

# FCIC - Child Support Guidelines Review Subcommittee

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October 5, 2020

10:00 a.m. – 2:00 p.m.

**Virtual Meeting**

Conference Call Number: 1-408-792-6300

Access Code: 133 740 6476

Time*	Agenda Items	Presenter
10:00 a.m.	Call to Order	JUDGE DAVID GASS, CHAIR
10:05	Housekeeping and Member Roll Call	KATHY SEKARDI, STAFF
10:10	Welcome and Opening Remarks	JUDGE GASS
10:15	Approval of Minutes <ul style="list-style-type: none"><li>• August 24, 2020</li></ul> <input type="checkbox"/> <i>Formal Action required</i>	JUDGE GASS
10:20	Review of the Arizona Child Support Guidelines: Follow up from August 24 Meeting <input type="checkbox"/> <i>Formal Actions possible</i>	DR. JANE VENOHR CENTER FOR POLICY RESEARCH
11:05	Changing legal custody and visitation to legal decision-making and parenting time <input type="checkbox"/> <i>Formal Action possible</i>	JUDGE GASS
11:20	Guidelines Paragraph 26. Income and Benefits Received by or on behalf of Child	JANET SELL
11:40	Proposed Federal Rule Regarding Child Support and Incarcerated Parents <input type="checkbox"/> <i>Formal Action possible</i>	JUDGE GASS
12:00	Lunch	
12:30	Proposed Changes to Language of Arizona Child Support Guidelines: Appendix Paragraph 27 – Federal Tax Exemption for Dependent Children <input type="checkbox"/> <i>Formal Action Requested</i>	CAROL PARK ADEN JUDGE BRUCE COHEN LAURA BELLEAU JENNIFER MIHALOVICH

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**\*All times are approximate and subject to change.** The committee chair reserves the right to set the order of the agenda. Please contact Susan Pickard, FCIC-CSGRS staff, at (602) 452-3252 with any questions concerning this agenda. Any person with a disability may request a reasonable accommodation, such as auxiliary aids or materials in alternative formats, by contacting Angela Pennington at (602) 452-3547. Requests should be made as early as possible to allow time to arrange the accommodation.

1:20	Workgroup Reports	
	<input type="checkbox"/> <i>Formal Actions possible</i>	
	<ul style="list-style-type: none"> <li>• Expenses and Cost Associate Parenting Time Workgroup <ul style="list-style-type: none"> <li>○ Table A – Step adjustment</li> <li>○ Sections 11 and 12</li> </ul> </li> <li>• Tax Issues Workgroup <ul style="list-style-type: none"> <li>○ HSA/FSA Schedules</li> </ul> </li> <li>• Deviations Issues Workgroup</li> <li>• Income Issues Workgroup</li> </ul>	<p style="text-align: right;">CHRIS GORMAN</p> <p style="text-align: right;">CAROL PARK ADEN</p> <p style="text-align: right;">JANET SELL</p> <p style="text-align: right;">STEVE WOLFSON</p>
	Open Discussion – Crossover Issues	ALL
1:45	Good of the Order/Call to the Public	JUDGE GASS
2:00	Adjournment	

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# FAMILY COURT IMPROVEMENT COMMITTEE - CHILD SUPPORT GUIDELINES REVIEW SUBCOMMITTEE

## Draft Minutes

August 24, 2020 10:00 a.m. (**Virtual Meeting**)

Arizona State Courts Building

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## Present:

**Telephonic:** Judge David Gass (chair), Carol Park Aden, Judge John Assini, Laura Belleau, Mary Boyte Henderson, Judge Bruce Cohen, Kellie DiCarlo, Jeff Fine, Judge Joseph Goldstein, Tiffany Harvey, Jennifer Mihalovich, Janet Sell, Rosa Torrez, Steve Wolfson

**Absent/Excused:** Vance Simms

**Presenters/Guests:** Donald Bays, Henry + Horne; Steve Everts, Udall Shumway PLC; Chris Gorman, Gorman Consulting Group, LLC; Michael Nimitz, Maricopa County Superior Court Clerk of the Court's Office; Melissa Loughlin-Sines, Henry + Horne; Savahanna Matayasic, Center for Policy Research; Dr. Jane Venohr, Center for Policy Research

**Administrative Office of the Courts (AOC) Staff:** Chris Manes, Angela Pennington, Susan Pickard

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## I. REGULAR BUSINESS

### A. Welcome and Opening Remarks

The August 24, 2020, meeting of the Family Court Improvement Committee – Child Support Guidelines Review Subcommittee (FCIC-CSGRS) was called to order at 10:09: a.m. by Judge David Gass, chair. This sixth meeting of the subcommittee was a virtual meeting, with all attendees being online, on the phone, or both. Susan Pickard performed the roll call and discussed “housekeeping” issues.

Judge Gass thanked the committee for their efforts, discussed the challenges the workgroups are facing in trying to complete their work during this pandemic, and encouraged the subcommittee to stay their course. Judge Gass postponed approval of the minutes until after Dr. Jane Venohr’s presentation giving her as much time as possible to speak to the subcommittee.

## II. BUSINESS ITEMS AND POTENTIAL ACTION ITEMS

### A. Preliminary Economic and Case File Review Results

Dr. Venohr, Center for Policy Research, updated the committee on her research results. Data is coming from two sources, the case file review and an ATLAS extract. The refinement of the

data from ATLAS has been delayed by other DES priority projects. This could delay Dr. Venohr's final report until past December. There is also a new federal requirement to analyze payment behavior, which must come from ATLAS. Dr. Venohr and her team (Venohr Team) want to compare case file payment data to ATLAS payment data.

The Venohr Team will continue to analyze the preliminary files with a focus on minimum wage and disparate income. She discussed the process of extracting the data and their preliminary findings. Dr. Venohr broke from her presentation to discuss questions and concerns from the members.

Deviation rates are currently in line with other states. It is possible a decrease in the deviation rate will be seen after verifying the data regarding rounding, equal parenting time, and zero-dollar amount orders. The verification process is because several forms were received with partial information. Dr. Venohr that proper form completion be discussed during new judge orientation and rotation training.

The lack of the use of Parenting Time Table B (used only in 2 orders) was also discussed, but this number is expected to increase. Dr. Venohr stated she would look for clusters among high income earners. The highest income on Basic Child Support Schedule is currently set at \$20,000. The data is suggesting that there is justification to adjust it higher, but there is some question as to how high.

The members discussed the conversion from hourly wage to gross monthly income for those who are self-employed, reporting less than minimum wage, or have no limit on earning capacity. Other states are eliminating the 40-hour standard, but for Arizona the number of hours attributed for child support is set in statute. The subcommittee must work within the scope of that statute. It was asked if a checkbox for attributed income on the worksheet would be beneficial.

Dr. Venohr discussed case examples including minimum-wage earners and equal custody cases – She discussed additional metrics which are influencing her report and changes to the guidelines. The Bureau of Labor made technical changes to the tax adjustments due to families underestimating their tax obligations. The take-away being that a change to the guidelines is a change in circumstance, but a modification would need to be requested and ordered to realize the benefit, if any. Dr. Venohr stated that parents don't usually file due to a change in guidelines because they "don't want to rock the boat." The subcommittee noted they would like to see how many of the cases will be affected. Dr. Venohr asked that the subcommittee to let her know what other kind of cases they would like to see.

The discussion moved to tax credits, tax refunds, tax exemptions and how to allocate these, especially in household with more than one child. Important points included:

- the detriment to lower income households where there is disparate income;
- children should be divided when applicable, not just rotated;
- the implications of new tax credits, especially those that are refundable past a \$0 tax liability and head of household standing; and
- Equal parenting time and how the number of parenting days could affect tax liability.

The discussion moved to health care expenses in conjunction with the Betson Rothbart 5<sup>th</sup> Report (BR5) report. \$250 is allotted as the out of pocket cost for health expenses. Medical expenses above \$250 could be considered extraordinary expenses that are addressed by the court at their discretion. Using BR5 could produce decreases outside the self-support reserve test (SSR). The SSR would theoretically decrease the order amount overshadowing any changes in the schedule amount. Dr. Venohr's team will produce a new chart to show where the SSR will apply and if there is a decrease in the schedule.

Dr. Venohr was asked to look for data on cases in which the calculations were modified for a parent's other children who are in that parent's household. A member stated that she was curious about the difference in the amount of the adjustment from what would be suggested by a simplified application of the guideline or cases with no order.

**Action Item:** Janet Sell to send an illustrative worksheet.

The subcommittee adjourned for lunch. Ms. Pickard conducted roll call after lunch and the subcommittee moved on to the approval of the minutes.

**Motion:** To approve the minutes of the July 28, 2020, meeting. **Moved by** Steve Wolfson. **Seconded by** Carol Park Aden. Motion passed unanimously.

## B. Workgroup Reports

### Income Issues Workgroup

Laura Belleau presented for the Income Issues Workgroup. The following amendments to *Section 6. Adjustments to Gross Income* were submitted to the members for approval and adoption:

The court-ordered amount of spousal maintenance resulting from this ~~or any other~~ marriage, if actually being paid, shall be deducted from the gross income of the parent paying spousal maintenance. The court may consider the tax consequences of the spousal maintenance payment under applicable federal and state income tax regulations. Court-ordered arrearage payments shall not be included as an adjustment to gross income.

Ms. Belleau explained that the group feels this adjustment to income is warranted based on the Tax Cuts and Jobs Act of 2017 and the subsequent income shift of spousal maintenance. Spousal maintenance is no longer tax deductible for the payor and is no longer considered taxable income for the payee. Discussion ensued and changes were made during the discussion. The following important points were mentioned:

- Tax consequences vs tax effects.
- (Non-modifiable) spousal support agreements and compatibility with child support under the new law.
  - Should this be addressed under the Section 20 deviation language vs. an automatic adjustment?
- Lack of judicial education, and training on the new tax law.

- How do self-represented litigants address this issue.
- Balancing income:
  - “Grossing up” income, adding spousal maintenance as an adjustment to the receiver’s income.
  - If spousal support is considered an addition to income, why not other payments, i.e. – social security, disability, 3<sup>rd</sup> party payments.
  - Both sides need to be considered.
- Child support is based on the totality of income between the parents. Deducting from one parent without adding to the other reduces the total amount of income.

• **Motion:** To adopt the language and modifications as proposed by the workgroup and modified this afternoon by the subcommittee at large. **Moved by** Steve Wolfson. **Seconded by** Janet Sell. Motion passed unanimously.

### Tax Issues Workgroup

Judge Gass tabled this topic until later in the meeting.

### Deviation Issues Workgroup

Janet Sell presented for the Deviation Issues Workgroup. This workgroup has also been working on Section 6. A draft was circulated for meeting discussion and feedback only. The changes to this draft were driven by a need to address low income people with multiple orders. Financial support is needed for all the children. This process should not be first come, first served. Changes to the draft include:

- Paragraph B - removed the qualifier “if being payed.”
- Paragraph C - collapsed the two types of adjustments into one regarding children in the household.
  - Also provided adjustments for primary residential parents or equal parenting time with no child support ordered.
- Paragraph D – the adjustment for other children will be the greater of the two adjustments in paragraphs B and C.
- Prorates the margin between the income and the SSR of the parent(s) and splits it among the children

Discussion points included:

- Credit given for any large orders and all orders must be included.
- Allocation of tax credits to balance the lack of funds for child support.
- How to manage orders in different jurisdictions.
- Minimum orders vs. prorations.
- Are changes needed to the simplified modification application?

## **Expenses & Cost Associated Parenting Time Workgroup**

On behalf of this workgroup, Chris Gorman proposed changes to Parenting Time Table A. The proposal reduces the number of steps and expands the idea of equal parenting time. Overall, there was one step reduction. The proposal resets the standard for equal parenting time to 164 days from 184. The wording in Section 11 was revised to reflect the change. The workgroup also removed the 143 days reference and advised that reasons to use Table B would be considered a deviation. Changes to Section 12 were also proposed.

At this point, the meeting was nearing its end. Judge Gass tabled the discussion on this topic and noted that this workgroup would present first at the next meeting. Mr. Gorman requested feedback from the members.

## **Tax Issues Workgroup**

Carol Aden Park discussed briefly health savings and flex spending accounts. Don Bays noted that he and Melissa Loughlin-Sines developed detailed schedules regarding these accounts. This workgroup is also working on changing language as it relates to allocation of tax benefits regarding children which may moot any further conversation to the point of the distinction between legal custody vs legal decision making.

### **C. Open Discussion – Crossover Issues**

Judge Gass closed the meeting by thanking the subcommittee for their efforts and reminded them to stay focused. He informed the subcommittee he believes their work will not finish on schedule due to the pandemic and the end will probably be March vs December.

## **III. OTHER BUSINESS**

### **A. Announcements/Call to the Public**

- Ms. Pickard noted that no emails requesting an opportunity to address the Subcommittee had been received at [CSGRS-Staff@courts.az.gov](mailto:CSGRS-Staff@courts.az.gov).
- No one responded to the call to the public.

### **B. Next Meeting.** Monday, October 5, 2020 10 a.m. Virtual Meeting

The meeting adjourned at 3:07 pm



# Review of the Arizona Child Support Guidelines:

*Followup from August 24 Meeting  
Prepared for October 5 Meeting*

*Submitted to:*  
Arizona Supreme Court  
Administrative Office of the Courts

*Submitted by:*  
Jane Venohr, Ph.D.



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(Working Draft: September 21, 2020)

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

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## COMBINED INCOMES ABOVE \$20,000 PER MONTH

The existing Arizona child support guidelines schedule provides basic obligations for combined adjusted gross incomes up to \$20,000 per month. For incomes above \$20,000, the guidelines provide that:

If the Combined Adjusted Gross Income of the parties is greater than \$20,000 per month, the amount set forth for Combined Adjusted Gross Income of \$20,000 shall be the presumptive Basic Child Support Obligation. The party seeking a sum greater than this presumptive amount shall bear the burden of proof to establish that a higher amount is in the best interests of the children, taking into account such factors as the standard of living the children would have enjoyed if the parents and children were living together, the needs of the children in excess of the presumptive amount, consideration of any significant disparity in the respective percentages of gross income for each party and any other factors which, on a case by case basis, demonstrate that the increased amount is appropriate.

Two considerations for high incomes are:

- Should the schedule be extended from combined adjusted gross incomes of \$20,000 per month to a higher amount? Economic evidence of child-rearing expenditures is available to update the schedule up to combined adjusted gross incomes of \$34,100 per month using the newest Betson-Rothbarth measurements (BR5) updated to August 2020 price levels and up to \$38,800 per month using the Betson-Rothbarth measurements underlying the existing schedule (BR2).
- Is the provision requiring “The party seeking a sum greater than the presumptive amount shall bear the burden of proof...” appropriate for Arizona families and children? Is it an impediment to seeking a higher amount?

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### Treatment of High Income in Other States

No state has a presumptive cap on child support.<sup>1</sup> Further, Arizona’s provision of explicitly placing the burden of proving an increased amount is appropriate on the party seeking a higher amount is unique to Arizona. Instead, most states treat the highest amount on the schedule as a minimum and provide for court discretion for incomes above the highest amount. Most states that have recently updated their guidelines consider combined gross incomes up to \$30,000 per month. The \$30,000 amount relates to the available economic evidence on the rate that the percentage of income spent on children changes at very high incomes. There is insufficient number of very high-income families in the underlying data (i.e., the Consumer Expenditure Survey conducted by the U.S. Bureau of Labor Statistics) to know the rate of change. Explicitly, it is not known whether families with combined gross incomes of \$40,000 per month devote the same percentage of income to child-rearing as families with combined incomes of \$100,000 per month.

According to research conducted in 2016 with some known updates, there are 12 states that provide a presumptive formula to an infinite amount of income.<sup>2</sup> The neighboring states of California and Nevada are two of the states that provide a formula for an infinite amount of income. Both Colorado and New Mexico consider combined adjusted gross incomes up to \$30,000 per month, and provide for court

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<sup>1</sup>Venohr, Jane. (2016). *Review of the Nevada Child Support Guidelines*, Report to the State of Nevada Division of Welfare and Support Services, Child Support Enforcement Program, Carson City, NV. Retrieved from <https://www.leg.state.nv.us/Session/79th2017/Exhibits/Senate/JUD/SJUD144D.pdf>. Note that this review was conducted in 2016 and Nevada eliminated its presumptive maximum in 2019.

<sup>2</sup>*Ibid*. The updates are now Nevada provides a formula to an infinite amount of income and Pennsylvania no longer provides that its formula is presumptive, rather it is advisory.

discretion for incomes above the highest amount considered in the schedule, but it cannot be less than than the highest amount unless there is a guidelines deviation.

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### Is There A Need to Extend the Schedule to Higher Incomes?

Theoretically, extending the schedule to higher incomes will improve the predicted amounts among high-income parents considering the establishment or modification of a child support order. Further, it will produce more consistent support awards at higher incomes.

According to the 2018 U.S. Census American Community Survey, the median income of Arizona families that included a married couple living with their own children under age 18 years old is \$87,646 per year. According to the same data source, 11 percent of all Arizona married-couple families with and without children have incomes more than \$200,000 per year in 2018. (The data is not readily separable for those with and without children.)

Of the 712 Arizona orders sampled with an order established or modified in 2018, 3% (21 orders) had combined adjusted gross incomes over \$20,000 per month. This is up from 1% from the last case file review that considered orders established or modified in 2013.

Among the 712 orders sampled, 2% had incomes between \$20,000 and \$32,000 per month, so extending the schedule to the highest level for which economic data is available could provide greater predictability and consistency for these orders.

In conclusion, although there is not a large percentage of high-income cases, the percentage is increasing and will undoubtedly increase in the future.

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### How Are Orders Being Calculated for Higher Incomes? *Case File Data Findings*

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#### *Higher Incomes Deviate More Frequently*

Based on the preliminary findings from the 2018 court case file data, guidelines deviations are more common in higher income cases: 43% among all high-income orders and 43% among those with incomes of \$20,001 to \$32,000 per month. In contrast, based on preliminary analysis, the guidelines deviation rate is 34% among all 712 orders. (This has not been adjusted for those that were rounded. This is discussed later.)

The 43% deviation rate among high-income cases can be further broken down into upward and downward deviations:

- 19% (of all 21 high-income orders) were based on upward deviations guidelines deviations; and
- 24 percent (of all 21 high-income orders) were downward deviations.

Although there are too few cases for analysis of subsamples, it appears that upward deviations among high-income cases were more likely when there was a large income disparity and one parent had an income less than \$10,000 per month. Among downward deviations, the patterns were less consistent: some had guidelines-calculated amounts less than \$0, others had essentially equal custody, and still others had different circumstances.

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*Does the Highest Amount on the Current Schedule Act as a Cap?*

There are two ways that the current schedule can act as a cap.

1. Guidelines users populate the parties' incomes such that they never exceed \$20,000 per month.
2. Orders are set using the highest amount on the schedule for that number of children.

Based on the preliminary findings from the case file data, neither appear to be frequently done.

*Do Guidelines Users Cap Income?* There was only one order in which the combined income was exactly \$20,000 per month. For this order, only the obligated parent had income and the parent due support had no income on the guidelines worksheet. Whether the \$20,000 was the actual income of the obligated parent or inserted in the worksheet because it is the highest schedule amount is unknown. There were no other orders in which the combined income was exactly \$20,000 per month. This suggests that worksheet users are not capping incomes at \$20,000 when populating the worksheet.

*Are High-Income Orders Set Using Schedule Amounts at \$20,000?* For the purposes of the guidelines calculation, it appears most of the high-income guidelines calculations used the basic obligations at \$20,000. However due to adjustments for parenting-time and guidelines deviations, the final order rarely reflected that amount.

## ATTRIBUTED INCOME AND USUAL HOURS WORKED

Arizona statute<sup>3</sup> provides for imputation of income at full-time employment at minimum wage absent contrary evidence. One possible piece of contrary evidence is labor market data on usual hours worked for specific occupations, particularly low-skill and entry level positions. Several states and courts are recognizing that many entry and low level positions (e.g., service sector jobs) offer less than 40-hour workweeks and are imputing income at the usual hours worked for those specific occupations.

Exhibit 1 show the average weekly hours for selected industries in Arizona. When Arizona-specific data are not available for a specific industry, U.S. average data is provided. Exhibit 1 also shows the number of Arizona employees in these selected industries, the year-over-year increase or decrease in employment, entry wage for a specific occupation in that industry and the percentage of Arizona employees in that industry.

Exhibit 1 show that there is a dramatic decrease in the number of jobs in the leisure and hospitality sector in the last year undoubtedly due to the Covid-19 pandemic. Exhibit 1 also shows the average hours per week are significantly less than 40 hours per week in the leisure and hospitality sector. In all, the average hours in several of the industries are below 40 hours per week. This suggests that income imputation below 40 hours per week may be appropriate depending on the industry that the party could be employed.

The entry-level wages are from 2018. Most are below Arizona's 2020 minimum wage of \$12.00. Arizona will raise its minimum wage to \$12,15 per hour on January 1, 2021. In all, the preliminary findings from the analysis of case file data suggests that imputing above minimum wage is probably not appropriate for those with little employment history and few skills.

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<sup>3</sup> Arizona Revised Statutes §25-320 (N).

In addition to providing data relevant to income imputation, this subsection also fulfills federal requirements to consider labor market data. Federal regulation (45 C.F.R 302.56 (h)(1)) requires the consideration of labor market data such as the unemployment rate, hours worked, and earnings for various occupations. The intent of the federal regulation is to assist states with the development of income imputation provisions reflective of labor market conditions.

EXHIBIT 1: LABOR MARKET DATA FROM SELECT INDUSTRIES					
	Arizona Employment (Aug. 2020) <sup>4</sup>	Arizona Year-over-Year Change <sup>5</sup>	Percent of Arizona's Total Nonfarm Employment	Arizona's 2018 Entry Wage of Selected Occupation <sup>6</sup>	Average Weekly Hours of all Arizona or U.S. employees (Aug. 2020) <sup>7</sup>
<b>Total Nonfarm employment</b>	2,864,200	- 3.2%	N.A.		
<b>Total Private</b>	2,436,000	-3.6%	85%		35.0 (AZ)
<b>Select Industries</b>					
• <b>Manufacturing</b>	179,800	-4.3%	6%	Tool and Die makers: \$14.47	39.9 (AZ)
• <b>Construction</b>	170,300	-1.1%	6%	Laborer: \$12.12/hr	38.0 (US)
• <b>Wholesale trade</b>	104,400	+6.0%	4%	Driver: \$10.94/hr	38.4 (US)
• <b>Retail trade</b>	328,000	+0.8%	11%	Cashiers: \$10.80/hr	30.7 (US)
• <b>Transportation &amp; warehousing</b>	121,400	+1.8%	4%	Order Clerk: \$11.87/hr	34.7 (AZ)
• <b>Professional &amp; business services</b>	420,000	-6.0%	15%	File Clerk: \$12.08/hr	36.2 (AZ)
• <b>Leisure and hospitality</b>	268,000	-19.1%	9%	Maids: \$10.96/hr	25.8 (US)

Exhibit 1 focused on employment, entry-level wages, and average hours worked by industry. It did not discuss unemployment rates. As of August 2020, Arizona's unemployment rate was 5.9%, which is significantly less than the U.S. average of 8.4%.<sup>8</sup> Both rates are higher than before the Covid-19 pandemic. The August 2019 unemployment rates were 4.6% for Arizona and 3.7% for the U.S. average. There is considerable variation in unemployment rates by region. Among metropolitan areas, Yuma MSA (Yuma County) has the highest unemployment rate (16.4%), and Sierra Vista-Douglas MSA has the

<sup>4</sup> Arizona Department of Commerce. (n.d.) *Industry Employment and Wages (August 2020)*. Retrieved from <https://www.azcommerce.com/oeo/labor-market/industry-employment/>

<sup>5</sup> *Ibid.*

<sup>6</sup> Arizona Commerce Authority. (n.d.) *Occupation Employment and Wages*. Retrieved from <https://www.azcommerce.com/oeo/labor-market/occupation-employment/>

<sup>7</sup> Arizona data is not available for all employment sectors. When Arizona data is not available, U.S. average is used. Arizona data is from Arizona Office of Economic Opportunity. (n.d.) *Average Hours and Earnings: All Employees*. Retrieved from <https://www.azcommerce.com/media/1546019/ces-allempt-04st-2020.pdf>. U.S. data is from U.S. Bureau of Labor Statistics. (n.d.) *Table B-2. Average weekly hours and overtime of all employees on private nonfarm payrolls by industry sector, seasonally adjusted*. Retrieved from <https://www.bls.gov/news.release/empsit.t18.htm>.

