71%	952	33.78%	1047	36.72%	1138
3110	16.09%	500	23.61%	734	27.48%	855	30.69%	955	33.76%	1050	36.70%	1141
3120	16.08%	502	23.60%	736	27.46%	857	30.67%	957	33.74%	1053	36.67%	1144
3130	16.07%	503	23.58%	738	27.44%	859	30.65%	959	33.72%	1055	36.65%	1147
3140	16.07%	504	23.57%	740	27.42%	861	30.63%	962	33.69%	1058	36.62%	1150
3150	16.06%	506	23.56%	742	27.40%	863	30.61%	964	33.67%	1061	36.60%	1153
3160	16.05%	507	23.54%	744	27.38%	865	30.59%	967	33.65%	1063	36.57%	1156
3170	16.04%	509	23.53%	746	27.37%	868	30.57%	969	33.62%	1066	36.55%	1159
3180	16.04%	510	23.52%	748	27.35%	870	30.55%	971	33.60%	1069	36.53%	1162
3190	16.03%	511	23.50%	750	27.33%	872	30.53%	974	33.58%	1071	36.50%	1164
3200	16.02%	513	23.49%	752	27.31%	874	30.51%	976	33.56%	1074	36.48%	1167
3210	16.01%	514	23.48%	754	27.29%	876	30.49%	979	33.54%	1077	36.45%	1170
3220	16.01%	515	23.47%	756	27.28%	878	30.47%	981	33.52%	1079	36.43%	1173
3230	16.00%	517	23.45%	758	27.26%	880	30.45%	983	33.49%	1082	36.41%	1176
3240	15.99%	518	23.44%	759	27.24%	883	30.43%	986	33.47%	1084	36.38%	1179
3250	15.98%	519	23.43%	761	27.22%	885	30.41%	988	33.45%	1087	36.36%	1182
3260	15.98%	521	23.41%	763	27.21%	887	30.39%	991	33.43%	1090	36.34%	1185
3270	15.97%	522	23.40%	765	27.19%	889	30.37%	993	33.41%	1092	36.32%	1188
3280	15.96%	524	23.39%	767	27.17%	891	30.35%	996	33.39%	1095	36.29%	1190
3290	15.96%	525	23.38%	769	27.16%	893	30.33%	998	33.37%	1098	36.27%	1193
3300	15.95%	526	23.36%	771	27.14%	896	30.31%	1000	33.35%	1100	36.25%	1196
3310	15.94%	528	23.35%	773	27.12%	898	30.30%	1003	33.33%	1103	36.23%	1199
3320	15.93%	529	23.34%	775	27.11%	900	30.28%	1005	33.31%	1106	36.20%	1202
3330	15.93%	530	23.33%	777	27.09%	902	30.26%	1008	33.29%	1108	36.18%	1205
3340	15.92%	532	23.32%	779	27.07%	904	30.24%	1010	33.27%	1111	36.16%	1208
3350	15.91%	533	23.30%	781	27.06%	906	30.22%	1012	33.25%	1114	36.14%	1211
3360	15.91%	534	23.29%	783	27.04%	909	30.20%	1015	33.23%	1116	36.12%	1213
3370	15.90%	536	23.28%	785	27.02%	911	30.19%	1017	33.21%	1119	36.09%	1216
3380	15.89%	537	23.27%	786	27.01%	913	30.17%	1020	33.19%	1122	36.07%	1219
3390	15.89%	539	23.26%	788	26.99%	915	30.15%	1022	33.17%	1124	36.05%	1222

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
3400	15.88%	540	23.25%	790	26.98%	917	30.13%	1025	33.15%	1127	36.03%	1225
3410	15.87%	541	23.23%	792	26.96%	919	30.12%	1027	33.13%	1130	36.01%	1228
3420	15.87%	543	23.22%	794	26.95%	922	30.10%	1029	33.11%	1132	35.99%	1231
3430	15.86%	544	23.21%	796	26.93%	924	30.08%	1032	33.09%	1135	35.97%	1234
3440	15.85%	545	23.20%	798	26.91%	926	30.06%	1034	33.07%	1138	35.95%	1237
3450	15.85%	547	23.19%	800	26.90%	928	30.05%	1037	33.05%	1140	35.93%	1239
3460	15.84%	548	23.18%	802	26.88%	930	30.03%	1039	33.03%	1143	35.91%	1242
3470	15.83%	549	23.17%	804	26.87%	932	30.01%	1041	33.01%	1146	35.89%	1245
