

Review of the New Mexico Child Support Guidelines



Submitted to:

New Mexico

Human Services Department

Child Support Enforcement Division

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

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SECTION 1: PURPOSE AND BACKGROUND

New Mexico is reviewing its child support guidelines. Federal regulation (Title 45 of the Code of Federal Regulations, C.F.R. § 302.56) requires states to review their guidelines at least once every four years. As part of that review, states must consider economic data on the cost of raising children, examine case file data to analyze the application and deviation from the guidelines, consider labor market data, and fulfill other requirements.

This report documents New Mexico's fulfillment of these federal requirements. The information will be considered by the Commission reviewing the guidelines. State statute (NM Stat § 40-4-11.3) also requires that the guidelines be reviewed at least once every four years and charges the Commission with determining the appropriateness of the guidelines. Not only is the Commission considering the information in this report but will also be considering information obtained from public hearings and other sources. The Commission will submit its findings and any recommendations to the New Mexico legislature. Ultimately, any changes to the child support guidelines are made through the legislative process.

The New Mexico child support guidelines are set in state statute (NM Stat § 40-4-11.1) and are to be used by all judges and officials who can establish or modify a child support order within the state.

NEW MEXICO CHILDREN AND THEIR PARENTS

Child support is an important source of income to many New Mexico children. Based on the U.S. Census American Community Survey, there were 489,514 children living in New Mexico in 2016.¹ The 2018 Kids Count profile of New Mexico children reports several statistics relevant to child support based on 2016 data.

- 42 percent of New Mexico children lived in single-parent families;
- 30 percent of New Mexico children lived at or below poverty;
- 36 percent of New Mexico children have parents who lack secure employment;
- 18 percent of New Mexico children live with a head of household that lacks a high school diploma; and
- 5 percent of New Mexico children lack health insurance.

In 2017, the Child Support Enforcement Division (CSED) of the New Mexico Department of Human Services reported 63,866 child support cases involving 93,351 children in its caseload to the federal Office of Child Support Enforcement (OCSE).² CSED collected and distributed almost \$122 million in

¹ U.S. Census American Community Survey 2018. Retrieved from <https://factfinder.census.gov>

² Federal Office of Child Support Enforcement. (2018) *Office of Child Support Preliminary Report 2017*. Retrieved from https://www.acf.hhs.gov/sites/default/files/programs/css/fy_2017_preliminary_data_report.pdf?nocache=1529610354.

child support in 2017. There are also an unknown number of child support orders and collections that are not part of the CSED's caseload or collected through CSED.

Although state data are not available, a 2010 national study found that without child support, the child poverty rate would be 4.4 percentage points more.³ Nonetheless, other national research finds that 23 percent of nonresidential parents have no or limited reported earnings.⁴

CURRENT NEW MEXICO SCHEDULE

At the core of the New Mexico guidelines calculation is a schedule of basic support obligations. Exhibit 1 provides an excerpt of the existing schedule. The support obligation is determined by prorating the obligated parent's share of the basic obligation from the schedule. For example, if the income of the obligated parent is \$2,000 per month and the income of the parent receiving support is \$1,500 per month, the combined monthly income is \$3,500 per month. The basic obligation for a combined monthly income of \$3,500 for one child, based on Exhibit 1, is \$541 per month. This reflects economic data on how much parents spend on the child together if they lived in the same household and shared financial resources. The amount for which each parent is financially responsible is based on each parent's prorated share of \$541. The obligor's prorated share of the parents' combined gross income is 57 percent (*i.e.*, \$2,000 divided by \$3,500) which is \$308 per month. This is the basis of the child support obligation, although there may be additional adjustments for other considerations such as work-related childcare expenses or when the parents share custody.

Exhibit 1: Excerpt from the Schedule of Basic Support Obligations			
Combined Adjusted Gross Income	One Child	Two Children	Three Children
3050	511	740	870
3100	515	746	877
3150	519	751	883
3200	522	755	888
3250	525	759	893
3300	529	764	898
3350	532	768	903
3400	535	772	907
3450	538	777	912
3500	541	781	917
3550	544	786	922
3600	548	790	927
3650	551	795	933

PREVIOUS GUIDELINES REVIEWS

The New Mexico guidelines were last reviewed in 2014. They were also reviewed quadrennially since the guidelines were enacted in the late 1980s. Only the 1994 and 2007 reviews resulted in substantial changes to the schedule. The 2007 review created the existing schedule (that was enacted in 2008) and

³ Sorensen, Elaine. (2010). *Child Support Plays an Increasingly Important Role for Poor Custodial Families*. Urban Institute. Retrieved from <https://www.urban.org/sites/default/files/publication/29421/412272-Child-Support-Plays-an-Increasingly-Important-Role-for-Poor-Custodial-Families.PDF>.

⁴ Sorensen, Elaine. (February 2014). *Employment and Family Structure Changes: Implications for Child Support*. Presentation to the National Child Support Enforcement Association, Washington, D.C. February 7, 2014.

extended the schedule from combined gross incomes of \$8,000 per month to combined gross incomes of \$30,000 per month.

The existing schedule is a compromise between the schedule that was proposed in 2007 and the schedule that was in effect at that time, which first became effective in 1994 and remained in effect through 2007, hence based on 1994 and earlier data. The compromise was made to limit the increase in the schedule at low and middle incomes and the decrease in the schedule at very high incomes (*i.e.*, above \$8,000 per month). Specifically, the existing schedule is based on the 1994 schedule plus 25 percent of the difference between the 2004 schedule and the 2007 proposed schedule. For example, the 1994 schedule amount for one child for a combined income of \$1,500 was \$292 while the proposed 2007 schedule was \$322. The difference between \$292 and \$322 is \$30 and 25% of that is \$7. This is added on to \$292 (the 1994 schedule amount) and results in a total of \$299 per month, which is the existing amount at a combined gross income of \$1,500 per month.

Both the 1994 and proposed 2007 schedules were based on economic measurements of child-rearing expenditures developed by Professor David Betson of University of Notre Dame using the “Rothbarth methodology” to separate the child’s share of total household expenditures from the adults’ share of total household expenditures.⁵ The major differences were the data years in which the expenditures data were collected, the price level year that was used, and the tax year that was used. The 1994 schedule used expenditures data collected in 1980-86 that was updated to 1994 price levels and considered 1994 federal and state income tax rates and FICA while the proposed 2007 schedule was based on expenditures data collected in 1998 through 2004 updated to 2007 price levels and considered 2007 federal and state income tax rates and FICA. A notable exception to the data source of the 1994 schedule were the percentage amounts applicable to gross incomes of \$8,000 per month that were based on extrapolation from an older study of child-rearing expenditures. Some of the basic obligations at the lower incomes of the schedule are also adjusted such that the obligated person’s remaining income (after payment of child support and taxes) is sufficient to live at least at a subsistence level.

The 2014 review resulted in the following recommendations, but they were not put forth in legislation.

- *Expand the lowest combined adjusted income in the Schedule to cover \$0 to \$800 per month.* The existing schedule starts at \$800 and does not specify schedule amounts for incomes below \$800. It was believed that expanding that income range to \$0 would add greater clarity to guidelines users.
- *Clarify that the highest amounts in the Schedule are not intended to be a cap.* The current Schedule stops at combined gross monthly income of \$30,000 and provides no direction for

⁵ David M. Betson (1990). *Alternative Estimates of the Cost of Children from the 1980-86 Consumer Expenditure Survey*, Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation, University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin; and David M. Betson (2006). “Appendix I: New Estimates of Child-Rearing Costs” in PSI, *State of Oregon Child Support Guidelines Review: Updated Obligation Scales and Other Considerations*, Report to State of Oregon, Policy Studies Inc., Denver, Colorado.

incomes above that. Many states provide that the highest schedule amount is a floor for incomes above that amount.

- *Adopt the two minor changes (above) and provide for a more comprehensive, two-year study.* The Commission believed there were other issues that deserved more in-depth study: the underlying child support guidelines model and economic data, provisions for medical child support and the Affordable Care Act, guidelines deviation criteria, high-income cases, the adjustment for shared parenting time, an in-depth analysis of issues identified in 2014 New Mexico Senate Joint Memorial 26 and case law, the growing accumulation of child support arrears and whether it is likely to be paid, and the order amounts and income imputation provisions for low-income parents.
- *In response to the 2014 New Mexico Senate Joint Memorial 26, the Commission found that the child support guidelines are equitable and that the guidelines are equitably applied.* One reason for this finding is that there is low percentage of guidelines with deviations. Higher rates of guidelines deviations would indicate issues with the guidelines, possibly equity distribution issues.

FEDERAL REQUIREMENTS OF STATE GUIDELINES

The federal rules requiring statewide guidelines and the periodic review of child support guidelines were expanded in December 2016.⁶ Commonly called the Modernization Rule (MR), the new guidelines requirements are shown in Exhibit 2.

Essentially, prior to the MR, states were required to:

- Have one set of guidelines to be used by judges (and all persons within a state with the authority) to issue a child support order;
- Consider all earnings and income of the noncustodial parent in the calculation of support;
- Provide for the child's healthcare coverage; and
- Review their guidelines at least once every four years.

New Mexico has always fulfilled these requirements. The previous requirements are still in place. Exhibit 2 shows excerpts of the expanded federal requirements pertinent to state guidelines. The MR requirements become effective a year after a state's next review (see § 302.56(a)).

⁶ U.S. Department of Health and Human Services. (Dec. 20, 2016). "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs." *Federal Register*, Vol. 81, No. 244, p. 93562. <https://www.gpo.gov/fdsys/pkg/FR-2016-12-20/pdf/2016-29598.pdf>.

EXHIBIT 2: FEDERAL REQUIREMENTS PERTAINING TO CHILD SUPPORT GUIDELINES UNDER THE MODERNIZATION RULE (§ 302.56)

- (a) Within 1 year after completion of the State's next quadrennial review of its child support guidelines, that commences more than 1 year after publication of the final rule, in accordance with § 302.56(e), as a condition of approval of its State plan, the State must establish one set of child support guidelines by law or by judicial or administrative action for setting and modifying child support order amounts within the State that meet the requirements in this section.
- (b) The State must have procedures for making the guidelines available to all persons in the State.
- (c) The child support guidelines established under paragraph (a) of this section must at a minimum:
 - (1) Provide that the child support order is based on the noncustodial parent's earnings, income, and other evidence of ability to pay that:
 - (i) Takes into consideration all earnings and income of the noncustodial parent (and at the State's discretion, the custodial parent);
 - (ii) Takes into consideration the basic subsistence needs of the noncustodial parent (and at the State's discretion, the custodial parent and children) who has a limited ability to pay by incorporating a low-income adjustment, such as a self-support reserve or some other method determined by the State; and
 - (iii) If imputation of income is authorized, takes into consideration the specific circumstances of the noncustodial parent (and at the State's discretion, the custodial parent) to the extent known, including such factors as the noncustodial parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the noncustodial parent, prevailing earnings level in the local community, and other relevant background factors in the case.
 - (2) Address how the parents will provide for the child's health care needs through private or public health care coverage and/or through cash medical support;
 - (3) Provide that incarceration may not be treated as voluntary unemployment in establishing or modifying support orders; and
 - (4) Be based on specific descriptive and numeric criteria and result in a computation of the child support obligation.
- (d) The State must include a copy of the child support guidelines in its State plan.
- (e) The State must review, and revise, if appropriate, the child support guidelines established under paragraph (a) of this section at least once every four years to ensure that their application results in the determination of appropriate child support order amounts. The State shall publish on the internet and make accessible to the public all reports of the guidelines reviewing body, the membership of the reviewing body, the effective date of the guidelines, and the date of the next quadrennial review.
- (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.

Other Provisions of the New Federal Rule that Indirectly affect Low-Income Provisions of State Guidelines §303.4

Establishment of support obligations. (b) Use appropriate State statutes, procedures, and legal processes in establishing and modifying support obligations in accordance with §302.56 of this chapter, which must include, at a minimum: **(1) Taking reasonable steps to develop a sufficient factual basis for the support obligation**, through such means as investigations, case conferencing, interviews with both parties, appear and disclose procedures, parent questionnaires, testimony, and electronic data sources; (2) Gathering information regarding the earnings and income of the noncustodial parent and, when earnings and income information is unavailable or insufficient in a case gathering available information about the specific circumstances of the noncustodial parent, including such factors as those listed under §302.56(c)(1)(iii) of this chapter; (3) Basing the support obligation or recommended support obligation amount on the earnings and income of the noncustodial parent whenever available. If evidence of earnings and income is unavailable or insufficient to use as the measure of the noncustodial parent's ability to pay, **then the support obligation or recommended support obligation amount should be based on available information about the specific circumstances of the noncustodial parent, including such factors as those listed in §302.56(c)(1)(iii) of this chapter.** (4) **Documenting the factual basis for the support obligation or the recommended support obligation in the case record.**

§303.8 Review and adjustment of child support orders. * * * * (b) * * * (2) **The State may elect in its State plan to initiate review of an order, after learning that a noncustodial parent will be incarcerated for more than 180 calendar days, without the need for a specific request and, upon notice to both parents, review, and** if appropriate, adjust the order, in accordance with paragraph (b)(1)(i) of this section. * * * * (7) The State must provide notice— (i) Not less than once every 3 years to both parents subject to an order informing the parents of their right to request the State to review and, if appropriate, adjust the order consistent with this section. The notice must specify the place and manner in which the request should be made. The initial notice may be included in the order. (ii) If the State has not elected paragraph (b)(2) of this section, within 15 business days of when the IV–D agency learns that a noncustodial parent will be incarcerated for more than 180 calendar days, to both parents informing them of the right to request the State to review and, if appropriate, adjust the order, consistent with this section. The notice must specify, at a minimum, the place and manner in which the request should be made. Neither the notice nor a review is required under this paragraph if the State has a comparable law or rule that modifies a child support obligation upon incarceration by operation of State law. (c) * * * Such reasonable quantitative standard must not exclude incarceration as a basis for determining whether an inconsistency between the existing child support order amount and the amount of support determined as a result of a review is adequate grounds for petitioning for adjustment of the order.

In summary, the additional federal requirements of a state's guidelines or state's guidelines review are:

- A state's guidelines must take into takes into consideration the basic subsistence needs of the noncustodial parent who has a limited ability to pay;
- If imputation of income is authorized under the state's guidelines, it must also take into consideration the specific circumstances of the noncustodial parent to the extent known, including 14 specific factors identified in the federal rule;
- A state's guidelines may not treat incarceration as voluntary unemployment in establishing or modifying support orders;
- As part of a state's guidelines review,
 - Consider labor market data by occupation and skill-level;
Consider the impact of guidelines amounts on parties with incomes below 200 percent of the Federal poverty guidelines;
 - Consider factors that influence employment rates among noncustodial parents and compliance with child support orders;

- Analyze rates of default and imputed child support orders and orders determined using the adjustment for the noncustodial parent’s subsistence needs;
- Analyze payment patterns;
- Provide opportunity for public input, including input from low-income parents and their representatives and the state/local IV-D agency;
- Make all reports public and accessible on the internet;
- Make membership of the reviewing body known; and
- Publish the effective date of the guidelines and the date of the next review.

In addition, the federal requirement that a state’s guidelines address how the parents will provide for the child’s health care needs through health insurance coverage and/or through cash medical support was modified two ways. It was modified to include public health care coverage as an optional method for addressing the child’s health care needs. Secondly, the term “health insurance” coverage was replaced with ‘health care” coverage, which is defined in another revised section of the MR (§303.31 (A)).

ORGANIZATION OF REPORT

Section 2 reviews the economic evidence on the cost of raising children and develops an update schedule.

Section 3 reviews case file data, labor market data and other data.

Section 4 considers other federal requirements.

Section 5 provides conclusions and recommends what the Commission should consider.

SECTION 2: COST OF RAISING CHILDREN AND UPDATING NEW MEXICO'S SCHEDULE

This section documents the data sources and assumptions used to develop an updated schedule for New Mexico. It also discusses the most current economic evidence on the cost of raising children.

DATA SOURCES AND KEY ASSUMPTIONS

In summary, the proposed, updated schedule (which is shown in Appendix A) considers the following data sources and assumptions.

- The schedule is based on the income shares model, which seeks to apportion to the child the amount the parents would have spent if the parents and children lived in the same household and the parents shared financial resources.
- The measurements of child-rearing expenditures underlying the schedule are based on the most current measurements developed by Professor David Betson using the “Rothbarth” methodology to separate the children’s share of expenditures from total household expenditures.
- The proposed, updated schedule is based on July 2018 price levels.
- It is adjusted to consider the differences between New Mexico prices and U.S. prices as a whole using an index developed by the U.S. Bureau of Economic Analysis (BEA).⁷ This is because the expenditures data used by Betson are national data,⁸ while the cost of living in New Mexico is less than the national average. Specifically, the BEA finds for every \$1.00 spent on the U.S. on average, 0.936 is needed for the same level of expenditures in New Mexico.
- The proposed, updated schedule considers federal and state income taxes and FICA in 2018.
- The schedule reflects average child-rearing expenditures from ages 0 through 17 years old.
- The schedule excludes parental expenditures for child care and the child’s share of health insurance premiums and extraordinary, out-of-pocket medical expenses incurred for the children. The schedule includes ordinary, out-of-pocket medical expenses of \$250 per child per year. Even healthy children are likely to incur some medical expenses over the course of the year, such as children’s medicine, cough syrup, or some co-pays. New Mexico guidelines provides that the actual amount spent for child care, the child’s health insurance, and the child’s extraordinary medical expenses be considered on a case-by-case basis in the calculation of support.

⁷ U.S. Bureau of Economic Analysis. (2018). *2016 Regional Price Parities by State (US = 100)*. Retrieved from <https://www.bea.gov/news/2018/real-personal-income-states-and-metropolitan-areas-2016>.

⁸ There is not state level data available at the depth of the national data and it would be prohibitive to collect at the state level.

- The proposed, updated schedule incorporates a self-support reserve (SSR) based on the 2018 federal poverty guidelines (FPG) for one person (\$1,012 per month).⁹ Since the amount of the SSR is a policy decision, an alternative amount for the SSR is developed. One alternative is based on the maximum Supplemental Security Income benefit for an individual (*i.e.*, \$650 per month).¹⁰

The rest of this section discusses each of these data sources and assumptions in more detail. The updated schedule is provided in Appendix A. More detail on the technical steps and assumptions used to develop the updated schedule is provided in Appendix C. The gross-to-net income conversion table used to develop the schedule is shown in Appendix D. Appendix E contains an excerpt of the schedule with the alternative SSR.

INCOME SHARES MODEL

The guidelines model used by a state is a policy decision. New Mexico is one of 41 states to rely on the income shares model. The income shares model was developed through the 1983–1987 National Child Support Guidelines, which was convened by the Federal Office of Child Support Enforcement (OCSE) to fulfill a congressional request. At the time, most states did not have statewide child support guidelines. The architect of the income shares model designed it to relate to measurements of child-rearing expenditures and to fulfill the guidelines principles identified by the project’s oversight committee, which included a wide range of stakeholders. Examples of some of the principles are the financial responsibility of the children should be shared by the parents who have legal responsibility for the children; child support guidelines should at least cover a child’s basic needs, but the child should also share a higher standard of living enjoyed by a parent; the subsistence needs of each parent should be taken into consideration; and each child of a given parent should have a right to that parent’s income. One of the major principles is that the child support obligation should allow the children to benefit from the same level of expenditures had the children and both parents lived together. The principle applies to children of divorcing and separating parents, as well as never-married parents. In other words, children are treated the same regardless of their parents’ decisions to marry, divorce, separate, or never marry.

⁹ U.S. Department of Health and Human Services Assistant Secretary for Planning and Evaluation (ASPE). (Jan. 2018). *U.S. Federal Poverty Guidelines Used to Determine Financial Eligibility for Certain Federal Programs*. Retrieved from <https://aspe.hhs.gov/poverty-guidelines>. In its *Frequently Asked Questions*, ASPE notes that the federal poverty guidelines can be either a gross income or after-tax income amount. Retrieved from <https://aspe.hhs.gov/frequently-asked-questions-related-poverty-guidelines-and-poverty>.

¹⁰ Federal Social Security Administration. (n.d.) *Federal SSI Amounts for 2018*. Retrieved from <https://www.ssa.gov/oact/cola/SSI.html>.

MEASUREMENTS OF CHILD-REARING EXPENDITURES

The current New Mexico schedule is based on measurements of child-rearing expenditures developed by Professor David Betson, University of Notre Dame. There are four Betson-Rothbarth studies.¹¹ Every few years due to various funding sources,¹² Betson has updated his measurements. The New Mexico schedule is a combination of his first and second studies. New Mexico, 26 other states, the District of Columbia, and Guam rely on at least one of Betson's studies of child-rearing expenditures using the Rothbarth methodology to separate the child's share of expenditures from total household expenditures.

Named after the British WWII economist who derived it, the Rothbarth methodology is a marginal cost approach that compares expenditures of two sets of equally well-off households: one set consists of two-parent families with children, and the other consists of couples without children. The difference in their expenditures is presumed to be spent on child rearing. The Rothbarth methodology relies on the percentage of total expenditures devoted to adult goods (*i.e.*, adult clothing in Betson's application) to determine equally well-off families. For theoretical reasons, economists believe that the Rothbarth methodology understates actual child-rearing expenditures because it overstates the substitution effect from expenditures solely made for the parents to expenditures made specifically for the child (*e.g.*, parents' may spend less on adult clothing once they have children). Nonetheless, in Betson's original study of child-rearing expenditures that included the evaluation of five different methodologies, Betson concluded that the Rothbarth methodology was the most robust; hence, recommended states use Rothbarth measurements as the basis of their guidelines.¹³

In his first study, Betson produced Rothbarth measurements of child-rearing expenditures from expenditure data from families participating in the 1980–86 Consumer Expenditure Survey (CES). His second study was based on expenditures data from families participating in the 1996–98 CES. The most recent Betson-Rothbarth (BR) measurements were produced in 2010 and are based on expenditure data

¹¹ Betson, David M. (1990). *Alternative Estimates of the Cost of Children from the 1980–86 Consumer Expenditure Survey*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin; David M. Betson (2001). "Chapter 5: Parental Expenditures on Children," in Judicial Council of California, *Review of Statewide Uniform Child Support Guidelines*, San Francisco, California (2001). <http://www.courtinfo.ca.gov/programs/cfcc/1058files2001/CH5.PDF>; David M. Betson (2006). "Appendix I: New Estimates of Child-Rearing Costs" in PSI, *State of Oregon Child Support Guidelines Review: Updated Obligation Scales and Other Considerations*, Report to State of Oregon, Policy Studies Inc., Denver, Colorado. Available at http://www.dcs.state.or.us/oregon_admin_rules/psi_guidelines_review_2007.pdf.