<sup>8</sup> Arizona Commerce Authority. (Sept. 17, 2020). *Monthly Employment Report for August 2020*. Retrieved from <https://www.azcommerce.com/oeo>.

lowest (5.2%). This suggests local consideration of employment opportunities when imputing income. Judges may be directed to use state labor market data as a resource.

## TREATMENT OF CHILD-RELATED TAX BENEFITS

Exhibit 2 show the preliminary frequencies of different allocations of the child-related tax benefits: that is, claiming the children as dependents. Although the IRS no longer provides a tax allowance for minor children there may be child-related tax benefits due to the EITC, the child tax credit, and the additional child tax credit. The maximum EITC varies by the number of children but is generally about \$3,500 to about \$6,500 per year. (The EITC parameters are updated each year for inflation.) The maximum EITC is reached at incomes between about \$20,000 - \$26,000 per year and gradually phased out by incomes of about \$40,000 to \$50,000 per year depending on the number of children. The child tax credit is \$2,000 per year and available to incomes below \$200,000 per year if filing as a head-of-household. The additional child tax credit is essentially a negative income tax credit for those whose federal income tax liability is below the \$2,000 per child per year amount level.

EXHIBIT 2: FREQUENCIES OF TAX ALLOCATIONS BY NUMBER OF CHILDREN, INCOMES, AND TIMESHARING ARRANGEMENT (PRELIMINARY)							
	Allocated to Father	Allocated to Mother	Split between Parents	Rotated Every Other Year	Other Rotation	Other	No Provision in Court Order
All (n=712)	7%	11%	30%	40%	2%	4%	7%
Number of Children							
• 1 Child (n=387)	8%	11%	4%*	68%	2%	<1%	6%
• 2 Children (n=230)	5%	12%	63%	6%	2%	5%	7%
• 3 Children (n=68)	9%	9%	50%*	6%	2%	18%	7%
• 4 or more (n=27)	4%	7%	67%	5%	7%	7%	2%
Primary Residential Parent							
• Father (n=73)	38%	3%	19%	29%	0%	3%	8%
• Mother (n=460)	4%	15%	26%	43%	2%	3%	7%
• Equal (n=175)	3%	4%	45%	37%	3%	4%	3%
• Other (n=4)	0%	50%	0%	0%	0%	0%	50%
Mother's Monthly Income when Mother is Primary Resident (n=460)							
• \$0 (n=7)	14%	14%	14%	43%	0%	0%	14%
• \$1- \$2,000 (n=180)	6%	12%	22%	46%	2%	3%	8%
• \$2,001 - \$3,000 (n=121)	2%	21%	30%	40%	1%	2%	4%
• \$3,001 - \$5,000 (n=98)	2%	10%	31%	45%	0%	4%	8%
• \$5,001+ (n=54)	2%	19%	28%	37%	2%	6%	7%

\*CPR is still checking the data on some of these provisions that do not seem sensible. Nonetheless, some are valid. For example, although child support is ordered for 1 child, the parents also have an older, emancipated child for whom they claim as a dependent."

There are several conclusions that can be made from Exhibit 2.

- It suggests that most (70%) parents split or rotate claiming the child. Rotating is more common when there is one child, and splitting is more common when there are more children.
- With the exception of when the father is the primary residential parent, the majority of parents split or rotate claiming the children regardless if the mother is the primary residential parent or the parents are equal residential parents.
- Even when considering the income of the mother (who is usually the lower income party and may be more likely to be eligible for the EITC or additional child tax credit), most parties split or rotate claiming the children.

### DEVIATION REASONS INCLUDING ROUND-OFF

Deviations were recorded if they were clearly stated in the order. The preliminary guidelines deviation rate is 34%. Most orders state that the reason for the guidelines deviation was it was “appropriate or just” or/and “in the best interest of the child.” A few orders noted they rounded the worksheet order amount even though they are not required to explain that they rounded.

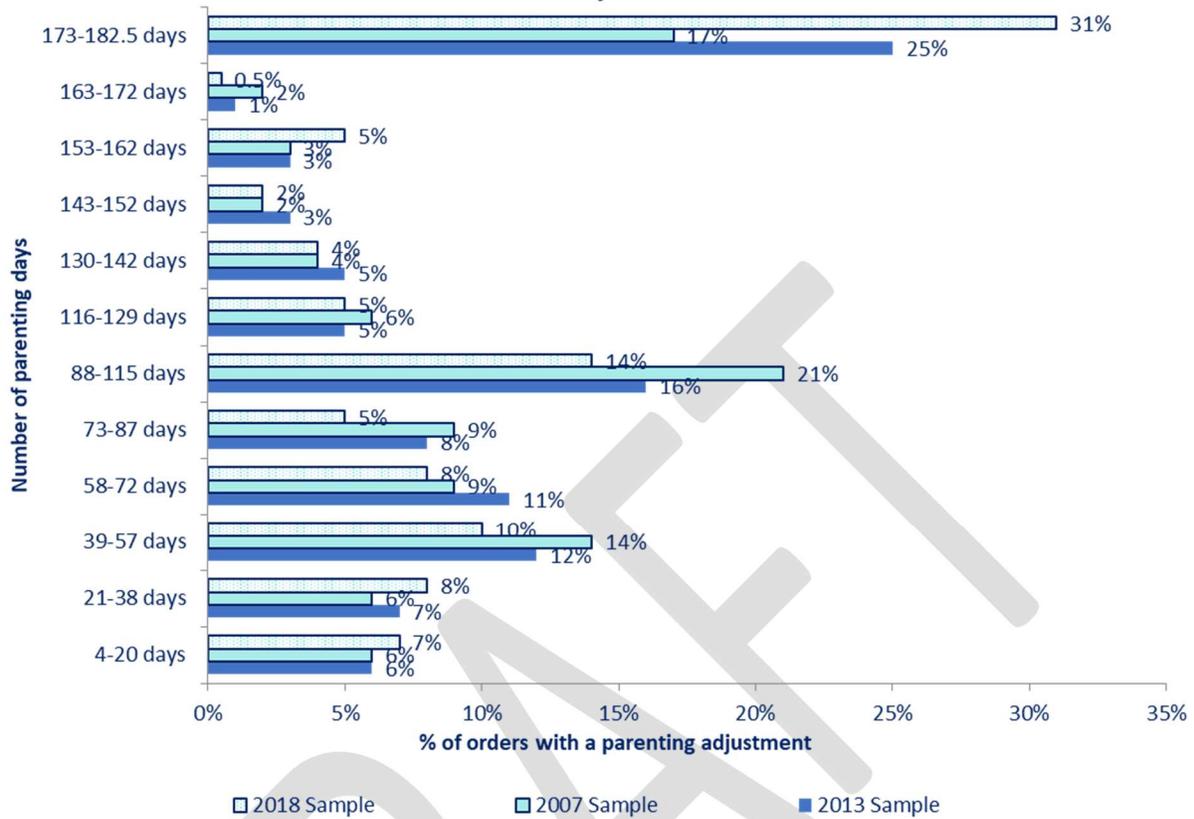
When deviations with small difference between the order amount and the guidelines amounts are excluded, the guidelines deviation rate would be 29% instead of 34%. A small difference was defined as when the court order amount is less than five percent and less than \$50 per month than the guidelines-calculated order. The deviation rates for the last two reviews were both 26%.

### PARENTING TIME ADJUSTMENTS AND DEVIATIONS

Preliminary analysis of court data finds that parenting time adjustments were considered in 83% of the 2018 sampled worksheets. The comparable 2013 and 2007 percentages were 84 and 88%, respectively. Preliminary analysis finds that those without parenting-time adjustments in the 2018 sample are more likely to be low income, have income imputed to one or both parents, and have the self-support reserve apply.

Exhibit 3 examines the number of days used in the guidelines calculation. For those that checked “essentially equal,” CPR assumed that each parent had the child for 182.5 overnights.

**Exhibit 3: Frequency of Parenting-Time Adjusted Orders by Number of Parenting Days**

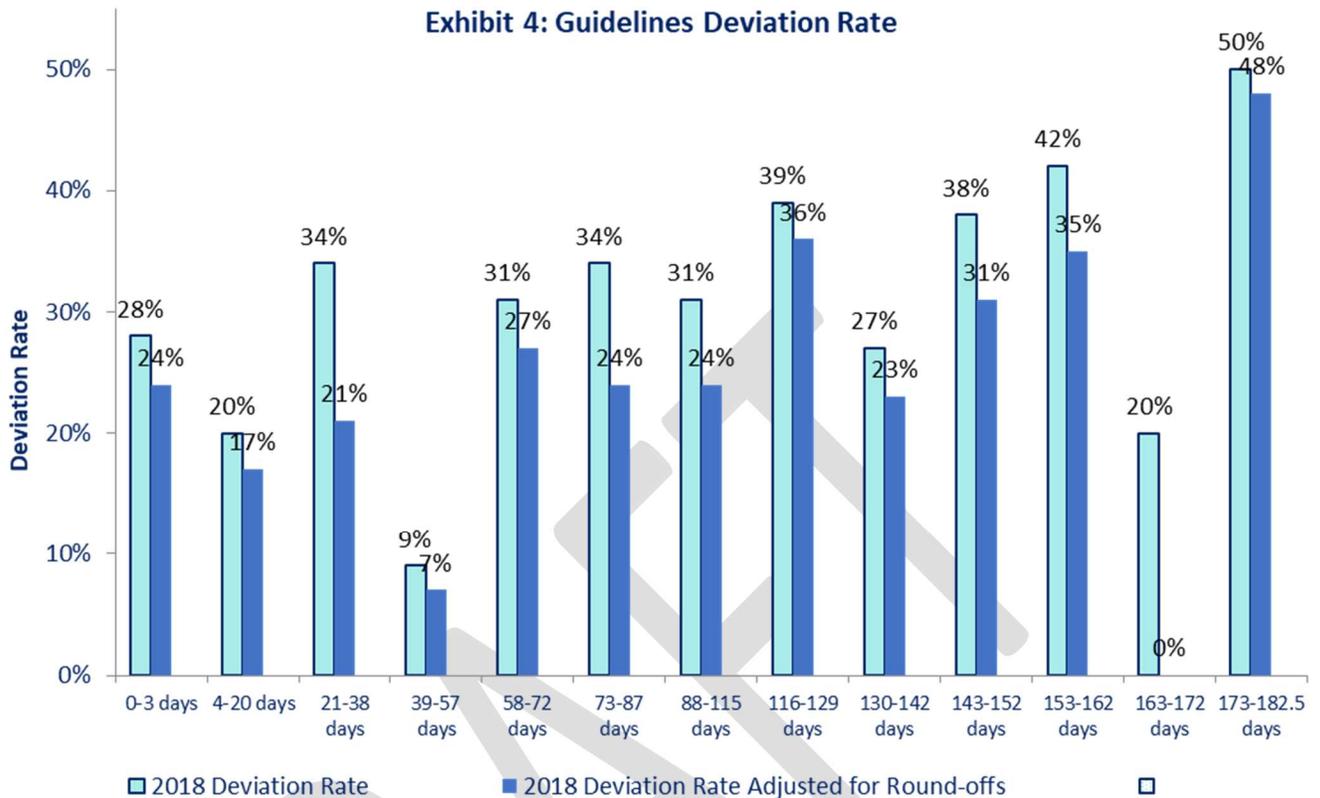


The above exhibit is limited to those with a parenting-time adjustment in the worksheet to make it comparable with earlier samples. It shows that 31% of those with a parenting-time adjustment in the guidelines worksheet had essentially equal timesharing. When all sampled cases are considered, the percentage noting “essentially equal” as the primary residence of the child was 25% in the 2018 sample. (This is box that appears near the top of the worksheet). The percentage of all sampled worksheets where the lines for essentially equal parenting time were populated was 23%. The comparable percentages from 2013 and 2017 were 21% and 15%, respectively. The difference between 23% and 25% resulted from various reasons. For example, some of the worksheet users appeared to skip the essentially equal calculation because they evidently decided to deviate to zero. In other words, in some instances, guidelines users skipped worksheet lines.

Exhibit 4 shows the preliminary deviation rates by the number of days considered in the guidelines calculation. In general, the more days with the obligated parent, the higher deviation rate. There are some notable exceptions, however. For example, the deviation rate is low among those with 163-172 days, but as shown in Exhibit 3, this occurs in a small percentage of sampled orders.

The other thing to note from Exhibit 4 is the difference in the deviation rate adjusted and not adjusted for rounding off. The difference is low among those with essentially equal custody (173-182.5 days), which suggests few are deviating for round off. In contrast, those orders involving obligated parents with 21-38 days appear to be deviated more due to round off, as noted by the large difference between a 34% deviation rate and 21% deviation rate.

**Exhibit 4: Guidelines Deviation Rate**



**INCOME DEDUCTIONS FOR OTHER CHILDREN**

Committee member, Janet Sell, requested information on the frequency that income deductions were made for the “support of other natural or adopted children not ordered support.” The adjustment is shown in the excerpted 2020 worksheet to the right.

Primary Residential Parent Is (X):  Father  Mother  Equal

Gross Monthly Income: 

	Monthly	Annually	Hourly
Father:			
Mother:			

Court Ordered Spousal Maintenance (Paid) / Received: [Mandatory] \_\_\_\_\_

Court Ordered Child Support of Other Relationships (Paid) [Mandatory] \_\_\_\_\_

Custodian of F:  M:  Other Child(ren) Subject of Order [Mandatory] \_\_\_\_\_

Support of Other Natural or Adopted Children **Not** Ordered: [Discretionary] \_\_\_\_\_

Father's Other Child[ren] Deduction Of: \_\_\_\_\_

Mother's Other Child[ren] Deduction Of: \_\_\_\_\_

Adjusted Gross Income \_\_\_\_\_

- The adjustment was made for:
- 5% of fathers; and
- 7% of mothers.

## SIDE-BY-SIDE COMPARISONS OF EXISTING AND PROPOSED BR5 UPDATE

Side-by-side comparisons are at the end of this document. It notes the percentage change in the basic obligation: that is, the amount owed by both parents before proration and considering of parent days.

For the purposes of modification, at least a 15% difference between the existing amount and the guidelines-applied amount is considered evidence of substantial and continuing change of circumstances.

The BR5 schedule amounts are slightly different than amounts in earlier materials because they have been updated to August 2020 price levels.

### COLOR-CODING OF AREA AFFECTED BY THE SELF-SUPPORT RESERVE (SSR) IN PROPOSED CHANGES

The area that would be eligible for the self-support reserve is shaded in yellow.

The SSR is 80% of State minimum wage.

- 2020 SSR = \$1,664
  - (min. wage of \$12.00/hr = \$2,080/mo; 80% of \$2,080 = \$1,664)
- 2021 SSR = \$1,685
  - (min. wage of \$12.15/hr = \$2,106/mo; 80% of \$2,106 = \$1,685)

Side-by-Side Comparisons

Combined Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	BR5	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5
750	174	159	-14	-8%	255	243	-12	-5%	303	293	-9	-3%	312	328	16	5%	372	360	-12	-3%	404	392	-13	-3%
800	185	170	-16	-8%	271	258	-13	-5%	323	312	-10	-3%	360	349	-11	-3%	396	384	-13	-3%	431	417	-14	-3%
850	196	180	-16	-8%	287	274	-13	-4%	341	331	-10	-3%	381	370	-11	-3%	419	407	-12	-3%	456	443	-13	-3%
900	206	190	-15	-8%	301	290	-11	-4%	358	351	-7	-2%	399	392	-8	-2%	439	431	-9	-2%	478	468	-10	-2%
950	216	201	-15	-7%	315	306	-9	-3%	374	370	-5	-1%	418	413	-5	-1%	460	454	-6	-1%	500	494	-6	-1%
1000	225	211	-14	-6%	329	321	-8	-2%	391	389	-2	-1%	436	434	-2	-1%	480	477	-3	-1%	522	519	-3	-1%
1050	235	221	-14	-6%	343	337	-7	-2%	407	407	0	0%	455	454	0	0%	500	500	0	0%	544	543	0	0%
1100	245	230	-15	-6%	357	351	-7	-2%	424	424	0	0%	473	473	0	0%	521	521	0	0%	566	566	0	0%
1150	255	239	-15	-6%	371	365	-7	-2%	440	441	1	0%	492	492	1	0%	541	542	1	0%	588	589	1	0%
1200	264	249	-16	-6%	385	379	-7	-2%	457	458	1	0%	510	511	1	0%	561	562	1	0%	610	611	1	0%
1250	274	258	-16	-6%	399	393	-7	-2%	473	475	1	0%	528	530	2	0%	581	583	2	0%	632	634	2	0%
1300	284	267	-17	-6%	414	407	-7	-2%	490	491	2	0%	547	549	2	0%	602	604	2	0%	654	656	2	0%
1350	293	276	-17	-6%	428	421	-7	-2%	506	508	2	0%	565	568	3	0%	622	625	3	0%	676	679	3	0%
1400	303	285	-18	-6%	442	435	-7	-2%	523	525	3	1%	584	587	3	1%	642	645	3	1%	698	702	4	1%
1450	313	295	-18	-6%	456	449	-7	-2%	539	542	3	1%	602	606	3	1%	662	666	4	1%	720	724	4	1%
1500	323	304	-19	-6%	470	463	-7	-2%	556	559	3	1%	621	625	4	1%	683	687	4	1%	742	747	5	1%
1550	332	313	-19	-6%	484	477	-7	-1%	572	576	4	1%	639	643	4	1%	703	708	5	1%	764	769	5	1%
1600	342	322	-20	-6%	498	491	-7	-1%	589	593	4	1%	657	662	5	1%	723	729	5	1%	786	792	6	1%
1650	351	331	-20	-6%	511	504	-7	-1%	604	610	6	1%	675	681	6	1%	742	749	7	1%	807	815	8	1%
1700	360	340	-20	-6%	524	518	-6	-1%	620	627	7	1%	692	700	8	1%	761	770	9	1%	828	837	10	1%
1750	369	350	-20	-5%	537	532	-5	-1%	635	644	9	1%	709	719	10	1%	780	791	11	1%	848	860	12	1%
1800	379	359	-20	-5%	551	546	-4	-1%	651	661	10	2%	727	738	11	2%	799	812	12	2%	869	882	13	2%
1850	388	368	-20	-5%	564	560	-3	-1%	666	678	12	2%	744	757	13	2%	818	832	14	2%	889	905	15	2%
1900	397	377	-20	-5%	577	574	-3	0%	681	694	13	2%	761	775	14	2%	837	853	16	2%	910	927	17	2%
1950	406	386	-20	-5%	590	588	-2	0%	697	711	14	2%	778	794	15	2%	856	873	17	2%	931	949	18	2%
2000	415	395	-20	-5%	603	601	-2	0%	712	727	15	2%	796	812	16	2%	875	893	18	2%	951	971	20	2%
2050	424	404	-20	-5%	616	615	-1	0%	727	744	16	2%	812	831	18	2%	894	914	20	2%	971	993	22	2%
2100	433	413	-20	-5%	629	629	0	0%	742	760	18	2%	829	849	20	2%	912	934	22	2%	991	1015	24	2%
2150	442	422	-20	-4%	641	642	1	0%	757	777	20	3%	845	867	22	3%	930	954	24	3%	1011	1037	26	3%
2200	450	431	-20	-4%	654	656	2	0%	772	793	21	3%	862	886	24	3%	948	974	26	3%	1031	1059	29	3%
2250	459	440	-20	-4%	667	670	3	0%	786	810	23	3%	878	904	26	3%	966	995	28	3%	1050	1081	31	3%
2300	468	449	-19	-4%	679	683	4	1%	801	826	25	3%	895	923	28	3%	984	1015	31	3%	1070	1103	33	3%
2350	477	458	-19	-4%	692	697	5	1%	816	842	27	3%	911	941	30	3%	1003	1035	33	3%	1090	1125	35	3%
2400	486	467	-19	-4%	705	711	6	1%	831	859	28	3%	928	959	32	3%	1021	1055	35	3%	1109	1147	38	3%
2450	495	476	-19	-4%	717	724	7	1%	845	875	30	4%	944	978	34	4%	1039	1076	37	4%	1129	1169	40	4%