3480	15.83%	551	23.16%	806	26.85%	935	30.00%	1044	33.00%	1148	35.87%	1248
3490	15.82%	552	23.14%	808	26.84%	937	29.98%	1046	32.98%	1151	35.85%	1251
3500	15.82%	554	23.13%	810	26.82%	939	29.96%	1049	32.96%	1154	35.83%	1254
3510	15.81%	555	23.12%	812	26.81%	941	29.95%	1051	32.94%	1156	35.81%	1257
3520	15.80%	556	23.11%	814	26.79%	943	29.93%	1054	32.92%	1159	35.79%	1260
3530	15.80%	558	23.10%	815	26.78%	945	29.91%	1056	32.90%	1162	35.77%	1263
3540	15.79%	559	23.09%	817	26.77%	947	29.90%	1058	32.89%	1164	35.75%	1265
3550	15.78%	560	23.08%	819	26.75%	950	29.88%	1061	32.87%	1167	35.73%	1268
3560	15.78%	562	23.07%	821	26.74%	952	29.86%	1063	32.85%	1169	35.71%	1271
3570	15.77%	563	23.06%	823	26.72%	954	29.85%	1066	32.83%	1172	35.69%	1274
3580	15.77%	564	23.05%	825	26.71%	956	29.83%	1068	32.82%	1175	35.67%	1277
3590	15.76%	566	23.04%	827	26.69%	958	29.82%	1070	32.80%	1177	35.65%	1280
3600	15.75%	567	23.03%	829	26.68%	960	29.80%	1073	32.78%	1180	35.63%	1283
3610	15.75%	569	23.02%	831	26.67%	963	29.79%	1075	32.76%	1183	35.61%	1286
3620	15.74%	570	23.01%	833	26.65%	965	29.77%	1078	32.75%	1185	35.60%	1289
3630	15.74%	571	23.00%	835	26.64%	967	29.75%	1080	32.73%	1188	35.58%	1291
3640	15.73%	573	22.99%	837	26.62%	969	29.74%	1082	32.71%	1191	35.56%	1294
3650	15.73%	574	22.98%	839	26.61%	971	29.72%	1085	32.70%	1193	35.54%	1297
3660	15.72%	575	22.97%	841	26.60%	973	29.71%	1087	32.68%	1196	35.52%	1300
3670	15.71%	577	22.96%	842	26.58%	976	29.69%	1090	32.66%	1199	35.50%	1303
3680	15.71%	578	22.95%	844	26.57%	978	29.68%	1092	32.65%	1201	35.49%	1306
3690	15.70%	579	22.94%	846	26.56%	980	29.66%	1095	32.63%	1204	35.47%	1309
3700	15.70%	581	22.93%	848	26.54%	982	29.65%	1097	32.61%	1207	35.45%	1312
3710	15.69%	582	22.92%	850	26.53%	984	29.63%	1099	32.60%	1209	35.43%	1315
3720	15.69%	584	22.91%	852	26.52%	986	29.62%	1102	32.58%	1212	35.41%	1317
3730	15.68%	585	22.90%	854	26.50%	989	29.60%	1104	32.56%	1215	35.40%	1320
3740	15.68%	586	22.89%	856	26.49%	991	29.59%	1107	32.55%	1217	35.38%	1323
3750	15.67%	588	22.88%	858	26.48%	993	29.57%	1109	32.53%	1220	35.36%	1326
3760	15.66%	589	22.87%	860	26.46%	995	29.56%	1111	32.52%	1223	35.35%	1329
3770	15.66%	590	22.86%	862	26.45%	997	29.55%	1114	32.50%	1225	35.33%	1332
3780	15.65%	592	22.85%	864	26.44%	999	29.53%	1116	32.48%	1228	35.31%	1335
3790	15.65%	593	22.84%	866	26.43%	1002	29.52%	1119	32.47%	1231	35.29%	1338
3800	15.64%	594	22.83%	868	26.41%	1004	29.50%	1121	32.45%	1233	35.28%	1341

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
3810	15.64%	596	22.82%	870	26.40%	1006	29.49%	1124	32.44%	1236	35.26%	1343
3820	15.63%	597	22.81%	871	26.39%	1008	29.48%	1126	32.42%	1239	35.24%	1346
3830	15.63%	599	22.80%	873	26.38%	1010	29.46%	1128	32.41%	1241	35.23%	1349
3840	15.62%	600	22.79%	875	26.36%	1012	29.45%	1131	32.39%	1244	35.21%	1352