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

¹² Betson's first study was funded by the federal government. His subsequent studies have been funded by California, California and Michigan, or Oregon.

¹³ Betson, David M. (1990). *Alternative Estimates of the Cost of Children from the 1980–86 Consumer Expenditure Survey*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.

from families participating in the 2004–2009 CES.¹⁴ The BR measurements have not been updated since 2010.

ECONOMIC BASIS OF STATE GUIDELINES

In all, there are nine different studies of child-rearing expenditures that form the basis of state guidelines. Four of the studies are BR measurements, which as identified above, are the most common basis of state guidelines. The other studies vary in their data years and their methodologies. Some consider expenditures data dating back to 1972-73, while others consider expenditures data from the 2000s. An economic methodology is necessary to separate the child's share of expenditures from total family expenditures that include expenditures on the parent(s). Some states have not updated their guidelines schedule for several years.

Economists do not agree on which methodology best measures actual child-rearing expenditures. Nonetheless, many economists and policy makers agree that any guidelines amount between the lowest and highest of credible measurements of child-rearing expenditures are appropriate guidelines amounts. Guidelines amounts below the lower bound are generally deemed to be inadequate for the support of children. Through a contract with the U.S. Department of Health and Human Services, Lewin/ICF (1990)¹⁵ developed this approach for assessing state guidelines. Since then, several states have used it and continue to use this approach. It is used later in this report to assess the appropriateness of the existing New Mexico schedule.

NEW STUDIES OF CHILD-REARING EXPENDITURES AND USE IN STATE GUIDELINES

In all, there are five new studies of child-rearing expenditures since 2007 that have been considered by states as part of their recent review.

- Betson, David M. (2010). "Appendix A: Parental Expenditures on Children." in Judicial Council of California, *Review of Statewide Uniform Child Support Guideline*. San Francisco, California. Retrieved from <http://www.courts.ca.gov/partners/documents/2011SRL6aGuidelineReview.pdf>
- New Jersey Child Support Institute (March 2013). *Quadrennial Review: Final Report, Institute for Families*, Rutgers, the State University of New Jersey, New Brunswick, NJ. Retrieved from http://www.judiciary.state.nj.us/reports2013/F0_NJ+QuadrennialReview-Final_3.22.13_complete.pdf

¹⁴ Betson, David M. (2010). "Appendix A: Parental Expenditures on Children." In Judicial Council of California, *Review of Statewide Uniform Child Support Guideline*. San Francisco, California. Retrieved from <http://www.courts.ca.gov/partners/documents/2011SRL6aGuidelineReview.pdf>.

¹⁵ Lewin/ICF. (1990). *Estimates of Expenditures on Children and Child Support Guidelines*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, Virginia.

- Rodgers, William M. (2017) “Comparative Economic Analysis of Current Economic Research on Child-Rearing Expenditures.” In Judicial Council of California, *Review of Statewide Uniform Child Support Guideline 2017*. San Francisco, CA. Retrieved from <http://www.courts.ca.gov/documents/lr-2018-JC-review-of-statewide-CS-guideline-2017-Fam-4054a.pdf> .
- Lino, Mark (2017). *Expenditures on Children by Families: 2015 Annual Report*. U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2015, Washington, D.C. Retrieved from <http://www.cnpp.usda.gov/publications/crc/crc2012.pdf>
- Studies by William Comanor, Professor of Economics, University of California at Santa Barbara published in various documents.¹⁶

Both the 2010 Betson-Rothbarth measurements (also called BR4 for the fourth Betson-Rothbarth study) and the New Jersey study were included in the 2014 report. Only the BR4 study and the New Jersey study have been adopted by a state. There are nine states (*i.e.*, Colorado, Connecticut, Illinois, North Carolina, Ohio -effective 2019, Rhode Island, Vermont, Virginia, and Wyoming) that use or will use the R4 study as the basis of their guidelines. The New Jersey study is only used by New Jersey. It was developed by Professor William Rodgers, Rutgers University by applying the Rothbarth methodology to expenditures data from the 2000-2011 CES and adjusted for New Jersey incomes, which are higher than the national average. Due to the income adjustment, they are not appropriate for New Mexico.

In 2018, Rodgers also conducted a study for California that is not adjusted for any particular state. The findings from this study are compared later in this section to the current New Mexico schedule. For this study, Rodgers applied the Rothbarth methodology to families participating in the 2000-2015 CES. One reason he considered a larger time period was to average out the expenditures patterns since there were some anomalous patterns associated with the Great Recession of 2007-2009 and its aftermath. Rodgers concluded there were some actual dollar declines in outlays on children in recent years.

Another study that is often considered in the review of guidelines, but has not been used to develop a state’s guidelines since 2002, is conducted by the United States Department of Agriculture (USDA). The USDA updates its measurements at least biannually. Its most recent study is for 2015. Using expenditures data from the 2011 through 2015 Consumer Expenditure Survey (CES), the USDA found that average child-rearing expenses are \$8,620 to \$24,150 per year for the youngest child in a two-child family in the West in 2015. It includes other states in the West (*e.g.*, Alaska, California, and Hawaii) that have a much higher cost of living than New Mexico.

¹⁶ There are three documents from the two economists. Comanor, William. (February 22, 2017.) *Presentation to the Minnesota Child Support Task Force*, Minnesota Department of Human Services, St. Paul, MN. https://mn.gov/dhs/assets/2017-02-22-Dr-Comanor-Report-to-the-Minnesota-Child-Support-Task-Force_tcm1053-280776.pdf . Venohr, Jane. (March 31, 2017 revised). *Review of the Minnesota Basic Child Support Table: Economic Data on the Cost of Raising Children and Other Considerations*. Retrieved from https://mn.gov/dhs/assets/2017-03-31-Revised-Dr-Venohr-Report-to-MN-Child-Support-Task-Force_tcm1053-286690.pdf . Comanor, William. S (April 7, 2017). *Dr. Venohr’s Minnesota Report: A Brief Response*. Retrieved from: mn.gov/dhs/assets/2017-04-07-Comanor-response-to-Venohr_tcm1053-293396.pdf.

Still another study, led by a University of California at Santa Barbara professor, William Comanor, has been extensively vetted by Minnesota arguably, the Comanor study measures the child's basic needs. It is arguable because the authors believe their methodology reflects child-rearing expenditures across all income ranges; however, it finds implausibly low amounts (*i.e.*, food costs below what the federal government measures as the minimum amount needed to sustain) and amounts near federal poverty levels. Most states believe that the child support guidelines should provide for more than a basic needs amount if the obligated parent can afford a higher standard of living. In other words, if the obligated parent has sufficient income to enjoy a higher standard of living, the child should share in that higher standard of living. For these reasons states often dismiss the Comanor study.

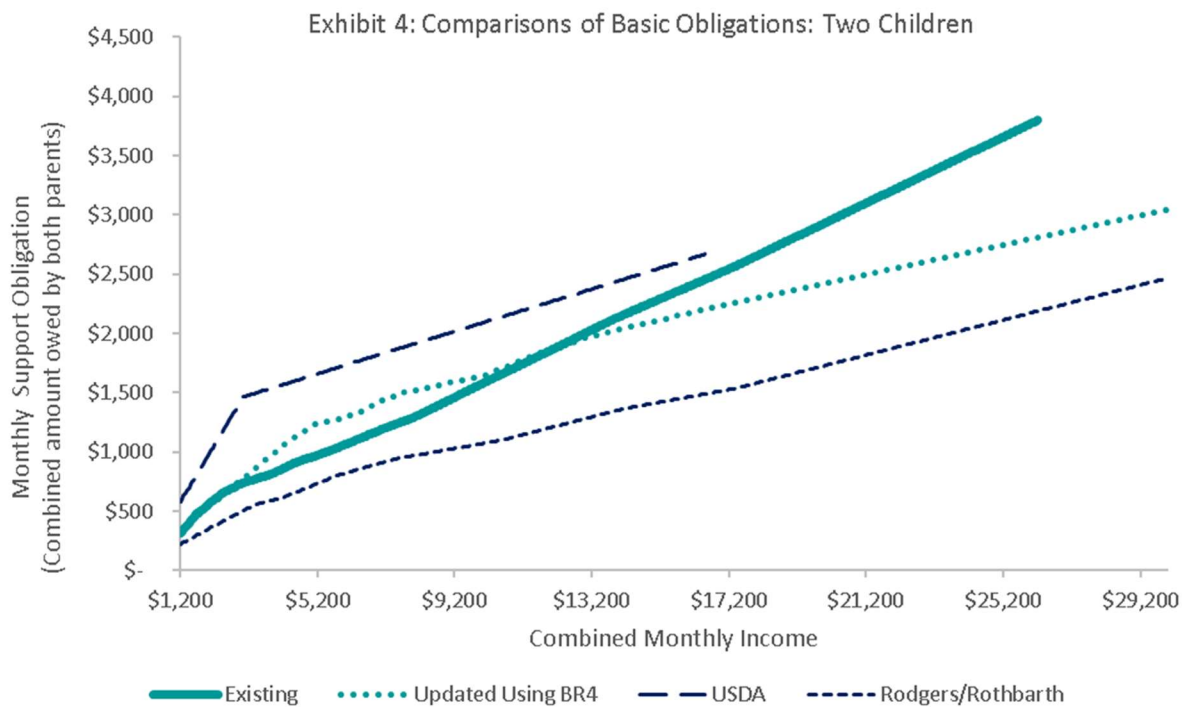
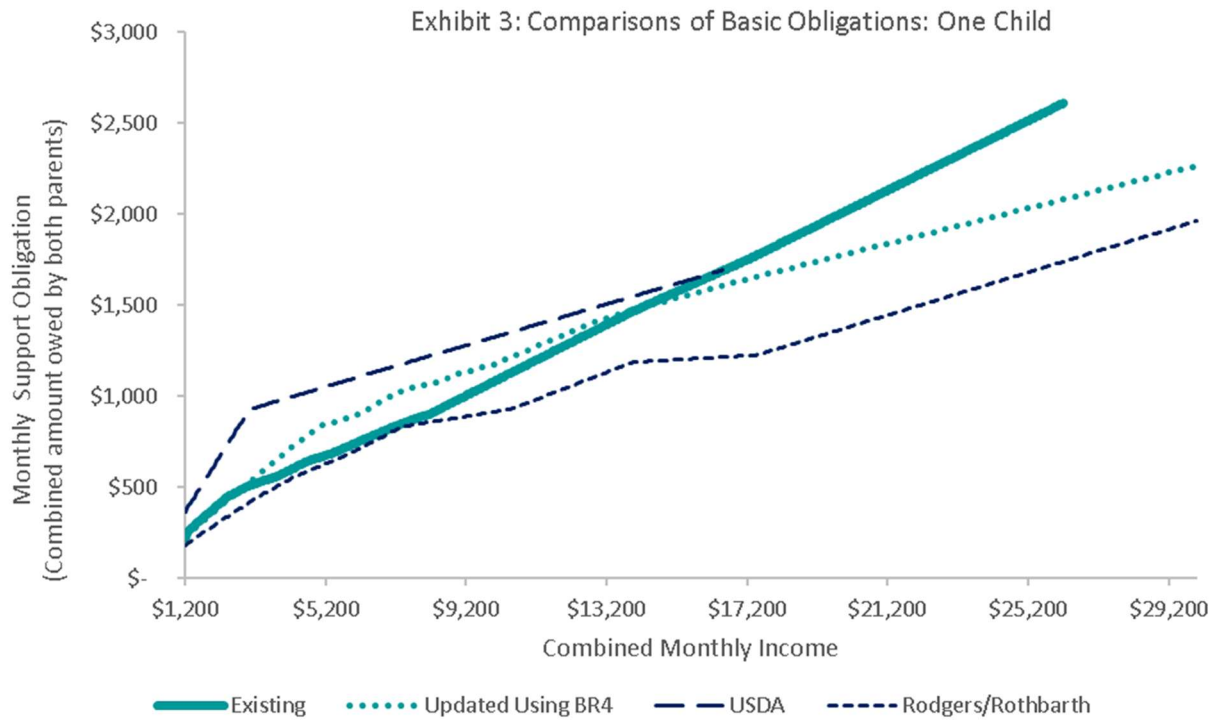
New Mexico Schedule Compared to New Studies

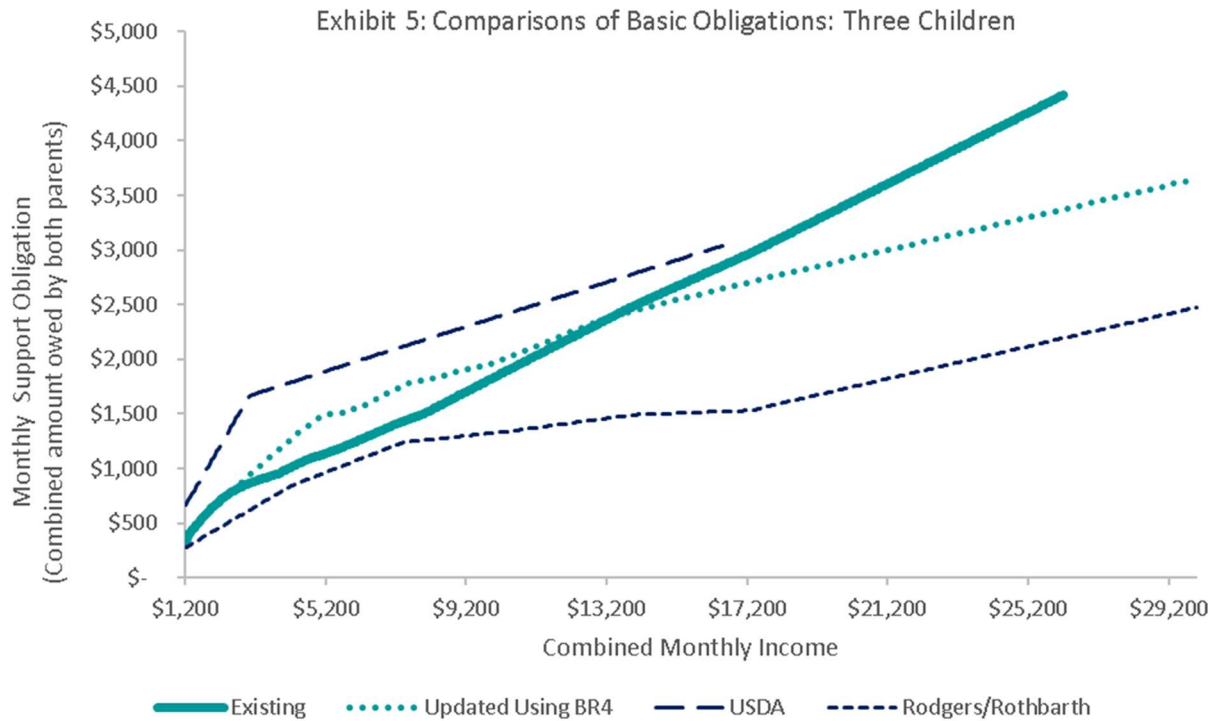
Exhibits 3, 4 and 5 compare the existing New Mexico schedule and the proposed, updated New Mexico schedule (which is updated to 2018 price levels and for 2018 income tax rates) to the Rodgers-Rothbarth amounts (which is considered the lowest of credible estimates of child-rearing expenditures) and the USDA amounts (which is considered the highest of credible estimates of child-rearing expenditures). Exhibit 3 compares the amounts for one child, Exhibit 4 compares the amounts for two children, and Exhibit 5 compares the amounts for three children. As discussed later, about 90 percent of New Mexico child support orders are for two children.

All of the studies are updated to 2018 price levels. The USDA measurements do not include any of the child's medical expenses. All of the Rothbarth-based amounts include \$250 per child per year for ordinary medical expenses. The amounts are the basic schedule amounts before consideration of each parent's prorated share.

The exhibits show the updated schedule extending to combined gross incomes of \$30,000 per month. The existing schedule also stops at combined incomes of \$30,000 per month. The USDA measurements go up to combined incomes of about \$17,000 per month. The highest income is based on the income at which there is no longer data to support the pattern of expenditures because of the small sample size of high-income families.

The lowest income considered in the comparisons is \$1,200 gross per month, which is just above the 2018 federal poverty guidelines for one person (\$1,012) and below earnings from full-time minimum wage (*i.e.*, 40 hours per week at \$7.50 per hour is \$1,300 per month). Most states provide a low-income adjustment such as a self-support reserve to incomes below these amounts. In other words, they do not rely on measurements of child-rearing expenditures as the basis of the schedule amounts for incomes below this. The existing New Mexico schedule starts at a combined gross income of \$800 per month. The amounts at this income are not based on the economic measurements of child-rearing expenditures rather they reflect a minimum order of \$100 or \$150 per month. The next subsection and the next section contain more discussion about the self-support reserve and the minimum order amounts.





The exhibits generally show that the existing New Mexico schedule is within range of the USDA measurements and the Rodgers-Rothbarth measurements for combined gross incomes less than \$17,000 per month, which is the highest amount considered by the USDA measurements. This suggests that the existing New Mexico schedule is within credible measurements of child-rearing expenditures for this income range. There is insufficient information at higher income to access incomes above \$17,000 gross per month.

The reason that the existing schedule is more than the updated scheduling using BR4 at very high incomes is that the existing schedule is a compromise between the schedule developed in 1994 and the updated schedule proposed in 2007 where the 1994 schedule consisted of percentages for combined gross incomes exceeding \$8,000 per month that were not based on economic evidence of child-rearing expenditures. Those percentages were: 11 percent of gross income for one child; 16.1 percent of gross income for two children; 18.8 percent of gross income for three children; 20.8 percent of gross income for four children; 22.6 percent of gross income for five children; and 24 percent of gross income for six children. Those percentages not only exceed more current economic evidence on child-rearing expenditures but also exceed formulas for high-incomes in several state guidelines.

UPDATE TO CURRENT (2018) PRICES

The most current Betson-Rothbarth (BR4 for the fourth study) measurements were updated to July 2018 price levels using the Consumer Price Index (CPI). Price levels have increased by 21 percent since 2017 and 79 percent since 1994. This does not mean the schedule amounts would increase by the same percentage since income has also increased.

UPDATE TO CURRENT (2018) TAX RATES

The BR measurements are expressed as a percentage of total expenditures, hence after-tax income. Like previous schedules, they are converted to a gross-income base using federal and state income tax withholding formulas. Specifically, taxes are calculated using prevailing tax rates (*i.e.*, the tax rates in whatever year of the calculation) based on the federal and state income withholding formulas provided by the IRS and State tax agency.¹⁷ The tax calculation is necessary because the economic data on the cost of raising children relate to after-tax income. They are essentially “backed out” to gross income amounts by converting after-tax income to gross income using federal and state tax rates and FICA.

The proposed, updated schedule considers federal tax reform. Specifically, it considers 2018 federal tax rates as provided in IRS Circular E, Employer Withholding Guide. It uses the tax rates of a single/head-of-household in IRS Circular E with two allowances¹⁸ applied to the W-4 in effect early 2018.¹⁹ This tax filing status is the same assumption made for previous New Mexico schedules and a common assumption among states using gross-income based child support schedules.²⁰

The IRS income tax withholding formula also provides for the Social Security and Medicare tax. In 2018, the Social Security tax rate is 6.2 percent and the base limit is \$128,400 per year. The Medicare tax rate is 1.45 percent. An additional 0.9 percent applies to incomes in excess of \$200,000 per year. The federal monthly withholding allowance is \$345.80. The income conversion table does not consider the Earned Income Tax Credit or the Child Tax Credit because they are not considered in the Federal income tax withholding formula.

¹⁷ U.S. Department of Treasury Internal Revenue Service. (2018). *Early Release Copies of the 2018 Percentage Method Tables for Income Tax Withholding*, Notice 1036. Retrieved from <https://www.irs.gov/pub/irs-pdf/n1036.pdf>; and, New Mexico Department of Revenue and Taxation. *New Mexico State Wage Withholding Tables*. Retrieved from <http://tax.newmexico.gov/Businesses/wage-withholding-tax.aspx>.

¹⁸ The income withholding formulas use “withholding allowances” rather than “standard deductions” and “personal exemptions.” The W-4 in effect early 2018 results in two withholding allowances for a single person.

¹⁹ U.S. Department of Treasury Internal Revenue Service. (2018). *IRS Withholding Tables Frequently Asked Questions*. Retrieved from <https://www.irs.gov/newsroom/irs-withholding-tables-frequently-asked-questions>.

²⁰ The District of Columbia is the only jurisdiction using income shares and gross income with an alternative tax assumption: the District assumes the tax rates of a married couple with the number of children for whom support is being determined claimed as exemptions. This results in higher schedule amounts in the District than assuming income tax rates of a single taxpayer because there is more after-tax income available for expenditures when the filing status is married than it for single filers.

As explained by the IRS, the 2018 withholding tables reflect the changes in tax rates and tax brackets, increased standard deduction, and repeal of personal exemptions that were included in the new tax reform law signed in December 2017. The IRS designed the withholding tables to work with existing W-4s that employees have on file with their employers. The intent is to minimize the impact on employers. For the purposes of helping taxpayers estimate their taxes under tax reform, the IRS did release a new W-4 on February 28, 2018.²¹ The IRS anticipates making further revisions to the W-4 for 2019. Appendix D contains the gross-to-net income conversion table developed for this project that was used to develop the updated schedule.

INCORPORATE A SELF-SUPPORT RESERVE

Most income shares schedules incorporate a self-support reserve (SSR) to ensure that the obligated parent has sufficient income after payment of the obligation amount to at least live at a subsistence level. The inclusion of the SSR also meets the new federal requirement to consider the subsistence needs of the obligated parent. For incomes below the SSR, a minimum order is applied. The amounts of the SSR and the minimum order are policy decision.

The updated schedule incorporates a SSR based on 2018 federal poverty guidelines (FPG) for one person (\$1,012 gross per month). The steps taken to incorporate the SSR into the updated schedule are the same as what were used for the existing schedule with a few nominal changes. If the difference between combined income of the parties and the SSR is \$100 or less for one child, the schedule shows \$100, which is the rebuttable presumptive minimum order. If the difference is \$150 or less for two children, the schedule shows \$150. If the difference is more than \$100/\$150 (depending on the number of children) but less than what would be produced from the guidelines amount, the schedule amount is the difference multiplied by an adjustment factor. Without the adjustment factor, each additional dollar earned would be allocated to child support. The adjustment factors are: 80 percent for one child; 81 percent for two children; 82 percent for three children; 83 percent for four children; and 84 percent for five or more children.