Side-by-Side Comparisons

Combined Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	BR5	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5
2500	503	485	-19	-4%	730	738	8	1%	860	892	32	4%	961	996	35	4%	1057	1096	39	4%	1149	1191	42	4%
2550	512	494	-19	-4%	742	751	9	1%	875	908	33	4%	977	1015	37	4%	1075	1116	41	4%	1169	1213	45	4%
2600	521	502	-19	-4%	755	765	10	1%	890	925	35	4%	994	1033	39	4%	1093	1136	43	4%	1188	1235	47	4%
2650	530	511	-18	-3%	768	779	11	1%	905	941	37	4%	1010	1052	41	4%	1111	1157	45	4%	1208	1257	49	4%
2700	539	520	-18	-3%	780	792	12	2%	919	958	39	4%	1027	1070	43	4%	1130	1177	47	4%	1228	1279	52	4%
2750	547	529	-18	-3%	793	806	13	2%	934	974	40	4%	1043	1088	45	4%	1148	1197	50	4%	1248	1301	54	4%
2800	556	538	-18	-3%	806	820	14	2%	949	991	42	4%	1060	1107	47	4%	1166	1218	52	4%	1267	1323	56	4%
2850	565	547	-18	-3%	818	833	15	2%	964	1007	44	5%	1076	1125	49	5%	1184	1238	54	5%	1287	1345	58	5%
2900	574	556	-18	-3%	831	847	16	2%	978	1024	46	5%	1093	1144	51	5%	1202	1258	56	5%	1307	1367	61	5%
2950	583	565	-18	-3%	844	861	17	2%	993	1040	47	5%	1109	1162	53	5%	1220	1278	58	5%	1326	1389	63	5%
3000	592	574	-18	-3%	857	874	17	2%	1008	1057	48	5%	1126	1180	54	5%	1239	1298	59	5%	1347	1411	64	5%
3050	601	583	-18	-3%	870	888	18	2%	1024	1073	49	5%	1144	1198	55	5%	1258	1318	60	5%	1367	1433	66	5%
3100	610	592	-18	-3%	883	901	18	2%	1039	1089	50	5%	1161	1217	56	5%	1277	1338	62	5%	1388	1455	67	5%
3150	619	601	-18	-3%	896	915	19	2%	1055	1106	51	5%	1178	1235	57	5%	1296	1358	63	5%	1409	1477	68	5%
3200	628	609	-18	-3%	909	928	19	2%	1070	1122	52	5%	1195	1253	58	5%	1315	1379	64	5%	1429	1498	69	5%
3250	637	618	-18	-3%	922	942	20	2%	1085	1138	53	5%	1212	1271	59	5%	1334	1399	65	5%	1450	1520	71	5%
3300	646	627	-18	-3%	935	955	20	2%	1101	1155	54	5%	1230	1290	60	5%	1353	1419	66	5%	1470	1542	72	5%
3350	655	636	-18	-3%	948	968	20	2%	1116	1170	53	5%	1247	1307	60	5%	1372	1437	66	5%	1491	1562	71	5%
3400	663	645	-19	-3%	961	980	19	2%	1132	1183	51	5%	1264	1322	57	5%	1391	1454	63	5%	1512	1580	69	5%
3450	672	654	-19	-3%	974	991	18	2%	1147	1197	49	4%	1281	1337	55	4%	1409	1470	61	4%	1532	1598	66	4%
3500	681	663	-19	-3%	987	1003	16	2%	1163	1210	47	4%	1299	1352	53	4%	1428	1487	58	4%	1553	1616	63	4%
3550	690	672	-19	-3%	1000	1015	15	1%	1178	1223	45	4%	1316	1367	51	4%	1447	1503	56	4%	1573	1634	61	4%
3600	699	680	-19	-3%	1013	1026	14	1%	1193	1237	43	4%	1333	1382	49	4%	1466	1520	53	4%	1594	1652	58	4%
3650	708	689	-19	-3%	1026	1038	12	1%	1209	1250	41	3%	1350	1396	46	3%	1485	1536	51	3%	1614	1670	55	3%
3700	717	698	-19	-3%	1039	1050	11	1%	1224	1264	39	3%	1367	1411	44	3%	1504	1553	48	3%	1635	1688	53	3%
3750	726	707	-19	-3%	1052	1062	10	1%	1240	1277	37	3%	1385	1426	42	3%	1523	1569	46	3%	1656	1706	50	3%
3800	735	716	-19	-3%	1065	1073	8	1%	1255	1290	35	3%	1402	1441	40	3%	1542	1586	43	3%	1676	1724	47	3%
3850	744	725	-19	-3%	1078	1085	7	1%	1270	1304	33	3%	1419	1456	37	3%	1561	1602	41	3%	1697	1741	45	3%
3900	753	733	-20	-3%	1091	1097	6	1%	1286	1318	32	3%	1436	1472	36	3%	1580	1620	40	3%	1717	1760	43	3%
3950	760	741	-19	-2%	1101	1110	9	1%	1297	1334	36	3%	1449	1490	40	3%	1594	1639	44	3%	1733	1781	48	3%
4000	765	749	-16	-2%	1108	1123	15	1%	1306	1349	43	3%	1458	1507	48	3%	1604	1658	53	3%	1744	1802	58	3%
4050	771	757	-13	-2%	1115	1137	21	2%	1314	1365	51	4%	1468	1524	57	4%	1614	1677	62	4%	1755	1823	68	4%
4100	776	765	-10	-1%	1123	1150	27	2%	1322	1380	58	4%	1477	1542	65	4%	1625	1696	71	4%	1766	1843	77	4%
4150	781	773	-8	-1%	1130	1163	33	3%	1330	1396	65	5%	1486	1559	73	5%	1635	1715	80	5%	1777	1864	87	5%

Side-by-Side Comparisons

Combined Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	BR5	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5
4200	786	781	-5	-1%	1137	1176	39	3%	1339	1411	72	5%	1495	1576	81	5%	1645	1734	89	5%	1788	1885	97	5%
4250	791	789	-2	0%	1144	1189	45	4%	1347	1427	80	6%	1504	1593	89	6%	1655	1753	98	6%	1799	1905	106	6%
4300	796	798	1	0%	1152	1202	50	4%	1355	1442	87	6%	1514	1611	97	6%	1665	1772	107	6%	1810	1926	116	6%
4350	802	806	4	0%	1159	1215	56	5%	1363	1457	94	7%	1523	1628	105	7%	1675	1791	116	7%	1821	1947	126	7%
4400	807	813	6	1%	1166	1227	61	5%	1371	1472	101	7%	1532	1644	112	7%	1685	1809	124	7%	1832	1966	134	7%
4450	812	820	8	1%	1173	1238	65	6%	1379	1484	105	8%	1541	1658	117	8%	1695	1824	129	8%	1842	1983	140	8%
4500	817	825	8	1%	1180	1246	66	6%	1388	1494	107	8%	1550	1669	119	8%	1705	1836	131	8%	1853	1996	143	8%
4550	822	831	9	1%	1188	1255	67	6%	1396	1505	109	8%	1559	1681	121	8%	1715	1849	134	8%	1864	2009	145	8%
4600	827	837	9	1%	1195	1263	69	6%	1404	1515	111	8%	1568	1692	124	8%	1725	1861	136	8%	1875	2023	148	8%
4650	833	842	10	1%	1202	1272	70	6%	1412	1525	113	8%	1577	1703	126	8%	1735	1873	138	8%	1886	2036	150	8%
4700	838	848	10	1%	1209	1280	71	6%	1420	1535	114	8%	1586	1714	128	8%	1745	1886	141	8%	1897	2050	153	8%
4750	843	854	11	1%	1216	1289	72	6%	1428	1545	116	8%	1596	1725	130	8%	1755	1898	143	8%	1908	2063	155	8%
4800	848	859	11	1%	1224	1297	74	6%	1437	1555	118	8%	1605	1737	132	8%	1765	1910	145	8%	1919	2077	158	8%
4850	853	865	12	1%	1231	1306	75	6%	1445	1565	120	8%	1614	1748	134	8%	1775	1923	148	8%	1930	2090	160	8%
4900	858	871	13	1%	1238	1314	76	6%	1453	1575	122	8%	1623	1759	136	8%	1785	1935	150	8%	1940	2103	163	8%
4950	863	876	13	2%	1245	1323	78	6%	1461	1585	124	8%	1632	1770	138	8%	1795	1947	152	8%	1951	2117	166	8%
5000	869	882	14	2%	1252	1331	79	6%	1469	1595	126	9%	1641	1782	141	9%	1805	1960	155	9%	1962	2130	168	9%
5050	874	888	14	2%	1259	1340	80	6%	1477	1605	128	9%	1650	1793	143	9%	1815	1972	157	9%	1973	2144	171	9%
5100	877	892	15	2%	1265	1346	81	6%	1483	1612	129	9%	1657	1801	144	9%	1822	1981	158	9%	1981	2153	172	9%
5150	881	896	14	2%	1270	1351	81	6%	1489	1618	128	9%	1664	1807	143	9%	1830	1988	158	9%	1989	2161	171	9%
5200	885	899	14	2%	1275	1356	81	6%	1495	1623	128	9%	1670	1813	143	9%	1837	1995	157	9%	1997	2168	171	9%
5250	889	902	14	2%	1281	1361	80	6%	1502	1629	127	8%	1677	1820	142	8%	1845	2002	157	8%	2005	2176	170	8%
5300	892	906	14	2%	1286	1366	80	6%	1508	1635	127	8%	1684	1826	142	8%	1852	2008	156	8%	2014	2183	170	8%
5350	896	909	13	1%	1291	1371	80	6%	1514	1640	127	8%	1691	1832	141	8%	1860	2015	155	8%	2022	2191	169	8%
5400	900	913	13	1%	1296	1376	79	6%	1520	1646	126	8%	1698	1838	141	8%	1867	2022	155	8%	2030	2198	168	8%
5450	903	916	13	1%	1302	1381	79	6%	1526	1652	126	8%	1704	1845	140	8%	1875	2029	154	8%	2038	2206	168	8%
5500	907	920	13	1%	1307	1386	79	6%	1532	1657	125	8%	1711	1851	140	8%	1882	2036	154	8%	2046	2213	167	8%
5550	911	923	12	1%	1312	1391	78	6%	1538	1663	125	8%	1718	1857	139	8%	1890	2043	153	8%	2054	2221	166	8%
5600	915	927	12	1%	1318	1396	78	6%	1544	1668	124	8%	1725	1864	139	8%	1897	2050	153	8%	2063	2228	166	8%
5650	918	930	12	1%	1323	1400	78	6%	1550	1674	124	8%	1732	1870	138	8%	1905	2057	152	8%	2071	2236	165	8%
5700	922	934	11	1%	1328	1405	77	6%	1556	1680	123	8%	1739	1876	138	8%	1912	2064	151	8%	2079	2243	165	8%
5750	926	937	11	1%	1333	1409	76	6%	1563	1683	120	8%	1745	1880	134	8%	1920	2068	148	8%	2087	2247	160	8%
5800	930	940	10	1%	1339	1413	74	6%	1569	1686	117	7%	1752	1883	131	7%	1927	2071	144	7%	2095	2251	156	7%
5850	933	943	10	1%	1344	1416	72	5%	1575	1689	114	7%	1759	1886	127	7%	1935	2075	140	7%	2103	2255	152	7%

Side-by-Side Comparisons

Combined Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	BR5	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5
5900	937	946	9	1%	1349	1420	71	5%	1581	1691	111	7%	1766	1889	124	7%	1942	2078	136	7%	2111	2259	148	7%
5950	941	949	8	1%	1354	1423	69	5%	1587	1694	107	7%	1773	1893	120	7%	1950	2082	132	7%	2120	2263	143	7%
6000	944	952	8	1%	1360	1427	67	5%	1593	1697	104	7%	1779	1896	116	7%	1957	2085	128	7%	2128	2267	139	7%
6050	948	955	7	1%	1365	1431	66	5%	1599	1700	101	6%	1786	1899	113	6%	1965	2089	124	6%	2136	2271	135	6%
6100	952	958	7	1%	1370	1434	64	5%	1605	1703	98	6%	1793	1902	109	6%	1972	2093	120	6%	2144	2275	131	6%
6150	956	962	6	1%	1376	1438	62	5%	1611	1706	95	6%	1800	1906	106	6%	1980	2096	116	6%	2152	2279	126	6%
6200	959	965	6	1%	1380	1441	61	4%	1616	1709	93	6%	1805	1909	103	6%	1986	2100	114	6%	2159	2283	124	6%
6250	962	968	6	1%	1384	1445	61	4%	1620	1712	91	6%	1810	1912	102	6%	1991	2103	112	6%	2164	2286	122	6%
6300	965	971	6	1%	1388	1448	61	4%	1625	1715	90	6%	1815	1915	101	6%	1996	2107	111	6%	2170	2290	121	6%
6350	968	974	7	1%	1392	1453	61	4%	1629	1719	90	6%	1819	1920	101	6%	2001	2112	111	6%	2175	2296	121	6%
6400	971	979	8	1%	1395	1460	65	5%	1633	1729	96	6%	1824	1931	107	6%	2006	2124	118	6%	2181	2309	128	6%
6450	973	983	9	1%	1399	1467	68	5%	1637	1738	102	6%	1828	1942	113	6%	2011	2136	125	6%	2186	2322	136	6%
6500	976	987	11	1%	1403	1475	72	5%	1641	1748	107	7%	1833	1953	120	7%	2016	2148	132	7%	2192	2335	143	7%
6550	979	992	12	1%	1407	1482	75	5%	1645	1758	113	7%	1837	1963	126	7%	2021	2160	139	7%	2197	2348	151	7%
6600	982	996	14	1%	1411	1489	79	6%	1649	1767	118	7%	1842	1974	132	7%	2026	2172	145	7%	2203	2361	158	7%
6650	985	1000	15	2%	1415	1497	82	6%	1653	1777	124	7%	1847	1985	138	7%	2031	2184	152	7%	2208	2374	166	7%
6700	988	1005	17	2%	1418	1504	85	6%	1657	1787	130	8%	1851	1996	145	8%	2036	2195	159	8%	2213	2386	173	8%
6750	991	1009	18	2%	1422	1511	89	6%	1661	1797	135	8%	1856	2007	151	8%	2041	2207	166	8%	2219	2399	181	8%
6800	994	1013	20	2%	1426	1519	92	6%	1665	1806	141	8%	1860	2018	157	8%	2046	2219	173	8%	2224	2412	188	8%
6850	997	1018	21	2%	1430	1526	96	7%	1670	1816	146	9%	1865	2028	163	9%	2051	2231	180	9%	2230	2425	195	9%
6900	1000	1022	22	2%	1434	1533	99	7%	1674	1826	152	9%	1869	2039	170	9%	2056	2243	187	9%	2235	2438	203	9%
6950	1002	1026	24	2%	1438	1540	103	7%	1678	1835	158	9%	1874	2050	176	9%	2061	2255	194	9%	2241	2451	210	9%
7000	1005	1030	25	2%	1442	1546	105	7%	1682	1842	160	10%	1879	2058	179	10%	2066	2263	197	10%	2246	2460	214	10%
7050	1008	1033	24	2%	1445	1549	104	7%	1686	1844	159	9%	1883	2060	177	9%	2071	2266	195	9%	2252	2463	212	9%
7100	1011	1035	24	2%	1449	1552	103	7%	1690	1847	157	9%	1888	2063	175	9%	2077	2269	193	9%	2257	2467	210	9%
7150	1014	1038	24	2%	1453	1555	102	7%	1694	1849	155	9%	1892	2066	173	9%	2082	2272	191	9%	2263	2470	207	9%
7200	1017	1041	24	2%	1457	1558	101	7%	1698	1852	154	9%	1897	2068	172	9%	2087	2275	189	9%	2268	2473	205	9%
7250	1020	1043	23	2%	1461	1561	100	7%	1702	1854	152	9%	1901	2071	170	9%	2092	2278	187	9%	2274	2477	203	9%
7300	1023	1046	23	2%	1465	1564	100	7%	1706	1857	150	9%	1906	2074	168	9%	2097	2281	185	9%	2279	2480	201	9%
7350	1024	1049	24	2%	1466	1567	101	7%	1708	1859	151	9%	1908	2077	169	9%	2099	2284	186	9%	2281	2483	202	9%
7400	1026	1051	25	2%	1468	1570	102	7%	1710	1862	152	9%	1910	2079	169	9%	2101	2287	186	9%	2284	2486	203	9%
7450	1027	1054	27	3%	1470	1573	103	7%	1712	1864	152	9%	1912	2082	170	9%	2103	2290	187	9%	2286	2490	203	9%
7500	1029	1057	28	3%	1472	1576	104	7%	1714	1867	153	9%	1914	2085	171	9%	2106	2293	188	9%	2289	2493	204	9%
7550	1030	1059	29	3%	1474	1579	106	7%	1716	1869	153	9%	1916	2088	171	9%	2108	2297	188	9%	2291	2496	205	9%

Side-by-Side Comparisons

Combined Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	BR5	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5
7600	1032	1062	30	3%	1476	1582	107	7%	1718	1872	154	9%	1918	2090	172	9%	2110	2300	189	9%	2294	2500	206	9%
7650	1033	1065	32	3%	1478	1587	109	7%	1719	1876	156	9%	1921	2095	174	9%	2113	2305	192	9%	2296	2505	209	9%
7700	1035	1069	34	3%	1479	1591	112	8%	1721	1880	159	9%	1923	2100	178	9%	2115	2311	196	9%	2299	2512	213	9%
7750	1036	1072	36	4%	1481	1596	115	8%	1723	1885	162	9%	1925	2106	181	9%	2117	2317	199	9%	2301	2518	217	9%
7800	1038	1076	38	4%	1483	1601	118	8%	1725	1890	165	10%	1927	2111	185	10%	2119	2323	203	10%	2304	2525	221	10%
7850	1039	1080	41	4%	1485	1606	121	8%	1727	1895	168	10%	1929	2117	188	10%	2122	2329	207	10%	2306	2531	225	10%
7900	1041	1084	43	4%	1487	1611	124	8%	1729	1900	171	10%	1931	2122	191	10%	2124	2335	211	10%	2309	2538	229	10%
7950	1042	1087	45	4%	1489	1616	127	9%	1731	1905	174	10%	1933	2128	195	10%	2126	2341	214	10%	2311	2544	233	10%
8000	1044	1091	47	5%	1491	1620	130	9%	1732	1910	177	10%	1935	2133	198	10%	2129	2347	218	10%	2314	2551	237	10%
8050	1045	1095	49	5%	1492	1625	133	9%	1734	1915	180	10%	1937	2139	202	10%	2131	2353	222	10%	2316	2557	241	10%
8100	1047	1098	52	5%	1494	1630	136	9%	1736	1920	183	11%	1939	2144	205	11%	2133	2359	225	11%	2319	2564	245	11%
8150	1048	1102	54	5%	1496	1635	139	9%	1738	1925	186	11%	1941	2150	208	11%	2136	2365	229	11%	2321	2570	249	11%
8200	1050	1105	56	5%	1498	1640	142	9%	1740	1929	189	11%	1943	2155	212	11%	2138	2371	233	11%	2324	2577	253	11%
8250	1051	1109	58	6%	1500	1644	144	10%	1742	1934	192	11%	1946	2160	215	11%	2140	2376	236	11%	2326	2583	257	11%
8300	1053	1114	61	6%	1502	1651	149	10%	1744	1942	198	11%	1948	2169	221	11%	2142	2386	243	11%	2329	2593	265	11%
8350	1054	1119	65	6%	1504	1659	155	10%	1745	1950	205	12%	1950	2178	228	12%	2145	2396	251	12%	2331	2604	273	12%
8400	1055	1125	69	7%	1505	1666	161	11%	1747	1958	211	12%	1952	2187	236	12%	2147	2406	259	12%	2333	2615	282	12%
8450	1058	1130	72	7%	1509	1674	165	11%	1751	1966	215	12%	1956	2196	240	12%	2152	2416	264	12%	2339	2626	288	12%
8500	1063	1135	72	7%	1516	1681	165	11%	1759	1975	216	12%	1965	2206	241	12%	2161	2426	265	12%	2349	2637	288	12%
8550	1068	1141	73	7%	1522	1688	166	11%	1767	1983	216	12%	1973	2215	242	12%	2171	2436	266	12%	2360	2648	289	12%
8600	1072	1146	73	7%	1529	1696	167	11%	1774	1991	217	12%	1982	2224	242	12%	2180	2447	266	12%	2370	2659	289	12%
8650	1077	1151	74	7%	1536	1703	167	11%	1782	1999	217	12%	1991	2233	243	12%	2190	2457	267	12%	2380	2670	290	12%
8700	1082	1156	74	7%	1543	1711	168	11%	1790	2008	218	12%	1999	2243	243	12%	2199	2467	267	12%	2391	2681	291	12%
8750	1087	1162	75	7%	1549	1718	169	11%	1798	2016	218	12%	2008	2252	244	12%	2209	2477	268	12%	2401	2692	291	12%
8800	1092	1167	75	7%	1556	1726	170	11%	1806	2024	219	12%	2017	2261	244	12%	2218	2487	269	12%	2411	2703	292	12%
8850	1096	1172	76	7%	1563	1733	170	11%	1813	2032	219	12%	2025	2270	245	12%	2228	2497	269	12%	2422	2714	293	12%
8900	1101	1178	77	7%	1570	1741	171	11%	1821	2041	220	12%	2034	2279	245	12%	2238	2507	270	12%	2432	2725	293	12%
8950	1106	1183	77	7%	1576	1748	172	11%	1829	2049	220	12%	2043	2289	246	12%	2247	2517	270	12%	2443	2736	294	12%
9000	1111	1188	78	7%	1583	1756	172	11%	1837	2057	221	12%	2051	2298	246	12%	2257	2528	271	12%	2453	2747	295	12%
9050	1116	1194	78	7%	1590	1763	173	11%	1844	2065	221	12%	2060	2307	247	12%	2266	2538	272	12%	2463	2758	295	12%
9100	1120	1199	79	7%	1597	1770	174	11%	1852	2074	222	12%	2069	2316	247	12%	2276	2548	272	12%	2474	2770	296	12%
9150	1125	1204	79	7%	1603	1778	174	11%	1860	2082	222	12%	2077	2325	248	12%	2285	2558	273	12%	2484	2781	297	12%
9200	1130	1210	80	7%	1610	1785	175	11%	1868	2090	222	12%	2086	2335	249	12%	2295	2568	273	12%	2494	2792	297	12%
9250	1134	1215	81	7%	1616	1793	177	11%	1874	2098	225	12%	2093	2344	251	12%	2302	2578	276	12%	2503	2803	300	12%

Side-by-Side Comparisons

Combined Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	BR5	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5
9300	1137	1219	82	7%	1620	1799	179	11%	1879	2107	228	12%	2099	2353	254	12%	2309	2588	280	12%	2509	2814	304	12%
9350	1140	1222	83	7%	1624	1805	181	11%	1884	2115	231	12%	2104	2362	258	12%	2315	2599	284	12%	2516	2825	309	12%
9400	1143	1226	83	7%	1629	1812	183	11%	1889	2123	234	12%	2110	2372	262	12%	2321	2609	288	12%	2523	2836	313	12%
9450	1146	1230	84	7%	1633	1818	185	11%	1894	2132	237	13%	2116	2381	265	13%	2327	2619	292	13%	2530	2847	317	13%
9500	1149	1234	85	7%	1637	1825	187	11%	1899	2140	241	13%	2121	2390	269	13%	2334	2629	296	13%	2537	2858	321	13%
9550	1152	1238	86	7%	1642	1831	189	12%	1904	2148	244	13%	2127	2400	272	13%	2340	2639	300	13%	2543	2869	326	13%
9600	1155	1242	87	8%	1646	1837	191	12%	1909	2156	247	13%	2133	2409	276	13%	2346	2650	304	13%	2550	2880	330	13%
9650	1158	1246	88	8%	1650	1844	193	12%	1914	2165	250	13%	2138	2418	280	13%	2352	2660	308	13%	2557	2891	334	13%
9700	1161	1250	88	8%	1655	1850	195	12%	1920	2173	254	13%	2144	2427	283	13%	2358	2670	312	13%	2564	2902	339	13%
9750	1164	1253	89	8%	1659	1857	197	12%	1925	2181	257	13%	2150	2437	287	13%	2365	2680	316	13%	2570	2913	343	13%
9800	1168	1257	90	8%	1664	1863	199	12%	1930	2190	260	13%	2156	2446	290	13%	2372	2691	319	13%	2578	2925	347	13%
9850	1171	1261	90	8%	1669	1869	200	12%	1936	2198	262	14%	2162	2455	293	14%	2379	2701	322	14%	2585	2936	350	14%
9900	1174	1265	91	8%	1674	1876	202	12%	1941	2206	265	14%	2169	2464	296	14%	2385	2711	326	14%	2593	2947	354	14%
9950	1178	1269	91	8%	1678	1882	204	12%	1947	2215	268	14%	2175	2474	299	14%	2392	2721	329	14%	2600	2958	357	14%
10000	1181	1273	92	8%	1683	1888	205	12%	1953	2223	270	14%	2181	2483	302	14%	2399	2731	332	14%	2608	2969	361	14%
10050	1185	1277	92	8%	1688	1895	207	12%	1958	2231	273	14%	2187	2492	305	14%	2406	2742	335	14%	2615	2980	365	14%
10100	1188	1281	93	8%	1693	1901	208	12%	1964	2240	276	14%	2194	2502	308	14%	2413	2752	339	14%	2623	2991	368	14%
10150	1191	1284	93	8%	1698	1908	210	12%	1969	2248	278	14%	2200	2511	311	14%	2420	2762	342	14%	2630	3002	372	14%
10200	1195	1288	94	8%	1703	1914	211	12%	1975	2256	281	14%	2206	2520	314	14%	2427	2772	345	14%	2638	3013	375	14%
10250	1198	1292	94	8%	1707	1920	212	12%	1981	2263	283	14%	2212	2528	316	14%	2434	2781	347	14%	2645	3023	377	14%
10300	1202	1295	93	8%	1712	1924	212	12%	1986	2268	282	14%	2219	2533	315	14%	2441	2786	346	14%	2653	3029	376	14%
10350	1205	1298	93	8%	1717	1928	211	12%	1992	2272	281	14%	2225	2538	314	14%	2447	2792	345	14%	2660	3035	375	14%
10400	1207	1301	94	8%	1720	1932	212	12%	1996	2277	281	14%	2229	2543	314	14%	2452	2798	346	14%	2665	3041	376	14%
10450	1210	1304	94	8%	1724	1936	212	12%	2000	2282	282	14%	2234	2549	315	14%	2457	2803	347	14%	2671	3047	377	14%
10500	1213	1307	95	8%	1728	1941	213	12%	2004	2286	283	14%	2238	2554	316	14%	2462	2809	347	14%	2676	3054	377	14%
10550	1215	1310	95	8%	1731	1945	214	12%	2008	2291	283	14%	2243	2559	316	14%	2467	2815	348	14%	2681	3060	378	14%
10600	1218	1313	95	8%	1735	1949	214	12%	2012	2296	284	14%	2247	2564	317	14%	2472	2820	349	14%	2687	3066	379	14%
10650	1220	1316	96	8%	1738	1953	215	12%	2016	2300	284	14%	2252	2569	318	14%	2477	2826	349	14%	2692	3072	380	14%
10700	1223	1319	96	8%	1742	1957	216	12%	2020	2305	285	14%	2256	2574	318	14%	2482	2832	350	14%	2698	3078	381	14%
10750	1226	1322	97	8%	1745	1962	216	12%	2024	2309	285	14%	2261	2580	319	14%	2487	2837	351	14%	2703	3084	381	14%
10800	1228	1325	97	8%	1749	1966	217	12%	2028	2314	286	14%	2265	2585	320	14%	2492	2843	351	14%	2708	3090	382	14%
10850	1231	1328	97	8%	1753	1970	217	12%	2032	2319	287	14%	2270	2590	320	14%	2497	2849	352	14%	2714	3097	383	14%
10900	1233	1331	98	8%	1756	1974	218	12%	2036	2323	287	14%	2274	2595	321	14%	2502	2854	353	14%	2719	3103	384	14%
10950	1236	1334	98	8%	1760	1979	219	12%	2040	2328	288	14%	2279	2600	321	14%	2507	2860	354	14%	2725	3109	384	14%