3850	15.62%	601	22.79%	877	26.35%	1015	29.43%	1133	32.38%	1247	35.19%	1355
3860	15.61%	603	22.78%	879	26.34%	1017	29.42%	1136	32.36%	1249	35.18%	1358
3870	15.61%	604	22.77%	881	26.33%	1019	29.41%	1138	32.35%	1252	35.16%	1361
3880	15.60%	605	22.76%	883	26.31%	1021	29.39%	1140	32.33%	1254	35.15%	1364
3890	15.60%	607	22.75%	885	26.30%	1023	29.38%	1143	32.32%	1257	35.13%	1367
3900	15.59%	608	22.74%	887	26.29%	1025	29.37%	1145	32.30%	1260	35.11%	1369
3910	15.59%	609	22.73%	889	26.28%	1027	29.35%	1148	32.29%	1262	35.10%	1372
3920	15.58%	611	22.72%	891	26.27%	1030	29.34%	1150	32.27%	1265	35.08%	1375
3930	15.58%	612	22.72%	893	26.25%	1032	29.33%	1153	32.26%	1268	35.07%	1378
3940	15.57%	614	22.71%	895	26.24%	1034	29.31%	1155	32.24%	1270	35.05%	1381
3950	15.57%	615	22.70%	897	26.23%	1036	29.30%	1157	32.23%	1273	35.03%	1384
3960	15.56%	616	22.69%	898	26.22%	1038	29.29%	1160	32.22%	1276	35.02%	1387
3970	15.56%	618	22.68%	900	26.21%	1040	29.27%	1162	32.20%	1278	35.00%	1390
3980	15.55%	619	22.67%	902	26.20%	1043	29.26%	1165	32.19%	1281	34.99%	1392
3990	15.55%	620	22.66%	904	26.18%	1045	29.25%	1167	32.17%	1284	34.97%	1395
4000	15.54%	622	22.66%	906	26.17%	1047	29.24%	1169	32.16%	1286	34.96%	1398
4010	15.54%	623	22.65%	908	26.16%	1049	29.22%	1172	32.15%	1289	34.94%	1401
4020	15.53%	624	22.64%	910	26.15%	1051	29.21%	1174	32.13%	1292	34.93%	1404
4030	15.53%	626	22.63%	912	26.14%	1053	29.20%	1177	32.12%	1294	34.91%	1407
4040	15.52%	627	22.62%	914	26.13%	1056	29.19%	1179	32.10%	1297	34.90%	1410
4050	15.52%	629	22.61%	916	26.12%	1058	29.17%	1181	32.09%	1300	34.88%	1413
4060	15.51%	630	22.61%	918	26.11%	1060	29.16%	1184	32.08%	1302	34.87%	1416
4070	15.51%	631	22.60%	920	26.09%	1062	29.15%	1186	32.06%	1305	34.85%	1418
4080	15.50%	633	22.59%	922	26.08%	1064	29.14%	1189	32.05%	1308	34.84%	1421
4090	15.50%	634	22.58%	924	26.07%	1066	29.12%	1191	32.04%	1310	34.82%	1424
4100	15.50%	635	22.57%	926	26.06%	1069	29.11%	1194	32.02%	1313	34.81%	1427
4110	15.49%	637	22.57%	927	26.05%	1071	29.10%	1196	32.01%	1316	34.79%	1430
4120	15.49%	638	22.56%	929	26.04%	1073	29.09%	1198	32.00%	1318	34.78%	1433
4130	15.48%	639	22.55%	931	26.03%	1075	29.08%	1201	31.98%	1321	34.77%	1436
4140	15.48%	641	22.54%	933	26.02%	1077	29.06%	1203	31.97%	1324	34.75%	1439
4150	15.47%	642	22.53%	935	26.01%	1079	29.05%	1206	31.96%	1326	34.74%	1442
4160	15.47%	644	22.53%	937	26.00%	1082	29.04%	1208	31.94%	1329	34.72%	1444
4170	15.46%	645	22.52%	939	25.99%	1084	29.03%	1210	31.93%	1332	34.71%	1447
4180	15.46%	646	22.51%	941	25.98%	1086	29.02%	1213	31.92%	1334	34.69%	1450
4190	15.46%	648	22.50%	943	25.97%	1088	29.00%	1215	31.91%	1337	34.68%	1453
4200	15.45%	649	22.50%	945	25.96%	1090	28.99%	1218	31.89%	1339	34.67%	1456
4210	15.45%	650	22.49%	947	25.95%	1092	28.98%	1220	31.88%	1342	34.65%	1459