The amount of the SSR and minimum order are policy decisions. One alternative is shown in Appendix E.

SELF-SUPPORT RESERVE AMOUNT

Based on what other states do, some of the options for the self-support reserve (SSR) are:

- 100 percent of the federal poverty guidelines-FPG (which is \$1,012 in 2018), or
- More or less than 100 percent of the FPG.

²¹ IRS. (Feb. 28, 2018). *Updated Withholding Calculator, Form W-4 Released; Calculator Helps Taxpayers Review Withholding Following New Tax Law*. Retrieved from <https://www.irs.gov/newsroom/updated-withholding-calculator-form-w-4-released-calculator-helps-taxpayers-review-withholding-following-new-tax-law>.

- Some states, particularly low-income states, use less than 100% of the FPG (*e.g.*, Illinois uses 70% of the FPG); and,
- Some states use more than the FPG just as many means-tested public assistance programs use more than FPG as an income eligibility threshold (*e.g.*, New York uses 135 percent of the FPG, which is the largest amount used).
- 80 percent of the state's minimum wage. This is the approach recently adopted by Arizona. Since Arizona's current minimum wage is \$10.50 per hour this yields a SSR of \$1,456 gross per month. Taking a percentage effectively adjusts for federal and state income tax liability and FICA.
- An amount that relates to the maximum Supplemental Security Income (SSI) benefit for one person, which is \$650 per month (*e.g.*, North Dakota).

Minimum Order. Some states are providing for zero orders when the obligated parent is incarcerated or incapacitated. For example, North Dakota provides for a zero order when the obligated parent's net income is \$700 per month or less. The amount is pinned to the SSI benefit. Other states take the position that setting a non-zero amount is important to demonstrating an obligated parent's financial responsibility to his or her child.

- \$50 per month is the most common minimum order amount among states.
- \$60 per month is or has been considered by many states because it approximate what researchers have found is the voluntary in-kind contribution made by low-income fathers.²²
- \$10 is what Colorado's current Child Support Commission is exploring.

One concern of minimum order amounts is that it is worth the time and resources of the courts to set and the custodial parent to attend the hearing if appearance is required.

²² See Rosen, Jill. (2015). "Many 'deadbeat dads' support children through gifts, not cash, study shows," John Hopkins University. <http://hub.jhu.edu/2015/06/15/how-low-income-dads-provide>, and Kane, J., Nelson, T. and Edin, K. (2015). "How Much In-Kind Support Do Low-Income Nonresident Fathers Provide? A Mixed-Method Analysis." *Journal of Marriage and Family*, 77 (June 2015): 591–611.

SECTION 3: FINDINGS FROM THE ANALYSIS OF CASE FILE DATA AND OTHER DATA

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

- Findings from case file data; and
- Findings from labor market data and other data.

The last section also provides graphical comparisons based on likely case scenarios for New Mexico.

FINDINGS FROM THE ANALYSIS OF CASE FILE DATA

The analysis of case file data is based on 5,290 cases with new or modified order for current support that are tracked by the New Mexico Child Support Enforcement Division (CSED).²³ Two-thirds of the cases involved modifications to the current support order and one-third were new orders for current support. The cases were selected based on the following criteria: a new order was established or an order was modified sometime in state fiscal year 2016-2017; and, it was an intrastate case; hence, the New Mexico guidelines definitely would apply. A limitation to the data is that it does not include non-CSED cases. Other states find that non-child support agency cases account for about 30-50 percent of all orders within the state. Including information from non-CSED cases requires manual extraction from court records, which would be extremely time-consuming. Another limitation is that the data are limited to what is tracked by the CSED automated system. The automated system is designed for managing current enforcement actions. To that end, historical data is not well tracked and issues of interest to a guidelines review (*e.g.*, all factors considered in the guidelines calculation such as work-related child care expenses) are not tracked. In all, what the automated system was designed for differs vastly from the data interests of a guidelines study. Subsequent reviews may want to consider alternative data sources (*e.g.*, review of hard court case files or extracts from automated guidelines calculators).

Some of the cases with current orders (143 cases) were closed or suspended within a year. About half of them (74 cases) of the closed cases were closed due to known incarceration, institutionalization, or incapacitation. There is no CSED/Department of Corrections (DOC) system interface as there is in many states to know the total number of obligated parents who are incarcerated.

The data extract also include 1,448 arrears only orders that were established over the same time period.

OVERVIEW OF FINDINGS FROM THE ANALYSIS OF CASE FILE DATA

Five offices contained the largest shares of orders established for current support in SY2016-2017. They were: Albuquerque North (13% of current orders); Albuquerque South (14% of current orders);

²³ In addition, the data extract included 1,445 arrears only orders.

Farmington (10% of current orders); Las Cruces (14% of current orders); and Roswell (11% of current orders). Albuquerque North and Albuquerque South are both in Bernalillo County and the Second Judicial District. Farmington covers both San Juan County and McKinley County, which are in the Eleventh Judicial District. Las Cruces is in the Dona Ana county, which is in the Third Judicial District.

Several of the smaller offices serve multiple counties and judicial districts. For example, the Las Vegas office covers several counties (*i.e.*, Colfax, Guadalupe, Mora, San Miguel, and Taos). These counties span the Fourth and Eighth Judicial District.

There are also few orders from various pueblos: Acoma Pueblo, Isleta Pueblo or Laguna Pueblo.

Number of Children, Parent Owed Support, and Public Assistance

The number of children on a current support order averaged 1.54. Most (62%) current support orders covered one child, 27 percent covered two children, 8 percent covered three children, and 3 percent covered 4 or more children.

The father was the parent obligated to pay support in 91 percent of current support orders. In the remaining 9 percent of current support orders the mother was obligated to pay support. In most (77%) of the cases where the mother was ordered to pay support, the father was the custodial parent. In the remaining 23 percent of cases in which the mother was ordered to pay support, the children were usually in the custody of a relative (*e.g.*, grandparent). Among orders for current support, the custodian parent was the mother for 88 percent of the current orders, the father for 7 percent of the current orders, a relative for 4 percent of the current orders, and unknown or other for less than 1 percent of the current orders.

Twenty percent of the cases with current support orders involved at least one child on Medicaid. CSED believe that percentage is under-reported due system interface issues. Only 7 percent of the cases with current support orders involved a current TANF case.

Orders for Current Support

Monthly support orders for current support average \$356 per month. The median order for current support is \$300 per month. Orders are distributed across a wide range of amounts:

- 1 percent of current orders were \$1-50 per month;
- 3 percent of current orders were \$51- 100 per month;
- 3 percent of current orders were \$101-150 per month;
- 8 percent of current orders were \$151-200 per month;
- 36 percent of current orders were \$201-300 per month;
- 22 percent of current orders were \$301-400 per month;
- 12 percent of current orders were \$401-500 per month; and
- 15 percent of current orders were more than \$500 per month.

Few orders (126 total) were based on the minimum order of \$100 and \$150 per month. A small proportion of orders were set at less than \$100 per month. Amounts less than \$100 per month are not provided for in the guidelines (unless they fall under the provision that caps support at 40 percent of income). Other frequent amounts were \$200 and \$250 per month. They were the amounts for 83 and 57 cases, respectively, and are also not obvious guidelines amounts.

The most frequent order amount for current support is in the \$201-\$300 range. If each parent has an income equivalent to \$1,300 per month, which is the amount that would be earned or imputed from full-time minimum-wage earnings, the order would be \$235 per month for one child. If the custodial parent has no income, the order amount would be \$258 for one child. Twelve percent of one-child orders for current support orders were set at \$235 or \$258 per month. Among those, two-thirds were set at the higher amount (\$258 per month). It is unknown how many had income imputed at these levels. If all are imputed, this illustrates the inconsistent practice of income imputation.

The second most frequent range is \$301-\$400 per month. This range of income is also associated with order amounts for two or more children that would be used if income is imputed at full-time, minimum wage earnings. Income imputation and default are discussed more in a subsequent subsection.

Orders for Arrears Support

Most (72%) orders for current support also had an arrears order. The average and median arrears order was \$65 and \$54 per month among these cases, respectively. Most (90%) of the arrears orders in cases with current support orders were set at less than \$100 per month. In addition, there were 1,182 arrears orders that had no current support order. The amounts of these arrears only orders were generally higher than arrears orders in cases with current support. The average and median arrears orders were \$201 and \$176 per month among arrears only cases, respectively.

At the end of FY2018 (June 30, 2018), the amount of arrears owed on current support cases averaged \$2,367 and ranged from \$0 to \$72,204. On arrears only cases, the amount of arrears averaged \$4,810 and ranged from \$0 to \$71,155.

Arrears are of concern because they were an issue that the Modernization Rule (MR) hoped to address. As stated in the proposed MR:

Research finds that high arrearages substantially reduce the formal earnings of noncustodial parents and child support payments in economically disadvantaged families, while reducing unmanageable arrearages can increase payments.²⁴

²⁴ U.S. Department of Health and Human Services. (Nov. 17, 2014). "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs." *Federal Register*, vol. 79, no. 221, p. 68544. Retrieved from <https://www.gpo.gov/fdsys/pkg/FR-2014-11-17/pdf/2014-26822.pdf>

Orders for Spousal Support and Medical Support

Some cases with current orders also had orders for spousal support or medical support. A small number of current support orders (20 orders) had spousal support orders. Spousal support may be ordered in cases where the parents were married or are separated. Among the 20 cases, the spousal support order averaged \$607 per month, and the median was \$450 per month. In addition, there were two spousal support orders with no current support orders.

A notable percentage (14%) of cases with current orders also had a separate medical support ordered. The vast majority were set at \$5 per month. In addition, there were 39 medical support orders without a current support ordered. A custodial parent in a non-TANF case may not want a financial order for current support but may want medical support or a medical support only order is sought because a child is on Medicaid.

Total Support

The total support due is the sum of current support, the arrears order, spousal support, and medical support. Monthly total support orders averaged \$406 per month and the median total support is \$350 per month. Both are \$50 per month more than the average and median current support amounts.

PAYMENTS

Most (78%) of cases with orders for current support had a payment toward current support made in FY2017-2018. The average amount paid over the fiscal year was \$3,058 and the median amount paid over the fiscal year was \$2,560. The compliance rate with the current support average 66.9 percent and the median compliance rate was 79.2 percent. The compliance rate differs from the percentage of current support paid.²⁵ The compliance rate is first calculated for each case individually, whereas the percent of current support paid is calculated by dividing the total distributed in current child support by the total owed in current child support.

Among the 12 percent of the cases with orders for current support, 10 percent of them (so about 1% of all orders for current support) were closed or suspended. In other words, this explains about 1 percent of the non-payments.

Modified Orders. Exhibit 6 shows that the amount paid and the compliance rate are more in modified orders than new orders. Other studies also find that payment patterns are better in modified orders. One reason is parties do not seek a modification unless they expect to pay it.

²⁵ The preliminary amount (54.8%) is calculated from Tables P-83 and P-84 in Federal Office of Child Support Enforcement. (2018). *Office of Child Support Preliminary Report 2017*. Retrieved from https://www.acf.hhs.gov/sites/default/files/programs/css/fy_2017_preliminary_data_report.pdf?nocache=1529610354.

Exhibit 6: Payment of Current Support by Financial Characteristics and Other Characteristics

Characteristics	Average Current Support Paid (FY2017-2018)		Compliance Rate	
	New Orders (n = 1,716)	Modified Orders (n = 3,574)	New Orders (n = 1,716)	Modified Orders (n = 3,574)
All Orders	\$2,824	\$3,142	62.0%	68.6%
Amount of Current Support				
• \$1-50/mo	\$ 446	\$ 281	98.6%	69.7%
• \$51- 100/mo	\$ 484	\$ 664	47.6%	64.6%
• \$101-150/mo	\$ 970	\$1,174	59.8%	72.3%
• \$151-200/mo	\$1,296	\$1,470	58.7%	67.0%
• \$201-300/mo	\$1,818	\$1,911	58.9%	62.7%
• \$301-400/mo	\$2,628	\$2,841	61.2%	67.4%
• \$401-500/mo	\$3,479	\$4,006	64.5%	73.4%
• More than \$500/mo	\$5,978	\$6,763	69.1%	78.6%
Arrears Order				
• None	\$3,057	\$4,429	65.6%	86.0%
• \$50/mo or less	\$2,031	\$2,148	58.9%	63.2%
• \$51-100/mo	\$2,480	\$2,635	58.7%	60.6%
• More than \$100/mo	\$5,659	\$4,655	65.5%	64.5%
Medical Support Order				
• None	\$2,832	\$3,234	61.3%	69.3%
• \$5/mo	\$2,790	\$2,522	66.6%	63.7%
• More than \$5/mo	\$2,707	\$3,027	59.7%	69.4%
Custodial Parent Is a Parent				
• Yes	\$2,857	\$3,161	62.5%	68.8%
• No	\$2,185	\$2,419	52.0%	60.2%
Wage Withholding				
• Yes	\$2,808	\$3,267	62.9%	70.8%
• No	\$2,850	\$2,805	60.6%	62.7%
License Suspended				
• Yes	\$1,135	\$2,836	35.4%	70.1%
• No	\$2,842	\$3,170	62.3%	68.5%

Amount of Current Support. Among new orders, payment patterns are better when the order is higher. This undoubtedly reflect that higher income parties have higher orders and can afford higher amounts. The pattern among modified orders is similar with some exceptions.

Additional Orders (Arrears Orders). Other studies suggest that additional support orders burden the obligated parent and result in less being paid in current support. There is some evidence to support that among arrears orders and medical support orders. The payment patterns are better among those with no arrears orders or medical support orders. However, there is an anomaly with arrears orders and medical support orders above the norm (*i.e.*, arrears orders more than \$100 per month and medical support orders more than \$5 per month). Payment patterns for orders above the norm are better than when there is no arrears order or medical support order. It may be because these orders were set above the norm knowing that the party would pay them.

Party with Custody. Payment patterns are generally better when the custodial parent is a parent than when the children are in the care of a relative or other non-parent.

Enforcement Tools. The payment patterns were generally better when there was effective wage withholding. The amount paid was generally more when there was no license suspension. The lack of payment may have triggered the license associated. The compliance rate associated with license suspension differed between modified and new orders. Modified orders with a license suspension had a higher compliance rate on average than new orders. It could be that the modification action was initiated in response to the license suspension.

Payments of Minimum Orders/Cases with Low-Income Adjustment

The minimum order is part of New Mexico's low-income adjustment. It is \$100 per month for one child and \$150 per month for two or more children. As mentioned earlier, 126 orders were set at a minimum amount. As noted in the last review, one reason that the minimum order may be applied infrequently is because it is not clear that it is to be applied to incomes of \$0 to \$800, as recommended by the 2014 Commission. Another reason that the minimum order amounts are applied infrequently is because income is often above \$800 per month or imputed at an amount above \$800 per month.

Federal regulation ((C.F.R. § 302.56(h)(2)) requires the analysis of payment patterns in these cases. The average current support paid over FY2017-18 was \$969 and the average compliance rate was 63.8 percent among cases set at a minimum order amount. Among new orders set at a minimum amount, the averages were \$821 and 52.9 percent, respectively. Among modified orders set at a minimum amount, the averages were \$1,026 and 68.0 percent, respectively.

As shown earlier, 4 percent of New Mexico's orders are set at \$100 or less. In contrast, Arizona's most recent child support guidelines review found that 10 percent of orders for current support were set at \$100 or less.²⁶ Statistics from neighboring states, Colorado and Texas are not available. Nevada, which sets its minimum order at \$100 per child, applies its minimum order to a third of its cases.²⁷

Arrears Payments

Almost two-thirds (63%) of cases with current support, that also owed arrears made a payment toward arrears. This is probably due to the high correlation of payment of current support with the payment of arrears and the enforcement remedies used to collect payments (*e.g.*, income withholding and tax refund intercepts). Among arrears only cases, 60 percent had a payment. Enforcement actions may have also been taken in these cases as well.

²⁶ Venohr, Jane. (August 2014.) *Arizona Child Support Guidelines Review: Findings from Case File Data*, Report to the Arizona Supreme Court, Administrative Office of the Courts., Phoenix, Arizona.

²⁷ 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.

Based on evidence that payments are lower when income is imputed, and when orders are set through default, the Modernization Rule (MR) essentially requires states child support guidelines to limit the use of imputed income. Income imputation and default are of interest because they are correlated with non-payment. As specifically, stated in the draft MR:

[R]esearch suggests that support orders based on imputed income often go unpaid because they are set beyond the ability of parents to pay them. The result is high uncollectible arrears balances that can provide a disincentive for obligors to maintain employment in the regular economy. Inaccurate support orders also can help fuel resentment toward the child support system and a sense of injustice that can decrease willingness to comply with the law. The research supports the conclusion that accurate support orders that reflect a noncustodial parent's actual income are more likely to result in compliance with the order, make child support a more reliable source of income for children, and reduce uncollectible child support arrearages.²⁸

A common practice across the country is to impute income at minimum wage. There are some nuances in this practice, however. For example, some judges and decision makers will impute minimum wage to both parents, some will only impute minimum wage to the obligated parent (and use \$0 income for the custodial parent), and others will use either depending on the circumstance. Another nuance is the hours at which minimum wage is imputed. Forty hours is common, but some impute at less because it is rare for service sector jobs, which are often minimum-wage jobs, to offer 40-hour per week work schedules.

New Mexico's automated system, like most state automated systems, does not track defaults or income imputation.

Defaults

Historically, defaults and income imputation were highly correlated. A default order may be entered if the obligated parent does not respond or show to the hearing. Along with not responding or not showing, it is common for the obligated parent not to submit income information that is often requested with the initial notification that the party has been named in a child support action. Alternatively, the court may use income evidence provided by the agency from another source, but if that is not available, income imputation is common. As agencies have expanded and improved their sources of income information from automated data sources (e.g., the National or State Directory of

²⁸ U.S. Department of Health and Human Services. (Nov. 17, 2014). "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs." Federal Register, vol. 79, no. 221. p. 68555. Retrieved from <https://www.gpo.gov/fdsys/pkg/FR-2014-11-17/pdf/2014-26822.pdf>.

New Hires), income information from that source can be used in default cases when the obligated parent does not provide income information.

Besides, this historical correlation between income imputation and default, it is not clear why the MR requires the examination of default orders. State guidelines do not treat default orders differently. With that said, if the goal is to reduce defaults, there is emerging evidence that shows sending hearing reminders by text and telephone and redesigning and re-phrasing the notice to appear increase the involvement of parties named in child support actions and their participation rates in settlement conferences.²⁹

Income Imputation

The order amount at minimum wage income is used as a proxy for income imputation. Exhibit 7 shows what the order amount would be if income is imputed to both parents at full-time minimum wage earnings and if were only imputed to the obligated parent.

It appears that the obligor's income was imputed at full-time, minimum wage earnings for 13 percent of the cases with current orders. The rate was higher among new orders (16%) than modified orders (12%).

Exhibit 7: Monthly Order Amounts when Income Imputed at Minimum Wage (\$7.50/hour)		
	Order if income is imputed at full-time minimum wage to both parents	Order if income is at imputed at full-time minimum wage to obligated parent only
One Child	\$235	\$258
Two Children	\$339	\$347
Three Children	\$400	\$389
Four Children	\$441	\$394
Five Children	\$481	\$398
Six Children	\$517	\$402

Using the information in Exhibit 7 as a proxy for income imputation implies that 13 percent of orders have income imputed to the obligated parent. The rate was higher for new orders (16%) than modified orders (12%). The percentage may be higher if income is imputed at something other than 40 hours per week at minimum wage. The percentage may be less if income is actually equivalent to full-time minimum wage earnings.

²⁹ For example, see Anzelone, Caitlin, Timm, Jonathan and Kusayeva, Yana. *Dates and Deadlines: Behavioral Strategies to increase Engagement in Child Support*. The Behavioral Interventions for Child Support Service Project, MDRC, New York, New York. Retrieved from https://www.acf.hhs.gov/sites/default/files/programs/css/bics_georgia_brief_final.pdf.

Exhibit 8 shows the payment patterns by whether income was imputed using the proxy in Exhibit 7. It finds that payment patterns are lower when income appears to be imputed.

Exhibit 8: Payment of Current Support by Income Imputation

Characteristics	Average Current Support Paid (FY2017-2018)		Compliance Rate	
	New Orders (n = 1,716)	Modified Orders (n = 3,574)	New Orders (n = 1,716)	Modified Orders (n = 3,574)
All Orders	\$2,824	\$3,142	62.0%	68.6%
Income Imputed				
• Yes	\$1,908	\$2,242	52.4%	61.3%
• No	\$2,944	\$3,245	63.3%	69.4%

GUIDELINES DEVIATIONS

The guidelines deviation rate is 3.6 percent, which is essentially unchanged from previous years. The deviation rate is higher among new orders (6.3%) than modified orders (2.3%).

Federal regulation requires the measurement of guidelines deviations; that is, whether the order amount varied from the guidelines-calculated amount. The underlying premise is that reasons for guidelines deviations may indicate parts of the guidelines that should be changed (*e.g.*, if there are several deviations due to timesharing arrangements, the adjustment for timesharing should be reviewed and appropriately changed.)

The guidelines deviation rate is 3.6 percent. As documented in the 2014 Commission report, the deviation ranged from 2.7 to 3.5 percent from 2003 through 2013, and it did not consistently increase or decrease from year to year. From 2002 through 2004, the guidelines deviation rate was less than 2 percent. The deviation rate is higher among new orders (6.3%) than modified orders (2.3%).

A limitation to this finding is that measuring guidelines deviations from the automated system is problematic. The issue is inherent to all state automated systems because child support agency staff populate that data field and may not know whether there actually is a deviation because of that order nuance does not always work its way down from the court to the agency or is obvious to agency staff inputting the information.

Like previous reviews, the vast majority of the deviations, regardless of the time period, were downward. The most commonly noted reason was agreement between the parties. The amount of the variance from the guidelines-determined amount ranged from almost a \$900 decrease to almost a \$300 increase.

Exhibit 9 compares payment patterns by guidelines deviation rates. Generally, payment patterns are better in cases with guidelines deviations. This may reflect that the obligated parent is more involved in the action. He or she may have been more likely to pursue a deviation and agree to the order amount.