Side-by-Side Comparisons

Combined Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	BR5	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5
11000	1239	1337	99	8%	1763	1983	219	12%	2044	2332	288	14%	2283	2605	322	14%	2511	2866	354	14%	2730	3115	385	14%
11050	1241	1340	99	8%	1767	1987	220	12%	2048	2337	289	14%	2288	2610	323	14%	2516	2871	355	14%	2735	3121	386	14%
11100	1244	1343	100	8%	1771	1991	221	12%	2052	2342	290	14%	2292	2616	323	14%	2521	2877	356	14%	2741	3127	387	14%
11150	1246	1346	100	8%	1774	1995	221	12%	2056	2346	290	14%	2297	2621	324	14%	2526	2883	356	14%	2746	3134	387	14%
11200	1249	1349	100	8%	1778	2000	222	12%	2060	2351	291	14%	2301	2626	325	14%	2531	2888	357	14%	2752	3140	388	14%
11250	1251	1353	101	8%	1781	2004	223	13%	2064	2356	292	14%	2306	2632	326	14%	2536	2895	358	14%	2757	3146	390	14%
11300	1254	1357	103	8%	1785	2009	225	13%	2068	2361	293	14%	2310	2637	327	14%	2541	2901	360	14%	2762	3154	391	14%
11350	1257	1361	104	8%	1788	2015	226	13%	2072	2367	294	14%	2315	2643	329	14%	2546	2908	362	14%	2768	3161	393	14%
11400	1259	1365	105	8%	1792	2020	228	13%	2076	2372	296	14%	2319	2649	330	14%	2551	2914	363	14%	2773	3168	395	14%
11450	1262	1368	107	8%	1796	2025	229	13%	2080	2377	297	14%	2324	2655	332	14%	2556	2921	365	14%	2778	3175	396	14%
11500	1264	1373	108	9%	1799	2030	231	13%	2084	2383	298	14%	2328	2662	333	14%	2561	2928	367	14%	2784	3182	399	14%
11550	1267	1377	110	9%	1803	2036	233	13%	2088	2389	300	14%	2333	2668	335	14%	2566	2935	369	14%	2789	3190	401	14%
11600	1270	1381	111	9%	1806	2042	235	13%	2092	2394	302	14%	2337	2675	337	14%	2571	2942	371	14%	2795	3198	403	14%
11650	1272	1385	113	9%	1810	2047	237	13%	2096	2400	304	14%	2342	2681	339	14%	2576	2949	373	14%	2800	3206	406	14%
11700	1275	1390	115	9%	1814	2053	240	13%	2100	2406	306	15%	2346	2688	341	15%	2581	2956	376	15%	2805	3214	408	15%
11750	1277	1394	116	9%	1817	2059	242	13%	2105	2412	307	15%	2351	2694	343	15%	2586	2964	378	15%	2811	3221	411	15%
11800	1280	1398	118	9%	1821	2064	243	13%	2109	2418	309	15%	2356	2701	345	15%	2591	2971	379	15%	2817	3229	412	15%
11850	1283	1402	119	9%	1825	2070	245	13%	2114	2424	310	15%	2361	2707	346	15%	2597	2978	381	15%	2823	3237	414	15%
11900	1286	1407	121	9%	1829	2076	246	13%	2119	2429	311	15%	2366	2714	347	15%	2603	2985	382	15%	2830	3245	415	15%
11950	1289	1411	122	9%	1833	2081	248	14%	2123	2435	312	15%	2372	2720	348	15%	2609	2992	383	15%	2836	3253	417	15%
12000	1292	1415	123	10%	1838	2087	249	14%	2128	2441	313	15%	2377	2727	350	15%	2615	2999	385	15%	2842	3260	418	15%
12050	1295	1420	125	10%	1842	2093	251	14%	2133	2447	314	15%	2383	2733	351	15%	2621	3007	386	15%	2849	3268	419	15%
12100	1298	1424	126	10%	1846	2098	253	14%	2138	2453	315	15%	2388	2740	352	15%	2627	3014	387	15%	2855	3276	421	15%
12150	1301	1428	127	10%	1850	2104	254	14%	2143	2459	316	15%	2393	2746	353	15%	2633	3021	388	15%	2862	3284	422	15%
12200	1304	1432	129	10%	1854	2110	256	14%	2147	2465	317	15%	2399	2753	354	15%	2638	3028	390	15%	2868	3292	424	15%
12250	1306	1437	130	10%	1858	2115	257	14%	2152	2470	318	15%	2404	2759	355	15%	2644	3035	391	15%	2874	3299	425	15%
12300	1309	1441	132	10%	1863	2121	259	14%	2157	2476	319	15%	2409	2766	357	15%	2650	3042	392	15%	2881	3307	426	15%
12350	1312	1445	133	10%	1867	2127	260	14%	2162	2482	320	15%	2415	2772	358	15%	2656	3050	394	15%	2887	3315	428	15%
12400	1315	1449	134	10%	1871	2132	262	14%	2167	2488	321	15%	2420	2779	359	15%	2662	3057	395	15%	2894	3323	429	15%
12450	1318	1454	135	10%	1875	2138	263	14%	2171	2493	322	15%	2425	2785	360	15%	2668	3064	396	15%	2900	3330	430	15%
12500	1321	1456	135	10%	1879	2141	262	14%	2176	2497	320	15%	2431	2789	358	15%	2674	3068	394	15%	2906	3334	428	15%
12550	1324	1459	135	10%	1883	2145	261	14%	2181	2500	319	15%	2436	2792	356	15%	2680	3072	392	15%	2913	3339	426	15%
12600	1327	1462	135	10%	1887	2148	261	14%	2186	2503	317	15%	2441	2796	355	15%	2686	3076	390	15%	2919	3343	424	15%
12650	1330	1464	135	10%	1891	2151	260	14%	2190	2506	316	14%	2447	2800	353	14%	2691	3080	388	14%	2926	3348	422	14%

Side-by-Side Comparisons

Combined Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	BR5	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5
12700	1333	1467	134	10%	1896	2155	259	14%	2195	2510	314	14%	2452	2803	351	14%	2697	3084	386	14%	2932	3352	420	14%
12750	1336	1470	134	10%	1900	2158	259	14%	2200	2513	313	14%	2457	2807	350	14%	2703	3088	385	14%	2938	3356	418	14%
12800	1338	1473	134	10%	1904	2162	258	14%	2205	2516	311	14%	2463	2811	348	14%	2709	3092	383	14%	2945	3361	416	14%
12850	1341	1475	134	10%	1908	2165	257	13%	2210	2519	310	14%	2468	2814	346	14%	2715	3096	381	14%	2951	3365	414	14%
12900	1344	1478	134	10%	1912	2169	256	13%	2214	2523	308	14%	2473	2818	344	14%	2721	3100	379	14%	2957	3369	412	14%
12950	1347	1481	134	10%	1916	2172	256	13%	2219	2526	307	14%	2479	2822	343	14%	2727	3104	377	14%	2964	3374	410	14%
13000	1350	1483	133	10%	1920	2175	255	13%	2224	2529	305	14%	2484	2825	341	14%	2732	3108	375	14%	2970	3378	408	14%
13050	1353	1486	133	10%	1924	2179	254	13%	2229	2533	304	14%	2489	2829	339	14%	2738	3112	373	14%	2977	3382	406	14%
13100	1356	1489	133	10%	1929	2182	254	13%	2233	2536	302	14%	2495	2832	338	14%	2744	3116	372	14%	2983	3387	404	14%
13150	1359	1492	133	10%	1933	2186	253	13%	2238	2539	301	13%	2500	2836	336	13%	2750	3120	370	13%	2989	3391	402	13%
13200	1362	1494	133	10%	1937	2189	252	13%	2243	2542	299	13%	2505	2840	334	13%	2756	3124	368	13%	2996	3395	400	13%
13250	1365	1497	132	10%	1941	2192	251	13%	2248	2546	298	13%	2511	2843	333	13%	2762	3128	366	13%	3002	3400	398	13%
13300	1367	1500	132	10%	1945	2196	251	13%	2252	2549	296	13%	2516	2847	331	13%	2768	3132	364	13%	3008	3404	396	13%
13350	1370	1502	132	10%	1949	2199	250	13%	2257	2552	295	13%	2521	2851	329	13%	2774	3136	362	13%	3015	3409	394	13%
13400	1373	1505	132	10%	1953	2203	249	13%	2262	2555	293	13%	2527	2854	328	13%	2779	3140	360	13%	3021	3413	392	13%
13450	1376	1508	132	10%	1958	2206	249	13%	2267	2559	292	13%	2532	2858	326	13%	2785	3144	359	13%	3028	3417	390	13%
13500	1379	1511	132	10%	1962	2210	248	13%	2272	2562	290	13%	2537	2862	324	13%	2791	3148	357	13%	3034	3422	388	13%
13550	1382	1513	131	10%	1966	2213	247	13%	2276	2565	289	13%	2543	2865	323	13%	2797	3152	355	13%	3040	3426	386	13%
13600	1385	1516	131	9%	1970	2216	246	13%	2281	2568	287	13%	2548	2869	321	13%	2803	3156	353	13%	3047	3430	384	13%
13650	1388	1519	131	9%	1974	2220	246	12%	2286	2572	286	13%	2553	2873	320	13%	2809	3161	352	13%	3053	3436	383	13%
13700	1391	1524	133	10%	1978	2228	250	13%	2291	2581	290	13%	2559	2883	324	13%	2815	3171	357	13%	3059	3447	388	13%
13750	1393	1529	136	10%	1982	2235	253	13%	2295	2590	294	13%	2564	2893	329	13%	2820	3182	362	13%	3066	3459	393	13%
13800	1396	1534	138	10%	1986	2243	256	13%	2300	2599	298	13%	2569	2903	333	13%	2826	3193	367	13%	3072	3471	399	13%
13850	1399	1539	140	10%	1991	2250	260	13%	2305	2607	302	13%	2575	2913	338	13%	2832	3204	372	13%	3079	3482	404	13%
13900	1402	1544	142	10%	1995	2258	263	13%	2310	2616	306	13%	2580	2922	342	13%	2838	3215	377	13%	3085	3494	409	13%
13950	1405	1549	144	10%	1999	2265	266	13%	2315	2625	310	13%	2585	2932	347	13%	2844	3225	381	13%	3091	3506	415	13%
14000	1408	1554	146	10%	2003	2272	270	13%	2319	2634	314	14%	2591	2942	351	14%	2850	3236	386	14%	3098	3518	420	14%
14050	1411	1559	148	11%	2007	2280	273	14%	2324	2642	318	14%	2596	2952	356	14%	2856	3247	391	14%	3104	3529	425	14%
14100	1414	1564	150	11%	2011	2287	276	14%	2329	2651	322	14%	2601	2961	360	14%	2861	3257	396	14%	3110	3541	430	14%
14150	1417	1569	152	11%	2015	2295	279	14%	2334	2660	326	14%	2607	2971	364	14%	2867	3268	401	14%	3117	3552	436	14%
14200	1420	1574	154	11%	2019	2302	283	14%	2338	2669	330	14%	2612	2981	369	14%	2873	3279	406	14%	3123	3564	441	14%
14250	1422	1579	157	11%	2024	2309	286	14%	2343	2677	334	14%	2617	2991	373	14%	2879	3290	411	14%	3130	3576	446	14%
14300	1425	1584	159	11%	2028	2317	289	14%	2348	2686	338	14%	2623	3000	378	14%	2885	3300	415	14%	3136	3587	452	14%
14350	1428	1589	161	11%	2032	2324	292	14%	2353	2695	342	15%	2628	3010	382	15%	2891	3311	420	15%	3142	3599	457	15%

Side-by-Side Comparisons

Combined Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	BR5	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5
14400	1431	1594	163	11%	2036	2332	296	15%	2357	2703	346	15%	2633	3020	386	15%	2897	3322	425	15%	3149	3611	462	15%
14450	1434	1599	165	12%	2040	2339	299	15%	2362	2712	350	15%	2639	3029	391	15%	2903	3332	430	15%	3155	3622	467	15%
14500	1437	1604	167	12%	2044	2346	302	15%	2367	2721	354	15%	2644	3039	395	15%	2908	3343	435	15%	3161	3634	473	15%
14550	1440	1609	169	12%	2048	2354	306	15%	2372	2730	358	15%	2649	3049	400	15%	2914	3354	440	15%	3168	3646	478	15%
14600	1443	1614	171	12%	2052	2361	309	15%	2377	2738	362	15%	2655	3059	404	15%	2920	3365	444	15%	3174	3657	483	15%
14650	1446	1619	173	12%	2056	2369	312	15%	2381	2747	366	15%	2660	3068	408	15%	2926	3375	449	15%	3180	3669	488	15%
14700	1448	1623	175	12%	2060	2375	315	15%	2385	2755	369	15%	2665	3077	412	15%	2931	3385	454	15%	3186	3679	493	15%
14750	1451	1628	176	12%	2064	2382	318	15%	2390	2762	373	16%	2669	3086	416	16%	2936	3394	458	16%	3192	3689	498	16%
14800	1454	1632	178	12%	2068	2388	320	15%	2394	2770	376	16%	2674	3094	420	16%	2941	3404	462	16%	3197	3700	502	16%
14850	1457	1637	180	12%	2072	2395	323	16%	2398	2778	380	16%	2679	3103	424	16%	2947	3413	466	16%	3203	3710	507	16%
14900	1460	1641	181	12%	2076	2401	326	16%	2402	2785	383	16%	2684	3111	428	16%	2952	3423	471	16%	3209	3720	512	16%
14950	1463	1645	183	12%	2079	2408	328	16%	2407	2793	386	16%	2688	3120	432	16%	2957	3432	475	16%	3214	3731	516	16%
15000	1466	1650	184	13%	2083	2414	331	16%	2411	2801	390	16%	2693	3129	436	16%	2962	3442	479	16%	3220	3741	521	16%
15050	1468	1654	186	13%	2087	2421	334	16%	2415	2809	393	16%	2698	3137	439	16%	2968	3451	483	16%	3226	3751	525	16%
15100	1471	1659	188	13%	2091	2428	337	16%	2419	2816	397	16%	2703	3146	443	16%	2973	3460	488	16%	3231	3762	530	16%
15150	1474	1663	189	13%	2095	2434	339	16%	2424	2824	400	17%	2707	3155	447	17%	2978	3470	492	17%	3237	3772	535	17%
15200	1477	1668	191	13%	2099	2441	342	16%	2428	2832	404	17%	2712	3163	451	17%	2983	3479	496	17%	3243	3782	539	17%
15250	1480	1672	192	13%	2102	2447	345	16%	2432	2840	407	17%	2717	3172	455	17%	2988	3489	500	17%	3248	3792	544	17%
15300	1483	1676	194	13%	2106	2454	348	17%	2436	2847	411	17%	2722	3180	459	17%	2994	3498	505	17%	3254	3803	549	17%
15350	1485	1681	196	13%	2110	2460	350	17%	2441	2855	414	17%	2726	3189	463	17%	2999	3508	509	17%	3260	3813	553	17%
15400	1488	1685	197	13%	2114	2467	353	17%	2445	2863	418	17%	2731	3198	467	17%	3004	3517	513	17%	3266	3823	558	17%
15450	1491	1690	199	13%	2118	2474	356	17%	2449	2870	421	17%	2736	3206	470	17%	3009	3527	518	17%	3271	3834	563	17%
15500	1494	1694	200	13%	2122	2480	359	17%	2453	2878	425	17%	2741	3215	474	17%	3015	3536	522	17%	3277	3844	567	17%
15550	1497	1699	202	13%	2125	2487	361	17%	2458	2886	428	17%	2745	3224	478	17%	3020	3546	526	17%	3283	3854	572	17%
15600	1500	1702	203	14%	2129	2492	362	17%	2462	2891	429	17%	2750	3229	479	17%	3025	3552	527	17%	3288	3861	573	17%
15650	1502	1706	203	14%	2133	2496	363	17%	2466	2896	430	17%	2755	3235	480	17%	3030	3558	528	17%	3294	3868	574	17%
15700	1505	1709	204	14%	2137	2501	364	17%	2471	2901	430	17%	2760	3240	480	17%	3036	3564	528	17%	3300	3874	574	17%
15750	1508	1713	205	14%	2141	2506	365	17%	2475	2905	431	17%	2764	3245	481	17%	3041	3570	529	17%	3305	3880	575	17%
15800	1511	1716	205	14%	2145	2510	366	17%	2479	2910	431	17%	2769	3251	482	17%	3046	3576	530	17%	3311	3887	576	17%
15850	1514	1720	206	14%	2148	2515	366	17%	2483	2915	432	17%	2774	3256	482	17%	3051	3582	530	17%	3317	3893	577	17%
15900	1517	1723	207	14%	2152	2520	367	17%	2488	2920	432	17%	2779	3261	483	17%	3056	3587	531	17%	3322	3900	577	17%
15950	1519	1727	208	14%	2156	2524	368	17%	2492	2924	433	17%	2783	3267	483	17%	3062	3593	532	17%	3328	3906	578	17%
16000	1522	1730	208	14%	2160	2529	369	17%	2496	2929	433	17%	2788	3272	484	17%	3067	3599	532	17%	3334	3912	579	17%
16050	1525	1734	209	14%	2164	2534	370	17%	2500	2934	434	17%	2793	3277	485	17%	3072	3605	533	17%	3339	3919	579	17%

Side-by-Side Comparisons

Combined Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	BR5	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5
16100	1528	1738	210	14%	2168	2538	371	17%	2505	2939	434	17%	2798	3283	485	17%	3077	3611	534	17%	3345	3925	580	17%
16150	1531	1741	210	14%	2171	2543	371	17%	2509	2944	435	17%	2802	3288	486	17%	3083	3617	534	17%	3351	3931	581	17%
16200	1534	1745	211	14%	2175	2548	372	17%	2513	2948	435	17%	2807	3293	486	17%	3088	3623	535	17%	3356	3938	581	17%
16250	1536	1748	212	14%	2179	2552	373	17%	2517	2953	436	17%	2812	3299	487	17%	3093	3629	536	17%	3362	3944	582	17%
16300	1539	1752	212	14%	2183	2557	374	17%	2522	2958	436	17%	2817	3304	488	17%	3098	3634	536	17%	3368	3951	583	17%
16350	1542	1755	213	14%	2187	2562	375	17%	2526	2963	437	17%	2821	3309	488	17%	3103	3640	537	17%	3373	3957	584	17%
16400	1545	1759	214	14%	2190	2566	376	17%	2530	2968	438	17%	2826	3315	489	17%	3108	3646	538	17%	3379	3963	585	17%
16450	1547	1762	215	14%	2194	2571	377	17%	2534	2972	438	17%	2830	3320	490	17%	3114	3652	539	17%	3384	3970	585	17%
16500	1550	1766	215	14%	2198	2576	377	17%	2539	2977	438	17%	2836	3325	490	17%	3119	3658	539	17%	3391	3976	585	17%
16550	1553	1769	216	14%	2202	2580	378	17%	2544	2982	438	17%	2841	3331	490	17%	3125	3664	539	17%	3397	3983	585	17%
16600	1556	1773	217	14%	2206	2585	378	17%	2548	2987	438	17%	2846	3336	490	17%	3131	3670	539	17%	3403	3989	585	17%
16650	1559	1776	217	14%	2211	2589	379	17%	2553	2991	438	17%	2852	3341	490	17%	3137	3676	539	17%	3410	3995	586	17%
16700	1562	1780	218	14%	2215	2594	379	17%	2558	2996	438	17%	2857	3347	490	17%	3143	3681	539	17%	3416	4002	586	17%
16750	1565	1783	219	14%	2219	2599	380	17%	2562	3001	438	17%	2862	3352	490	17%	3148	3687	539	17%	3422	4008	586	17%
16800	1568	1787	219	14%	2223	2603	381	17%	2567	3006	438	17%	2867	3357	490	17%	3154	3693	539	17%	3429	4014	586	17%
16850	1570	1790	220	14%	2227	2608	381	17%	2572	3010	438	17%	2873	3363	490	17%	3160	3699	539	17%	3435	4021	586	17%
16900	1573	1794	220	14%	2231	2613	382	17%	2577	3015	439	17%	2878	3368	490	17%	3166	3705	539	17%	3441	4027	586	17%
16950	1576	1797	221	14%	2235	2617	382	17%	2581	3020	439	17%	2883	3373	490	17%	3172	3710	539	17%	3447	4033	586	17%
17000	1579	1801	222	14%	2239	2622	383	17%	2586	3024	439	17%	2888	3378	490	17%	3177	3716	539	17%	3454	4039	586	17%
17050	1582	1804	222	14%	2243	2626	383	17%	2591	3029	439	17%	2894	3384	490	17%	3183	3722	539	17%	3460	4046	586	17%
17100	1585	1808	223	14%	2247	2631	384	17%	2595	3034	439	17%	2899	3389	490	17%	3189	3728	539	17%	3466	4052	586	17%
17150	1588	1811	224	14%	2251	2635	384	17%	2600	3039	439	17%	2904	3394	490	17%	3195	3734	539	17%	3473	4058	586	17%
17200	1590	1815	224	14%	2255	2640	385	17%	2605	3043	439	17%	2909	3399	490	17%	3200	3739	539	17%	3479	4065	586	17%
17250	1593	1818	225	14%	2259	2645	385	17%	2609	3048	439	17%	2915	3405	490	17%	3206	3745	539	17%	3485	4071	586	17%
17300	1596	1822	225	14%	2263	2649	386	17%	2614	3053	439	17%	2920	3410	490	17%	3212	3751	539	17%	3491	4077	586	17%
17350	1599	1825	226	14%	2267	2654	386	17%	2619	3057	439	17%	2925	3415	490	17%	3218	3757	539	17%	3498	4084	586	17%
17400	1602	1829	227	14%	2271	2658	387	17%	2623	3062	439	17%	2930	3420	490	17%	3223	3762	539	17%	3504	4090	586	17%
17450	1605	1832	227	14%	2276	2663	388	17%	2628	3067	439	17%	2936	3426	490	17%	3229	3768	539	17%	3510	4096	586	17%
17500	1608	1835	228	14%	2280	2668	388	17%	2633	3072	439	17%	2941	3431	490	17%	3235	3774	539	17%	3516	4102	586	17%
17550	1610	1839	229	14%	2284	2672	389	17%	2638	3076	439	17%	2946	3436	490	17%	3241	3780	539	17%	3523	4109	586	17%
17600	1613	1842	229	14%	2288	2677	389	17%	2642	3081	439	17%	2951	3442	490	17%	3246	3786	539	17%	3529	4115	586	17%
17650	1616	1846	230	14%	2292	2681	390	17%	2647	3086	439	17%	2957	3447	490	17%	3252	3791	539	17%	3535	4121	586	17%
17700	1619	1849	230	14%	2296	2686	390	17%	2652	3090	439	17%	2962	3452	490	17%	3258	3797	539	17%	3541	4128	586	17%
17750	1622	1853	231	14%	2300	2691	391	17%	2656	3095	439	17%	2967	3457	490	17%	3264	3803	539	17%	3548	4134	586	17%