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
4220	15.44%	652	22.48%	949	25.94%	1094	28.97%	1223	31.87%	1345	34.64%	1462
4230	15.44%	653	22.47%	951	25.93%	1097	28.96%	1225	31.85%	1347	34.63%	1465
4240	15.43%	654	22.47%	953	25.92%	1099	28.95%	1227	31.84%	1350	34.61%	1468
4250	15.43%	656	22.46%	955	25.91%	1101	28.94%	1230	31.83%	1353	34.60%	1470
4260	15.43%	657	22.45%	956	25.90%	1103	28.92%	1232	31.82%	1355	34.59%	1473
4270	15.42%	658	22.44%	958	25.89%	1105	28.91%	1235	31.81%	1358	34.57%	1476
4280	15.40%	659	22.42%	959	25.86%	1107	28.88%	1236	31.77%	1360	34.53%	1478
4290	15.37%	660	22.38%	960	25.82%	1108	28.84%	1237	31.72%	1361	34.48%	1479
4300	15.35%	660	22.35%	961	25.78%	1109	28.80%	1238	31.68%	1362	34.44%	1481
4310	15.32%	660	22.31%	962	25.75%	1110	28.76%	1240	31.64%	1363	34.39%	1482
4320	15.29%	661	22.27%	962	25.71%	1111	28.72%	1241	31.59%	1365	34.34%	1483
4330	15.27%	661	22.24%	963	25.68%	1112	28.68%	1242	31.55%	1366	34.29%	1485
4340	15.24%	661	22.21%	964	25.64%	1113	28.64%	1243	31.50%	1367	34.24%	1486
4350	15.21%	662	22.17%	964	25.60%	1114	28.60%	1244	31.46%	1369	34.20%	1488
4360	15.19%	662	22.14%	965	25.57%	1115	28.56%	1245	31.42%	1370	34.15%	1489
4370	15.16%	663	22.10%	966	25.53%	1116	28.52%	1246	31.37%	1371	34.10%	1490
4380	15.14%	663	22.07%	967	25.50%	1117	28.48%	1248	31.33%	1372	34.06%	1492
4390	15.11%	663	22.03%	967	25.46%	1118	28.44%	1249	31.29%	1374	34.01%	1493
4400	15.09%	664	22.00%	968	25.43%	1119	28.40%	1250	31.25%	1375	33.96%	1494
4410	15.06%	664	21.97%	969	25.40%	1120	28.37%	1251	31.20%	1376	33.92%	1496
4420	15.03%	665	21.93%	969	25.36%	1121	28.33%	1252	31.16%	1377	33.87%	1497
4430	15.01%	665	21.90%	970	25.33%	1122	28.29%	1253	31.12%	1379	33.83%	1498
4440	14.98%	665	21.87%	971	25.29%	1123	28.25%	1254	31.08%	1380	33.78%	1500
4450	14.96%	666	21.83%	972	25.26%	1124	28.21%	1256	31.04%	1381	33.74%	1501
4460	14.93%	666	21.80%	972	25.23%	1125	28.18%	1257	30.99%	1382	33.69%	1503
4470	14.91%	666	21.77%	973	25.19%	1126	28.14%	1258	30.95%	1384	33.65%	1504
4480	14.88%	667	21.73%	974	25.16%	1127	28.10%	1259	30.91%	1385	33.60%	1505
4490	14.86%	667	21.70%	974	25.12%	1128	28.06%	1260	30.87%	1386	33.56%	1507
4500	14.84%	668	21.67%	975	25.09%	1129	28.03%	1261	30.83%	1387	33.51%	1508
4510	14.81%	668	21.64%	976	25.06%	1130	27.99%	1262	30.79%	1389	33.47%	1509
4520	14.79%	668	21.61%	977	25.03%	1131	27.95%	1264	30.75%	1390	33.42%	1511
4530	14.76%	669	21.57%	977	24.99%	1132	27.92%	1265	30.71%	1391	33.38%	1512
4540	14.74%	669	21.54%	978	24.96%	1133	27.88%	1266	30.67%	1392	33.34%	1514
4550	14.71%	670	21.51%	979	24.93%	1134	27.84%	1267	30.63%	1394	33.29%	1515
4560	14.69%	670	21.48%	979	24.90%	1135	27.81%	1268	30.59%	1395	33.25%	1516
4570	14.67%	670	21.45%	980	24.86%	1136	27.77%	1269	30.55%	1396	33.21%	1518
4580	14.64%	671	21.42%	981	24.83%	1137	27.74%	1270	30.51%	1397	33.17%	1519