Exhibit 9: Payment of Current Support by Income Imputation

Characteristics	Average Current Support Paid (FY2017-2018)		Compliance Rate	
	New Orders (n = 1,716)	Modified Orders (n = 3,574)	New Orders (n = 1,716)	Modified Orders (n = 3,574)
All Orders	\$2,824	\$3,142	62.0%	68.6%
Guidelines Deviations				
• Yes	\$2,795	\$4,021	72.7%	77.4%
• No	\$2,836	\$3,118	61.2%	68.4%

ANALYSIS OF LABOR MARKET DATA AND OTHER DATA

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

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

The review of labor market data appears to be aimed at informing recommendations for guidelines provisions for income imputation and low-income adjustments. As discussed in the next section, the Modernization Rule (MR) requires certain considerations when imputing income, including the recommendation to consider employment opportunities available to the parent given local labor market conditions. Since labor market conditions may change more frequently than every four years, which is the minimum amount of time in which a state's guidelines must be reviewed, it makes more sense to simply adopt the federal language about considering employment opportunities available to a parent given local labor market conditions.

Currently, the New Mexico economy is doing better than previously. The New Mexico unemployment rate was 4.7 percent as of July 2018.³⁰ Nonetheless, it is still higher than the U.S. average and many states. New Mexico's unemployment rate is significantly higher than the state average in some counties (e.g., it is 8.0% in Luna County and 7.6% in McKinley County) and for some subpopulations (e.g., 11% for Black/African Americans, 16.9% among American Indians, 9.6% among those of two or more races, and 9.2% among Hispanic/Latinos of all races).³¹ This is of concern because many in the CSED caseload are of these subpopulations. Further, these unemployment rates (which are based on the U-4 measurement methodology) understate actual unemployment. The U.S. Bureau of Labor Statistics has developed alternative measures that better reflect all persons who are unemployed including those

³⁰ New Mexico Department of Workforce Solutions. (August 17, 2018). *Employment News Release*. Retrieved from https://www.dws.state.nm.us/Portals/0/DM/LMI/pr-pdf_0718.pdf

³¹ New Mexico Department of Workforce Solutions. (June 2018). *New Mexico 2018 State of the Workforce*. https://www.dws.state.nm.us/Portals/0/DM/LMI/NM_2018_SOTW_Report.pdf.

who are marginally attached workers (those who want to work but are discouraged and not looking) and workers employed part-time but who would work full-time if they could. New Mexico's unemployment rate using this alternative measure was 11.3 percent in 2017, whereas the same alternative unemployment rate (called the U-6) for the U.S. in 2017 was 8.5 percent.³²

A University of New Mexico group reported that most of New Mexico's post-recession recovery has been driven by external factors such as oil boom and bust and Obamacare, but continued growth appears weak for a variety of reasons including a slowdown in housing construction and job growth and weak future oil prices.³³ Other concerns pertaining to New Mexico's future employment situation are that New Mexico is losing workers, including highly educated workers, and that New Mexico has not realized the growth in professional jobs that the rest of the nation has.³⁴

HOURS WORKED AND INCOME IMPUTATION

Hours worked has been used to inform income imputation policies. For example, South Dakota used labor market data on hours worked to reduce the presumption of a 40-hour work week when imputing income since labor market data indicates South Dakota workers usually work 35 hours per week. Based on New Mexico labor market data, the average weekly hours worked in July 2018 varied by industry. The average was:

- 34.2 hours per week among all employees in private industry;
- 39.6 hours per week in the construction industry; and,
- 26.8 hours per week in the leisure and hospitality industry.

LOW-SKILLED JOBS AND LOW-INCOME ADJUSTMENT/MINIMUM ORDERS

With regard to using the information to inform the low-income adjustment, the policy issue is what types of employment/income streams are affected or should be affected by the low-income adjustment (which is usually a self-support reserve and a minimum support order). The current low-income adjustment does not apply to minimum-wage earners working 40 hours per week (which is a monthly income of \$1,300 per month). As noted by the 2014 Commission reviewing the guidelines, the current minimum order of \$100 for one child and \$150 for two children should be expanded for the \$800 gross income range to include gross incomes of \$0 to \$800 gross per month. With that said, one issue of concern is that \$100/\$150 may be too high for a party earning \$500 gross per month to pay. This is based on research cited in the proposed MR that parties do not pay orders that are 20 percent or more

³² *Ibid.*

³³ University of New Mexico Bureau of Business & Economic Research (January 2018). *New Mexico Economy: Developments and Outlooks*. Report to the Senate Finance Committee.

³⁴ University of New Mexico Bureau of Business & Economic Research (November 2017). *Jobs or People: What Goes First*. New Mexico Leadership.

of their gross income.³⁵ (The actual research finds a threshold of 29% when there are two or more children.³⁶) Using these thresholds, the \$100/\$150 minimum order should not apply to gross incomes less than \$500 per month. Still, that is not sensible on another level: if employed to full capacity, most obligors can earn more than \$500 gross per month. As stated earlier, earnings from working 40 hours per week at minimum wage is \$1,300 gross per month. When the hours are 30 or 35 hours per week, the gross income from minimum wage employment is \$975 gross per month and \$1,138 gross per month, respectively.

Generally, minimum wage is intended to serve low-skilled, entry-level workers. New Mexico's current minimum wage is \$7.50 per hour. Several states and jurisdictions have set minimum wage much higher, and there has been many proposals to increase the federal minimum wage.

The median wages of the five most common occupations in New Mexico in 2016 were more than the minimum wage. They were: ³⁷

- \$11.19 per hour among retail salespersons;
- \$9.13 per hour among personal care aides;
- \$15.20 per hour among secretaries, administrative assistants, executive legal assistants, and medical administrative assistants;
- \$9.40 per hour among cashiers; and
- \$8.87 per hour among combined food preparation and serving workers including those in fast food.

For all New Mexico workers, the median wage was \$15.82 per hour. Median wages of more traditional male jobs in 2016 were:

- \$38.47 per hour for general and operations managers;
- \$19.02 per hour for heavy and tractor-trailer truck drivers;
- \$13.99 per hour for construction laborers; and
- \$15.25 per hour for general maintenance and repair workers.

As discussed in the next section, the Commission may want to consider whether any of the wages listed above should be eligible for a low-income adjustment. In other words, the Commission should consider the appropriate amount for the self-support reserve and an appropriate amount for the minimum order when income is below the self-support reserve.

³⁵ U.S. Department of Health and Human Services. (Nov. 17, 2014). "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs." Federal Register, vol. 79, no. 221. p. 68555. Retrieved from <https://www.gpo.gov/fdsys/pkg/FR-2014-11-17/pdf/2014-26822.pdf>.

³⁶ Takayasu, Mark. (2011). *How Do Child Support Order Amounts Affect Payments and Compliance*. Prepared by Orange County Department of Child Support Services Research and Reporting Unit. Available at http://www.css.ocgov.com/about/research_studies.

³⁷ New Mexico Department of Workforce Solutions. (June 2018). *New Mexico 2018 State of the Workforce*. Retrieved from https://www.dws.state.nm.us/Portals/0/DM/LMI/NM_2018_SOTW_Report.pdf.

200 Percent of the Federal Poverty Guidelines

Few of the occupations listed above have average wages that are at least 200 percent of the federal poverty guidelines for one person. Since the 2018 FPG is \$1,012 per month, 200 percent would be \$2,024, which is \$11.68 per hour assuming a 40-hour work week.

Factors that Influence Employment Rates and Compliance

There is some evidence that child support can affect employment among obligated parents. A 2005 study analyzing Black men who had a high school education or less in the 1980s and 1990s found that child support enforcement accounted for half or more of the decline in employment activity among Black men between the ages of 16 and 34.³⁸ Another study finds some weak association of changes in father's earnings with changes in orders among fathers in couples that had their first child support ordered in 2000.³⁹ Further, there are many anecdotes of obligated parents who quit working or turn to unreported employment (also called the underground economy) once wages are garnished for child support.

The limitations of these studies are they are dated (hence do not consider today's labor market and child support enforcement practices) and not specific to New Mexico. Opportunities for income from unreported employment are rapidly changing. It is becoming more common to have multiple jobs and one may be unreported employment and the other may be reported employment. Still, more mechanisms are being developed to facilitate the reporting of gig economy jobs (e.g., drivers for ridesharing). As is, the earnings from unreported employment are often sporadic and yield inconsistent earnings.

GRAPHICAL COMPARISONS

The case examples consider median incomes by five different levels of educational attainment of North Mexico workers. The data are from the 2016 U.S. Census American Community Survey.⁴⁰ Median earnings are:

- \$14,999 for females and \$22,558 for males with less than a high school degree;
- \$21,264 for females and \$29,622 for males with a high school degree or GED;
- \$24,724 for females and \$38,138 for males with some college or associate's degree;

³⁸ Holzer, Harry J. Offner, Paul, and Sorensen, Elaine. (March 2005). "Declining employment among young black less-educated men: The role of incarceration and child support." *Journal of Policy Analysis and Management*.

³⁹ Ha, Yoonsook, Cancian, Maria, and Meyer, Daniel, R. (Fall 2010). "Unchanging Child Support Orders in the Face of Unstable Earnings." *Journal of Policy Analysis and Management*. vol. 29, No. 4, pp. 799-820.

⁴⁰ U.S. Census American Community Survey. (2016). *Median Earnings by Highest Educational Attainment and Sex: 2016* Retrieved from <http://census.gov>

- \$39,179 for females and \$48,598 for males with a bachelor's degree; and
- \$51,275 for females and \$73,053 for males with a graduate or professional degree.

The case scenarios assume the median amount among males is the obligated parent's income and the median amount among females is the custodial parent's income. Statistically, the clear majority of obligated parents are male. The comparisons also consider the guidelines of neighboring states. Exhibit 10 summarizes the economic basis of these state guidelines. The comparisons also include other economic studies of child-rearing expenditures identified in the previous section.

EXHIBIT 10: ECONOMIC BASIS OF NEIGHBORING STATE GUIDELINES			
State	Guidelines Model	Economic Basis	Price Levels
New Mexico Existing	Income Shares	1 st and 2 nd Betson-Rothbarth Studies realigned for New Mexico lower incomes	1994 & 2007
New Mexico Proposed	Income Shares	4 th Betson-Rothbarth Study adjusted for New Mexico's price parity	2018
Arizona	Income Shares	3 rd Betson-Rothbarth Study	2014
Colorado	Income Shares	4 th Betson-Rothbarth study re-aligned for CO's above average housing costs	2010
Texas	% of Obligor Net Income	Unknown	Unknown

Exhibits 11, 12, and 13, respectively, compare amounts of one, two, and three children. The calculations only consider the schedule amounts. There are no adjustments for additional dependents, child care expenses, the cost of the child's health insurance, shared-parenting time, or other factors.

Based on the comparisons, both the existing New Mexico schedule and the proposed New Mexico schedule are in mid-range compared to the economic data and the guidelines of bordering states.

Minimum-Wage Income

Exhibits 14 compares order amounts for one, two and three children when the obligated parent's income is \$1,300 per month and the custodial parent has no income. It also compares the guidelines amounts from bordering states. Arizona's self-support reserve (SSR) is 80 percent of its minimum wage. The current Arizona minimum wage is \$10.50 per hour. This yields a SSR of \$1,456. Since this is less than the obligor's income in this scenario, the support order is shown as zero for Arizona.

In all, the comparisons find that the existing New Mexico guidelines is generally higher than the guidelines amounts of bordering states. New Mexico has lower income and cost of living than its bordering states do.

Exhibit 11: Case Scenario Comparisons: One Child

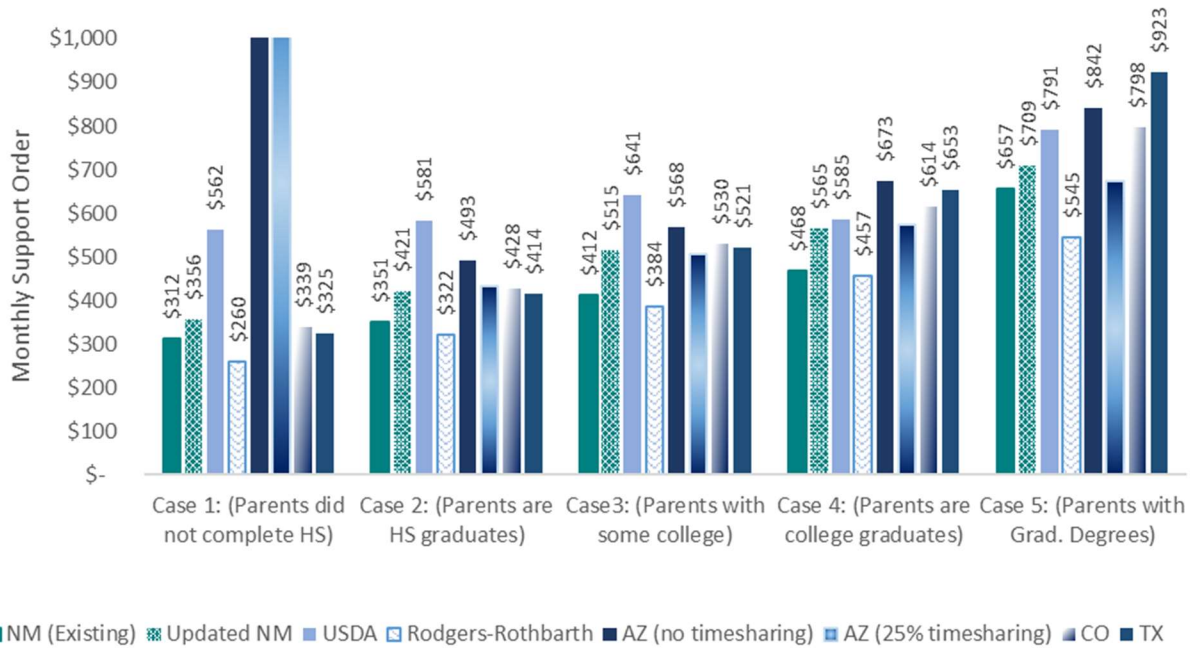


Exhibit 12: Case Scenario Comparisons: Two Children

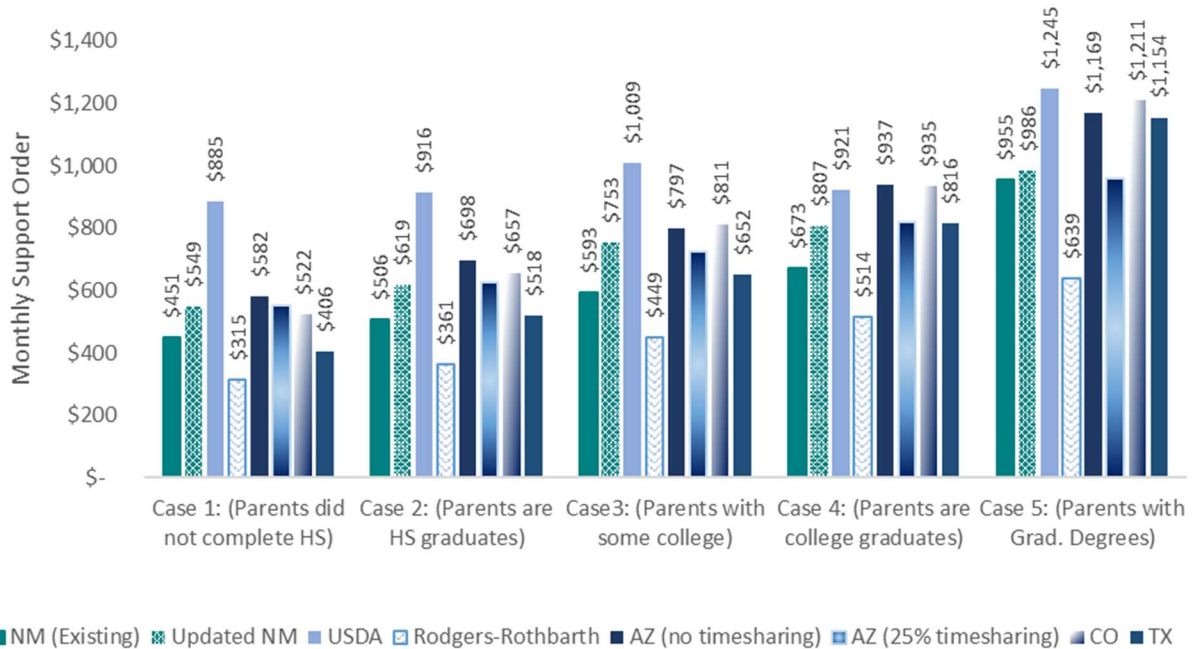


Exhibit 13: Case Scenario Comparisons: Three Children

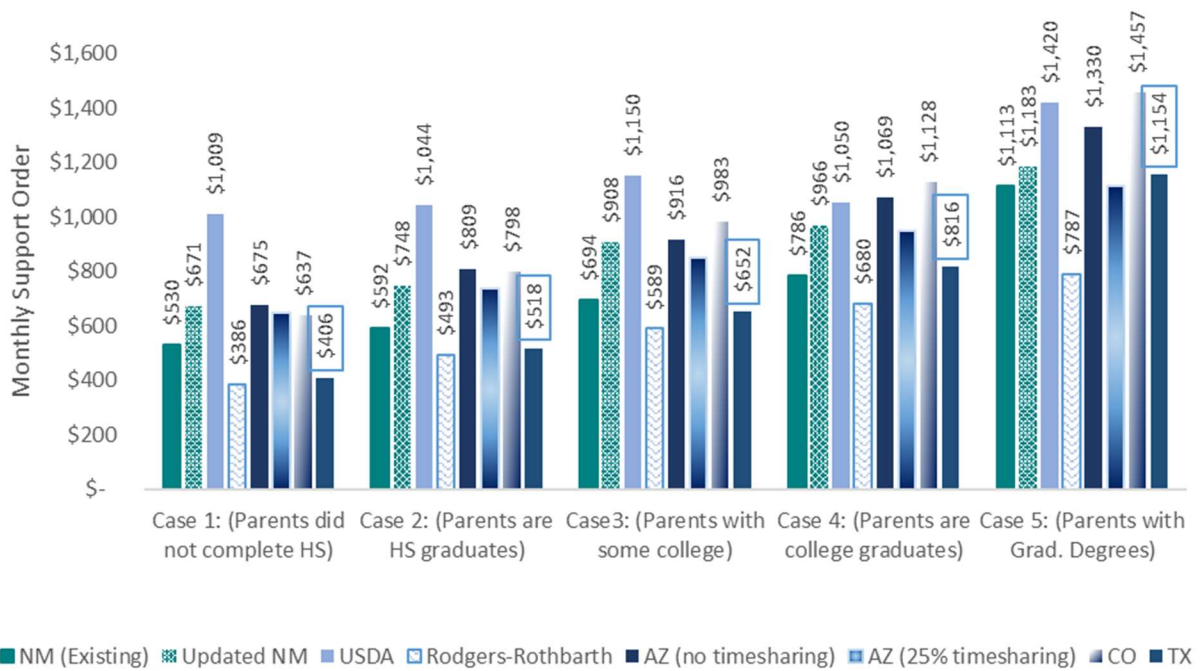
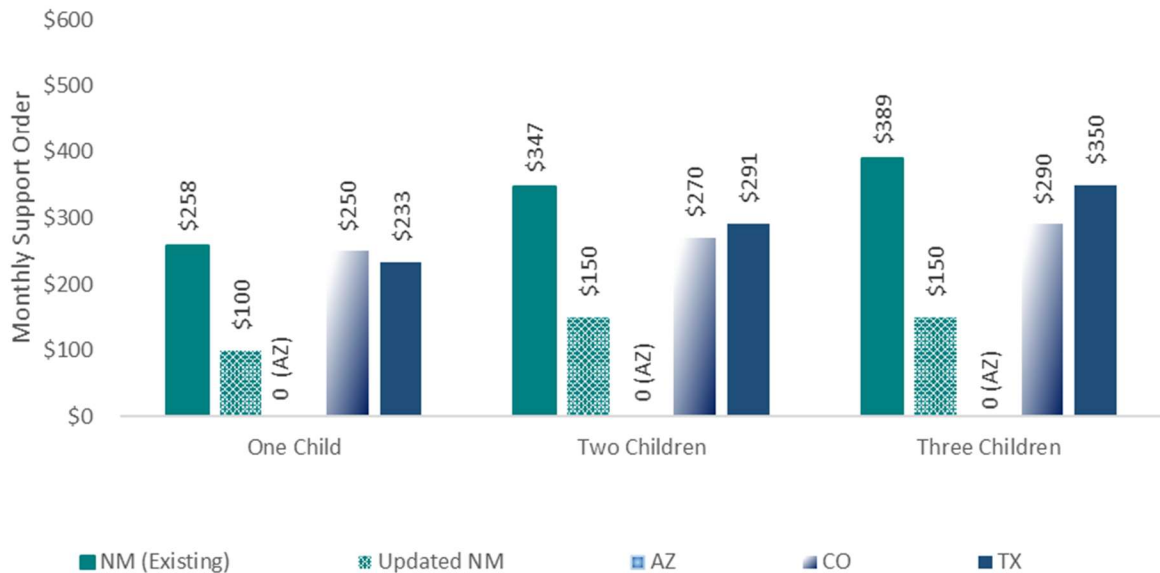


Exhibit 14: Case Scenario Comparisons: Obligated Parent's Income = \$1,300 per month and Custodial Parent's Income = \$0



SECTION 4: MEETING OTHER FEDERAL REQUIREMENTS

This section addresses the new federal requirements of state guidelines.

- Consideration of the basic subsistence needs of the non-custodial parent (CFR 302.56(c)(1)(ii));
- Provide that incarceration may not be treated as voluntary unemployment (CFR 302.56(c)(3));
- Provide that income imputation must take into consideration 14 factors (to be outlined in the guidelines) (CFR 302.56(c)(1)(iii));
- 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 (CFR 302.56(c)(2)).

In addition, federal regulation now requires states to provide opportunity for public input, including input from low-income parents and their representatives and the state/local IV-D agency; make all reports public and accessible on the internet; make membership of the reviewing body known; and publish the effective date of the guidelines and the date of the next review. New Mexico has always provided opportunity for public hearing at its guidelines reviews, and only needs to make small tweaks to its current process of report and notice publishing to comport with the other requirements.

SUBSISTENCE NEEDS OF THE NONCUSTODIAL PARENT AND MINIMUM ORDERS

The most common way that states address the new federal requirement, show below, is through a self-support reserve (SSR).

(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..

The existing New Mexico schedule incorporates a SSR into the schedule (as shown in Exhibit 15), but it is not transparent. Because the existing schedule is a compromise between the 1994 schedule and the proposed 2007 schedule, the SSR is essentially somewhere between the 1994 federal poverty guidelines (FPG) for one person (\$613 per month) and the 2007 FPG (\$851 per month). When these schedules were developed, the FPG was considered a net-income amount, but current the U.S. Department of Health and Human Services states the FPG can be treated as an after-tax income or before-tax income amount.⁴¹ For incomes below where the SSR applies in the schedule, a minimum order of \$100 for one child and \$150 for two or more children is applied.