Side-by-Side Comparisons

Combined Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	BR5	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5
17800	1625	1856	232	14%	2304	2695	391	17%	2661	3100	439	16%	2972	3463	490	16%	3270	3809	539	16%	3554	4140	586	16%
17850	1628	1860	232	14%	2308	2700	392	17%	2666	3105	439	16%	2978	3468	490	16%	3275	3815	539	16%	3560	4146	586	16%
17900	1630	1863	233	14%	2312	2704	392	17%	2670	3109	439	16%	2983	3473	490	16%	3281	3820	539	16%	3567	4153	586	16%
17950	1633	1867	234	14%	2316	2709	393	17%	2675	3114	439	16%	2988	3478	490	16%	3287	3826	539	16%	3573	4159	586	16%
18000	1636	1870	234	14%	2320	2714	393	17%	2680	3119	439	16%	2993	3484	490	16%	3293	3832	539	16%	3579	4165	586	16%
18050	1639	1874	235	14%	2324	2718	394	17%	2684	3123	439	16%	2999	3489	490	16%	3298	3838	539	16%	3585	4172	586	16%
18100	1642	1877	235	14%	2328	2723	395	17%	2689	3128	439	16%	3004	3494	490	16%	3304	3844	539	16%	3592	4178	586	16%
18150	1645	1881	236	14%	2332	2727	395	17%	2694	3133	439	16%	3009	3499	490	16%	3310	3849	539	16%	3598	4184	586	16%
18200	1648	1884	237	14%	2336	2732	396	17%	2699	3138	439	16%	3014	3505	490	16%	3316	3855	540	16%	3604	4191	586	16%
18250	1650	1888	237	14%	2340	2737	396	17%	2703	3142	439	16%	3019	3510	490	16%	3321	3861	540	16%	3610	4197	586	16%
18300	1653	1891	238	14%	2345	2741	397	17%	2708	3147	439	16%	3025	3515	491	16%	3327	3867	540	16%	3617	4203	586	16%
18350	1656	1894	238	14%	2349	2746	398	17%	2713	3154	441	16%	3030	3523	493	16%	3333	3875	542	16%	3623	4212	589	16%
18400	1659	1897	238	14%	2353	2751	399	17%	2717	3160	443	16%	3035	3530	495	16%	3339	3883	545	16%	3629	4221	592	16%
18450	1662	1900	238	14%	2357	2756	400	17%	2722	3167	445	16%	3040	3538	497	16%	3344	3892	547	16%	3635	4230	595	16%
18500	1665	1903	238	14%	2361	2761	400	17%	2727	3174	447	16%	3046	3545	500	16%	3350	3900	550	16%	3642	4239	597	16%
18550	1667	1906	238	14%	2365	2766	401	17%	2731	3181	449	16%	3051	3553	502	16%	3356	3908	552	16%	3648	4248	600	16%
18600	1670	1909	238	14%	2369	2771	402	17%	2736	3187	451	16%	3056	3560	504	16%	3362	3916	555	16%	3654	4257	603	16%
18650	1673	1912	238	14%	2373	2776	403	17%	2741	3194	453	17%	3061	3568	506	17%	3368	3925	557	17%	3661	4266	606	17%
18700	1676	1914	238	14%	2377	2781	404	17%	2745	3201	455	17%	3067	3575	509	17%	3373	3933	560	17%	3667	4275	608	17%
18750	1679	1917	238	14%	2381	2786	405	17%	2750	3208	458	17%	3072	3583	511	17%	3379	3941	562	17%	3673	4284	611	17%
18800	1682	1920	238	14%	2385	2791	406	17%	2755	3214	460	17%	3077	3590	513	17%	3385	3949	565	17%	3679	4293	614	17%
18850	1685	1923	239	14%	2389	2796	407	17%	2759	3221	462	17%	3082	3598	516	17%	3391	3958	567	17%	3686	4302	616	17%
18900	1687	1926	239	14%	2393	2801	408	17%	2764	3228	464	17%	3088	3605	518	17%	3396	3966	570	17%	3692	4311	619	17%
18950	1690	1929	239	14%	2397	2806	409	17%	2769	3235	466	17%	3093	3613	520	17%	3402	3974	572	17%	3698	4320	622	17%
19000	1693	1932	239	14%	2401	2811	410	17%	2774	3241	468	17%	3098	3621	522	17%	3408	3983	575	17%	3704	4329	625	17%
19050	1696	1935	239	14%	2405	2816	411	17%	2778	3248	470	17%	3103	3628	525	17%	3414	3991	577	17%	3711	4338	627	17%
19100	1699	1938	239	14%	2409	2821	412	17%	2783	3255	472	17%	3109	3636	527	17%	3419	3999	580	17%	3717	4347	630	17%
19150	1702	1941	239	14%	2414	2826	413	17%	2788	3261	474	17%	3114	3643	529	17%	3425	4007	582	17%	3723	4356	633	17%
19200	1705	1943	239	14%	2418	2831	414	17%	2792	3268	476	17%	3119	3651	532	17%	3431	4016	585	17%	3729	4365	636	17%
19250	1707	1946	239	14%	2422	2836	415	17%	2797	3275	478	17%	3124	3658	534	17%	3437	4024	587	17%	3736	4374	638	17%
19300	1710	1949	239	14%	2426	2841	415	17%	2802	3282	480	17%	3130	3666	536	17%	3442	4032	590	17%	3742	4383	641	17%
19350	1713	1952	239	14%	2430	2846	416	17%	2806	3288	482	17%	3135	3673	538	17%	3448	4040	592	17%	3748	4392	644	17%
19400	1716	1955	239	14%	2434	2851	417	17%	2811	3295	484	17%	3140	3681	541	17%	3454	4049	595	17%	3755	4401	647	17%
19450	1719	1958	239	14%	2438	2856	418	17%	2816	3302	486	17%	3145	3688	543	17%	3460	4057	597	17%	3761	4410	649	17%

Side-by-Side Comparisons

Combined Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	BR5	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5
19500	1722	1961	239	14%	2442	2861	419	17%	2820	3309	488	17%	3150	3696	545	17%	3466	4065	600	17%	3767	4419	652	17%
19550	1725	1964	239	14%	2446	2866	420	17%	2825	3315	490	17%	3156	3703	548	17%	3471	4074	602	17%	3773	4428	655	17%
19600	1727	1967	240	14%	2450	2871	421	17%	2830	3322	493	17%	3161	3711	550	17%	3477	4082	605	17%	3779	4437	658	17%
19650	1729	1970	240	14%	2453	2876	423	17%	2833	3329	496	18%	3164	3718	554	18%	3481	4090	609	18%	3784	4446	662	18%
19700	1732	1973	241	14%	2456	2881	425	17%	2836	3336	499	18%	3168	3726	558	18%	3485	4098	614	18%	3788	4455	667	18%
19750	1734	1975	242	14%	2459	2886	427	17%	2839	3342	503	18%	3172	3733	562	18%	3489	4107	618	18%	3792	4464	672	18%
19800	1736	1978	243	14%	2462	2891	430	17%	2843	3349	506	18%	3175	3741	565	18%	3493	4115	622	18%	3797	4473	676	18%
19850	1738	1981	243	14%	2465	2896	432	18%	2846	3356	510	18%	3179	3748	569	18%	3497	4123	626	18%	3801	4482	681	18%
19900	1740	1984	244	14%	2467	2901	434	18%	2849	3363	513	18%	3183	3756	573	18%	3501	4132	630	18%	3806	4491	685	18%
19950	1742	1987	245	14%	2470	2906	436	18%	2853	3369	517	18%	3186	3763	577	18%	3505	4140	635	18%	3810	4500	690	18%
20000	1744	1990	246	14%	2473	2911	438	18%	2856	3376	520	18%	3190	3771	581	18%	3509	4148	639	18%	3815	4509	694	18%
20050		1993				2916				3383				3778				4156				4518		
20100		1996				2921				3389				3786				4165				4527		
20150		1999				2926				3396				3794				4173				4536		
20200		2002				2931				3403				3801				4181				4545		
20250		2005				2936				3410				3809				4189				4554		
20300		2007				2941				3416				3816				4198				4563		
20350		2010				2946				3423				3824				4206				4572		
20400		2013				2951				3430				3831				4214				4581		
20450		2016				2956				3437				3839				4223				4590		
20500		2019				2961				3443				3846				4231				4599		
20550		2022				2966				3450				3854				4239				4608		
20600		2025				2971				3457				3861				4247				4617		
20650		2028				2976				3464				3869				4256				4626		
20700		2031				2981				3470				3876				4264				4635		
20750		2034				2986				3477				3884				4272				4644		
20800		2036				2991				3484				3891				4280				4653		
20850		2039				2996				3490				3899				4289				4662		
20900		2042				3001				3497				3906				4297				4671		
20950		2045				3006				3504				3914				4305				4680		
21000		2048				3011				3511				3921				4314				4689		
21050		2051				3016				3517				3929				4322				4698		
21100		2054				3021				3524				3936				4330				4707		
21150		2057				3026				3531				3944				4338				4716		

Side-by-Side Comparisons

Combined Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	BR5	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5
21200		2060				3031				3538				3951				4347				4725		
21250		2063				3036				3544				3959				4355				4734		
21300		2066				3041				3551				3967				4363				4743		
21350		2068				3046				3558				3974				4371				4752		
21400		2071				3051				3565				3982				4380				4761		
21450		2074				3056				3571				3989				4388				4770		
21500		2077				3061				3578				3997				4396				4779		
21550		2080				3066				3585				4004				4405				4788		
21600		2083				3071				3591				4012				4413				4797		
21650		2086				3076				3598				4019				4421				4806		
21700		2089				3081				3605				4027				4429				4815		
21750		2092				3086				3612				4034				4438				4824		
21800		2095				3091				3618				4042				4446				4833		
21850		2098				3096				3625				4049				4454				4842		
21900		2100				3101				3632				4057				4462				4851		
21950		2103				3106				3639				4064				4471				4860		
22000		2106				3111				3645				4072				4479				4869		
22050		2109				3116				3652				4079				4487				4878		
22100		2112				3121				3659				4087				4496				4887		
22150		2115				3126				3666				4094				4504				4896		
22200		2118				3131				3672				4102				4512				4905		
22250		2121				3136				3679				4109				4520				4914		
22300		2124				3141				3686				4117				4529				4923		
22350		2127				3146				3692				4124				4537				4932		
22400		2129				3151				3699				4132				4545				4941		
22450		2132				3156				3706				4140				4553				4950		
22500		2135				3161				3713				4147				4562				4959		
22550		2138				3166				3719				4155				4570				4968		
22600		2141				3171				3726				4162				4578				4977		
22650		2144				3176				3733				4170				4587				4986		
22700		2147				3181				3740				4177				4595				4995		
22750		2150				3186				3746				4185				4603				5004		
22800		2153				3191				3753				4192				4611				5013		
22850		2156				3196				3760				4200				4620				5022		

Side-by-Side Comparisons

Combined Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	BR5	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5
22900		2159				3201				3767				4207				4628				5031		
22950		2161				3206				3773				4215				4636				5040		
23000		2164				3211				3780				4222				4645				5049		
23050		2167				3216				3787				4230				4653				5058		
23100		2170				3221				3793				4237				4661				5067		
23150		2173				3226				3800				4245				4669				5076		
23200		2176				3231				3807				4252				4678				5085		
23250		2179				3236				3814				4260				4686				5094		
23300		2182				3241				3820				4267				4694				5103		
23350		2185				3246				3827				4275				4702				5112		
23400		2188				3251				3834				4282				4711				5121		
23450		2191				3256				3841				4290				4719				5130		
23500		2193				3261				3847				4297				4727				5139		
23550		2196				3266				3854				4305				4736				5148		
23600		2199				3271				3861				4313				4744				5157		
23650		2202				3276				3868				4320				4752				5166		
23700		2205				3281				3874				4328				4760				5174		
23750		2208				3286				3881				4335				4769				5183		
23800		2211				3291				3888				4343				4777				5192		
23850		2214				3296				3894				4350				4785				5201		
23900		2217				3301				3901				4358				4793				5210		
23950		2220				3306				3908				4365				4802				5219		
24000		2222				3311				3915				4373				4810				5228		
24050		2225				3316				3921				4380				4818				5237		
24100		2228				3321				3928				4388				4827				5246		
24150		2231				3326				3935				4395				4835				5255		
24200		2234				3331				3942				4403				4843				5264		
24250		2237				3336				3948				4410				4851				5273		
24300		2240				3341				3955				4418				4860				5282		
24350		2243				3346				3962				4425				4868				5291		
24400		2246				3351				3969				4433				4876				5300		
24450		2249				3356				3975				4440				4884				5309		
24500		2252				3361				3982				4448				4893				5318		
24550		2254				3366				3989				4455				4901				5327		

Side-by-Side Comparisons

Combined Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	BR5	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5
24600		2257				3371				3996				4463				4909				5336		
24650		2260				3376				4002				4471				4918				5345		
24700		2263				3381				4009				4478				4926				5354		
24750		2266				3386				4016				4486				4934				5363		
24800		2269				3391				4022				4493				4942				5372		
24850		2272				3396				4029				4501				4951				5381		
24900		2275				3400				4036				4508				4959				5390		
24950		2278				3405				4043				4516				4967				5399		
25000		2281				3410				4049				4523				4975				5408		
25050		2284				3415				4056				4531				4984				5417		
25100		2286				3420				4063				4538				4992				5426		
25150		2289				3425				4070				4546				5000				5435		
25200		2292				3430				4076				4553				5009				5444		
25250		2295				3435				4083				4561				5017				5453		
25300		2298				3440				4090				4568				5025				5462		
25350		2301				3445				4097				4576				5033				5471		
25400		2304				3450				4103				4583				5042				5480		
25450		2307				3455				4110				4591				5050				5489		
25500		2310				3460				4117				4598				5058				5498		
25550		2313				3465				4123				4606				5066				5507		
25600		2315				3470				4130				4613				5075				5516		
25650		2318				3475				4137				4621				5083				5525		
25700		2321				3480				4144				4628				5091				5534		
25750		2324				3485				4150				4636				5100				5543		
25800		2327				3490				4157				4644				5108				5552		
25850		2330				3495				4164				4651				5116				5561		
25900		2333				3500				4171				4659				5124				5570		
25950		2336				3505				4177				4666				5133				5579		
26000		2339				3510				4184				4674				5141				5588		
26050		2342				3515				4191				4681				5149				5597		
26100		2345				3520				4198				4689				5158				5606		
26150		2347				3525				4204				4696				5166				5615		
26200		2350				3530				4211				4704				5174				5624		
26250		2353				3535				4218				4711				5182				5633		

Side-by-Side Comparisons

Combined Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	BR5	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5
26300		2356				3540				4224				4719				5191				5642		
26350		2359				3545				4231				4726				5199				5651		
26400		2362				3550				4238				4734				5207				5660		
26450		2365				3555				4245				4741				5215				5669		
26500		2368				3560				4251				4749				5224				5678		
26550		2371				3565				4258				4756				5232				5687		
26600		2374				3570				4265				4764				5240				5696		
26650		2377				3575				4272				4771				5249				5705		
26700		2379				3580				4278				4779				5257				5714		
26750		2382				3585				4285				4786				5265				5723		
26800		2385				3590				4292				4794				5273				5732		
26850		2388				3595				4299				4801				5282				5741		
26900		2391				3600				4305				4809				5290				5750		
26950		2394				3605				4312				4817				5298				5759		
27000		2397				3610				4319				4824				5306				5768		
27050		2400				3615				4325				4832				5315				5777		
27100		2403				3620				4332				4839				5323				5786		
27150		2406				3625				4339				4847				5331				5795		
27200		2408				3630				4346				4854				5340				5804		
27250		2411				3635				4352				4862				5348				5813		
27300		2414				3640				4359				4869				5356				5822		
27350		2417				3645				4366				4877				5364				5831		
27400		2420				3650				4373				4884				5373				5840		
27450		2423				3655				4379				4892				5381				5849		
27500		2426				3660				4386				4899				5389				5858		
27550		2429				3665				4393				4907				5397				5867		
27600		2432				3670				4400				4914				5406				5876		
27650		2435				3675				4406				4922				5414				5885		
27700		2438				3680				4413				4929				5422				5894		
27750		2440				3685				4420				4937				5431				5903		
27800		2443				3690				4426				4944				5439				5912		
27850		2446				3695				4433				4952				5447				5921		
27900		2449				3700				4440				4959				5455				5930		
27950		2452				3705				4447				4967				5464				5939		

Side-by-Side Comparisons

Combined Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	BR5	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5
28000		2455				3710				4453				4974				5472				5948		
28050		2458				3715				4460				4982				5480				5957		
28100		2461				3720				4467				4990				5488				5966		
28150		2464				3725				4474				4997				5497				5975		
28200		2467				3730				4480				5005				5505				5984		
28250		2470				3735				4487				5012				5513				5993		
28300		2472				3740				4494				5020				5522				6002		
28350		2475				3745				4501				5027				5530				6011		
28400		2478				3750				4507				5035				5538				6020		
28450		2481				3755				4514				5042				5546				6029		
28500		2484				3760				4521				5050				5555				6038		
28550		2487				3765				4528				5057				5563				6047		
28600		2490				3770				4534				5065				5571				6056		
28650		2493				3775				4541				5072				5579				6065		
28700		2496				3780				4548				5080				5588				6074		
28750		2499				3785				4554				5087				5596				6083		
28800		2502				3790				4561				5095				5604				6092		
28850		2504				3795				4568				5102				5613				6101		
28900		2507				3800				4575				5110				5621				6110		
28950		2510				3805				4581				5117				5629				6119		
29000		2513				3810				4588				5125				5637				6128		
29050		2516				3815				4595				5132				5646				6137		
29100		2519				3820				4602				5140				5654				6146		
29150		2522				3825				4608				5147				5662				6155		
29200		2525				3830				4615				5155				5671				6164		
29250		2528				3835				4622				5163				5679				6173		
29300		2531				3840				4629				5170				5687				6182		
29350		2533				3845				4635				5178				5695				6191		
29400		2536				3850				4642				5185				5704				6200		
29450		2539				3855				4649				5193				5712				6209		
29500		2542				3860				4655				5200				5720				6218		
29550		2545				3865				4662				5208				5728				6227		
29600		2548				3870				4669				5215				5737				6236		
29650		2551				3875				4676				5223				5745				6245		

Side-by-Side Comparisons

Combined Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	BR5	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5
29700		2554				3880				4682				5230				5753				6254		
29750		2557				3885				4689				5238				5762				6263		
29800		2560				3890				4696				5245				5770				6272		
29850		2563				3895				4703				5253				5778				6281		
29900		2565				3900				4709				5260				5786				6290		
29950		2568				3905				4716				5268				5795				6299		
30000		2571				3910				4723				5275				5803				6308		
30050		2574				3915				4730				5283				5811				6317		
30100		2577				3920				4736				5290				5819				6326		
30150		2580				3925				4743				5298				5828				6335		
30200		2583				3930				4750				5305				5836				6344		
30250		2586				3935				4756				5313				5844				6353		
30300		2589				3940				4763				5320				5853				6362		
30350		2592				3945				4770				5328				5861				6371		
30400		2595				3950				4777				5336				5869				6380		
30450		2597				3955				4783				5343				5877				6389		
30500		2600				3960				4790				5351				5886				6398		
30550		2603				3965				4797				5358				5894				6407		
30600		2606				3970				4804				5366				5902				6416		
30650		2609				3975				4810				5373				5910				6425		
30700		2612				3980				4817				5381				5919				6434		
30750		2615				3985				4824				5388				5927				6443		
30800		2618				3990				4831				5396				5935				6452		
30850		2621				3995				4837				5403				5944				6461		
30900		2624				4000				4844				5411				5952				6470		
30950		2626				4005				4851				5418				5960				6479		
31000		2629				4010				4857				5426				5968				6488		
31050		2632				4015				4864				5433				5977				6497		
31100		2635				4020				4871				5441				5985				6506		
31150		2638				4025				4878				5448				5993				6515		
31200		2641				4030				4884				5456				6001				6524		
31250		2644				4035				4891				5463				6010				6533		
31300		2647				4040				4898				5471				6018				6542		
31350		2650				4045				4905				5478				6026				6551		

Side-by-Side Comparisons

Combined Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	BR5	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5
31400		2653				4050				4911				5486				6035				6560		
31450		2656				4055				4918				5493				6043				6569		
31500		2658				4060				4925				5501				6051				6578		
31550		2661				4065				4932				5509				6059				6587		
31600		2664				4070				4938				5516				6068				6596		
31650		2667				4075				4945				5524				6076				6605		
31700		2670				4080				4952				5531				6084				6614		
31750		2673				4085				4958				5539				6092				6623		
31800		2676				4090				4965				5546				6101				6632		
31850		2679				4095				4972				5554				6109				6641		
31900		2682				4100				4979				5561				6117				6650		
31950		2685				4105				4985				5569				6126				6659		
32000		2688				4110				4992				5576				6134				6668		
32050		2690				4115				4999				5584				6142				6677		
32100		2693				4120				5006				5591				6150				6685		
32150		2696				4125				5012				5599				6159				6694		
32200		2699				4130				5019				5606				6167				6703		
32250		2702				4135				5026				5614				6175				6712		
32300		2705				4140				5033				5621				6184				6721		
32350		2708				4145				5039				5629				6192				6730		
32400		2711				4150				5046				5636				6200				6739		
32450		2714				4155				5053				5644				6208				6748		
32500		2717				4160				5059				5651				6217				6757		
32550		2719				4165				5066				5659				6225				6766		
32600		2722				4170				5073				5667				6233				6775		
32650		2725				4175				5080				5674				6241				6784		
32700		2728				4180				5086				5682				6250				6793		
32750		2731				4185				5093				5689				6258				6802		
32800		2734				4190				5100				5697				6266				6811		
32850		2737				4195				5107				5704				6275				6820		
32900		2740				4200				5113				5712				6283				6829		
32950		2743				4205				5120				5719				6291				6838		
33000		2746				4210				5127				5727				6299				6847		
33050		2749				4215				5134				5734				6308				6856		

Side-by-Side Comparisons

Combined Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	BR5	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5	Existing	BR5(with updated SSR)	Dollar Change BR5	Percentage Change BR5
33100		2751				4220				5140				5742				6316				6865		
33150		2754				4225				5147				5749				6324				6874		
33200		2757				4230				5154				5757				6332				6883		
33250		2760				4235				5161				5764				6341				6892		
33300		2763				4240				5167				5772				6349				6901		
33350		2766				4245				5174				5779				6357				6910		
33400		2769				4249				5181				5787				6366				6919		
33450		2772				4254				5187				5794				6374				6928		
33500		2775				4259				5194				5802				6382				6937		
33550		2778				4264				5201				5809				6390				6946		
33600		2781				4269				5208				5817				6399				6955		
33650		2783				4274				5214				5824				6407				6964		
33700		2786				4279				5221				5832				6415				6973		
33750		2789				4284				5228				5840				6423				6982		
33800		2792				4289				5235				5847				6432				6991		
33850		2795				4294				5241				5855				6440				7000		
33900		2798				4299				5248				5862				6448				7009		
33950		2801				4304				5255				5870				6457				7018		
34000		2804				4309				5262				5877				6465				7027		
34050		2807				4314				5268				5885				6473				7036		
34100		2810				4319				5275				5892				6481				7045		



## FCIC - Child Support Guidelines Review Subcommittee

Date of Meeting:	Type of Action Required:	Subject:
October 5, 2020	<input checked="" type="checkbox"/> Formal Action/Request <input type="checkbox"/> Information Only <input type="checkbox"/> Other	Guidelines Paragraph 26  Income and Benefits Received by or on behalf of Child

PRESENTER(S): Janet Sell

DISCUSSION:

We receive frequent questions from parties about whether adoption subsidies or a child's SSI benefit should be counted as income to the parent who receives it as a representative payee. This amendment is intended to clarify that. It is not a change in the substantive law, it merely incorporates it into the Guidelines.