4590	14.62%	671	21.39%	982	24.80%	1138	27.70%	1272	30.47%	1399	33.12%	1520
4600	14.60%	671	21.35%	982	24.77%	1139	27.67%	1273	30.43%	1400	33.08%	1522
4610	14.57%	672	21.32%	983	24.74%	1140	27.63%	1274	30.39%	1401	33.04%	1523
4620	14.55%	672	21.29%	984	24.71%	1141	27.60%	1275	30.36%	1402	33.00%	1524

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
4630	14.53%	673	21.26%	984	24.67%	1142	27.56%	1276	30.32%	1404	32.95%	1526
4640	14.50%	673	21.23%	985	24.64%	1143	27.53%	1277	30.28%	1405	32.91%	1527
4650	14.48%	673	21.20%	986	24.61%	1144	27.49%	1278	30.24%	1406	32.87%	1529
4660	14.46%	674	21.17%	987	24.58%	1145	27.46%	1280	30.20%	1407	32.83%	1530
4670	14.44%	674	21.14%	987	24.55%	1147	27.42%	1281	30.17%	1409	32.79%	1531
4680	14.41%	675	21.11%	988	24.52%	1148	27.39%	1282	30.13%	1410	32.75%	1533
4690	14.39%	675	21.08%	989	24.49%	1149	27.35%	1283	30.09%	1411	32.71%	1534
4700	14.37%	675	21.05%	989	24.46%	1150	27.32%	1284	30.05%	1412	32.67%	1535
4710	14.35%	676	21.02%	990	24.43%	1151	27.29%	1285	30.02%	1414	32.63%	1537
4720	14.32%	676	20.99%	991	24.40%	1152	27.25%	1286	29.98%	1415	32.59%	1538
4730	14.30%	676	20.96%	992	24.37%	1153	27.22%	1287	29.94%	1416	32.55%	1539
4740	14.28%	677	20.93%	992	24.34%	1154	27.19%	1289	29.91%	1417	32.51%	1541
4750	14.26%	677	20.91%	993	24.31%	1155	27.15%	1290	29.87%	1419	32.47%	1542
4760	14.24%	678	20.88%	994	24.28%	1156	27.12%	1291	29.83%	1420	32.43%	1544
4770	14.21%	678	20.85%	994	24.25%	1157	27.09%	1292	29.80%	1421	32.39%	1545
4780	14.19%	678	20.82%	995	24.22%	1158	27.05%	1293	29.76%	1423	32.35%	1546
4790	14.17%	679	20.79%	996	24.19%	1159	27.02%	1294	29.72%	1424	32.31%	1548
4800	14.15%	679	20.76%	997	24.16%	1160	26.99%	1295	29.69%	1425	32.27%	1549
4810	14.13%	680	20.73%	997	24.13%	1161	26.96%	1297	29.65%	1426	32.23%	1550
4820	14.11%	680	20.71%	998	24.10%	1162	26.92%	1298	29.62%	1428	32.19%	1552
4830	14.08%	680	20.68%	999	24.08%	1163	26.89%	1299	29.58%	1429	32.16%	1553
4840	14.06%	681	20.65%	999	24.05%	1164	26.86%	1300	29.55%	1430	32.12%	1554
4850	14.04%	681	20.62%	1000	24.02%	1165	26.83%	1301	29.51%	1431	32.08%	1556
4860	14.02%	681	20.59%	1001	23.99%	1166	26.80%	1302	29.48%	1433	32.04%	1557
4870	14.00%	682	20.57%	1002	23.96%	1167	26.77%	1303	29.44%	1434	32.00%	1559
4880	13.98%	682	20.54%	1002	23.93%	1168	26.73%	1305	29.41%	1435	31.97%	1560
4890	13.96%	683	20.51%	1003	23.91%	1169	26.70%	1306	29.37%	1436	31.93%	1561
4900	13.94%	683	20.48%	1004	23.88%	1170	26.67%	1307	29.34%	1438	31.89%	1563
4910	13.92%	683	20.46%	1004	23.85%	1171	26.64%	1308	29.30%	1439	31.85%	1564
4920	13.90%	684	20.43%	1005	23.82%	1172	26.61%	1309	29.27%	1440	31.82%	1565
4930	13.88%	684	20.40%	1006	23.79%	1173	26.58%	1310	29.24%	1441	31.78%	1567
4940	13.86%	685	20.38%	1007	23.77%	1174	26.55%	1311	29.20%	1443	31.74%	1568