There are several considerations to be made. Most are policy decisions.

⁴¹ U.S. Department of Health and Human Services Assistant Secretary of Planning and Evaluation (n.d.) *Frequently Asked Questions about the Poverty Guidelines and Poverty*. Retrieved from <https://aspe.hhs.gov/frequently-asked-questions-related-poverty-guidelines-and-poverty>.

- *Should the SSR amount be increased?* Several options were outlined in Section II. The updated schedule shown in Appendix A contains a SSR equivalent to the 2018 FPG (\$1,012) and treats that as a gross income amount. The schedule in Appendix E uses \$650, which is the maximum Supplemental Security income (SSI) benefit for one person, as the SSR.
- *Should the minimum order be zero? Should it be lowered?* The updated schedule shown in Appendix A retains the existing minimum orders of \$100/\$150 per month. Exhibit 15 shows an excerpt from the North Dakota guidelines that provides for a zero order. The schedule in Appendix E provide for zero orders below the SSR then gradually phases the measurements of child-rearing expenditures into the schedule.
- *How should the SSR be phased out and the amount based on child-rearing expenditures be phased in?* Some sort of phase-in/phase-out is necessary so there is not a cliff effect once the obligated parent's income exceeds the SSR. As shown in Section 2 and Appendix E, there are several possible algorithms.
- *Should the SSR be applied before or after add-ons for additional support (e.g., child care) and the parenting-time adjustment.* If it is applied after, the adjustment must be made in the worksheet. See North Carolina's provision in Exhibit 15 for how this is explained.
- *Should the SSR be applied to both parents?* The MR provides that a state has discretion to provide a SSR for each parent. Exhibit 16 illustrates how a SSR could be applied to each parent. The adjustment is for appearance and to provide information that could be used by a judge or official with the authority to issue a child support order to deviate or use discretion when applying the SSR (e.g., see Arizona's language in Exhibit 15).
- *Are other changes to the SSR/low-income adjustment appropriate?* This may include the recommendation made by the 2014 Commission to extend the lowest income range of the schedule from \$800 gross per month to \$0 to \$800 gross per month. It may include the "shaded area," which is considered a promising practice, and a simple way to always ensure that the SSR is applied even if the custodial parent has substantial income. The shaded area essentially provides for two guidelines calculations: one assuming the custodial parent has no income and the other using the custodial parent's actual income. The lower of the two calculations is used as the final support award. North Carolina's shaded area is shown in Exhibit 15.
- *How should the SSR be made explicit?* This depends on the answers to the above. If an adjustment in the worksheet is the solution identified from the answers to the above questions, the worksheet makes the SSR explicit. At a minimum, language similar to Pennsylvania's (as shown in Exhibit 15) to make it explicit that New Mexico does indeed address the subsistence needs of the obligated parent.

EXHIBIT 15: EXAMPLES OF SELF-SUPPORT RESERVES AND OTHER LOW-INCOME ADJUSTMENTS IN STATE GUIDELINES

State	Significance	Provision																																																																																																																							
NM	<ul style="list-style-type: none">The NM existing schedule incorporates a SSR that it is not transparent. The appropriate area that it is applied is shaded in a lighter color to make it apparent.	<table><tr><th colspan="7">Excerpt from Schedule of Basic Support Obligations</th></tr><tr><th>Combined Adjusted Gross Income</th><th>One Child</th><th>Two Children</th><th>Three Children</th><th>Four Children</th><th>Five Children</th><th>Six Children</th></tr><tr><td>800</td><td>100</td><td>150</td><td>150</td><td>150</td><td>150</td><td>150</td></tr><tr><td>850</td><td>114</td><td>150</td><td>150</td><td>150</td><td>150</td><td>150</td></tr><tr><td>900</td><td>140</td><td>154</td><td>155</td><td>156</td><td>158</td><td>159</td></tr><tr><td>950</td><td>165</td><td>179</td><td>181</td><td>183</td><td>184</td><td>186</td></tr><tr><td>1000</td><td>180</td><td>205</td><td>207</td><td>209</td><td>211</td><td>212</td></tr><tr><td>1050</td><td>186</td><td>230</td><td>233</td><td>235</td><td>237</td><td>239</td></tr><tr><td>1100</td><td>196</td><td>256</td><td>258</td><td>261</td><td>263</td><td>265</td></tr><tr><td>1150</td><td>212</td><td>282</td><td>285</td><td>288</td><td>291</td><td>294</td></tr><tr><td>1200</td><td>228</td><td>311</td><td>320</td><td>323</td><td>327</td><td>330</td></tr><tr><td>1250</td><td>243</td><td>329</td><td>355</td><td>358</td><td>362</td><td>366</td></tr><tr><td>1300</td><td>258</td><td>347</td><td>389</td><td>394</td><td>398</td><td>402</td></tr><tr><td>1350</td><td>273</td><td>365</td><td>418</td><td>429</td><td>433</td><td>438</td></tr><tr><td>1400</td><td>282</td><td>383</td><td>438</td><td>464</td><td>469</td><td>474</td></tr><tr><td>1450</td><td>291</td><td>400</td><td>457</td><td>496</td><td>504</td><td>509</td></tr><tr><td>1500</td><td>299</td><td>418</td><td>476</td><td>516</td><td>538</td><td>544</td></tr></table>	Excerpt from Schedule of Basic Support Obligations							Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	800	100	150	150	150	150	150	850	114	150	150	150	150	150	900	140	154	155	156	158	159	950	165	179	181	183	184	186	1000	180	205	207	209	211	212	1050	186	230	233	235	237	239	1100	196	256	258	261	263	265	1150	212	282	285	288	291	294	1200	228	311	320	323	327	330	1250	243	329	355	358	362	366	1300	258	347	389	394	398	402	1350	273	365	418	429	433	438	1400	282	383	438	464	469	474	1450	291	400	457	496	504	509	1500	299	418	476	516	538	544
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AZ	<ul style="list-style-type: none">Provides a SSR equivalent to 80% of state minimum wage (AZ state min wage = \$10.50 per hour)Provides court discretion to apply the adjustmentCourt must consider the financial impact of the receiving parent's householdProvides no minimum order	<p>SELF-SUPPORT RESERVE TEST</p> <p>In each case, after determining the child support order, the court shall perform a self support reserve test to verify that the paying parent is financially able to pay the child support order and to maintain at least a minimum standard of living, as follows:</p> <p>The self-support reserve shall be an amount equal to 80% of the monthly full-time earnings at the current state minimum wage at the time of the order (the self-support reserve amount). Deduct the self-support reserve amount from the paying parent's Adjusted Gross Income, except that the court may deduct from such parent's Adjusted Gross Income for purposes of the self-support reserve test only, court-ordered arrears on child support for children of other relationships or spousal maintenance, if actually paid. If the resulting amount is less than the child support order, the court may reduce the current child support order to the resulting amount after first considering the financial impact the reduction would have on the receiving parent's household. The test applies only to the current child support obligation, but does not prohibit an additional amount to be ordered to reduce an obligor's arrears.</p> <p>EXAMPLE ONE: Before applying the self-support reserve test, the child support order is calculated under the guidelines to be \$492. The adjusted gross income of the paying parent is \$1,820 at a minimum wage of \$10.50 per hour the self-support reserve amount is \$1,456 ($\\$10.50 \times 40 \text{ hours} \times 52 \text{ weeks} = \\$21,840 \div 12 \text{ months} = \\$1,820 \times 80\% = \\$1,456$). Subtracting the self-support reserve amount of \$1,456 from the paying parent's adjusted gross income of \$1,820 leaves \$364. Because this resulting amount is less than the \$492 child support order, the court may reduce the child support order to the resulting amount. However, before making any reduction, the court shall examine the self-support capability of the receiving parent, using the same self-support reserve test applied to the paying parent.</p> <p>EXAMPLE TWO: The receiving parent's proportionate share of the total child support obligation is calculated under the guidelines to be \$404. This parent's Adjusted Gross Income is \$1,487. Subtracting the self-support reserve of \$1,456 from the receiving parent's Adjusted Gross Income of \$1,487 leaves \$31. Because this resulting amount is less than the parent's proportionate share of the Total Child Support Obligation, it is evident that both parents have insufficient income to be self-supporting. In this situation, the court has discretion to determine whether and in what amount the child support order (the amount the paying parent is ordered to pay) may be reduced.</p>																																																																																																																							

CO	<ul style="list-style-type: none"> • Provides a SSR of \$1,100 • Provides min order of \$50 for 1 child, \$70 for 2 children, & \$90 for 3 children 	<p>(B) Except as otherwise provided in sub-subparagraph (D) of this subparagraph (II), in circumstances in which the parents' combined monthly adjusted gross income is less than one thousand one hundred dollars, a child support payment of fifty dollars per month for one child, seventy dollars per month for two children, ninety dollars per month for three children, one hundred ten dollars per month for four children, one hundred thirty dollars per month for five children, and one hundred fifty dollars per month for six or more children shall be required of the obligor. The minimum order amount shall not apply when each parent keeps the children more than ninety-two overnights each year as defined in paragraph (h) of subsection (3) of this section. In no case, however, shall the amount of child support ordered to be paid exceed the amount of child support that would otherwise be ordered to be paid if the parents did not share physical custody.</p> <p>(C) Except as otherwise provided in sub-subparagraph (D) of this subparagraph (II), in circumstances in which the parents' combined monthly adjusted gross income is one thousand one hundred dollars or more, but in which the parent with the least number of overnights per year with the child has a monthly adjusted gross income of less than one thousand nine hundred dollars, the court or delegate child support enforcement unit, pursuant to section 26-13.5-105 (4), C.R.S., shall perform a low-income adjustment calculation of child support as follows: The court or delegate child support enforcement unit shall determine each parent's monthly adjusted gross income, as that term is defined in subsection (3) of this section. Based upon the parents' combined monthly adjusted gross incomes, the court or delegate child support enforcement unit shall determine the monthly basic child support obligation, using the schedule of basic child support obligations set forth in paragraph (b) of this subsection (7) and shall determine each parent's presumptive proportionate share of said obligation. The court or delegate child support enforcement unit shall then adjust the income of the parent with the fewest number of overnights per year with the child by subtracting one thousand one hundred dollars from that parent's monthly adjusted gross income. The result of the subtraction shall be added to the following basic minimum child support amount as additional minimum support, unless the result of the subtraction amount is zero or a negative figure, in which case the court shall add zero to the following basic minimum child support amount: Fifty dollars for one child; seventy dollars for two children; ninety dollars for three children; one hundred ten dollars for four children; one hundred thirty dollars for five children; and one hundred fifty dollars for six or more children. The court or delegate child support enforcement unit shall compare the product of this addition to the parent's presumptive proportionate share of the monthly basic support obligation determined previously from the schedule of basic child support obligations. The lesser of the two amounts shall be the basic monthly support obligation to be paid by the low-income parent, as adjusted by the low-income parent's proportionate share of the work-related and education-related child care costs, health insurance, extraordinary medical expenses, and other extraordinary adjustments as described in subsections (9) to (11) of this section. The low-income adjustment shall not apply when each parent keeps the children more than ninety-two overnights each year as defined in subsection (8) of this section. In no case, however, shall the amount of child support ordered to be paid exceed the amount of child support that would otherwise be ordered to be paid if the parents did not share physical custody. D) In any circumstance in which the obligor's monthly adjusted gross income is less than one thousand one hundred dollars, regardless of the monthly adjusted gross income of the obligee, the obligor shall be ordered to pay the minimum monthly order amount in child support based on the number of children due support and this subsection (7). The minimum order amount shall be fifty dollars per month for one child, seventy dollars per month for two children, ninety dollars per month for three children, one hundred ten dollars per month for four children, one hundred thirty dollars per month for five children, and one hundred fifty dollars per month for six or more children. The minimum order amount shall not apply when each parent keeps the children more than ninety-two overnights each year as defined in subsection (8) of this section. In no case, however, shall the amount of child support ordered to be paid exceed the amount of child support that would otherwise be ordered to be paid if the parents did not share physical custody.</p>
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		(E) The judge may use discretion to determine child support in circumstances where combined adjusted gross income exceeds the uppermost levels of the schedule of basic child support obligations; except that the presumptive basic child support obligation shall not be less than it would be based on the highest level of adjusted gross income set forth in the schedule of basic child support obligations.																																																																																																																																																																																																																																																																																																													
NC	<ul style="list-style-type: none">Shaded area with provision for add-ons.	<table><tr><th>Combined Adjusted Gross Income</th><th>One Child</th><th>Two Children</th><th>Three Children</th><th>Four Children</th><th>Five Children</th><th>Six Children</th></tr><tr><td>0-1150</td><td>50</td><td>50</td><td>50</td><td>50</td><td>50</td><td>50</td></tr><tr><td>1200</td><td>71</td><td>72</td><td>73</td><td>74</td><td>74</td><td>75</td></tr><tr><td>1250</td><td>106</td><td>107</td><td>108</td><td>109</td><td>110</td><td>111</td></tr><tr><td>1300</td><td>140</td><td>142</td><td>143</td><td>145</td><td>146</td><td>148</td></tr><tr><td>1350</td><td>175</td><td>176</td><td>178</td><td>180</td><td>182</td><td>184</td></tr><tr><td>1400</td><td>209</td><td>211</td><td>214</td><td>216</td><td>218</td><td>221</td></tr><tr><td>1450</td><td>243</td><td>246</td><td>249</td><td>252</td><td>254</td><td>257</td></tr><tr><td>1500</td><td>278</td><td>281</td><td>284</td><td>287</td><td>290</td><td>293</td></tr><tr><td>1550</td><td>288</td><td>316</td><td>319</td><td>323</td><td>326</td><td>330</td></tr><tr><td>1600</td><td>297</td><td>351</td><td>354</td><td>358</td><td>362</td><td>366</td></tr><tr><td>1650</td><td>305</td><td>383</td><td>387</td><td>392</td><td>396</td><td>400</td></tr><tr><td>1700</td><td>313</td><td>416</td><td>420</td><td>425</td><td>430</td><td>434</td></tr><tr><td>1750</td><td>321</td><td>448</td><td>453</td><td>458</td><td>463</td><td>468</td></tr><tr><td>1800</td><td>329</td><td>481</td><td>486</td><td>491</td><td>497</td><td>502</td></tr><tr><td>1850</td><td>337</td><td>513</td><td>519</td><td>525</td><td>530</td><td>536</td></tr><tr><td>1900</td><td>345</td><td>533</td><td>552</td><td>558</td><td>564</td><td>570</td></tr><tr><td>1950</td><td>353</td><td>546</td><td>585</td><td>591</td><td>598</td><td>604</td></tr><tr><td>2000</td><td>361</td><td>558</td><td>618</td><td>625</td><td>631</td><td>638</td></tr><tr><td>2050</td><td>369</td><td>571</td><td>651</td><td>658</td><td>665</td><td>672</td></tr><tr><td>2100</td><td>378</td><td>583</td><td>684</td><td>691</td><td>699</td><td>706</td></tr><tr><td>2150</td><td>386</td><td>596</td><td>717</td><td>724</td><td>732</td><td>740</td></tr><tr><td>2200</td><td>394</td><td>608</td><td>744</td><td>758</td><td>766</td><td>774</td></tr><tr><td>2250</td><td>402</td><td>621</td><td>760</td><td>791</td><td>799</td><td>808</td></tr><tr><td>2300</td><td>410</td><td>633</td><td>775</td><td>824</td><td>833</td><td>842</td></tr><tr><td>2350</td><td>418</td><td>646</td><td>790</td><td>857</td><td>867</td><td>876</td></tr><tr><td>2400</td><td>427</td><td>659</td><td>805</td><td>891</td><td>900</td><td>910</td></tr><tr><td>2450</td><td>435</td><td>671</td><td>821</td><td>917</td><td>934</td><td>944</td></tr><tr><td>2500</td><td>443</td><td>684</td><td>836</td><td>934</td><td>968</td><td>978</td></tr><tr><td>2550</td><td>451</td><td>696</td><td>851</td><td>951</td><td>1001</td><td>1012</td></tr><tr><td>2600</td><td>459</td><td>709</td><td>867</td><td>968</td><td>1035</td><td>1046</td></tr><tr><td>2650</td><td>467</td><td>721</td><td>882</td><td>985</td><td>1068</td><td>1080</td></tr><tr><td>2700</td><td>475</td><td>734</td><td>897</td><td>1002</td><td>1102</td><td>1114</td></tr><tr><td>2750</td><td>484</td><td>746</td><td>912</td><td>1019</td><td>1121</td><td>1148</td></tr><tr><td>2800</td><td>492</td><td>759</td><td>927</td><td>1036</td><td>1140</td><td>1182</td></tr><tr><td>2850</td><td>500</td><td>771</td><td>943</td><td>1053</td><td>1158</td><td>1216</td></tr><tr><td>2900</td><td>508</td><td>784</td><td>958</td><td>1070</td><td>1177</td><td>1250</td></tr><tr><td>2950</td><td>516</td><td>796</td><td>973</td><td>1087</td><td>1196</td><td>1284</td></tr><tr><td>3000</td><td>524</td><td>809</td><td>988</td><td>1104</td><td>1214</td><td>1318</td></tr><tr><td>3050</td><td>533</td><td>821</td><td>1004</td><td>1121</td><td>1233</td><td>1340</td></tr><tr><td>3100</td><td>541</td><td>834</td><td>1019</td><td>1138</td><td>1252</td><td>1361</td></tr><tr><td>3150</td><td>549</td><td>846</td><td>1034</td><td>1155</td><td>1271</td><td>1381</td></tr><tr><td>3200</td><td>557</td><td>858</td><td>1049</td><td>1171</td><td>1288</td><td>1401</td></tr></table> <p>Self-Support Reserve: Supporting Parents with Low Incomes</p> <p>The guidelines include a self-support reserve that ensures that obligors have sufficient income to maintain a minimum standard of living based on the 2014 federal poverty level for one person (\$973.00 per month.) for obligors with an adjustment gross income of less than \$1,097.00 the Guidelines require, absent a deviation, the establishment of a minimum support order (\$50). For obligors with adjusted gross incomes above \$1,097.00 the Schedule of Basic Support Obligations incorporates a further adjustment to maintain the self-support reserve for the obligor.</p> <p>If the obligor's adjusted gross income falls within the shaded area of the Schedule and Worksheet A is used, the basic child support obligation and the obligor's total child support obligation are computed using only the obligor's income. In these cases, childcare and health insurance premiums should not be used to calculate the child support obligation. However, payment of these costs or other extraordinary expenses by either parent may be a basis for deviation. This approach prevents disproportionate increases in the child support obligation with moderate increases in income and protects the integrity of the self-support reserve. In all other cases, the basic child support obligation is computed using the combined adjusted gross incomes of both parents.</p>	Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	0-1150	50	50	50	50	50	50	1200	71	72	73	74	74	75	1250	106	107	108	109	110	111	1300	140	142	143	145	146	148	1350	175	176	178	180	182	184	1400	209	211	214	216	218	221	1450	243	246	249	252	254	257	1500	278	281	284	287	290	293	1550	288	316	319	323	326	330	1600	297	351	354	358	362	366	1650	305	383	387	392	396	400	1700	313	416	420	425	430	434	1750	321	448	453	458	463	468	1800	329	481	486	491	497	502	1850	337	513	519	525	530	536	1900	345	533	552	558	564	570	1950	353	546	585	591	598	604	2000	361	558	618	625	631	638	2050	369	571	651	658	665	672	2100	378	583	684	691	699	706	2150	386	596	717	724	732	740	2200	394	608	744	758	766	774	2250	402	621	760	791	799	808	2300	410	633	775	824	833	842	2350	418	646	790	857	867	876	2400	427	659	805	891	900	910	2450	435	671	821	917	934	944	2500	443	684	836	934	968	978	2550	451	696	851	951	1001	1012	2600	459	709	867	968	1035	1046	2650	467	721	882	985	1068	1080	2700	475	734	897	1002	1102	1114	2750	484	746	912	1019	1121	1148	2800	492	759	927	1036	1140	1182	2850	500	771	943	1053	1158	1216	2900	508	784	958	1070	1177	1250	2950	516	796	973	1087	1196	1284	3000	524	809	988	1104	1214	1318	3050	533	821	1004	1121	1233	1340	3100	541	834	1019	1138	1252	1361	3150	549	846	1034	1155	1271	1381	3200	557	858	1049	1171	1288	1401
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ND	<ul style="list-style-type: none">Provides a minimum order of \$0Effectively uses \$700 as the SSR, which ND based on the maximum SSI benefit for 1 person	<table><tr><th>Obligor's Monthly Net Income</th><th>One Child</th><th>Two Children</th><th>Three Children</th><th>Four Children</th><th>Five Children</th><th>Six or More Children</th></tr><tr><td>700 or less</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td></td><td></td><td></td><td>14</td><td></td><td></td><td></td></tr><tr><td>800</td><td>160</td><td>195</td><td>229</td><td>256</td><td>283</td><td>309</td></tr><tr><td>900</td><td>186</td><td>226</td><td>267</td><td>298</td><td>329</td><td>361</td></tr></table>	Obligor's Monthly Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six or More Children	700 or less	0	0	0	0	0	0				14				800	160	195	229	256	283	309	900	186	226	267	298	329	361																																																																																																																																																																																																																																																																										
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PA	<ul style="list-style-type: none">Incorporates a SSR in schedule and also explicitly	(B) In computing a basic spousal support or alimony pendente lite obligation, the presumptive amount of support shall not reduce the obligor's net income below the Self-Support Reserve of \$931 per month. For example, if the obligor earns \$1,000 per month and																																																																																																																																																																																																																																																																																																													

	states the SSR in the guidelines	the obligee earns \$300 per month, the formula in Part IV of Rule 1910.16-4 would result in a support obligation of \$280 per month. Since this amount leaves the obligor with only \$720 per month, it must be adjusted so that the obligor retains at least \$931 per month. The presumptive minimum amount of spousal support, therefore, is \$69 per month in this case.
TX	<ul style="list-style-type: none"> TX has allegedly made changes to comport with the MR but they are not in the current guidelines version 	Texas relies on a percentage of obligor income guidelines (e.g., 20% of net income for 1 child and 25% of net income for 2 children) and does not provide a SSR

Exhibit 16: Illustration of How the SSR Can Be Applied to Both Parents when Parent A Is the Obligated Parent			
Lines from t Worksheet	Parent A	Parent B	Combined
Line 1. Monthly Gross Income	\$1,300	\$1,300	\$2,600
Line 2: Percentage Share of Income	50%	50%	
Line 3: Basic Child Support Obligation (table amt for 2 children)			\$678
Line 4: Pro Rata Basic Support Obligation	\$339	\$339	
Line 5: Self-Support Reserve (\$1,012/mo)	\$1,012	\$1,012	
Line 6: Income Available for Support (Line 1 minus above line 5)	\$288	\$288	
Line 7: Preliminary Child Support Obligation (Lower of Line 4 and Line 6 for Obligated Parent only)	\$288		
Line 8: Presumptive Minimum Order (\$150 for 2 children)	\$150	\$150	
Line 9: Final Order Amount (higher of Line 7 and Line 8 for obligated parent only)	\$288		

INCOME IMPUTATION

The new federal requirements imposed by the MR, as shown below, limit income imputation.