This does not come from any workgroup.

RECOMMENDED ACTION OR REQUEST (IF ANY):

Adopt proposed amendment to Section 26 or assign it to the appropriate workgroup for further discussion.



## **26. INCOME AND BENEFITS RECEIVED BY OR ON BEHALF OF CHILD**

- A.** **Other than court ordered child support payments,** Income earned or money received by a child from any source, **including adoption subsidies and Supplemental Security Income (SSI),** ~~other than court ordered child support~~ shall not be counted toward either parent's child support obligation except as stated herein. However, income earned or money received by or on behalf of a person for whom child support is ordered to continue past the age of majority pursuant to Arizona Revised Statute Sections 25-320.E and 25-809.F may be credited against any child support obligation.
- B.** Benefits, such as Social Security Disability or Insurance, received by a parent on behalf of a child, as a result of contributions made by the other parent who is ordered to pay child support shall be credited as follows:
1. If the amount of the child's benefit for a given month is equal to or greater than the paying parent's child support obligation, then that parent's obligation is satisfied.
  2. Any benefit received by the child for a given month in excess of the child support obligation shall not be treated as an arrearage payment nor as a credit toward future child support payments.
  3. If the amount of the child's benefit for a given month is less than the parent's child support obligation, the parent shall pay the difference unless the court, in its discretion, modifies the child support order to equal the benefits being received at that time.
- DC.** Except as otherwise provided in Section 5.B, any benefits received directly, and not on behalf of a child, by either the parent receiving child support or the parent paying child support as a result of his or her own contributions, shall be included as part of that parent's gross income.

## §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~~. **The state may elect to exclude:**

**(i) Incarceration due to intentional nonpayment of child support resulting from a criminal case or civil contempt action, in accordance with guidelines established by the State under §303.6(c)(4); and/or**

(ii) Incarceration for any offense of which the individual's dependent child or the child support recipient was a victim. The State may apply the exception under this paragraph (c)(3)(ii) to the individual's other child support cases.

(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.

*Question 10: Are there ways to articulate objective criteria and/or a rubric for independent testing of how financial institutions would conduct their risk-assessment processes and report in accordance with those assessments, based on the regulatory proposals under consideration in this ANPRM?*

FinCEN appreciates that the regulatory proposals described in this ANPRM may require changes in the implementation of independent testing by financial institutions in order to achieve the objectives as described in this ANPRM. Therefore, FinCEN also seeks comments on how a future rulemaking could best facilitate effective independent testing of risk assessments and other financial institution processes, as may be revised consistent with the proposals set forth in this ANPRM.

*Question 11: A core objective of the incorporation of a requirement for an “effective and reasonably designed” AML program would be to provide financial institutions with greater flexibility to reallocate resources towards Strategic AML Priorities, as appropriate. FinCEN seeks comment on whether such regulatory changes would increase or decrease the regulatory burden on financial institutions. How can FinCEN, through future rulemaking or any other mechanisms, best ensure a clear and shared understanding in the financial industry that AML resources should not merely be reduced as a result of such regulatory amendments, but rather should, as appropriate, be reallocated to higher priority areas?*

FinCEN specifically encourages commenters to provide quantifiable data, if available, that supports any views on whether the regulatory proposals under consideration would impact financial institutions’ regulatory burden. FinCEN also invites comment with regard to how FinCEN and other supervisory authorities could best reinforce the importance of maintaining an appropriate level of BSA compliance resources if regulatory amendments are promulgated as described in this ANPRM.

## V. Conclusion

With this ANPRM, FinCEN is seeking input on the questions set forth above. FinCEN is soliciting comments on the impact to the public, including industry, law enforcement, regulators, other consumers of BSA data, and any other interested parties, and welcomes comments on all aspects of the ANPRM. All interested parties are encouraged to provide their views.

## VI. Special Analysis

This advance notice of proposed rulemaking is a significant regulatory action under Executive Order 12866 and has been reviewed by the Office of Management and Budget.

Dated: September 14, 2020.

**Michael Mosier,**

*Deputy Director, Financial Crimes Enforcement Network.*

[FR Doc. 2020–20527 Filed 9–16–20; 8:45 am]

**BILLING CODE 4810–02–P**

## DEPARTMENT OF HEALTH AND HUMAN SERVICES

### Administration for Children and Families

#### 45 CFR Part 302

RIN 0970–AC81

### Optional Exceptions to the Prohibition Against Treating Incarceration as Voluntary Unemployment Under Child Support Guidelines

**AGENCY:** Office of Child Support Enforcement (OCSE), Administration for Children and Families (ACF), Department of Health and Human Services (HHS).

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** The Office of Child Support Enforcement proposes to provide States the flexibility to incorporate in their State child support guidelines two optional exceptions to the prohibition against treating incarceration as voluntary unemployment. Under the proposal, States have the option to exclude cases where the individual is incarcerated due to intentional nonpayment of child support resulting from a criminal case or civil contempt action in accordance with guidelines established by the state and/or incarceration for any offense of which the individual’s dependent child or the child support recipient was a victim. The State may apply the second exception to the individual’s other child support cases.

**DATES:** Consideration will be given to written comments on this notice of proposed rulemaking (NPRM) received on or before November 16, 2020.

**ADDRESSES:** You may submit comments, identified by [docket number ACF–2020–0002 and/or Regulatory Information Number (RIN) number 0970–AC81], by one of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments.

- *Mail:* Written comments may be submitted to: Office of Child Support Enforcement, *Attention:* Director of Policy and Training, 330 C Street SW, Washington, DC 20201.

*Instructions:* All submissions received must include the agency name and docket number or RIN for this rulemaking. All comments received will be posted without change to <https://www.regulations.gov>, including any personal information provided.

**FOR FURTHER INFORMATION CONTACT:** Anne Miller, Division of Policy and Training, OCSE, telephone (202) 401–1467. Email inquiries to [ocse.dpt@acf.hhs.gov](mailto:ocse.dpt@acf.hhs.gov). Deaf and hearing impaired individuals may call the Federal Dual Party Relay Service at 1–800–877–8339 between 8 a.m. and 7 p.m. Eastern Time.

#### SUPPLEMENTARY INFORMATION:

##### Submission of Comments

Comments should be specific, address issues raised by the proposed rule, and explain reasons for any objections or recommended changes. Additionally, we will be interested in comments that indicate agreement with the proposals. We will not acknowledge receipt of the comments we receive. However, we will review and consider all comments that are germane and are received during the comment period. We will respond to these comments in the preamble to the final rule.

##### Statutory Authority

This NPRM is published under the authority granted to the Secretary of Health and Human Services by section 1102 of the Social Security Act (the Act) (42 U.S.C. 1302). Section 1102 of the Act authorizes the Secretary to publish regulations, not inconsistent with the Act, as may be necessary for the efficient administration of the functions with which the Secretary is responsible under the Act.

##### Background

The purpose of the Flexibility, Efficiency and Modernization in Child Support Programs (FEM) final rule published in the **Federal Register** on December 20, 2016 (81 FR 93492) was to make Child Support Enforcement program operations and enforcement procedures more flexible, more effective, and more efficient by building on the strengths of existing State enforcement programs, recognizing advancements in technology, and incorporating technical fixes. The final rule was intended to improve and simplify program operations and remove outmoded limitations to program innovations, in order to better serve families.

The FEM final rule revised the guidelines regulations under 45 CFR 302.56—Guidelines for setting child support orders. The revisions ensure that States design their guidelines so that they result in orders that accurately reflect a noncustodial parent's ability to pay. Setting child support orders that reflect an actual ability to pay is crucial to encouraging compliance, increasing accountability, discouraging uncollectable arrears, and improving collections for families.

One important change to the guidelines regulations was to prohibit States from treating incarceration as voluntary unemployment when establishing or modifying support orders. The rationale for this change was the concern that State policies that treat incarceration as voluntary unemployment effectively block application of the Federal review and adjustment law in section 466(a)(10) of the Act. This section of the Act requires review, and if appropriate, adjustment of a support order upward or downward upon a showing of a substantial change in circumstances. Voluntary unemployment, which States do not consider a substantial change in circumstances, occurs when an individual intentionally reduces income by quitting a job, failing to seek employment, or working in a job beneath their skill set or education level, in order to avoid child support obligations. Prior to issuance of the FEM final rule, some states treated incarceration as voluntary unemployment since it was the result of a conviction for an intentional criminal act and imputed income to the obligor in calculating the child support obligation. By prohibiting States from treating incarceration as voluntary unemployment, incarcerated individuals are provided the opportunity to have their child support order reviewed and adjusted in accordance with State child support guidelines and their actual income and ability to pay. The FEM final rule cited research noting the importance of ensuring that incarcerated individuals can adjust their child support orders to have the order reflect their actual ability to pay and prevent accumulation of arrears.

During the FEM rulemaking process, OCSE received several comments in support of requiring exceptions to the prohibition against treating incarceration as voluntary unemployment in cases where the noncustodial parent has committed acts of violence against the children or a party in the child support case, or for willful failure to pay child support. In

the final rule, OCSE did not agree with the commenters' requests to mandate exceptions, citing the overwhelming number of commenters in favor of the prohibition and the principle, as stated above, that treatment of incarceration as voluntary unemployment would block the fair application of Federal review and adjustment law and procedures.

Since the publication of the FEM final rule, OCSE has received requests for flexible and optional exceptions in State guidelines from the prohibition against treating incarceration as voluntary unemployment. The requests were for limited exceptions for incarceration due to intentional nonpayment of child support and for any offense of which the individual's dependent child or the child support recipient was a victim. In contrast to the suggestions by commenters under the FEM rulemaking process, these requests were for optional, not mandatory, exceptions for States.

In consideration of Administration priorities for de-regulation and State flexibility, and our expectation that these exceptions would affect very few cases, OCSE has determined that it is appropriate to provide States the option to adopt in their guidelines these limited exceptions to the regulatory prohibition against treating incarceration as voluntary unemployment. These proposed optional exceptions provide a narrow window of flexibility to address egregious cases of willful child support nonpayment (cases where the obligor has the ability to pay, but intentionally fails to do so) or violence or abuse against the child or child support recipient. This proposed rule does not impose mandates; rather, it provides states an option for limited exceptions. The rationale to the proposed change in policy is to provide states the option to prevent obligors from benefiting from two specific types of crimes committed against the child or child support recipient. Some states, based on moral and societal values of justice and fairness, may reasonably determine that persons found guilty of intentional nonsupport, or who show a disregard for the well-being of the custodial parent or child by abusing them, should not benefit from those acts by having their child support obligation suspended or reduced while incarcerated for those crimes—even if that policy risks accumulation of arrears, child support debt, and recidivism. The proposed optional exceptions are narrow and do not change the overall policy goal that, in the majority of cases, it is important to prevent the accumulation of arrears by

noncustodial parents who are incarcerated and do not have an ability to pay child support.

We propose to revise § 302.56(c)(3) to allow a State the option to adopt limited exceptions in their guidelines to the regulatory prohibition against treating incarceration as voluntary unemployment. These proposed exceptions, under § 302.56(c)(3)(i) and (ii), would be for incarceration (1) due to intentional nonpayment of child support resulting from a criminal case or civil contempt action in accordance with guidelines established by the State under § 303.6(c)(4); and/or (2) for any offense of which the individual's dependent child or the child support recipient was a victim. The state would be able to apply the second exception to the individual's other child support cases, if any. States, not the Federal Government, are in the best position to decide whether or not it is prudent public policy to afford relief from child support payment obligations to individuals who are incarcerated for intentional nonpayment of support or for offenses for which the individual's dependent children or the child support recipient are victims.

Federal regulations at § 303.6(c)(4)—Enforcement of support obligations, require States to establish guidelines for the use of civil contempt citations in child support cases. The guidelines must include requirements that the child support agency screen cases for information regarding the noncustodial parent's ability to pay or otherwise comply with the order. To ensure consistency with these existing civil contempt guidelines, the proposed exception in § 302.56(c)(3)(i) for incarceration related to intentional nonpayment of support in civil contempt actions would apply the same requirements under § 303.6(c)(4) to ensure that incarceration is for individuals that have the ability to pay, but choose not to do so. This proposed exception would not apply where nonpayment of support is due to inability to pay. Such cases should not result in incarceration of the obligor. This exception is consistent with the principles of the FEM final rule that child support orders are based on the noncustodial parent's ability to pay and that civil contempt procedures must take into account present ability to pay. A State that adopts the proposed exception for incarceration due to intentional nonpayment of child support would be able to treat the incarcerated noncustodial parent as voluntarily unemployed when establishing or modifying a support order.

Since States are more knowledgeable about their caseloads and the specific circumstances affecting families, they should have the option to determine if these limited exceptions should apply to the regulatory prohibition against treating incarceration as voluntary unemployment. Under proposed § 302.56(c)(3)(ii), in cases where incarceration is for offenses against the individual's dependent children or the child support recipient, States should have maximum flexibility to decide if the exception may apply to the individual's other child support cases.

This proposal for optional, limited exceptions to a provision under § 302.56 does not affect regulations for review and adjustment of support orders, including notice requirements under § 303.8(b)(2) and (b)(7)(ii). We are not proposing to revise the notice requirements in § 303.8(b)(2) and (b)(7)(ii), because it is our view that states should continue to provide notice to both parents in cases where these exceptions might apply. Even if a State were to elect one of the proposed exceptions in § 302.56(c)(3), a review and adjustment under the State's guidelines in § 302.56 may still be appropriate, given the circumstances in the case. For example, a noncustodial parent may have or recently acquired additional sources of income or resources that should be taken into account in the review process.

### Section-by-Section Discussion of the Provisions of This Proposed Rule

#### *Section 302.56: Guidelines for Setting Child Support Orders*

We propose to revise § 302.56(c)(3) to allow a State the option to adopt limited exceptions in their child support guidelines to the regulatory prohibition against treating incarceration as voluntary unemployment. These proposed optional exceptions in § 302.56(c)(3)(i) and (ii) are for cases that include incarceration (1) due to intentional nonpayment of child support resulting from a criminal case or civil contempt action in accordance with guidelines established by the State under § 303.6(c)(4); and/or (2) for any offense of which the individual's dependent child or the child support recipient was a victim. We ensure that the exercise of the first exception is consistent with guidelines for the use of civil contempt citations in child support cases—which requires that the child support agency screen cases for information regarding the noncustodial parent's ability to pay or otherwise comply with the order—by proposing to specify that the exception must be

exercised in accordance with such guidelines. The State would be able to apply the second exception to the individual's other child support cases, if any. The rationale for allowing limited, optional exceptions to the prohibition against treating incarceration as voluntary unemployment is to ensure that States have flexibility to manage caseloads and their guidelines requirements. We expect these exceptions would affect very few cases.

### Paperwork Reduction Act

No new information collection requirements are imposed by these regulations. However, under the proposal, all States would need to resubmit the state plan preprint page 3.11. This Paperwork Reduction Act activity is already approved under OMB Control No. 0970–0017. Therefore, the requirements of the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)), regarding reporting and record keeping, are fulfilled.

### Regulatory Flexibility Analysis

The Secretary certifies that, under 5 U.S.C. 605(b), as enacted by the Regulatory Flexibility Act (Pub. L. 96–354), this rule will not result in a significant impact on a substantial number of small entities. The primary impact is on State governments. State governments are not considered small entities under the Regulatory Flexibility Act.

### Regulatory Impact Analysis

#### *Executive Orders 12866, 13563, and 13771*

Executive Orders 12866 and 13563 direct agencies to assess all costs and benefits of available regulatory alternatives and, if regulation is necessary, to select regulatory approaches that maximize net benefits (including potential economic, environmental, public health and safety effects, distributive impacts, and equity). Executive Order 13563 emphasizes the importance of quantifying both costs and benefits, of reducing costs, of harmonizing rules, and of promoting flexibility. ACF determined that the costs to title IV–D agencies as a result of this rule will not be significant as defined in Executive Order 12866 (have an annual effect on the economy of \$100 million or more or adversely affect in a material way the economy, a sector of the economy, productivity, competition, jobs, the environment, public health or safety, or State, local, or tribal governments or communities). Executive Order 13771, titled Reducing Regulation and

Controlling Regulatory Costs, was issued on January 30, 2017 and requires that the costs associated with significant new regulations “shall, to the extent permitted by law, be offset by the elimination of existing costs associated with at least two prior regulations.” This proposed rule is expected to be an Executive Order 13771 deregulatory action.

### Unfunded Mandates Reform Act of 1995

The Unfunded Mandates Reform Act (Pub. L. 104–4) requires agencies to prepare an assessment of anticipated costs and benefits before proposing any rule that may result in an annual expenditure by State, local, and tribal governments, in the aggregate, or by the private sector, of \$100 million or more (adjusted annually for inflation). That threshold level is currently approximately \$156 million. This proposed rule does not impose any mandates on State, local, or tribal governments, or the private sector that will result in an annual expenditure of \$156 million or more.

### Assessment of Federal Regulations and Policies on Families

Section 654 of the Treasury and General Government Appropriations Act of 1999 requires Federal agencies to determine whether a proposed policy or regulation may affect family well-being. If the agency's determination is affirmative, then the agency must prepare an impact assessment addressing seven criteria specified in the law. This regulation does not impose requirements on States or families. This regulation will not have an adverse impact on family well-being as defined in the legislation.

### Executive Order 13132

Executive Order 13132 prohibits an agency from publishing any rule that has federalism implications if the rule either imposes substantial direct compliance costs on State and local governments and is not required by statute, or the rule preempts State law, unless the agency meets the consultation and funding requirements of section 6 of the Executive Order. This rule does not have federalism impact as defined in the Executive Order.

### List of Subjects in 45 CFR Part 302

Child support, State plan requirements.

(Catalog of Federal Domestic Assistance Programs No. 93.563, Child Support Enforcement Program.)

Dated: August 7, 2020.

**Lynn A. Johnson,**

*Assistant Secretary for Children and Families.*

Approved: August 7, 2020.

**Alex M. Azar II,**

*Secretary.*

For the reasons stated in the preamble, the Department of Health and Human Services proposes to amend 45 CFR part 302 as set forth below:

**PART 302—STATE PLAN REQUIREMENTS**

■ 1. The authority citation for part 302 continues to read as follows:

**Authority:** 42 U.S.C. 651 through 658, 659a, 660, 664, 666, 667, 1302, 1396a(a)(25), 1396b(d)(2), 1396b(o), 1396b(p), and 1396(k).

■ 2. Amend § 302.56 by revising paragraph (c)(3) to read as follows:

**§ 302.56 Guidelines for setting child support orders.**

\* \* \* \* \*

(c) \* \* \*

(3) Provide that incarceration may not be treated as voluntary unemployment in establishing or modifying support orders. The state may elect to exclude:

(i) Incarceration due to intentional nonpayment of child support resulting from a criminal case or civil contempt action, in accordance with guidelines established by the State under § 303.6(c)(4); and/or

(ii) Incarceration for any offense of which the individual's dependent child or the child support recipient was a victim. The State may apply the

exception under this paragraph (c)(3)(ii) to the individual's other child support cases.

\* \* \* \* \*

[FR Doc. 2020-17747 Filed 9-16-20; 8:45 am]

**BILLING CODE 4184-42-P**

**FEDERAL COMMUNICATIONS COMMISSION**

**47 CFR Part 1**

[GC Docket No. 20-221; FCC 20-92; FRS 17053]

**Updating the Commission's Ex Parte Rules; Correction**

**AGENCY:** Federal Communications Commission

**ACTION:** Proposed rule; correction.

**SUMMARY:** In this document, the Commission is correcting a date that appeared in the **Federal Register** on September 2, 2020. In this document, the Commission begins a new proceeding to consider several updates to the Commission's ex parte rules. First, the Commission seeks comment on a proposal to exempt from its ex parte rules, in certain proceedings, government-to-government consultations between the Commission and federally recognized Tribal Nations. Second, the Commission seeks comment on a proposal to extend the exemption to its ex parte rules for communications with certain program administrators, such as the Universal Service

Administrative Company, to include the Toll-Free Numbering Administrator and the Reassigned Numbers Database Administrator, and to clarify the conditions under which this exemption applies. Third, the Commission seeks comment on a proposal to require that all written ex parte presentations and written summaries of oral ex parte presentations (other than presentations that are permitted during the Sunshine period) be submitted before the Sunshine period begins and to require that replies to these ex parte presentations be filed within the first day of the Sunshine period. The document contained incorrect dates.

**FOR FURTHER INFORMATION CONTACT:** Mr. Max Staloff of the Office of General Counsel, at (202) 418-1764, or [Max.Staloff@fcc.gov](mailto:Max.Staloff@fcc.gov).

**SUPPLEMENTARY INFORMATION:**

**Correction**

In the **Federal Register** of September 2, 2020 in FR Doc. 20-17266, on page 54523, in the second column, correct the **DATES** caption to read:

**DATES:** Comments due on or before October 2, 2020; reply comments due on or before October 19, 2020.

Dated: September 2, 2020.

Federal Communications Commission.