4950	13.84%	685	20.35%	1007	23.74%	1175	26.52%	1313	29.17%	1444	31.71%	1569
4960	13.82%	685	20.32%	1008	23.71%	1176	26.49%	1314	29.14%	1445	31.67%	1571
4970	13.80%	686	20.30%	1009	23.69%	1177	26.46%	1315	29.10%	1446	31.63%	1572
4980	13.78%	686	20.27%	1009	23.66%	1178	26.43%	1316	29.07%	1448	31.60%	1574
4990	13.76%	686	20.24%	1010	23.63%	1179	26.40%	1317	29.04%	1449	31.56%	1575
5000	13.74%	687	20.22%	1011	23.60%	1180	26.37%	1318	29.00%	1450	31.53%	1576
5000	13.74%	687	20.22%	1011	23.60%	1180	26.37%	1318	29.00%	1450	31.53%	1576
5010	13.72%	687	20.19%	1012	23.58%	1181	26.34%	1319	28.97%	1451	31.49%	1578
5020	13.70%	688	20.17%	1012	23.55%	1182	26.31%	1321	28.94%	1453	31.46%	1579

Combined Net Weekly Income		1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
5030		13.68%	688	20.14%	1013	23.52%	1183	26.28%	1322	28.90%	1454	31.42%	1580
5040		13.66%	688	20.11%	1014	23.50%	1184	26.25%	1323	28.87%	1455	31.38%	1582
5050		13.64%	689	20.09%	1014	23.47%	1185	26.22%	1324	28.84%	1456	31.35%	1583
5060		13.62%	689	20.06%	1015	23.45%	1186	26.19%	1325	28.81%	1458	31.31%	1585
5070		13.60%	690	20.04%	1016	23.42%	1187	26.16%	1326	28.78%	1459	31.28%	1586
5080		13.58%	690	20.01%	1017	23.39%	1188	26.13%	1327	28.74%	1460	31.24%	1587
5090		13.56%	690	19.99%	1017	23.37%	1189	26.10%	1329	28.71%	1461	31.21%	1589
5100		13.54%	691	19.96%	1018	23.34%	1190	26.07%	1330	28.68%	1463	31.18%	1590
5110		13.52%	691	19.94%	1019	23.32%	1191	26.04%	1331	28.65%	1464	31.14%	1591
5120		13.51%	692	19.91%	1020	23.29%	1192	26.01%	1332	28.61%	1465	31.10%	1593
5130		13.50%	692	19.89%	1020	23.26%	1193	25.98%	1333	28.58%	1466	31.06%	1594
5140		13.48%	693	19.87%	1021	23.23%	1194	25.94%	1334	28.54%	1467	31.02%	1595
5150		13.47%	694	19.85%	1022	23.20%	1195	25.91%	1334	28.50%	1468	30.98%	1596
5160		13.46%	695	19.83%	1023	23.17%	1195	25.88%	1335	28.46%	1469	30.94%	1597
5170		13.45%	695	19.80%	1024	23.14%	1196	25.84%	1336	28.43%	1470	30.90%	1598
5180		13.44%	696	19.78%	1025	23.11%	1197	25.81%	1337	28.39%	1471	30.86%	1599
5190		13.43%	697	19.76%	1026	23.08%	1198	25.78%	1338	28.35%	1471	30.82%	1600
5200		13.41%	698	19.74%	1027	23.05%	1198	25.74%	1339	28.32%	1472	30.78%	1601
5210		13.40%	698	19.72%	1027	23.02%	1199	25.71%	1339	28.28%	1473	30.74%	1602
5220		13.39%	699	19.70%	1028	22.99%	1200	25.68%	1340	28.24%	1474	30.70%	1603
5230		13.38%	700	19.68%	1029	22.96%	1201	25.64%	1341	28.21%	1475	30.66%	1604
5240		13.37%	700	19.66%	1030	22.93%	1201	25.61%	1342	28.17%	1476	30.62%	1605
5250		13.36%	701	19.64%	1031	22.90%	1202	25.58%	1343	28.13%	1477	30.58%	1606
5260		13.35%	702	19.61%	1032	22.87%	1203	25.54%	1344	28.10%	1478	30.54%	1607
5270		13.33%	703	19.59%	1033	22.84%	1204	25.51%	1344	28.06%	1479	30.50%	1608
5280		13.32%	703	19.57%	1033	22.81%	1204	25.48%	1345	28.03%	1480	30.46%	1609
5290		13.31%	704	19.55%	1034	22.78%	1205	25.45%	1346	27.99%	1481	30.43%	1610