(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.

They are grounded in research that finds compliance is lower when income is imputed and unpayable arrears accrue among incarcerated parents.⁴² They also recognize the importance of healthy parent-child relationships in the development of children and how unpaid child support in some situations can

⁴² U.S. Department of Health and Human Services. (Nov. 17, 2014). "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs." *Federal Register*, vol. 79, no. 221/ Retrieved from <http://www.acf.hhs.gov/programs/css/resource/nprm-flexibility-efficiency-and-modernization-in-child-support-enforcement-programs>.

adversely affect that healthy relationship. The new rules particularly aim to improve the situations of low-income parents with limited ability to pay and their children.

New Mexico's current guidelines provision concerning income imputation is shown in the first row of Exhibit 17. In addition, New Mexico has caselaw that essentially recognizes consideration of local labor market conditions when imputing income (see *Quintana v. Eddins*, 2002 NMCA 8, 0, 16, 131 N.M. 435, 38 P.3d 203.)

As shown in Exhibit 17, most states (e.g., Massachusetts, Rhode Island, and Utah) that have updated their guidelines for the MR have simply adopted the federal language on what factors should be considered when imputing income. These provisions are shown in bold. North Dakota takes it a step further and provides for what income shall be imputed at after these considerations are made and it is determined that income imputation is appropriate. Colorado and Texas have not adopted their changes yet. Colorado is reviewing its guidelines currently. Texas has allegedly adopted conforming changes but they are not in statute yet.

EXHIBIT 17: INCOME IMPUTATION PROVISIONS IN NEW MEXICO, BORDERING STATES AND SELECTED STATES THAT HAVE MADE CHANGES TO CONFORM TO NEW FEDERAL REQUIREMENTS ON INCOME IMPUTATION		
State	Significance	Provision
NM	Existing provision	C. For purposes of the guidelines specified in this section: (1) "income" means actual gross income of a parent if employed to full capacity or potential income if unemployed or underemployed. Income need not be imputed to the primary custodial parent actively caring for a child of the parties who is under the age of six or disabled. If income is imputed, a reasonable child care expense may be imputed. The gross income of a parent means only the income and earnings of that parent and not the income of subsequent spouses, notwithstanding the community nature of both incomes after remarriage; and
AZ	<ul style="list-style-type: none"> Includes language in Federal Rule income imputation at least minimum wage after consideration of the parent's specific circumstances prohibits income imputation to incarcerated parents 	<p>If a parent is unemployed or working below full earning capacity, the court may consider the reasons. If earnings are reduced as a matter of choice and not for reasonable cause, the court may attribute income to a parent up to his or her earning capacity. If the reduction in income is voluntary but reasonable, the court shall balance that parent's decision and benefits therefrom against the impact the reduction in that parent's share of child support has on the children's best interest. The court may not attribute income to a person who is incarcerated, but may establish or modify support based on actual ability to pay. In accordance with Arizona Revised Statutes Section 25-320, income of at least minimum wage should generally be attributed to a parent after considering the specific circumstances of the parents to the extent known. This includes such factors as the parents' 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 parents, prevailing earnings level in the local community, and other relevant background factors in the case. If income is attributed to the parent receiving child support, appropriate childcare expenses may also be attributed.</p> <p>The court may decline to attribute income to either parent. Examples of cases in which it may be inappropriate to attribute income include, but are not limited to, the following circumstances:</p> <ol style="list-style-type: none"> 1. A parent is physically or mentally disabled, 2. A parent is engaged in reasonable career or occupational training to establish basic skills or reasonably calculated to enhance earning capacity,

		<p>3. Unusual emotional or physical needs of a natural or adopted child require that parent's presence in the home</p> <p>4. The parent is a current recipient of Temporary Assistance to Needy Families, or</p> <p>5. A parent is the caretaker of a young child and the cost of childcare is prohibitive.</p>
CO	<ul style="list-style-type: none"> CO is currently reviewing its guidelines and considering changes to comport with MR CO already limits income imputation to incarcerated parents 	<p>(I) If a parent is voluntarily unemployed or underemployed, child support shall be calculated based on a determination of potential income; except that a determination of potential income shall not be made for a parent who is physically or mentally incapacitated or is caring for a child under the age of thirty months for whom the parents owe a joint legal responsibility or for an incarcerated parent sentenced to one year or more.</p> <p>(II) If a noncustodial parent who owes past-due child support is unemployed and not incapacitated and has an obligation of support to a child receiving assistance pursuant to part 7 of article 2 of title 26, C.R.S., the court or delegate child support enforcement unit may order the parent to pay such support in accordance with a plan approved by the court or to participate in work activities. Work activities may include one or more of the following:</p> <p>(A) Private or public sector employment;</p> <p>(B) Job search activities;</p> <p>(C) Community service;</p> <p>(D) Vocational training; or</p> <p>(E) Any other employment-related activities available to that particular individual.</p> <p>(III) For the purposes of this section, a parent shall not be deemed "underemployed" if:</p> <p>(A) The employment is temporary and is reasonably intended to result in higher income within the foreseeable future; or</p> <p>(B) The employment is a good faith career choice that is not intended to deprive a child of support and does not unreasonably reduce the support available to a child; or</p> <p>(C) The parent is enrolled in an educational program that is reasonably intended to result in a degree or certification within a reasonable period of time and that will result in a higher income, so long as the educational program is a good faith career choice that is not intended to deprive the child of support and that does not unreasonably reduce the support available to a child.</p> <p>(c) Income statements of the parents shall be verified with documentation of both current and past earnings. Suitable documentation of current earnings includes pay stubs, employer statements, or receipts and expenses if self-employed. Documentation of current earnings shall be supplemented with copies of the most recent tax return to provide verification of earnings over a longer period. A copy of wage statements or other wage information obtained from the computer data base maintained by the department of labor and employment shall be admissible into evidence for purposes of determining income under this subsection (5).</p>
MA	<ul style="list-style-type: none"> Includes language in Federal Rule 	<p>E. Attribution of Income 1. Income may be attributed where a finding has been made that either parent is capable of working and is unemployed or underemployed. 2. If the Court makes a determination that either parent is earning less than he or she could earn through reasonable effort, the Court should consider potential earning capacity rather than actual earnings in making its child support order. 3. The Court shall consider the age, number, needs and care of the children covered by the child support order. The Court shall also consider the specific circumstances of the parent, to the extent known and presented to the Court, including, but not limited to, the assets, residence, education, training, job skills, literacy, criminal record and other employment barriers, age, health, past employment and earnings history, as well as the parent's record of seeking work, and the availability of employment at the attributed income level, the availability of employers willing to hire the parent, and the relevant prevailing earnings level in the local community.</p>

ND	<ul style="list-style-type: none"> • Includes language in Federal Rule • income imputation based on state's statewide average earnings • prohibits income imputation to incarcerated parent 	<p>75-02-04.1-07. Imputing income based on earning capacity. 1. For purposes of this section: a. "Earnings" includes in-kind income and amounts received in lieu of actual earnings, such as social security benefits, workers' compensation wage replacement benefits, unemployment insurance benefits, veterans' benefits, and earned income tax credits; and b. An obligor is "underemployed" if the obligor's gross income from earnings is significantly less than this state's statewide average earnings for persons with similar work history and occupational qualifications. 2. An obligor is presumed to be underemployed if the obligor's gross income from earnings is less than the greater of: a. Six-tenths of this state's statewide average earnings for persons with similar work history and occupational qualifications; or b. A monthly amount equal to one hundred sixty-seven times the federal hourly minimum wage. 3. Except as provided in subsections 4, 5, 6, and 7, gross income based on earning capacity equal to the greatest of subdivisions a through c, less actual gross earnings, must be imputed to an obligor who is unemployed or underemployed. a. A monthly amount equal to one hundred sixty-seven times the hourly federal minimum wage. b. An amount equal to six-tenths of this state's statewide average earnings for persons with similar work history and occupational qualifications. c. An amount equal to ninety percent of the obligor's greatest average gross monthly earnings, in any twelve consecutive months included in the current calendar year and the two previous calendar years before commencement of the proceeding before the court, for which reliable evidence is provided. 4. Monthly gross income based on earning capacity may not be imputed under subsection 3 if: a. The reasonable cost of child care equals or exceeds seventy percent of the income which would otherwise be imputed where the care is for the obligor's child: (1) For whom the obligor has primary residential responsibility; (2) Who is under the age of thirteen; and (3) For whom there is no other adult caretaker in the obligor's home available to meet the child's needs during absence due to employment. b. Current medical records confirm the obligor suffers from a disability sufficient in severity to reasonably preclude the obligor from gainful employment that produces average monthly gross earnings equal to at least one hundred sixty-seven times the hourly federal minimum wage.</p> <p>c. The unusual emotional or physical needs of a minor child of the obligor require the obligor's presence in the home for a proportion of the time so great as to preclude the obligor from gainful employment that produces average monthly gross earnings equal to one hundred sixty-seven times the hourly federal minimum wage. d. The obligor has average monthly gross earnings equal to or greater than one hundred sixty-seven times the hourly federal minimum wage and is not underemployed. e. The obligor is under eighteen years of age or is under nineteen years of age and enrolled in and attending high school. f. The obligor is receiving: (1) Supplemental security income payments; (2) Social security disability payments; (3) Workers' compensation wage replacement benefits; (4) Total and permanent disability benefits paid by the railroad retirement board; (5) Pension benefits, as defined in subsection 9, paid by the veterans benefits administration; or (6) Disability compensation paid by the veterans benefits administration based on an overall disability rating of one hundred percent. g. It has been less than one hundred eighty days since the obligor was released from incarceration under a sentence of at least one hundred eighty days. h. The obligor is incarcerated under a sentence of one hundred eighty days or longer, excluding credit for time served before sentencing. 5. If an unemployed or underemployed obligor shows that employment opportunities, which would provide earnings at least equal to the lesser of the amounts determined under subdivision b or c of subsection 3, are unavailable within one hundred miles [160.93 kilometers] of the obligor's actual place of residence, income must be imputed based on earning capacity equal to the amount determined under subdivision a of subsection 3, less actual gross earnings. 6. If the obligor fails, upon reasonable request made in any proceeding to establish or review a child support obligation, to furnish reliable information concerning the obligor's gross income from earnings, and if that information cannot be reasonably obtained from sources other than the obligor, income must be imputed based on the greatest of: a. A monthly amount equal to one hundred sixty-seven times the hourly federal minimum wage. b. An amount equal to one hundred percent of this state's statewide average earnings for persons with similar work history and occupational qualifications. c. An amount equal to one hundred percent of the obligor's</p>
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		<p>greatest average gross monthly earnings, in any twelve consecutive months included in the current calendar year and the two previous calendar years before commencement of the proceeding before the court, for which reliable evidence is provided. 7. Notwithstanding subsections 4, 5, and 6, if an obligor makes a voluntary change in employment resulting in reduction of income, monthly gross income equal to one hundred 10 percent of the obligor's greatest average monthly earnings, in any twelve consecutive months included in the current calendar year and the two previous calendar years before commencement of the proceeding before the court, for which reliable evidence is provided, less actual monthly gross earnings, may be imputed without a showing that the obligor is unemployed or underemployed. For purposes of this subsection, a voluntary change in employment is a change made for the purpose of reducing the obligor's child support obligation and may include becoming unemployed, taking into consideration the obligor's standard of living, work history, education, literacy, health, age, criminal record, barriers to employment, record of seeking employment, stated reason for change in employment, likely employment status if the family before the court were intact, and any other relevant factors. The burden of proof is on the obligor to show that the change in employment was not made for the purpose of reducing the obligor's child support obligation. 8. Imputed income based on earning capacity is an example of gross income and is subject to the deductions from gross income set forth in subsection 6 of section 75-02-04.1-01. 9. For purposes of paragraph 5 of subdivision f of subsection 4, "pension benefits" means only needs-based payments made by the veterans benefits administration to war-time veterans whose income is below a yearly limit set by Congress and who are age sixty-five or older or have a total and permanent disability.</p>
RI	<ul style="list-style-type: none"> Includes language in Federal Rule 	<p>Imputed Income. If the Court, within its discretion, decides to impute income in a particular case, the Court shall take into consideration the specific circumstances of the noncustodial parent and 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.</p>
UT	<ul style="list-style-type: none"> Includes language in Federal Rule 	<p>8)(a)Income may not be imputed to a parent unless the parent stipulates to the amount imputed, the parent defaults, or, in contested cases, a hearing is held and the judge in a judicial proceeding or the presiding officer in an administrative proceeding enters findings of fact as to the evidentiary basis for the imputation. (b)If income is imputed to a parent, the income shall be based upon employment potential and probable earnings considering, to <i>the extent known:</i> (i)<i>employment opportunities;</i> (ii)<i>work history;</i> (iii)<i>occupation qualifications;</i> (iv)<i>educational attainment;</i> (v)<i>literacy;</i> (vi)<i>age;</i> (vii)<i>health;</i> (viii)<i>criminal record;</i> (ix)<i>other employment barriers and background factors;</i> and (x)<i>prevailing earnings and job availability for persons of similar backgrounds in the community.</i> (c)If a parent has no recent work history or a parent's occupation is unknown, that parent may be imputed an income at the federal minimum wage for a 40-hour work week. To impute a greater or lesser income, the judge in a judicial proceeding or the presiding officer in an administrative proceeding shall enter specific findings of fact as to the evidentiary basis for the imputation. (d)Income may not be imputed if any of the following conditions exist and the condition is not of a temporary nature: (i)the reasonable costs of child care for the parents' minor children approach or equal the amount of income the custodial parent can earn; (ii)a parent is physically or mentally unable to earn minimum wage; (iii)a parent is engaged in career or occupational training to establish basic job skills; or (iv)unusual emotional or physical needs of a child require the custodial parent's presence in the home.</p>
TX	<ul style="list-style-type: none"> TX has allegedly made changes to comport with the MR but they are not in the current guidelines version 	<p>Sec. 154.066. INTENTIONAL UNEMPLOYMENT OR UNDEREMPLOYMENT. (a) If the actual income of the obligor is significantly less than what the obligor could earn because of intentional unemployment or underemployment, the court may apply the support guidelines to the earning potential of the obligor.</p> <p>(b) In determining whether an obligor is intentionally unemployed or underemployed, the court may consider evidence that the obligor is a veteran, as defined by 38 U.S.C. Section</p>

	<ul style="list-style-type: none"> • TX limits income imputation to incarcerated parents 	<p>101(2), who is seeking or has been awarded: (1) United States Department of Veterans Affairs disability benefits, as defined by 38 U.S.C. Section 101(16); or (2) non-service-connected disability pension benefits, as defined by 38 U.S.C. Section 101(17).</p> <p>ec. 154.067. DEEMED INCOME. (a) When appropriate, in order to determine the net resources available for child support, the court may assign a reasonable amount of deemed income attributable to assets that do not currently produce income. The court shall also consider whether certain property that is not producing income can be liquidated without an unreasonable financial sacrifice because of cyclical or other market conditions. If there is no effective market for the property, the carrying costs of such an investment, including property taxes and note payments, shall be offset against the income attributed to the property. (b) The court may assign a reasonable amount of deemed income to income-producing assets that a party has voluntarily transferred or on which earnings have intentionally been reduced.</p> <p>Sec. 154.068. WAGE AND SALARY PRESUMPTION. (a) In the absence of evidence of a party's resources, as defined by Section 154.062(b), the court shall presume that the party has income equal to the federal minimum wage for a 40-hour week to which the support guidelines may be applied. (b) The presumption required by Subsection (a) does not apply if the court finds that the party is subject to an order of confinement that exceeds 90 days and is incarcerated in a local, state, or federal jail or prison at the time the court makes the determination regarding the party's income.</p>
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INCARCERATED PARENTS

Over half (53%) of prisoners held in federal and state prisons in 2007 were parents of minor children.⁴³ About 45 percent of incarcerated men age 24 or younger are fathers. New Mexico has one of the highest proportions of children with incarcerated parents. A national study by the Annie E. Casey foundation found that 52,000 children in New Mexico in 2010-11 (which is 10 percent of all New Mexico children) had a parent in jail or prison at some point in their childhood.⁴⁴ The same study finds that a child is negatively affected emotionally and financially by having incarcerated parent, and children with incarcerated parents have lower educational attainments. To this end, the study recommends developing programs to support the relationships between children and their incarcerated parents and to address the mental and emotional well-being of children with incarcerated parents.

The MR, as shown below, also limits income imputation to incarcerated parents.

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

As shown in Exhibit 17, New Mexico makes no mention of incarceration in its guidelines. New Mexico caselaw does provide some insights. In *Thomasson v. Johnson*, 120 N.M. 512 Court of Appeals of New

⁴³ Glaze, Lauren. (August 2008) "Parents in Prison and Their Minor Children. *Bureau of Justice Statistics Special Report*. Retrieved from <https://www.bjs.gov/content/pub/pdf/pptmc.pdf>

⁴⁴ Annie E. Casey Foundation. (April 2016). *A Shared Sentence: The devastating toll of parental incarceration on kids, families, and communities*. Retrieved from [file:///C:/Users/jane/Desktop/Guidelines 2016/NM_guidelines/incarcerated/aecf-asharedsentence-2016.pdf](file:///C:/Users/jane/Desktop/Guidelines%202016/NM_guidelines/incarcerated/aecf-asharedsentence-2016.pdf).

Mexico, No. 14773 (Aug. 31, 1995), the Court held that the district court did not abuse its discretion in refusing to modify the father's child support obligation due to the father's incarceration. In an unpublished opinion (Muniz v. Estrada, State of New Mexico ex rel. Human Services Department, Intervenor-Apellee. No. 28,902. Aug. 18, 2009.), the obligated parent challenged income imputation to him over the periods of incarceration. The conclusion was that the district court did not abuse its discretion in imputing income over the entire time span.

As shown in Exhibit 17, Colorado and Texas already had provisions that comport with the MR, and Arizona simply adopted the federal language. The North Dakota provision comports with other MR requirement, as shown below, concerning incarcerated parents that is not part of the federal requirement of state guidelines. Undoubtedly, the North Dakota guidelines provision helps the agency fulfill this other MR requirement.

§303.8 Review and adjustment of child support orders. * * * * * (b) * * * (2) The State may elect in its State plan to initiate review of an order, after learning that a noncustodial parent will be incarcerated for more than 180 calendar days, without the need for a specific request and, upon notice to both parents, review, and if appropriate, adjust the order, in accordance with paragraph (b)(1)(i) of this section. * * * * *

(7) The State must provide notice— (i) Not less than once every 3 years to both parents subject to an order informing the parents of their right to request the State to review and, if appropriate, adjust the order consistent with this section. The notice must specify the place and manner in which the request should be made. The initial notice may be included in the order. (ii) If the State has not elected paragraph (b)(2) of this section, within 15 business days of when the IV-D agency learns that a noncustodial parent will be incarcerated for more than 180 calendar days, to both parents informing them of the right to request the State to review and, if appropriate, adjust the order, consistent with this section. The notice must specify, at a minimum, the place and manner in which the request should be made. Neither the notice nor a review is required under this paragraph if the State has a comparable law or rule that modifies a child support obligation upon incarceration by operation of State law. (c) * * * Such reasonable quantitative standard must not exclude incarceration as a basis for determining whether an inconsistency between the existing child support order amount and the amount of support determined as a result of a review is adequate grounds for petitioning for adjustment of the order.

PUBLIC HEALTH CARE COVERAGE

Exhibit 18 shows how the requirement pertaining to the child's health care needs was expanded in the new federal requirements using underlined text to show additions and strikeout text to show deletions. It essentially now provides that health care coverage from public sources such as Medicaid and CHIP meets the health care needs of the child.

Exhibit 18: Strike-out Version of the MR Pertaining to Medical Child Support in State Child Support Guidelines

§ 302.56 Guidelines for setting child support awards.

~~(3)~~ (2) Address how the parents will provide for the ~~child(ren)~~'s child's health care needs through private or public health insurance care coverage and/or through cash medical support ~~in accordance with § 303.31 of this chapter;~~

§303.31 Securing and enforcing medical support obligations.

(a) * * * (2) Health ~~insurance care coverage~~ includes fee for service, health maintenance organization, preferred provider organization, and other types of private health insurance and public health care coverage ~~which is available to either parent,~~ under which medical services could be provided to the dependent child(ren).

(3) Cash medical support or the cost of ~~private~~ health insurance is considered reasonable in cost if the cost to the parent responsible for providing medical support does not exceed five percent of his or her gross income or, at State option, a reasonable alternative income-based numeric standard defined in State law, regulations or court rule having the force of law or State child support guidelines adopted in accordance with § 302.56(c) of this chapter. ~~In applying the five percent or alternative State standard for the cost of private health insurance, the cost is the cost of adding the child(ren) to the existing coverage or the difference between self-only and family coverage.~~

(b) * * * (1) Petition the court or administrative authority to:

(i) Include private health insurance care coverage that is accessible to the child(ren), as defined by the State, and is available to the parent responsible for providing medical support and can be obtained for the child at reasonable cost, as defined under paragraph (a)(3) of this section, in new or modified court or administrative orders for support; and

(ii) Allocate the cost of coverage between the parents.

(2) If private health insurance care coverage described in paragraph (b)(1) of this section is not available at the time the order is entered or modified, petition to include cash medical support in new or modified orders until such time as health insurance care coverage, that is accessible and reasonable in cost as defined under paragraph (a)(3) of this section, becomes available. In appropriate cases, as defined by the State, cash medical support may be sought in addition to health ~~insurance care coverage~~.