**Marlene Dortch,**

*Secretary.*

[FR Doc. 2020-19949 Filed 9-16-20; 8:45 am]

**BILLING CODE 6712-01-P**

## FCIC - Child Support Guidelines Review Subcommittee

<b>Date of Meeting:</b>  October 5, 2020	<b>Type of Action Required:</b>  <input checked="" type="checkbox"/> Formal Action/Request  <input type="checkbox"/> Information Only  <input type="checkbox"/> Other	<b>Subject:</b> Proposed Changes to Language of AZ Child Support Guidelines: Appendix-Paragraph 27 Federal Tax Exemption for Dependent Children
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**PRESENTER(S):** CAROL PARK ADEN, HON. BRUCE COHEN, LAURA BELLEAU AND JENNIFER MIHALOVICH

**DISCUSSION:** WHETHER TO ADOPT PROPOSED CHANGES TO THE LANGUAGE OF PARAGRAPH 27

**REASONS TO CHANGE:**

- HISTORICALLY, PARENTS WERE ENTITLED TO CLAIM THEIR CHILDREN AS A DEDUCTION FOR PERSONAL EXEMPTIONS ON INCOME TAX RETURNS. BUT THE DEDUCTION FOR PERSONAL EXEMPTIONS HAS BEEN SUSPENDED FOR TAX YEARS BEGINNING 2018 THROUGH 2025 BY THE TAX CUTS AND JOBS ACT. INSTEAD, FOR THESE TAX YEARS PARENTS MAY BE ELIGIBLE TO CLAIM THEIR CHILDREN FOR THE CHILD TAX CREDIT AND THE ADDITIONAL CHILD TAX CREDIT, REFERRED TO AS "TAX BENEFITS".  
WHERE PARENTS DO NOT AGREE ABOUT THE ALLOCATION OF TAX BENEFITS RELATED TO THEIR CHILDREN, EXISTING PARAGRAPH 27 LANGUAGE ALLOCATES THE DEDUCTION FOR PERSONAL EXEMPTIONS AND SHOULD BE CHANGED TO ALLOCATE THE TAX BENEFITS RELATED TO THEIR CHILDREN.
- IN ADDITION, EXISTING PARAGRAPH 27 LANGUAGE IS CONFUSING:
  - IN DEFINING THE CONDITION A PARENT/OBLIGOR MUST MEET TO TIMELY PAY HIS/HER "CHILD SUPPORT OBLIGATION" IN ORDER TO CLAIM THE CHILD RELATED TAX BENEFITS OTHERWISE ALLOCATED TO THAT PARENT/OBLIGOR FOR A GIVEN TAX YEAR;
  - IN PROVIDING EXAMPLES OF WHEN THE PARENT/OBLIGOR HAS AND HAS NOT MET THE CONDITION; AND
  - IN CLARIFYING THE PROCEDURE FOR CLAIMING THE CHILD RELATED TAX BENEFITS IN ANY TAX YEAR WHEN THE PARENT/OBLIGOR HAS TIMELY MET HIS/HER CHILD SUPPORT OBLIGATION.

**RECOMMENDED ACTION OR REQUEST (IF ANY):**

- DISCUSSION OF PROPOSED CHANGES TO THE LANGUAGE OF PARAGRAPH 27 WITH POSSIBLE AMENDED AND SUPPLEMENTAL LANGUAGE AND POSSIBLE MOTION FOR ADOPTION



27. **FEDERAL TAX BENEFITS EXEMPTION FOR DEPENDENT ASSOCIATED WITH MINOR CHILDREN**

Under State and Federal tax law, there are potential tax benefits associated with minor children. To the extent the law allows for allocation of those benefits, the Guidelines are designed to allow for the tax benefits to be assigned between the parents proportionate to their child support income.

Historically, parents were entitled to claim children as personal exemptions on income tax returns, but the deduction for personal exemptions was suspended for tax years 2018 through 2025 by the Tax Cuts and Jobs Act. For these years, taxpayers cannot claim a deduction for exemptions, but may be eligible to claim the child tax credit and the additional child tax credit. For the purpose of this section, these tax credits shall be referred to as the “tax benefits.” These changes in tax law do not impact other tax benefits, such as the earned income credit, dependent care credit, or head of household filing status.

(A) Allocation of the Tax Benefits - Whenever a child support order is established or modified, All the federal and state tax ~~benefits exemptions applicable to~~ related to the child tax credit(s) for the minor children shall be allocated between the parents as they agree, ~~or, in~~ In the absence of ~~an their~~ agreement ~~between the parents,~~ the federal and state tax benefits shall be allocated in a manner that allows each parent to claim allowable tax benefits ~~federal dependency exemptions in proportion proportionate~~ to the combined child support ~~adjusted gross~~ income of both parents. This may be done by allocating the federal and state tax benefits for the child(ren) in a single year or by allocating the federal and state tax benefits for the child(ren) in specific years. ~~in a reasonable pattern that can be repeated in no more than 5 years. This may be done by allocating claiming of the children or claiming of specific years. To implement this provision, the proportionate share of the combined adjusted gross income of both parents is rounded to the nearest fraction with a denominator no larger than 5 (i.e. 1/2, 1/3, 2/3, 1/4, 3/4, 1/5, 2/5, 3/5, 4/5). For illustrative purposes,~~

EXAMPLE ONE: The parents have one child in common who is subject of this child support order. Assume Parent A ~~assume father~~ earns \$6,000 per month \$60,000 and Parent B ~~mother~~ earns \$3,000 per month, \$40,000 of the for a combined ~~adjusted gross~~ income of \$9,000 per month \$100,000. Parent A earns 2/3 of the total monthly income (\$6,000 divided by the total combined income of \$9,000 per month) and Parent b earns 1/3 of the total monthly income (\$3,000 divided by the total combined income of \$9,000). Parent A is entitled to claim the one child in two consecutive years and Parent B is entitled to claim the one child every third year. This pattern would continue for the duration of the child’s minority.

EXAMPLE TWO: Assume the same set of facts as Example One above relating to income but instead of having one child in common, assume the parents have three children in common who are the subject of this child support order. Parent A is entitled to claim two of the three children each year and Parent B is entitled to claim one of the three

children each year.

~~Father's share of the combined income is 3/5. If father earned \$30,000 and mother earned \$20,000, then 3/5 would still be the fraction with a denominator of 5 or less that comes closest to father's share of the parents' combined adjusted gross income. The dependency exemption shall therefore be allocated utilizing this fraction.~~

~~If a parent otherwise entitled to a proportionate share of the tax benefit the dependency exemption would derive no tax savings benefit from claiming the child(ren) on income tax returns it in any given tax year, then the entire exemption(s) for that tax year, and not just the share indicated by the preceding sentence, may be allocated to the parent who would derive a tax benefit for that tax year. An Internal Revenue Service Form 8332 may need to be signed and filed with a parent's income tax return.~~

(B) Condition on Entitlement to Tax Benefit - A parent who has not met the "child support obligation" for the tax year in which the child(ren) may be claimed by that parent shall not be entitled to claim the child(ren) for that taxable year. The "child support obligation" for that tax year shall be defined as the total court-ordered monthly child support due for that tax year as well as any court-ordered monthly payments on arrears due for the tax year. For these purposes only, the "child support obligation" shall not include any past due or unpaid reimbursements, such as a parent's proportionate share of non-covered medical expenses. The court may deny the right to present or future tax exemption when a history of non-payment of child support exists.

~~The total "child support obligation" must be paid in full by December 31 of the tax year for which the tax benefit may be claimed. allocation of the exemption may be conditioned upon payment by December 31 of the total court-ordered monthly child support obligation for the current calendar year and any court-ordered arrearage payments due during that calendar year for which the exemption is to be claimed. If these conditions have been met, the parent receiving child support will need to execute the necessary Internal Revenue Service form (Form 8332) to transfer the exemption. If the paying parent has paid the current child support, but has not paid the court-ordered arrearage payments, the paying parent shall not be entitled to claim the exemption.~~

~~EXAMPLE: The paying parent's percentage of gross income is approximately 67% (2/3) and the receiving parent's percentage is approximately 33% (1/3). All payments are current. If there are three children, the paying parent would be entitled to claim the exemption for two children and the receiving parent would be entitled to claim the exemption for one child. If there is only one child, the paying parent would be entitled to claim the child two out of every three years, and the receiving parent would claim the child one out of every three years.~~

For purposes of this section only, a paying parent shall be credited as having paid the child support obligation that has been deducted on or before December 31 pursuant to an order of assignment if the amount has been received by the court or clearinghouse by January 15 of the following year.

The following illustrates the method for determining whether the condition has been met:

$$(A \times B) + (C \times D) = \$$$

A-Monthly court-ordered child support obligation

B-Number of months the order has been in place

C-Monthly court-ordered child support arrears obligation

D-Number of months the monthly arrears payment obligation has been in place

\$-Total "child support obligation" that should have been paid by year-end

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>\$</u>	<u>Total Amount paid by December 31</u>	<u>Entitled to tax benefit?</u>
<u>Example 1</u>	<u>\$400</u>	<u>12</u>	<u>\$0</u>	<u>0</u>	<u>\$4,800</u>	<u>\$4,800</u>	<u>Yes</u>
<u>Example 2</u>	<u>\$400</u>	<u>12</u>	<u>\$100</u>	<u>12</u>	<u>\$6,000</u>	<u>\$6,000</u>	<u>Yes</u>
<u>Example 2</u>	<u>\$400</u>	<u>8</u>	<u>\$0</u>	<u>0</u>	<u>\$3,200</u>	<u>\$1,500</u>	<u>No</u>
<u>Example 3</u>	<u>\$400</u>	<u>8</u>	<u>\$100</u>	<u>8</u>	<u>\$4,000</u>	<u>\$3,200</u>	<u>No</u>

(C) Procedure for Claiming the Tax Benefit - In any tax year in which a parent may otherwise be entitled to the exemption(s) under federal and state tax provisions, but is not entitled to allocation of the tax benefit based upon this section, that parent shall be ordered to complete, sign and provide to the other parent all necessary federal and state forms, including Internal Revenue Service Form 8332, to transfer /release the exemption(s) to the other parent who is entitled to allocation of the tax benefit for that tax year under this section. All such forms shall be provided by no later than January 31<sup>st</sup> of the following year. Failure to comply could result in sanctions against the non-complying parent, which may include being ordered to pay the amount of the tax detriment suffered by the parent who was otherwise entitled to claim the benefit for that tax year.

To avoid adverse financial and legal consequences, parents should consult their own tax advisor if they are uncertain about their responsibility to transfer/release the exemption(s) to the other parent or to receive the exemption(s) in any given year.

EXAMPLE: Parent A has the majority of parenting time and would be entitled to claim the child under applicable tax law in that tax year. However, the court order allocates the tax benefit to Parent B in that tax year and Parent B has paid in full the child support obligation for that tax year. Parent A would be required to execute and deliver the required tax forms that transfer/release the tax benefit to Parent B by no later than January 31 of the year that immediately follows the tax year.

1. **FEDERAL TAX EXEMPTION FOR DEPENDENT CHILDREN**

All the federal and state tax exemptions applicable to the minor children shall be allocated between the parents as they agree, or, in the absence of their agreement, in a manner that allows each parent to claim allowable federal dependency exemptions proportionate to adjusted gross income in a reasonable pattern that can be repeated in no more than 5 years. This may be done by allocating claiming of the children or claiming of specific years. To implement this provision, the proportionate share of the combined adjusted gross income of both parents is rounded to the nearest fraction with a denominator no larger than 5 (i.e. 1/2, 1/3, 2/3, 1/4, 3/4, 1/5, 2/5, 3/5, 4/5). For illustrative purposes, assume father earns \$60,000 and mother earns \$40,000 of the combined adjusted gross income of \$100,000. Father's share of the combined income is 3/5. If father earned \$30,000 and mother earned \$20,000, then 3/5 would still be the fraction with a denominator of 5 or less that comes closest to father's share of the parents' combined adjusted gross income. The dependency exemption shall therefore be allocated utilizing this fraction. If a parent otherwise entitled to the dependency exemption would derive no tax benefit from claiming it in any given tax year, then the entire exemption for that tax year, and not just the share indicated by the preceding sentence, may be allocated to the parent who would derive a tax benefit for that tax year. An Internal Revenue Service Form 8332 may need to be signed and filed with a parent's income tax return.

The court may deny the right to present or future tax exemption when a history of non-payment of child support exists. The allocation of the exemption may be conditioned upon payment by December 31 of the total court-ordered monthly child support obligation for the current calendar year and any court-ordered arrearage payments due during that calendar year for which the exemption is to be claimed. If these conditions have been met, the parent receiving child support will need to execute the necessary Internal Revenue Service form (Form 8332) to transfer the exemption. If the paying parent has paid the current child support, but has not paid the court-ordered arrearage payments, the paying parent shall not be entitled to claim the exemption.

EXAMPLE: The paying parent's percentage of gross income is approximately 67% (2/3) and the receiving parent's percentage is approximately 33% (1/3). All payments are current. If there are three children, the paying parent would be entitled to claim the exemption for two children and the receiving parent would be entitled to claim the exemption for one child. If there is only one child, the paying parent would be entitled to claim the child two out of every three years, and the receiving parent would claim the child one out of every three years.

For purposes of this section only, a paying parent shall be credited as having paid child support that has been deducted on or before December 31 pursuant to an order of assignment if the amount has been received by the court or clearinghouse by January 15 of the following year.

## FCIC- Child Support Guidelines Review Subcommittee

<b>Date of Meeting:</b>	<b>Type of Action Required:</b>	<b>Subject:</b>
October 5, 2020	<input checked="" type="checkbox"/> Formal Action/Request <input type="checkbox"/> Information Only <input type="checkbox"/> Other	Parenting Time Adjustment Table A & Sections 11-12

**PRESENTER(S):** Chris Gorman, Expenses and Costs Associated with Parenting Time Workgroup Chair

**DISCUSSION:**

**Current:**

Parenting Time Table A		
Number of		
Parenting Time		Percentage
0	3	.000
4	20	.012
21	38	.031
39	57	.050
58	72	.085
73	87	.105
88	115	.161
116	129	.195
130	142	.253
143	152	.307
153	162	.362
163	172	.422
173	182	.486

**Proposed:**

Parenting Time Table A		
Number of		
Parenting Time		Percentage
0	19	0.0%
20	34	2.5%
35	49	5.0%
50	69	7.5%
70	84	10.0%
85	99	15.0%
100	114	17.5%
115	129	20.0%
103	142	25.0%
143	152	32.5%
153	163	40.0%
164	182	50.0%

Proposed new "Table A" with the following changes:

- Equal parenting time of 50/50 stretches to 164 days to increase variations of equal plans,
- Parenting plans of less than 20 days receive no credit,
- Aligns common parenting plans into same steps,
- Reduces the number of steps and rounds the percentages,
- Minimizes the impact and severity of change from prior table of going to any fewer steps.

Proposed revised Section 11 & 12:

- Changes wording to identify that equal plans are 164 days or more,
- Removes reference to 143 days and above,
- Removes reference to Table B, but states that prior purpose of Table B are now reasons for a deviation.

**RECOMMENDED ACTION OR REQUEST (IF ANY):** MOTION to approve amendments to Parenting Time Adjustment Table A and Child Support Guidelines Sections 11 & 12.