5300		13.30%	705	19.53%	1035	22.75%	1206	25.41%	1347	27.96%	1482	30.39%	1611
5310		13.29%	706	19.51%	1036	22.72%	1207	25.38%	1348	27.92%	1483	30.35%	1612
5320		13.28%	706	19.49%	1037	22.69%	1207	25.35%	1349	27.88%	1483	30.31%	1613
5330		13.27%	707	19.47%	1038	22.67%	1208	25.32%	1349	27.85%	1484	30.27%	1614
5340		13.26%	708	19.45%	1039	22.64%	1209	25.29%	1350	27.81%	1485	30.23%	1615
5350		13.24%	709	19.43%	1040	22.61%	1210	25.25%	1351	27.78%	1486	30.20%	1616
5360		13.23%	709	19.41%	1040	22.58%	1210	25.22%	1352	27.75%	1487	30.16%	1617
5370		13.22%	710	19.39%	1041	22.55%	1211	25.19%	1353	27.71%	1488	30.12%	1618
5380		13.21%	711	19.37%	1042	22.52%	1212	25.16%	1354	27.68%	1489	30.08%	1619
5390		13.20%	712	19.35%	1043	22.50%	1213	25.13%	1354	27.64%	1490	30.05%	1620
5400		13.19%	712	19.33%	1044	22.47%	1213	25.10%	1355	27.61%	1491	30.01%	1621

Combined Net Weekly Income	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
5410	13.18%	713	19.31%	1045	22.44%	1214	25.07%	1356	27.57%	1492	29.97%	1622
5420	13.17%	714	19.29%	1046	22.41%	1215	25.04%	1357	27.54%	1493	29.94%	1623
5430	13.16%	715	19.27%	1047	22.39%	1216	25.01%	1358	27.51%	1494	29.90%	1624
5440	13.15%	715	19.25%	1047	22.36%	1216	24.98%	1359	27.47%	1495	29.86%	1625
5450	13.14%	716	19.23%	1048	22.33%	1217	24.94%	1359	27.44%	1495	29.83%	1626
5460	13.13%	717	19.22%	1049	22.30%	1218	24.91%	1360	27.41%	1496	29.79%	1627
5470	13.12%	717	19.20%	1050	22.28%	1219	24.88%	1361	27.37%	1497	29.75%	1628
5480	13.11%	718	19.18%	1051	22.25%	1219	24.85%	1362	27.34%	1498	29.72%	1629
5490	13.10%	719	19.16%	1052	22.22%	1220	24.82%	1363	27.31%	1499	29.68%	1630
5500	13.09%	720	19.14%	1053	22.20%	1221	24.79%	1364	27.27%	1500	29.65%	1631
5510	13.07%	720	19.12%	1054	22.17%	1222	24.76%	1365	27.24%	1501	29.61%	1632
5520	13.06%	721	19.10%	1054	22.14%	1222	24.73%	1365	27.21%	1502	29.57%	1633
5530	13.05%	722	19.08%	1055	22.12%	1223	24.70%	1366	27.18%	1503	29.54%	1634
5540	13.04%	723	19.06%	1056	22.09%	1224	24.68%	1367	27.14%	1504	29.50%	1635
5550	13.03%	723	19.05%	1057	22.06%	1225	24.65%	1368	27.11%	1505	29.47%	1636
5560	13.02%	724	19.03%	1058	22.04%	1225	24.62%	1369	27.08%	1506	29.43%	1637
5570	13.01%	725	19.01%	1059	22.01%	1226	24.59%	1370	27.05%	1506	29.40%	1638
5580	13.00%	726	18.99%	1060	21.99%	1227	24.56%	1370	27.01%	1507	29.36%	1639
5590	12.99%	726	18.97%	1061	21.96%	1228	24.53%	1371	26.98%	1508	29.33%	1640
5600	12.98%	727	18.95%	1061	21.93%	1228	24.50%	1372	26.95%	1509	29.30%	1641
5610	12.97%	728	18.93%	1062	21.91%	1229	24.47%	1373	26.92%	1510	29.26%	1642
5620	12.96%	729	18.92%	1063	21.88%	1230	24.44%	1374	26.89%	1511	29.23%	1643
5630	12.95%	729	18.90%	1064	21.86%	1231	24.41%	1375	26.86%	1512	29.19%	1644
5640	12.94%	730	18.88%	1065	21.83%	1231	24.39%	1375	26.82%	1513	29.16%	1645
5650	12.93%	731	18.86%	1066	21.81%	1232	24.36%	1376	26.79%	1514	29.12%	1646