(3) Establish ~~written~~ criteria, which are reflected in a record, to identify orders that do not address the health care needs of children based on—

(i) Evidence that ~~private~~ health ~~insurance~~ care coverage may be available to either parent at reasonable cost, as defined under paragraph (a)(3) of this section; and * * * * *

It is unclear whether New Mexico needs to make changes to its guidelines to comport with the MR changes. The guidelines do not provide a definition of health care coverage. The provision is addressed in another section of state statute.

NM Stat § 27-1-14. Enforcement of orders for health care.

A. All Title IV-D agency cases shall include a provision for the health care coverage of each child. In the case in which a medical support obligor parent provides such coverage and changes employment and the new employer provides such coverage, the state Title IV-D agency shall transfer notice of the provision to the

employer, which notice shall operate to enroll each child in the medical support obligor's health plan unless the medical support obligor successfully contests the notice.

B. For purposes of this section, "medical support obligor" means a person owing a duty to provide health support, or against whom a proceeding for the enforcement of such a duty of support is commenced or for registration of a support order that includes provisions for such support for each minor child.

SECTION 5: CONCLUSIONS AND RECOMMENDATIONS

This report provides the data required of a state's guidelines review. This includes a

- Review of the economic evidence on child-rearing expenditures,
- Analysis of case file data to determine guidelines applications and deviations,
- Analysis of payment patterns and income imputation, and
- Consideration of labor market data.

MAJOR FINDINGS

The major findings are:

- There is more than one new study on the cost of raising children that has been published since the existing New Mexico guidelines schedule was developed, but none definitively emerge as being a better measure of actual costs than another;
- The current schedule is generally within range of credible measurements of child-rearing expenditures and guidelines amounts of bordering states;
- A notable exception is at low incomes, where a self-support reserve (SSR) or a minimum order amount applies, which is where the New Mexico guidelines yields amounts significantly more than the guidelines of most bordering states;
- A schedule updated to reflect more current economic data would differ from the current schedule, particularly at low and high incomes;
- New Mexico's current minimum order amounts (\$100 for one child and \$150 for two or more children) are high relative to those of other states and other evidence;
- The existing New Mexico schedule does incorporate a SSR, but it is not apparent; and
- New Mexico will need to make changes, particularly to its income imputation provisions (and specifically, impose limits to income imputation among incarcerated parents) to comport with new federal requirements.

RECOMMENDED NEXT STEPS FOR THE COMMISSION

The Commission may want to consider several questions, including the ones already specified in the previous section that concern the self-support reserve (SSR). The questions (including those previously stated) are asked below.

1. *Does the entire schedule need to be updated?* Most of the schedule is within the credible range of economic evidence. The notable exceptions are at very low and high incomes.
2. *Should the SSR amount be increased?* Several options were outlined in Section II, including updating the SSR to the 2018 federal poverty guidelines for one person (\$1,012 per month).
3. *Should the minimum order be zero? Should it be lower than the current amounts?* The existing minimum order is \$100 per month for one child and \$150 per month for two or more children. Many state guidelines are providing for zero orders when there is evidence that the obligated parent has no ability to pay. The most common minimum order among states is \$50 per month.
4. *How should the SSR be phased out and the amount based on economic evidence on the cost of raising children be phased in?* Some sort of phase-in/phase-out is necessary so there is not a cliff effect once the obligated parent's income exceeds the SSR.
5. *Should the SSR be applied before or after add-ons for additional support (e.g., child care) and the parenting-time adjustment.* If it is applied after, the adjustment must be made in the worksheet.
6. *Should the SSR be applied to both parents?* The new rule provides that a state has discretion to provide a SSR for each parent.
7. *Are other changes to the SSR/low-income adjustment appropriate?* This may include the recommendation made by the 2014 Commission to extend the lowest income range of the schedule from \$800 gross per month to \$0 to \$800 gross per month. It may also include other criteria or adjustment mechanisms.
8. *How should the SSR be made explicit?* The new federal requirements require a SSR or that the obligated parent's subsistence needs be addressed in the guidelines through another means. Although the current New Mexico guidelines does address the obligated parent's subsistence needs, the adjustment is not transparent.
9. *How should New Mexico fulfill the new income imputation requirements?* Most states are simply adopting the federal language, including the federal language limiting income imputation to incarcerated parents into their guidelines.
10. *Should New Mexico make any changes to accommodate the definition of healthcare coverage?* The new federal rule essentially provides that Medicaid and CHIP are healthcare coverage.

11. *What process changes, if any, are needed for New Mexico to comport with new rule requirements requiring publication of the guidelines review report, members of the committee reviewing the guidelines, and review dates; and obtaining public input and child support agency input?*
12. *Does the Commission have recommendations for improving the data used for future reviews?* This may include review of hard case files, including private child support orders, or including other labor market information.
13. *Does the Commission have other recommendations?*

APPENDIX A: PROPOSED, UPDATED SCHEDULE

Proposed Updated Schedule of Basic Child Support Obligations (area shaded in light blue is where self-support reserve is applied)						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
0-1350	100	150	150	150	150	150
1400	108	150	150	150	164	178
1450	148	163	177	192	206	221
1500	188	203	218	233	248	263
1550	228	244	259	275	290	306
1600	268	284	300	316	332	348
1650	307	325	341	358	374	391
1700	315	365	382	399	416	433
1750	323	406	423	441	458	476
1800	332	446	464	482	500	518
1850	340	487	505	524	542	561
1900	348	511	546	565	584	603
1950	356	523	587	607	626	646
2000	364	535	628	648	668	688
2050	372	546	660	690	710	731
2100	380	558	674	731	752	773
2150	388	570	689	769	794	816
2200	396	582	703	785	836	858
2250	404	593	717	801	878	901
2300	412	605	731	817	899	943
2350	420	617	746	833	916	986
2400	428	629	760	849	934	1015
2450	436	641	774	865	951	1034
2500	444	652	788	880	968	1053
2550	452	664	802	896	986	1072
2600	460	676	817	912	1003	1091
2650	468	688	831	928	1021	1110
2700	476	699	845	944	1038	1129
2750	484	711	859	960	1056	1148
2800	492	723	873	976	1073	1167
2850	500	735	888	991	1091	1185
2900	508	746	902	1007	1108	1204
2950	516	758	916	1023	1125	1223
3000	524	770	930	1039	1143	1242
3050	532	782	944	1055	1160	1261
3100	540	793	959	1071	1178	1280
3150	548	805	973	1087	1195	1299
3200	556	817	987	1102	1213	1318

Proposed Updated Schedule of Basic Child Support Obligations (area shaded in light blue is where self-support reserve is applied)						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
3250	564	829	1001	1118	1230	1337
3300	572	840	1015	1134	1248	1356
3350	580	852	1030	1150	1265	1375
3400	588	864	1044	1166	1282	1394
3450	596	876	1058	1182	1300	1413
3500	605	887	1072	1198	1317	1432
3550	613	899	1086	1213	1335	1451
3600	621	911	1101	1229	1352	1470
3650	629	923	1115	1245	1370	1489
3700	637	934	1129	1261	1387	1508
3750	645	946	1143	1277	1405	1527
3800	653	958	1157	1293	1422	1546
3850	661	970	1172	1309	1439	1565
3900	669	981	1186	1324	1457	1584
3950	677	993	1200	1340	1474	1603
4000	685	1005	1214	1356	1492	1622
4050	693	1017	1228	1372	1509	1641
4100	701	1028	1243	1388	1527	1660
4150	709	1040	1257	1404	1544	1679
4200	717	1052	1271	1420	1562	1697
4250	724	1063	1284	1434	1578	1715
4300	731	1073	1297	1448	1593	1732
4350	738	1083	1309	1462	1608	1748
4400	745	1093	1321	1476	1623	1765
4450	752	1103	1333	1489	1638	1781
4500	759	1114	1346	1503	1654	1797
4550	766	1124	1358	1517	1669	1814
4600	773	1134	1370	1531	1684	1830
4650	780	1144	1383	1544	1699	1847
4700	787	1154	1395	1558	1714	1863
4750	793	1165	1407	1572	1729	1880
4800	800	1175	1420	1586	1744	1896
4850	807	1185	1432	1600	1759	1913
4900	814	1195	1444	1613	1775	1929
4950	821	1205	1457	1627	1790	1945
5000	828	1216	1469	1641	1805	1962
5050	835	1226	1481	1655	1820	1978
5100	841	1234	1490	1665	1831	1991
5150	844	1236	1492	1667	1834	1993
5200	846	1239	1494	1669	1836	1996
5250	849	1241	1497	1672	1839	1999

Proposed Updated Schedule of Basic Child Support Obligations (area shaded in light blue is where self-support reserve is applied)						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
5300	852	1243	1499	1674	1841	2001
5350	855	1246	1501	1676	1844	2004
5400	857	1248	1503	1678	1846	2007
5450	860	1251	1505	1681	1849	2010
5500	863	1253	1507	1683	1851	2012
5550	866	1256	1509	1685	1854	2015
5600	868	1258	1511	1688	1856	2018
5650	871	1261	1513	1690	1859	2021
5700	874	1263	1515	1692	1861	2023
5750	877	1267	1519	1697	1866	2029
5800	881	1271	1524	1703	1873	2036
5850	884	1276	1530	1708	1879	2043
5900	888	1280	1535	1714	1886	2050
5950	892	1285	1540	1720	1892	2057
6000	895	1290	1545	1726	1899	2064
6050	899	1294	1551	1732	1905	2071
6100	902	1299	1556	1738	1912	2078
6150	906	1303	1561	1744	1919	2085
6200	910	1308	1567	1750	1925	2093
6250	913	1312	1572	1756	1932	2100
6300	917	1317	1577	1762	1938	2107
6350	921	1322	1583	1768	1945	2114
6400	926	1329	1591	1778	1955	2125
6450	932	1336	1601	1788	1967	2138
6500	938	1344	1610	1798	1978	2150
6550	944	1352	1619	1808	1989	2162
6600	950	1359	1628	1819	2001	2175
6650	956	1367	1638	1829	2012	2187
6700	961	1374	1647	1839	2023	2199
6750	967	1382	1656	1850	2035	2212
6800	973	1390	1665	1860	2046	2224
6850	979	1397	1674	1870	2057	2236
6900	985	1405	1684	1881	2069	2249
6950	991	1412	1693	1891	2080	2261
7000	997	1420	1702	1901	2091	2273
7050	1001	1426	1709	1909	2100	2283
7100	1005	1433	1716	1917	2109	2292
7150	1009	1439	1723	1925	2118	2302
7200	1013	1445	1731	1933	2126	2311
7250	1017	1452	1738	1941	2135	2321
7300	1021	1458	1745	1949	2144	2331

Proposed Updated Schedule of Basic Child Support Obligations (area shaded in light blue is where self-support reserve is applied)						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
7350	1025	1464	1752	1957	2153	2340
7400	1029	1471	1759	1965	2162	2350
7450	1033	1477	1767	1973	2171	2360
7500	1037	1483	1774	1981	2180	2369
7550	1041	1490	1781	1989	2188	2379
7600	1045	1496	1788	1997	2197	2388
7650	1048	1501	1794	2003	2204	2396
7700	1050	1503	1796	2006	2207	2399
7750	1053	1505	1799	2009	2210	2402
7800	1055	1507	1801	2012	2213	2406
7850	1057	1509	1804	2015	2216	2409
7900	1059	1511	1806	2017	2219	2412
7950	1061	1513	1809	2020	2222	2416
8000	1063	1515	1811	2023	2225	2419
8050	1065	1517	1813	2026	2228	2422
8100	1067	1519	1816	2028	2231	2425
8150	1069	1521	1818	2031	2234	2429
8200	1072	1523	1821	2034	2237	2432
8250	1074	1525	1823	2037	2240	2435
8300	1076	1528	1827	2040	2244	2440
8350	1080	1532	1831	2045	2250	2446
8400	1083	1536	1836	2051	2256	2452
8450	1087	1541	1841	2056	2261	2458
8500	1090	1545	1845	2061	2267	2464
8550	1094	1549	1850	2066	2273	2471
8600	1097	1553	1855	2072	2279	2477
8650	1101	1558	1859	2077	2284	2483
8700	1104	1562	1864	2082	2290	2489
8750	1108	1566	1869	2087	2296	2496
8800	1111	1570	1873	2092	2302	2502
8850	1114	1574	1878	2098	2307	2508
8900	1118	1579	1882	2103	2313	2514
8950	1121	1582	1887	2108	2319	2520
9000	1124	1585	1891	2112	2323	2525
9050	1126	1587	1895	2117	2328	2531
9100	1129	1589	1899	2121	2333	2536
9150	1132	1592	1903	2125	2338	2541
9200	1134	1594	1907	2130	2343	2547
9250	1137	1597	1911	2134	2348	2552
9300	1140	1599	1915	2139	2352	2557
9350	1142	1601	1918	2143	2357	2562

Proposed Updated Schedule of Basic Child Support Obligations (area shaded in light blue is where self-support reserve is applied)						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
9400	1145	1604	1922	2147	2362	2568
9450	1147	1606	1926	2152	2367	2573
9500	1150	1608	1930	2156	2372	2578
9550	1153	1611	1934	2161	2377	2583
9600	1155	1613	1938	2165	2381	2589
9650	1158	1615	1942	2169	2386	2594
9700	1161	1618	1946	2174	2391	2599
9750	1163	1620	1950	2178	2396	2604
9800	1166	1622	1954	2183	2401	2610
9850	1168	1625	1958	2187	2406	2615
9900	1171	1627	1962	2191	2410	2620
9950	1174	1631	1967	2197	2417	2627
10000	1178	1637	1973	2204	2424	2635
10050	1182	1643	1979	2210	2431	2643
10100	1186	1649	1984	2217	2438	2650
10150	1190	1655	1990	2223	2446	2658
10200	1194	1661	1996	2230	2453	2666
10250	1198	1666	2002	2236	2460	2674
10300	1202	1672	2008	2243	2467	2682
10350	1206	1678	2014	2249	2474	2690
10400	1210	1684	2020	2256	2482	2697
10450	1214	1690	2026	2263	2489	2705
10500	1218	1696	2031	2269	2496	2713
10550	1222	1701	2037	2276	2503	2721
10600	1226	1707	2043	2282	2510	2729
10650	1230	1713	2049	2289	2518	2737
10700	1234	1719	2055	2295	2525	2745
10750	1238	1725	2061	2303	2533	2753
10800	1242	1732	2068	2310	2541	2762
10850	1246	1738	2074	2317	2549	2770
10900	1251	1745	2081	2324	2557	2779
10950	1255	1751	2087	2331	2564	2788
11000	1259	1757	2094	2339	2572	2796
11050	1264	1764	2100	2346	2580	2805
11100	1268	1770	2107	2353	2588	2813
11150	1272	1777	2113	2360	2596	2822
11200	1277	1783	2119	2367	2604	2831
11250	1281	1787	2126	2375	2612	2840
11300	1285	1792	2133	2382	2620	2848
11350	1289	1797	2139	2390	2629	2857
11400	1293	1802	2146	2397	2637	2866

Proposed Updated Schedule of Basic Child Support Obligations (area shaded in light blue is where self-support reserve is applied)						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
11450	1297	1807	2153	2404	2645	2875
11500	1300	1812	2159	2412	2653	2884
11550	1304	1817	2166	2419	2661	2893
11600	1308	1822	2172	2427	2669	2902
11650	1312	1827	2179	2434	2677	2910
11700	1316	1832	2186	2441	2686	2919
11750	1320	1837	2192	2449	2694	2928
11800	1324	1842	2199	2456	2702	2937
11850	1328	1847	2206	2464	2710	2946
11900	1332	1852	2212	2471	2718	2955
11950	1336	1856	2219	2478	2726	2963
12000	1340	1861	2225	2486	2734	2972
12050	1344	1866	2232	2493	2743	2981
12100	1348	1871	2239	2501	2751	2990
12150	1352	1876	2245	2508	2759	2999
12200	1356	1881	2252	2515	2767	3008
12250	1360	1886	2259	2523	2775	3017
12300	1364	1891	2265	2530	2783	3025
12350	1368	1896	2272	2538	2791	3034
12400	1372	1901	2278	2545	2800	3043
12450	1376	1906	2285	2552	2808	3052
12500	1380	1911	2292	2560	2816	3061
12550	1384	1916	2298	2567	2824	3070
12600	1388	1920	2305	2575	2832	3079
12650	1392	1925	2312	2582	2840	3087
12700	1396	1930	2318	2589	2848	3096
12750	1400	1935	2325	2597	2857	3105
12800	1404	1940	2332	2604	2865	3114
12850	1408	1945	2338	2612	2873	3123
12900	1412	1950	2345	2619	2881	3132
12950	1416	1955	2351	2627	2889	3141
13000	1419	1959	2357	2633	2896	3148
13050	1422	1963	2362	2638	2902	3154
13100	1425	1967	2366	2643	2907	3160
13150	1428	1971	2371	2648	2913	3166
13200	1431	1975	2375	2653	2918	3172
13250	1434	1978	2380	2658	2924	3178
13300	1437	1982	2384	2663	2929	3184
13350	1440	1986	2389	2668	2935	3190
13400	1443	1990	2393	2673	2940	3196
13450	1446	1993	2398	2678	2946	3202

Proposed Updated Schedule of Basic Child Support Obligations (area shaded in light blue is where self-support reserve is applied)						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
13500	1449	1997	2402	2683	2951	3208
13550	1452	2001	2407	2688	2957	3214
13600	1454	2005	2411	2693	2963	3220
13650	1457	2008	2416	2698	2968	3226
13700	1460	2012	2420	2703	2974	3232
13750	1463	2016	2425	2708	2979	3238
13800	1466	2020	2429	2713	2985	3244
13850	1469	2023	2434	2718	2990	3250
13900	1472	2027	2438	2723	2996	3256
13950	1475	2031	2443	2728	3001	3262
14000	1478	2035	2447	2733	3007	3268
14050	1481	2038	2451	2738	3012	3274
14100	1484	2042	2456	2743	3018	3280
14150	1486	2046	2460	2748	3023	3286
14200	1489	2049	2464	2752	3028	3291
14250	1492	2052	2468	2757	3033	3296
14300	1494	2056	2472	2761	3037	3302
14350	1497	2059	2476	2766	3042	3307
14400	1499	2062	2480	2770	3047	3312
14450	1502	2066	2484	2775	3052	3318
14500	1505	2069	2488	2779	3057	3323
14550	1507	2072	2492	2784	3062	3328
14600	1510	2076	2496	2788	3067	3334
14650	1512	2079	2500	2792	3072	3339
14700	1515	2082	2504	2797	3077	3344
14750	1518	2086	2508	2801	3081	3349
14800	1520	2089	2512	2806	3086	3355
14850	1523	2092	2516	2810	3091	3360
14900	1525	2096	2520	2815	3096	3365
14950	1528	2099	2524	2819	3101	3371
15000	1531	2102	2528	2823	3106	3376
15050	1533	2106	2532	2828	3111	3381
15100	1536	2109	2536	2832	3116	3387
15150	1538	2112	2540	2837	3120	3392
15200	1541	2116	2544	2841	3125	3397
15250	1544	2119	2548	2846	3130	3403
15300	1546	2122	2552	2850	3135	3408
15350	1549	2126	2556	2855	3140	3413
15400	1551	2129	2559	2859	3145	3418
15450	1554	2132	2563	2863	3150	3424
15500	1556	2136	2567	2868	3155	3429

Proposed Updated Schedule of Basic Child Support Obligations (area shaded in light blue is where self-support reserve is applied)						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
15550	1559	2139	2571	2872	3159	3434
15600	1562	2142	2575	2877	3164	3440
15650	1564	2146	2579	2881	3169	3445
15700	1567	2149	2583	2886	3174	3450
15750	1569	2152	2587	2890	3179	3456
15800	1572	2156	2591	2894	3184	3461
15850	1575	2159	2595	2899	3189	3466
15900	1577	2162	2599	2903	3194	3471
15950	1580	2166	2603	2908	3199	3477
16000	1582	2169	2607	2912	3203	3482
16050	1585	2172	2611	2917	3208	3487
16100	1588	2176	2615	2921	3213	3493
16150	1590	2179	2619	2925	3218	3498
16200	1593	2182	2623	2930	3223	3503
16250	1595	2186	2627	2934	3228	3509
16300	1598	2189	2631	2939	3233	3514
16350	1601	2192	2635	2943	3238	3519
16400	1603	2196	2639	2948	3242	3525
16450	1606	2199	2643	2952	3247	3530
16500	1608	2202	2647	2957	3252	3535
16550	1611	2206	2651	2961	3257	3540
16600	1614	2209	2655	2965	3262	3546
16650	1616	2212	2659	2970	3267	3551
16700	1619	2216	2663	2974	3272	3556
16750	1621	2219	2667	2979	3276	3562
16800	1624	2222	2671	2983	3281	3567
16850	1626	2225	2674	2987	3286	3572
16900	1629	2229	2678	2992	3291	3577
16950	1631	2232	2682	2996	3296	3582
17000	1634	2235	2686	3000	3301	3588
17050	1637	2238	2690	3005	3305	3593
17100	1639	2242	2694	3009	3310	3598
17150	1642	2245	2698	3014	3315	3603
17200	1644	2248	2702	3018	3320	3609
17250	1647	2252	2706	3022	3325	3614
17300	1649	2255	2710	3027	3329	3619
17350	1652	2258	2714	3031	3334	3624
17400	1654	2261	2717	3035	3339	3629
17450	1657	2265	2721	3040	3344	3635
17500	1660	2268	2725	3044	3349	3640
17550	1662	2271	2729	3049	3353	3645

Proposed Updated Schedule of Basic Child Support Obligations (area shaded in light blue is where self-support reserve is applied)						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
17600	1665	2275	2733	3053	3358	3650
17650	1667	2278	2737	3057	3363	3656
17700	1670	2281	2741	3062	3368	3661
17750	1672	2284	2745	3066	3372	3666
17800	1675	2287	2748	3070	3377	3671
17850	1677	2290	2752	3074	3381	3676
17900	1679	2294	2756	3078	3386	3681
17950	1682	2297	2759	3082	3391	3686
18000	1684	2300	2763	3086	3395	3690
18050	1687	2303	2767	3091	3400	3695
18100	1689	2306	2771	3095	3404	3700
18150	1692	2309	2774	3099	3409	3705
18200	1694	2312	2778	3103	3413	3710
18250	1696	2315	2782	3107	3418	3715
18300	1699	2318	2785	3111	3423	3720
18350	1701	2322	2789	3116	3427	3725
18400	1704	2325	2793	3120	3432	3730
18450	1706	2328	2797	3124	3436	3735
18500	1709	2331	2800	3128	3441	3740
18550	1711	2334	2804	3132	3445	3745
18600	1713	2337	2808	3136	3450	3750
18650	1716	2340	2812	3140	3455	3755
18700	1718	2343	2815	3145	3459	3760
18750	1721	2347	2819	3149	3464	3765
18800	1723	2350	2823	3153	3468	3770
18850	1726	2353	2826	3157	3473	3775
18900	1728	2356	2830	3161	3477	3780
18950	1730	2359	2834	3165	3482	3785
19000	1733	2362	2838	3170	3487	3790
19050	1735	2365	2841	3174	3491	3795
19100	1738	2368	2845	3178	3496	3800
19150	1740	2371	2849	3182	3500	3805
19200	1743	2375	2852	3186	3505	3810
19250	1745	2378	2856	3190	3509	3815
19300	1747	2381	2860	3195	3514	3820
19350	1750	2384	2864	3199	3519	3825
19400	1752	2387	2867	3203	3523	3830
19450	1755	2390	2871	3207	3528	3835
19500	1757	2393	2875	3211	3532	3840
19550	1760	2396	2879	3215	3537	3845
19600	1762	2400	2882	3219	3541	3849