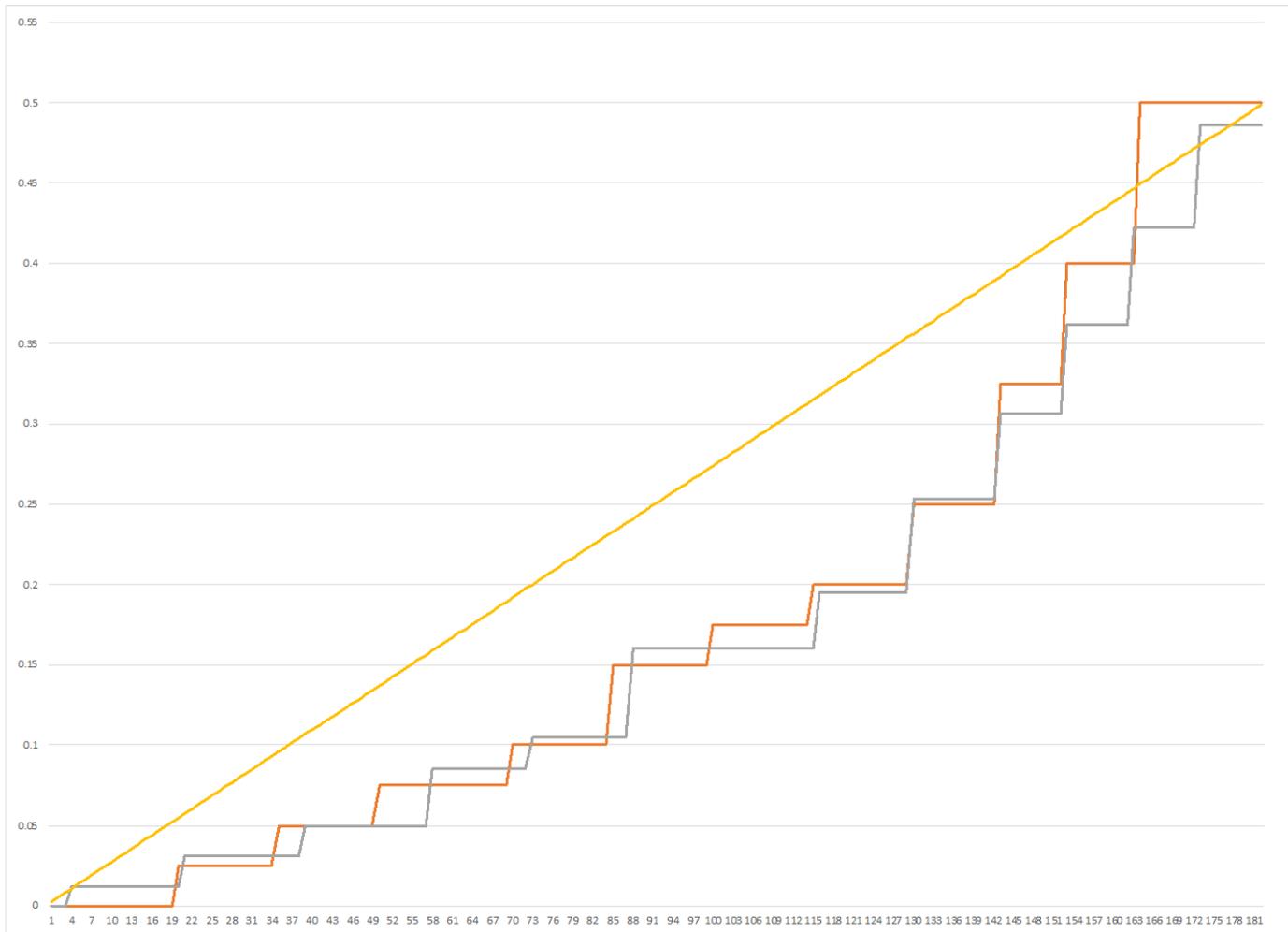


Proposed Parenting Time Draft 8/18/20

Days	Proposed	Current	Average of Step			Variance	Days	Proposed	Current	Step by			Variance
			By Days	By Days	Variance					Days	Days	Variance	
1	0.00%	0%	0.27%		0.00%	100	17.50%	16.10%	27.40%		-1.40%		
2	0.00%	0%	0.56%		0.00%	101	17.50%	16.10%	27.67%		-1.40%		
3	0.00%	0%	0.82%		0.00%	102	17.50%	16.10%	27.95%		-1.40%		
4	0.00%	1.20%	1.10%		1.20%	103	17.50%	16.10%	28.22%		-1.40%		
5	0.00%	1.20%	1.37%		1.20%	104	17.50%	16.10%	28.49%		-1.40%		
6	0.00%	1.20%	1.64%		1.20%	105	17.50%	16.10%	28.77%		-1.40%		
7	0.00%	1.20%	1.92%		1.20%	106	17.50%	16.10%	29.04%		-1.40%		
8	0.00%	1.20%	2.19%		1.20%	107	17.50%	16.10%	29.32%		-1.40%		
9	0.00%	1.20%	2.47%		1.20%	108	17.50%	16.10%	29.59%	29.32%	-1.40%		
10	0.00%	1.20%	2.74%		1.20%	109	17.50%	16.10%	29.86%		-1.40%		
11	0.00%	1.20%	3.01%		1.20%	110	17.50%	16.10%	30.14%		-1.40%		
12	0.00%	1.20%	3.29%		1.20%	111	17.50%	16.10%	30.41%		-1.40%		
13	0.00%	1.20%	3.56%		1.20%	112	17.50%	16.10%	30.68%		-1.40%		
14	0.00%	1.20%	3.84%		1.20%	113	17.50%	16.10%	30.96%		-1.40%		
15	0.00%	1.20%	4.11%	2.74%	1.20%	114	17.50%	16.10%	31.23%		-1.40%		
16	0.00%	1.20%	4.38%		1.20%	115	20.00%	16.10%	31.51%		-3.90%		
17	0.00%	1.20%	4.66%		1.20%	116	20.00%	19.50%	31.78%		-0.50%		
18	0.00%	1.20%	4.93%		1.20%	117	20.00%	19.50%	32.05%		-0.50%		
19	0.00%	1.20%	5.21%		1.20%	118	20.00%	19.50%	32.33%		-0.50%		
20	2.50%	1.20%	5.48%		-1.30%	119	20.00%	19.50%	32.60%		-0.50%		
21	2.50%	3.10%	5.75%		0.60%	120	20.00%	19.50%	32.88%		-0.50%		
22	2.50%	3.10%	6.03%		0.60%	121	20.00%	19.50%	33.15%	33.42%	-0.50%		
23	2.50%	3.10%	6.30%		0.60%	122	20.00%	19.50%	33.43%		-0.50%		
24	2.50%	3.10%	6.58%		0.60%	123	20.00%	19.50%	33.70%		-0.50%		
25	2.50%	3.10%	6.85%	7.40%	0.60%	124	20.00%	19.50%	33.97%		-0.50%		
26	2.50%	3.10%	7.12%		0.60%	125	20.00%	19.50%	34.25%		-0.50%		
27	2.50%	3.10%	7.40%		0.60%	126	20.00%	19.50%	34.52%		-0.50%		
28	2.50%	3.10%	7.67%		0.60%	127	20.00%	19.50%	34.79%		-0.50%		
29	2.50%	3.10%	7.95%		0.60%	128	20.00%	19.50%	35.07%		-0.50%		
30	2.50%	3.10%	8.22%		0.60%	129	20.00%	19.50%	35.34%		-0.50%		
31	2.50%	3.10%	8.49%		0.60%	130	25.00%	25.30%	35.62%		0.30%		
32	2.50%	3.10%	8.77%		0.60%	131	25.00%	25.30%	35.89%		0.30%		
33	2.50%	3.10%	9.04%		0.60%	132	25.00%	25.30%	36.16%		0.30%		
34	2.50%	3.10%	9.32%		0.60%	133	25.00%	25.30%	36.44%		0.30%		
35	5.00%	3.10%	9.59%		-1.90%	134	25.00%	25.30%	36.71%		0.30%		
36	5.00%	3.10%	9.86%		-1.90%	135	25.00%	25.30%	36.99%	37.26%	0.30%		
37	5.00%	3.10%	10.14%		-1.90%	136	25.00%	25.30%	37.26%		0.30%		
38	5.00%	3.10%	10.41%		-1.90%	137	25.00%	25.30%	37.53%		0.30%		
39	5.00%	5.00%	10.68%	11.51%	0.00%	138	25.00%	25.30%	37.81%		0.30%		
40	5.00%	5.00%	10.96%		0.00%	139	25.00%	25.30%	38.08%		0.30%		
41	5.00%	5.00%	11.23%		0.00%	140	25.00%	25.30%	38.36%		0.30%		
42	5.00%	5.00%	11.51%		0.00%	141	25.00%	25.30%	38.63%		0.30%		
43	5.00%	5.00%	11.78%		0.00%	142	25.00%	25.30%	38.90%		0.30%		
44	5.00%	5.00%	12.05%		0.00%	143	32.50%	30.70%	39.18%		-1.80%		
45	5.00%	5.00%	12.33%		0.00%	144	32.50%	30.70%	39.45%		-1.80%		
46	5.00%	5.00%	12.60%		0.00%	145	32.50%	30.70%	39.73%		-1.80%		
47	5.00%	5.00%	12.88%		0.00%	146	32.50%	30.70%	40.00%		-1.80%		
48	5.00%	5.00%	13.15%		0.00%	147	32.50%	30.70%	40.27%		-1.80%		
49	5.00%	5.00%	13.42%		0.00%	148	32.50%	30.70%	40.55%	40.41%	-1.80%		
50	7.50%	5.00%	13.70%		-2.50%	149	32.50%	30.70%	40.82%		-1.80%		
51	7.50%	5.00%	13.97%		-2.50%	150	32.50%	30.70%	41.10%		-1.80%		
52	7.50%	5.00%	14.25%		-2.50%	151	32.50%	30.70%	41.37%		-1.80%		
53	7.50%	5.00%	14.52%		-2.50%	152	32.50%	30.70%	41.64%		-1.80%		
54	7.50%	5.00%	14.79%		-2.50%	153	40.00%	36.20%	41.92%		-3.80%		
55	7.50%	5.00%	15.07%		-2.50%	154	40.00%	36.20%	42.19%		-3.80%		
56	7.50%	5.00%	15.34%		-2.50%	155	40.00%	36.20%	42.47%		-3.80%		
57	7.50%	5.00%	15.62%		-2.50%	156	40.00%	36.20%	42.74%		-3.80%		
58	7.50%	8.50%	15.89%		1.00%	157	40.00%	36.20%	43.01%	43.29%	-3.80%		
59	7.50%	8.50%	16.16%	16.30%	1.00%	158	40.00%	36.20%	43.29%		-3.80%		
60	7.50%	8.50%	16.44%		1.00%	159	40.00%	36.20%	43.56%		-3.80%		
61	7.50%	8.50%	16.71%		1.00%	160	40.00%	36.20%	43.84%		-3.80%		
62	7.50%	8.50%	16.99%		1.00%	161	40.00%	36.20%	44.11%		-3.80%		
63	7.50%	8.50%	17.26%		1.00%	162	40.00%	36.20%	44.38%		-3.80%		
64	7.50%	8.50%	17.53%		1.00%	163	40.00%	42.20%	44.66%		2.20%		
65	7.50%	8.50%	17.81%		1.00%	164	50.00%	42.20%	44.93%		-7.80%		
66	7.50%	8.50%	18.08%		1.00%	165	50.00%	42.20%	45.21%		-7.80%		
67	7.50%	8.50%	18.36%		1.00%	166	50.00%	42.20%	45.48%		-7.80%		
68	7.50%	8.50%	18.63%		1.00%	167	50.00%	42.20%	45.75%		-7.80%		
69	7.50%	8.50%	18.90%		1.00%	168	50.00%	42.20%	46.03%		-7.80%		
70	10.00%	8.50%	19.18%		-1.50%	169	50.00%	42.20%	46.30%		-7.80%		
71	10.00%	8.50%	19.45%		-1.50%	170	50.00%	42.20%	46.58%		-7.80%		
72	10.00%	8.50%	19.73%		-1.50%	171	50.00%	42.20%	46.85%		-7.80%		
73	10.00%	10.50%	20.00%		0.50%	172	50.00%	42.20%	47.12%	47.40%	-7.80%		
74	10.00%	10.50%	20.27%		0.50%	173	50.00%	48.60%	47.40%		-1.40%		
75	10.00%	10.50%	20.55%		0.50%	174	50.00%	48.60%	47.67%		-1.40%		
76	10.00%	10.50%	20.82%		0.50%	175	50.00%	48.60%	47.95%		-1.40%		
77	10.00%	10.50%	21.10%		0.50%	176	50.00%	48.60%	48.22%		-1.40%		
78	10.00%	10.50%	21.37%		0.50%	177	50.00%	48.60%	48.49%		-1.40%		
79	10.00%	10.50%	21.64%	21.1%	0.50%	178	50.00%	48.60%	48.77%		-1.40%		
80	10.00%	10.50%	21.92%		0.50%	179	50.00%	48.60%	49.04%		-1.40%		
81	10.00%	10.50%	22.19%		0.50%	180	50.00%	48.60%	49.32%		-1.40%		
82	10.00%	10.50%	22.47%		0.50%	181	50.00%	48.60%	49.59%		-1.40%		
83	10.00%	10.50%	22.74%		0.50%	182	50.00%	48.60%	49.86%		-1.40%		
84	10.00%	10.50%	23.01%		0.50%								
85	15.00%	10.50%	23.29%		-4.50%								
86	15.00%	10.50%	23.56%		-4.50%								
87	15.00%	10.50%	23.84%		-4.50%								
88	15.00%	16.10%	24.11%		1.10%								
89	15.00%	16.10%	24.38%		1.10%								
90	15.00%	16.10%	24.66%		1.10%								
91	15.00%	16.10%	24.93%		1.10%								
92	15.00%	16.10%	25.21%		1.10%								
93	15.00%	16.10%	25.48%		1.10%								
94	15.00%	16.10%	25.75%	25.21%	1.10%								
95	15.00%	16.10%	26.03%		1.10%								
96	15.00%	16.10%	26.30%		1.10%								
97	15.00%	16.10%	26.58%		1.10%								
98	15.00%	16.10%	26.85%		1.10%								
99	15.00%	16.10%	27.12%		1.10%								

82	Summer and Breaks
78	Every Other Weekend.
130	Every Other Weekend and 1 overnight during week.
135	Every Other Weekend and 1 overnight during week, and every other holiday.
141	Every Other Weekend and 1 overnight during week, and every other holiday and two weeks over summer.
164	Flip in the summer for custodial.



## 11. ADJUSTMENT FOR COSTS ASSOCIATED WITH PARENTING TIME

Because the Schedule of Basic Child Support Obligations is based on expenditures for children in intact households, there is no consideration for costs associated with parenting time. When parenting time is exercised by the parent with less parenting time, a portion of the costs for children normally expended by the primary residential parent shifts to the other parent. Accordingly, unless it is apparent from the circumstances that the parent with less parenting time will not incur costs for the children during parenting time, when proof establishes that parenting time is or is expected to be exercised by that parent, an adjustment shall be made to that parent's proportionate share of the Total Child Support Obligation. To calculate child support in equal parenting time cases [of 164 days or more](#), see Section 12.

For purposes of calculating parenting time days, only the time spent by a child with the parent with less parenting time is considered. Time that the child is in school or childcare is not considered.

To adjust for the costs of parenting time, first determine the total annual amount of parenting time indicated in a court order or parenting plan or by the expectation or historical practice of the parents. Using the following definitions, add together each block of parenting time to arrive at the total number of parenting time days per year. Calculate the number of parenting time days arising from any block of time the child spends with the parent with less parenting time in the following manner:

- A. Each block of time begins and ends when that parent receives or returns the child from the primary residential parent or from a third party with whom the primary residential parent left the child. Third party includes, for example, a school or childcare provider.
- B. Count one day of parenting time for each 24 hours within any block of time.
- C. To the extent there is a period of less than 24 hours remaining in the block of time, after all 24-hour days are counted or for any block of time which is in total less than 24 hours in duration:
  1. A period of 12 hours or more counts as one day.
  2. A period of 6 to 11 hours counts as a half-day.
  3. A period of 4 to 5 hours counts as a quarter-day.
  4. A period of 3 to 5 hours counts as a quarter-day.
  5. Periods of less than 3 hours may count as a quarter-day if, during those hours, the parent with less parenting time pays for routine expenses of the child, such as meals.

**EXAMPLES:** For the purposes of these examples, mother has parenting time 130 days per year and father is the primary residential parent.

- 1) Mother receives the child at 9:00 p.m. on Thursday evening and brings the child to school at 8:00 a.m. on Monday morning, from which father picks up the child at 3:00 p.m. on Monday.
  - a) 9:00 p.m. Thursday to 9:00 p.m. Sunday is three days.
  - b) 9:00 p.m. Sunday to 8:00 a.m. Monday is 11 hours, which equals a half day.
  - c) Total is 3 1/2 days.

- 2) Mother picks the child up from school at 3:00 p.m. Friday and returns the child to school at 8:00 a.m. on Monday.
  - a) 3:00 p.m. Friday to 3:00 p.m. Sunday is two days.
  - b) 3:00 p.m. Sunday to 8:00 a.m. Monday is 17 hours, which equals one day.
  - c) Total is 3 days.
  
- 3) Mother picks up child from soccer at noon on Saturday, and returns the child to father at 9:00 p.m. on Sunday.
  - a) Noon Saturday to noon Sunday is one day.
  - b) Noon Sunday to 9:00 p.m. Sunday is 9 hours, which equals 1/2 day.
  - c) Total is 1 1/2 days.

If the children have different parenting time schedules, then see Section 16 to determine the parenting time adjustment or to determine if separate worksheets are required. After determining the total number of parenting time days, refer to "Parenting Time Table A" below. The left column of the table sets forth numbers of parenting time days in increasingly higher ranges. Adjacent to each range is an adjustment percentage. The parenting time adjustment is calculated as follows: locate the total number of parenting time days per year in the left column of "Parenting Time Table A" and select the adjustment percentage from the adjacent column. Multiply the Basic Child Support Obligation determined under Section 8 by the appropriate adjustment percentage. The number resulting from this multiplication then is subtracted from the proportionate share of the Total Child Support Obligation of the parent who exercises parenting time.

Table A

EXAMPLE: The Basic Child Support Obligation from the Schedule is \$667 for two children. After making all applicable adjustments under Section 9, such as an adjustment for one older child, the Total Child Support Obligation is \$700 and father's proportionate share is 60%, or \$421. Father has parenting time with the children a total of 100 days. On Parenting Time Table A, the range of days for this amount of parenting time is from ~~88~~ to ~~115~~ days. The corresponding adjustment percentage is ~~.161~~. Multiply the \$667 Basic Child Support Obligation by ~~.161~~ or ~~16.1~~%. The resulting ~~\$107~~ is subtracted from \$421 (father's proportionate share of the Total Child Support Obligation), adjusting the child support obligation to ~~\$313~~.

As the number of parenting time days approaches equal time sharing (~~143 days and above~~), certain costs usually incurred only in the primary residential parent's household are assumed to be substantially or equally shared by both parents. These costs are for items such as the child's clothing and personal care items, entertainment and reading materials. If this assumption is rebutted by proof, for example, that such costs are not substantially or equally shared in each household, ~~a deviation may be appropriate. only Parenting Time Table B must be used to calculate the parenting time adjustment for this range of days. Locate the total number of parenting time days per year in the left columns of "Parenting Time Table B" and select the adjustment percentage from the adjacent column. Multiply the Basic Child Support Obligation determined under Section 8 by the appropriate adjustment percentage. The number resulting from this multiplication then is subtracted from the proportionate share of the Total Child Support Obligation of the parent who exercises parenting time.~~

## **12. EQUAL PARENTING TIME**

If the time spent with each parent is essentially equal, the expenses for the children are equally shared and adjusted gross incomes of the parents also are essentially equal, no child support shall be paid. If the parents' incomes are not equal, the total child support amount shall be divided equally between the two households and the parent owing the greater amount shall be ordered to pay what is necessary to achieve that equal share in the other parent's household.

**EXAMPLE:** After making all applicable adjustments under Sections 9 and 13, the remaining child support obligation is \$1,500. The parents' proportionate shares of the obligation are \$1,000 and \$500. To equalize the child support available in both households, deduct the lower amount from the higher amount ( $\$1,000 - \$500 = \$500$ ), then divide the balance in half ( $\$500 \div 2 = \$250$ ). The resulting amount, \$250, is paid to the parent with the lower obligation.



## FCIC - Child Support Guidelines Review Subcommittee

Date of Meeting:	Type of Action Required:	Subject:
July 28, 2020	<input checked="" type="checkbox"/> Formal Action/Request <input type="checkbox"/> Information Only <input type="checkbox"/> Other	Health Savings Accounts (HSA)/Flexible Spending Accounts (FSA) and Tax Credit Deduction

PRESENTER(S): Carol Park Aden, Don Bays, Melissa Loughlin-Sines and Chris Gorman

DISCUSSION:

1. Whether to add a separate line item to the Child Support Worksheet: “less tax credit allowed to party for HSA/FSA account contributions to cover medical expenses of minor child(ren)”

REASONS NOT TO ADD:

- *De minimus* dollar amounts for credit- \$21-\$36 per month, related to Total Annual Income of \$22,500-\$100,00
  - Confusing to Self-Represented Litigants
  - In unusual situations, can still present HSA/FSA tax-related issues to Judicial Officer and include on a case by case basis the “net” dollar amount (after tax credit) in the worksheet as appropriate (probably as “credit” to additional expenses)
2. The workgroup wishes to preserve the HSA/FSA Schedules for future subcommittees to convey the reasoning for removing this line item from the worksheet. The options for preservation are:
    - Maintain the schedules as part of the meeting packet. Meeting materials are kept 10 years after the year created. This timeline would ensure their availability to the next two guidelines reviews.
    - Append to the minutes of this meeting. Minutes are kept permanently.
    - Append to the subcommittee’s final report. Placement there would help to answer the “why?” in later years. Reports are also kept permanently.

RECOMMENDED ACTION OR REQUEST (IF ANY):

1. Motion that the subcommittee take no action to adjust child support regarding the tax credit allowed for HSA/FSA accounts.
2. Motion to append the HSA/FSA Schedules to the subcommittee’s final report.



## **HSA and FSA Plans How They Are Treated on Tax Returns and Their Effect on Child Support Calculations**

The attached schedules provide examples of how Health Savings Accounts (HSA's) and Flexible Spending Accounts (FSA's) effect the tax returns of the employees participating in these plans. Although the full details of the tax returns of a Head of Household and a Single Taxpayer are shown on Schedule 1 and 2, the primary emphasis is simply on the top three lines of these schedules to see how the HSA contributions are deducted directly from Total Income or, in the examples, from W-2 wages on page 1 of the Form 1040 Tax Return.

FSA activity is not reported in the 1040 tax return. Likewise, contributions to HSA plans that are made with pre-tax dollars are not included in the tax return. Schedules 4 and 5 show the effects of the plans regarding the tax savings to a Head of Household and Individual Tax Payer.

In all the schedules, 1, 2, 4 and 5, a calculation is shown at the bottom of each schedule of the estimated tax savings for taxpayers with gross incomes of \$25,000, \$35,000, \$45,000 or \$100,000.

Some common assumptions to schedules 1, 2, 4 and 5:

- The deductible contribution for HSA plans is \$2,500, although it could be higher as allowed by the IRS.<sup>1</sup>
- The allocation of compensation to be set aside for medical expenses (to be paid with pre-tax dollars) by the FSA (or HSA) plan participant is shown at \$2,500, although the allocated amount could be higher.
- Head of Household calculations assume one child dependent.
- Total income levels used in the schedules, as well as tax payments made, are hypothetical.

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<sup>1</sup> In 2020 the maximum contribution for a single member FSA plan is \$2,750 and for a single member HSA plan, it is \$3,550. In 2020, the maximum contribution for an FSA family plan is \$2,750 and for an HAS family plan it is \$7,100.

**SCHEDULE 1**  
**Effect of HSA on Head of Household Tax Returns**

	<i>One child dependent</i>				
	\$ 25,000	\$ 35,000	\$ 45,000	\$ 100,000	
Total Income	\$ 25,000	\$ 35,000	\$ 45,000	\$ 100,000	[1]
HSA	(2,500)	(2,500)	(2,500)	(2,500)	[2]
Adjusted Gross Income	22,500	32,500	42,500	97,500	
Itemized/standard deduction	(18,350)	(18,350)	(18,350)	(18,350)	[3]
Taxable Income	4,150	14,150	24,150	79,150	[4]
Tentative Tax	418	1,424	2,624	11,857	[5]
Child and Dependent Care Expenses	(418)	(624)	(504)	(480)	[6]
Child Tax Credit	-	(800)	(2,000)	(2,000)	[7]
Total Credits	(418)	(1,424)	(2,504)	(2,480)	[8]
Total Tax	\$ -	\$ -	\$ 120	\$ 9,377	[9]
Total Payments:					
Federal Taxes Withheld	1,700	\$ 3,400	4,500	18,500	[10]
Earned Income Credit	2,568	970	-	-	[11]
Additional Child Tax Credit	1,400	1,200	-	-	[12]
Total Other Payments and Refundable Credits	\$ 5,668	\$ 5,570	\$ 4,500	\$ 18,500	[13]
Net Refund	\$ 5,668	\$ 5,570	\$ 4,380	\$ 9,123	[14]
Effective Tax Rate	10.1%	10.1%	10.9%	15.0%	[15]
<b>HSA Tax Savings - Annual</b>	<b>\$ 252</b>	<b>\$ 252</b>	<b>\$ 272</b>	<b>\$ 375</b>	[16]
<b>HSA Tax Savings - Monthly</b>	<b>\$ 21</b>	<b>\$ 21</b>	<b>\$ 23</b>	<b>\$ 31</b>	[17]

**SCHEDULE 2**  
**Effect of HSA on Single Status Tax Returns**

Total Income	\$ 25,000	\$ 35,000	\$ 45,000	\$ 100,000
HSA	(2,500)	(2,500)	(2,500)	(2,500)
Adjusted Gross Income	22,500	32,500	42,500	97,500
Itemized/standard deduction	(12,200)	(12,200)	(12,200)	(12,200)
Taxable Income	10,300	20,300	30,300	85,300
Tentative Tax	1,045	2,245	3,445	14,653
Child and Dependent Care Expenses	-	-	-	-
Child Tax Credit	-	-	-	-
Total Credits	-	-	-	-
Total Tax	\$ 1,045	\$ 2,245	\$ 3,445	\$ 14,653
Total Payments:				
Federal Taxes Withheld	1,700	\$ 3,400	11,000	18,000
Earned Income Credit	-	-	-	-
Additional Child Tax Credit	-	-	-	-
Total Other Payments and Refundable Credits	\$ 1,700	\$ 3,400	\$ 11,000	\$ 18,000
Net Refund	\$ 655	\$ 1,155	\$ 7,555	\$ 3,347
Effective Tax Rate	10.1%	11.1%	11.4%	17.2%
<b>HSA Tax Savings - Annual</b>	<b>\$ 254</b>	<b>\$ 276</b>	<b>\$ 284</b>	<b>\$ 429</b>
<b>HSA Tax Savings - Monthly</b>	<b>\$ 21</b>	<b>\$ 23</b>	<b>\$ 24</b>	<b>\$ 36</b>

See Notes at Schedule 3.

## Schedule 3 Notes

For Schedule 1:

- [1] From Line 7b of Form 1040 Tax Return.
- [2] From form 8889 of Tax Return. Of the maximum contribution allowed for HSA plans, the tax payer has contributed only \$2,500.
- [3] Allowed for Head of Household taxpayers in 2019.
- [4] [3] deducted from Adjusted Gross Income.
- [5] Calculated by tax return prep software.
- [6] From Tax Return Form 2441.
- [7] From Child Tax Credit Worksheet; one qualifying child.
- [8] [6] + [7].
- [9] [5] minus [8].
- [10] Hypothetical for illustration purposes.
- [11] From Earned Income Credit Worksheet in tax return prep software.
- [12] From Form 8812, Additional Child Tax Credit.
- [13] [10] + [11] + [12].
- [14] [13] minus [9].
- [15] [5] ÷ [4].
- [16] [15] X [2].
- [17] [16] ÷ 12.

For Schedule 2:

Same as notes for Schedule 1 above except that this schedule is prepared for a Taxpayer with Single status. Therefore, the standard deduction and tax rates are different; also, the opportunity for Child and Child Care tax credits and Earned Income and Additional Child Tax Credits are not applicable since there is no qualifying dependent child in the household.

In an employee-sponsored HSA plan, the employee's periodic paychecks can be reduced by either pre-tax or after tax dollars to be used to pay qualified medical expenses. If after-tax dollars are put into the employee's HSA account, the employee can then deduct the contributions on their Form 1040 tax return as shown on Schedules 1 and 2.

## SCHEDULE 4

### Effect of FSA and HSA Pre-Tax Contributions on Head of Household Tax Returns

<i>One child dependent</i>				
	\$ 25,000	\$ 35,000	\$ 45,000	\$ 100,000
Compensation before Reduction for FSA or HSA Anticipated Medical Expenses	\$ 25,000	\$ 35,000	\$ 45,000	\$ 100,000
Compensation Reduction Amount Set Aside by Employer for Employee	(2,500)	(2,500)	(2,500)	(2,500)
Total Income to be Reported on 1040 Tax Return	<u>22,500</u>	<u>32,500</u>	<u>42,500</u>	<u>97,500</u>
<i>Effective Tax Rate - from Schedule 1</i>	10.1%	10.1%	10.9%	15.0%
<b>Tax Savings - Annual</b>	<b>\$ 252</b>	<b>\$ 252</b>	<b>\$ 272</b>	<b>\$ 375</b>
<b>Tax Savings - Monthly</b>	<b>\$ 21</b>	<b>\$ 21</b>	<b>\$ 23</b>	<b>\$ 31</b>

## SCHEDULE 5

### Effect of FSA and HSA Pre-Tax Contributions on Single Status Tax Returns

	\$ 25,000	\$ 35,000	\$ 45,000	\$ 100,000
Compensation before Reduction for FSA or HSA Anticipated Medical Expenses	\$ 25,000	\$ 35,000	\$ 45,000	\$ 100,000
Compensation Reduction Amount Set Aside by Employer for Employee	(2,500)	(2,500)	(2,500)	(2,500)
Total Income to be Reported on 1040 Tax Return	<u>22,500</u>	<u>32,500</u>	<u>42,500</u>	<u>97,500</u>
<i>Effective Tax Rate - from Schedule 1</i>	10.1%	11.1%	11.4%	17.2%
<b>Tax Savings - Annual</b>	<b>\$ 254</b>	<b>\$ 276</b>	<b>\$ 284</b>	<b>\$ 429</b>
<b>Tax Savings - Monthly</b>	<b>\$ 21</b>	<b>\$ 23</b>	<b>\$ 24</b>	<b>\$ 36</b>

Note: FSA account contributions are pre-tax payroll amounts and are not reported on the FSA participant's income tax return. (HSA contributions can also be on a pre-tax basis within the employer's plan.) Tax savings are achieved by the "FSA" employee communicating to their employer how much of their annual compensation they want reduced and set aside to pay IRS-approved medical expenses. The amount of compensation, therefore, to be reported on the participant's tax return will be the annual compensation of the participant, reduced by the amount they wish to allocate for medical expenses during the year. This process results in no taxes required to be paid on the monies set aside for the employee's FSA plan. In the event the employee only uses \$2,000 of the \$2,500 they set aside in their FSA, the \$500 remaining cannot be carried over into the next calendar year unless the employer's plan specifically allows for the carryover.