5660	12.92%	732	18.84%	1067	21.78%	1233	24.33%	1377	26.76%	1515	29.09%	1647
5670	12.91%	732	18.83%	1067	21.76%	1234	24.30%	1378	26.73%	1516	29.06%	1648
5680	12.90%	733	18.81%	1068	21.73%	1234	24.27%	1379	26.70%	1517	29.02%	1649
5690	12.89%	734	18.79%	1069	21.71%	1235	24.25%	1380	26.67%	1518	28.99%	1650
5700	12.89%	734	18.77%	1070	21.68%	1236	24.22%	1380	26.64%	1518	28.96%	1651
5710	12.88%	735	18.76%	1071	21.66%	1237	24.19%	1381	26.61%	1519	28.92%	1652
5720	12.87%	736	18.74%	1072	21.63%	1237	24.16%	1382	26.58%	1520	28.89%	1653
5730	12.86%	737	18.72%	1073	21.61%	1238	24.13%	1383	26.55%	1521	28.86%	1654
5740	12.85%	737	18.70%	1074	21.58%	1239	24.11%	1384	26.52%	1522	28.82%	1655
5750	12.84%	738	18.69%	1074	21.56%	1240	24.08%	1385	26.49%	1523	28.79%	1656
5760	12.83%	739	18.67%	1075	21.53%	1240	24.05%	1385	26.46%	1524	28.76%	1657
5770	12.82%	740	18.65%	1076	21.51%	1241	24.03%	1386	26.43%	1525	28.73%	1658
5780	12.81%	740	18.63%	1077	21.48%	1242	24.00%	1387	26.40%	1526	28.69%	1659

Combined Net Weekly Income		1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
5790		12.80%	741	18.62%	1078	21.46%	1243	23.97%	1388	26.37%	1527	28.66%	1660
5800		12.79%	742	18.60%	1079	21.44%	1243	23.94%	1389	26.34%	1528	28.63%	1661
5810		12.78%	743	18.58%	1080	21.41%	1244	23.92%	1390	26.31%	1529	28.60%	1662
5820		12.77%	743	18.57%	1081	21.39%	1245	23.89%	1390	26.28%	1529	28.57%	1663
5830		12.76%	744	18.55%	1081	21.36%	1246	23.86%	1391	26.25%	1530	28.53%	1664
5840		12.75%	745	18.53%	1082	21.34%	1246	23.84%	1392	26.22%	1531	28.50%	1665
5850		12.74%	746	18.52%	1083	21.32%	1247	23.81%	1393	26.19%	1532	28.47%	1666
5860		12.74%	746	18.50%	1084	21.29%	1248	23.78%	1394	26.16%	1533	28.44%	1667
5870		12.73%	747	18.48%	1085	21.27%	1249	23.76%	1395	26.13%	1534	28.41%	1668
5880		12.72%	748	18.47%	1086	21.25%	1249	23.73%	1395	26.11%	1535	28.38%	1669
5890		12.71%	748	18.45%	1087	21.22%	1250	23.71%	1396	26.08%	1536	28.35%	1670
5900		12.70%	749	18.43%	1088	21.20%	1251	23.68%	1397	26.05%	1537	28.31%	1671
5910		12.69%	750	18.42%	1088	21.18%	1252	23.65%	1398	26.02%	1538	28.28%	1672
5920		12.68%	751	18.40%	1089	21.15%	1252	23.63%	1399	25.99%	1539	28.25%	1673
5930		12.67%	751	18.38%	1090	21.13%	1253	23.60%	1400	25.96%	1540	28.22%	1674
5940		12.66%	752	18.37%	1091	21.11%	1254	23.58%	1400	25.93%	1541	28.19%	1675
5950		12.65%	753	18.35%	1092	21.08%	1255	23.55%	1401	25.91%	1541	28.16%	1676
5960		12.65%	754	18.33%	1093	21.06%	1255	23.53%	1402	25.88%	1542	28.13%	1677
5970		12.64%	754	18.32%	1094	21.04%	1256	23.50%	1403	25.85%	1543	28.10%	1678
5980		12.63%	755	18.30%	1095	21.02%	1257	23.48%	1404	25.82%	1544	28.07%	1679
5990		12.62%	756	18.29%	1095	20.99%	1258	23.45%	1405	25.80%	1545	28.04%	1680
6000		12.61%	757	18.27%	1096	20.97%	1258	23.42%	1405	25.77%	1546	28.01%	1681