Proposed Updated Schedule of Basic Child Support Obligations (area shaded in light blue is where self-support reserve is applied)						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
19650	1764	2403	2886	3224	3546	3854
19700	1767	2406	2890	3228	3551	3859
19750	1769	2409	2893	3232	3555	3864
19800	1772	2412	2897	3236	3560	3869
19850	1774	2415	2901	3240	3564	3874
19900	1777	2418	2905	3244	3569	3879
19950	1779	2421	2908	3249	3573	3884
20000	1781	2425	2912	3253	3578	3889
20050	1784	2428	2916	3257	3583	3894
20100	1786	2431	2919	3261	3587	3899
20150	1789	2434	2923	3265	3592	3904
20200	1791	2437	2927	3269	3596	3909
20250	1794	2440	2931	3273	3601	3914
20300	1796	2443	2934	3278	3605	3919
20350	1798	2446	2938	3282	3610	3924
20400	1801	2449	2942	3286	3615	3929
20450	1803	2453	2945	3290	3619	3934
20500	1806	2456	2949	3294	3624	3939
20550	1808	2459	2953	3298	3628	3944
20600	1811	2462	2957	3303	3633	3949
20650	1813	2465	2960	3307	3637	3954
20700	1815	2468	2964	3311	3642	3959
20750	1818	2471	2968	3315	3647	3964
20800	1820	2474	2972	3319	3651	3969
20850	1823	2478	2975	3323	3656	3974
20900	1825	2481	2979	3327	3660	3979
20950	1828	2484	2983	3332	3665	3984
21000	1830	2487	2986	3336	3669	3989
21050	1832	2490	2990	3340	3674	3994
21100	1835	2493	2994	3344	3679	3999
21150	1837	2496	2998	3348	3683	4004
21200	1840	2499	3001	3352	3688	4008
21250	1842	2502	3005	3357	3692	4013
21300	1845	2506	3009	3361	3697	4018
21350	1847	2509	3012	3365	3701	4023
21400	1849	2512	3016	3369	3706	4028
21450	1852	2515	3020	3373	3711	4033
21500	1854	2518	3024	3377	3715	4038
21550	1857	2521	3027	3382	3720	4043
21600	1859	2524	3031	3386	3724	4048
21650	1862	2527	3035	3390	3729	4053

Proposed Updated Schedule of Basic Child Support Obligations (area shaded in light blue is where self-support reserve is applied)						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
21700	1864	2531	3038	3394	3733	4058
21750	1866	2534	3042	3398	3738	4063
21800	1869	2537	3046	3402	3743	4068
21850	1871	2540	3050	3406	3747	4073
21900	1874	2543	3053	3411	3752	4078
21950	1876	2546	3057	3415	3756	4083
22000	1879	2549	3061	3419	3761	4088
22050	1881	2552	3065	3423	3765	4093
22100	1883	2555	3068	3427	3770	4098
22150	1886	2559	3072	3431	3775	4103
22200	1888	2562	3076	3436	3779	4108
22250	1891	2565	3079	3440	3784	4113
22300	1893	2568	3083	3444	3788	4118
22350	1896	2571	3087	3448	3793	4123
22400	1898	2574	3091	3452	3797	4128
22450	1900	2577	3094	3456	3802	4133
22500	1903	2580	3098	3460	3807	4138
22550	1905	2584	3102	3465	3811	4143
22600	1908	2587	3105	3469	3816	4148
22650	1910	2590	3109	3473	3820	4153
22700	1913	2593	3113	3477	3825	4158
22750	1915	2596	3117	3481	3829	4163
22800	1917	2599	3120	3485	3834	4168
22850	1920	2602	3124	3490	3839	4172
22900	1922	2605	3128	3494	3843	4177
22950	1925	2609	3131	3498	3848	4182
23000	1927	2612	3135	3502	3852	4187
23050	1930	2615	3139	3506	3857	4192
23100	1932	2618	3143	3510	3861	4197
23150	1934	2621	3146	3514	3866	4202
23200	1937	2624	3150	3519	3871	4207
23250	1939	2627	3154	3523	3875	4212
23300	1942	2630	3158	3527	3880	4217
23350	1944	2633	3161	3531	3884	4222
23400	1947	2637	3165	3535	3889	4227
23450	1949	2640	3169	3539	3893	4232
23500	1951	2643	3172	3544	3898	4237
23550	1954	2646	3176	3548	3903	4242
23600	1956	2649	3180	3552	3907	4247
23650	1959	2652	3184	3556	3912	4252
23700	1961	2655	3187	3560	3916	4257

Proposed Updated Schedule of Basic Child Support Obligations (area shaded in light blue is where self-support reserve is applied)						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
23750	1964	2658	3191	3564	3921	4262
23800	1966	2662	3195	3569	3925	4267
23850	1968	2665	3198	3573	3930	4272
23900	1971	2668	3202	3577	3935	4277
23950	1973	2671	3206	3581	3939	4282
24000	1976	2674	3210	3585	3944	4287
24050	1978	2677	3213	3589	3948	4292
24100	1981	2680	3217	3593	3953	4297
24150	1983	2683	3221	3598	3957	4302
24200	1985	2686	3225	3602	3962	4307
24250	1988	2690	3228	3606	3967	4312
24300	1990	2693	3232	3610	3971	4317
24350	1993	2696	3236	3614	3976	4322
24400	1995	2699	3239	3618	3980	4327
24450	1998	2702	3243	3623	3985	4331
24500	2000	2705	3247	3627	3989	4336
24550	2002	2708	3251	3631	3994	4341
24600	2005	2711	3254	3635	3999	4346
24650	2007	2715	3258	3639	4003	4351
24700	2010	2718	3262	3643	4008	4356
24750	2012	2721	3265	3647	4012	4361
24800	2015	2724	3269	3652	4017	4366
24850	2017	2727	3273	3656	4021	4371
24900	2019	2730	3277	3660	4026	4376
24950	2022	2733	3280	3664	4031	4381
25000	2024	2736	3284	3668	4035	4386
25050	2027	2740	3288	3672	4040	4391
25100	2029	2743	3291	3677	4044	4396
25150	2032	2746	3295	3681	4049	4401
25200	2034	2749	3299	3685	4053	4406
25250	2036	2752	3303	3689	4058	4411
25300	2039	2755	3306	3693	4063	4416
25350	2041	2758	3310	3697	4067	4421
25400	2044	2761	3314	3702	4072	4426
25450	2046	2764	3318	3706	4076	4431
25500	2049	2768	3321	3710	4081	4436
25550	2051	2771	3325	3714	4085	4441
25600	2053	2774	3329	3718	4090	4446
25650	2056	2777	3332	3722	4095	4451
25700	2058	2780	3336	3726	4099	4456
25750	2061	2783	3340	3731	4104	4461

Proposed Updated Schedule of Basic Child Support Obligations (area shaded in light blue is where self-support reserve is applied)						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
25800	2063	2786	3344	3735	4108	4466
25850	2066	2789	3347	3739	4113	4471
25900	2068	2793	3351	3743	4117	4476
25950	2070	2796	3355	3747	4122	4481
26000	2073	2799	3358	3751	4127	4486
26050	2075	2802	3362	3756	4131	4490
26100	2078	2805	3366	3760	4136	4495
26150	2080	2808	3370	3764	4140	4500
26200	2083	2811	3373	3768	4145	4505
26250	2085	2814	3377	3772	4149	4510
26300	2087	2817	3381	3776	4154	4515
26350	2090	2821	3384	3780	4159	4520
26400	2092	2824	3388	3785	4163	4525
26450	2095	2827	3392	3789	4168	4530
26500	2097	2830	3396	3793	4172	4535
26550	2100	2833	3399	3797	4177	4540
26600	2102	2836	3403	3801	4181	4545
26650	2104	2839	3407	3805	4186	4550
26700	2107	2842	3411	3810	4191	4555
26750	2109	2846	3414	3814	4195	4560
26800	2112	2849	3418	3818	4200	4565
26850	2114	2852	3422	3822	4204	4570
26900	2117	2855	3425	3826	4209	4575
26950	2119	2858	3429	3830	4213	4580
27000	2121	2861	3433	3834	4218	4585
27050	2124	2864	3437	3839	4223	4590
27100	2126	2867	3440	3843	4227	4595
27150	2129	2870	3444	3847	4232	4600
27200	2131	2874	3448	3851	4236	4605
27250	2134	2877	3451	3855	4241	4610
27300	2136	2880	3455	3859	4245	4615
27350	2138	2883	3459	3864	4250	4620
27400	2141	2886	3463	3868	4255	4625
27450	2143	2889	3466	3872	4259	4630
27500	2146	2892	3470	3876	4264	4635
27550	2148	2895	3474	3880	4268	4640
27600	2151	2899	3477	3884	4273	4645
27650	2153	2902	3481	3889	4277	4649
27700	2155	2905	3485	3893	4282	4654
27750	2158	2908	3489	3897	4287	4659
27800	2160	2911	3492	3901	4291	4664

Proposed Updated Schedule of Basic Child Support Obligations (area shaded in light blue is where self-support reserve is applied)						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
27850	2163	2914	3496	3905	4296	4669
27900	2165	2917	3500	3909	4300	4674
27950	2168	2920	3504	3913	4305	4679
28000	2170	2924	3507	3918	4309	4684
28050	2172	2927	3511	3922	4314	4689
28100	2175	2930	3515	3926	4319	4694
28150	2177	2933	3518	3930	4323	4699
28200	2180	2936	3522	3934	4328	4704
28250	2182	2939	3526	3938	4332	4709
28300	2185	2942	3530	3943	4337	4714
28350	2187	2945	3533	3947	4341	4719
28400	2189	2948	3537	3951	4346	4724
28450	2192	2952	3541	3955	4351	4729
28500	2194	2955	3544	3959	4355	4734
28550	2197	2958	3548	3963	4360	4739
28600	2199	2961	3552	3967	4364	4744
28650	2202	2964	3556	3972	4369	4749
28700	2204	2967	3559	3976	4373	4754
28750	2206	2970	3563	3980	4378	4759
28800	2209	2973	3567	3984	4383	4764
28850	2211	2977	3571	3988	4387	4769
28900	2214	2980	3574	3992	4392	4774
28950	2216	2983	3578	3997	4396	4779
29000	2218	2986	3582	4001	4401	4784
29050	2221	2989	3585	4005	4405	4789
29100	2223	2992	3589	4009	4410	4794
29150	2226	2995	3593	4013	4415	4799
29200	2228	2998	3597	4017	4419	4804
29250	2231	3001	3600	4021	4424	4809
29300	2233	3005	3604	4026	4428	4813
29350	2235	3008	3608	4030	4433	4818
29400	2238	3011	3611	4034	4437	4823
29450	2240	3014	3615	4038	4442	4828
29500	2243	3017	3619	4042	4447	4833
29550	2245	3020	3623	4046	4451	4838
29600	2248	3023	3626	4051	4456	4843
29650	2250	3026	3630	4055	4460	4848
29700	2252	3030	3634	4059	4465	4853
29750	2255	3033	3637	4063	4469	4858
29800	2257	3036	3641	4067	4474	4863
29850	2260	3039	3645	4071	4478	4868

Proposed Updated Schedule of Basic Child Support Obligations (area shaded in light blue is where self-support reserve is applied)						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
29900	2262	3042	3649	4076	4483	4873
29950	2265	3045	3652	4080	4488	4878
30000	2267	3048	3656	4084	4492	4883

APPENDIX B: SIDE-BY-SIDE COMPARISON OF EXISTING AND PROPOSED

	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
Combined Gross Income	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated
800	100	100	150	150	150	150	150	150	150	150	150	150
850	114	100	150	150	150	150	150	150	150	150	150	150
900	140	100	154	150	155	150	156	150	158	150	159	150
950	165	100	179	150	181	150	183	150	184	150	186	150
1000	180	100	205	150	207	150	209	150	211	150	212	150
1050	186	100	230	150	233	150	235	150	237	150	239	150
1100	196	100	256	150	258	150	261	150	263	150	265	150
1150	212	100	282	150	285	150	288	150	291	150	294	150
1200	228	100	311	150	320	150	323	150	327	150	330	150
1250	243	100	329	150	355	150	358	150	362	150	366	150
1300	258	100	347	150	389	150	394	150	398	150	402	150
1350	273	100	365	150	418	150	429	150	433	150	438	150
1400	282	108	383	150	438	150	464	150	469	164	474	178
1450	291	148	400	163	457	177	496	192	504	206	509	221
1500	299	188	418	203	476	218	516	233	538	248	544	263
1550	307	228	435	244	495	259	536	275	572	290	578	306
1600	316	268	452	284	513	300	556	316	594	332	613	348
1650	324	307	469	325	532	341	576	358	615	374	648	391
1700	332	315	482	365	551	382	596	399	636	416	672	433
1750	341	323	494	406	570	423	616	441	657	458	694	476
1800	349	332	506	446	588	464	636	482	678	500	716	518
1850	357	340	518	487	607	505	656	524	699	542	738	561
1900	366	348	530	511	624	546	676	565	720	584	760	603
1950	374	356	542	523	638	587	696	607	741	626	782	646
2000	382	364	553	535	652	628	715	648	762	668	804	688
2050	390	372	565	546	666	660	735	690	783	710	826	731
2100	399	380	577	558	680	674	751	731	804	752	848	773
2150	407	388	589	570	694	689	766	769	824	794	869	816
2200	415	396	601	582	708	703	782	785	845	836	891	858
2250	423	404	613	593	721	717	797	801	866	878	913	901
2300	431	412	625	605	735	731	813	817	885	899	935	943
2350	440	420	637	617	749	746	828	833	902	916	957	986
2400	448	428	648	629	763	760	843	849	919	934	978	1015
2450	453	436	656	641	772	774	853	865	930	951	994	1034
2500	458	444	664	652	781	788	863	880	940	968	1009	1053
2550	463	452	671	664	790	802	873	896	951	986	1022	1072
2600	469	460	678	676	799	817	882	912	961	1003	1033	1091
2650	474	468	686	688	807	831	892	928	972	1021	1045	1110

	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
Combined Gross Income	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated
2700	479	476	693	699	816	845	902	944	982	1038	1056	1129
2750	484	484	701	711	825	859	911	960	993	1056	1067	1148
2800	489	492	708	723	833	873	921	976	1003	1073	1079	1167
2850	494	500	715	735	842	888	930	991	1014	1091	1090	1185
2900	499	508	722	746	850	902	939	1007	1023	1108	1100	1204
2950	503	516	728	758	857	916	946	1023	1031	1125	1109	1223
3000	507	524	734	770	863	930	954	1039	1040	1143	1118	1242
3050	511	532	740	782	870	944	962	1055	1048	1160	1127	1261
3100	515	540	746	793	877	959	969	1071	1056	1178	1136	1280
3150	519	548	751	805	883	973	976	1087	1063	1195	1143	1299
3200	522	556	755	817	888	987	981	1102	1069	1213	1149	1318
3250	525	564	759	829	893	1001	987	1118	1075	1230	1156	1337
3300	529	572	764	840	898	1015	992	1134	1081	1248	1162	1356
3350	532	580	768	852	903	1030	997	1150	1087	1265	1168	1375
3400	535	588	772	864	907	1044	1003	1166	1092	1282	1175	1394
3450	538	596	777	876	912	1058	1008	1182	1098	1300	1181	1413
3500	541	605	781	887	917	1072	1013	1198	1104	1317	1187	1432
3550	544	613	786	899	922	1086	1019	1213	1110	1335	1194	1451
3600	548	621	790	911	927	1101	1025	1229	1117	1352	1201	1470
3650	551	629	795	923	933	1115	1031	1245	1123	1370	1207	1489
3700	554	637	799	934	938	1129	1036	1261	1129	1387	1214	1508
3750	557	645	804	946	943	1143	1042	1277	1135	1405	1221	1527
3800	561	653	808	958	948	1157	1048	1293	1142	1422	1228	1546
3850	564	661	813	970	953	1172	1053	1309	1148	1439	1234	1565
3900	569	669	820	981	961	1186	1062	1324	1157	1457	1245	1584
3950	574	677	827	993	969	1200	1071	1340	1167	1474	1255	1603
4000	578	685	834	1005	978	1214	1080	1356	1177	1492	1266	1622
4050	583	693	841	1017	986	1228	1089	1372	1187	1509	1276	1641
4100	588	701	848	1028	994	1243	1098	1388	1197	1527	1287	1660
4150	593	709	855	1040	1002	1257	1107	1404	1207	1544	1297	1679
4200	598	717	862	1052	1010	1271	1116	1420	1216	1562	1307	1697
4250	603	724	868	1063	1018	1284	1124	1434	1225	1578	1317	1715
4300	608	731	875	1073	1025	1297	1133	1448	1235	1593	1327	1732
4350	613	738	882	1083	1033	1309	1141	1462	1244	1608	1337	1748
4400	617	745	889	1093	1041	1321	1150	1476	1253	1623	1347	1765
4450	622	752	896	1103	1049	1333	1159	1489	1263	1638	1357	1781
4500	627	759	902	1114	1056	1346	1167	1503	1272	1654	1368	1797
4550	632	766	909	1124	1064	1358	1176	1517	1281	1669	1378	1814
4600	637	773	916	1134	1072	1370	1184	1531	1290	1684	1387	1830
4650	641	780	921	1144	1078	1383	1191	1544	1298	1699	1395	1847

	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
Combined Gross Income	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated
4700	644	787	927	1154	1084	1395	1198	1558	1305	1714	1403	1863
4750	648	793	932	1165	1090	1407	1205	1572	1313	1729	1411	1880
4800	652	800	937	1175	1097	1420	1212	1586	1320	1744	1419	1896
4850	655	807	942	1185	1102	1432	1217	1600	1326	1759	1426	1913
4900	657	814	946	1195	1107	1444	1223	1613	1332	1775	1432	1929
4950	660	821	950	1205	1112	1457	1228	1627	1338	1790	1439	1945
5000	663	828	954	1216	1117	1469	1234	1641	1344	1805	1445	1962
5050	666	835	958	1226	1121	1481	1239	1655	1350	1820	1452	1978
5100	669	841	963	1234	1127	1490	1245	1665	1357	1831	1459	1991
5150	672	844	968	1236	1132	1492	1251	1667	1363	1834	1466	1993
5200	676	846	972	1239	1138	1494	1257	1669	1370	1836	1473	1996
5250	679	849	977	1241	1143	1497	1263	1672	1376	1839	1480	1999
5300	682	852	981	1243	1149	1499	1269	1674	1383	1841	1487	2001
5350	685	855	986	1246	1154	1501	1276	1676	1390	1844	1494	2004
5400	689	857	991	1248	1161	1503	1282	1678	1397	1846	1502	2007
5450	693	860	997	1251	1167	1505	1289	1681	1404	1849	1510	2010
5500	697	863	1003	1253	1173	1507	1296	1683	1412	1851	1518	2012
5550	701	866	1008	1256	1180	1509	1304	1685	1420	1854	1526	2015
5600	706	868	1014	1258	1186	1511	1311	1688	1428	1856	1535	2018
5650	710	871	1020	1261	1193	1513	1318	1690	1436	1859	1544	2021
5700	714	874	1026	1263	1200	1515	1326	1692	1444	1861	1552	2023
5750	718	877	1032	1267	1206	1519	1333	1697	1452	1866	1561	2029
5800	723	881	1038	1271	1213	1524	1340	1703	1460	1873	1569	2036
5850	727	884	1044	1276	1220	1530	1348	1708	1468	1879	1578	2043
5900	731	888	1050	1280	1226	1535	1355	1714	1476	1886	1586	2050
5950	735	892	1056	1285	1233	1540	1362	1720	1484	1892	1595	2057
6000	740	895	1061	1290	1240	1545	1370	1726	1492	1899	1604	2064
6050	744	899	1067	1294	1246	1551	1377	1732	1500	1905	1612	2071
6100	748	902	1073	1299	1253	1556	1385	1738	1508	1912	1621	2078
6150	752	906	1079	1303	1260	1561	1392	1744	1516	1919	1630	2085
6200	756	910	1085	1308	1267	1567	1400	1750	1525	1925	1639	2093
6250	760	913	1091	1312	1274	1572	1407	1756	1533	1932	1648	2100
6300	764	917	1097	1317	1281	1577	1415	1762	1541	1938	1657	2107
6350	768	921	1103	1322	1288	1583	1423	1768	1550	1945	1666	2114
6400	772	926	1109	1329	1294	1591	1430	1778	1558	1955	1674	2125
6450	776	932	1114	1336	1301	1601	1438	1788	1566	1967	1683	2138
6500	781	938	1120	1344	1308	1610	1446	1798	1575	1978	1692	2150
6550	785	944	1127	1352	1316	1619	1454	1808	1583	1989	1702	2162
6600	789	950	1133	1359	1323	1628	1462	1819	1592	2001	1711	2175
6650	793	956	1139	1367	1330	1638	1470	1829	1601	2012	1720	2187

	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
Combined Gross Income	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated
6700	798	961	1145	1374	1337	1647	1478	1839	1609	2023	1730	2199
6750	802	967	1151	1382	1345	1656	1486	1850	1618	2035	1739	2212
6800	806	973	1157	1390	1352	1665	1494	1860	1627	2046	1748	2224
6850	810	979	1163	1397	1359	1674	1502	1870	1635	2057	1758	2236
6900	815	985	1170	1405	1366	1684	1510	1881	1644	2069	1767	2249
6950	819	991	1176	1412	1373	1693	1518	1891	1653	2080	1776	2261
7000	823	997	1182	1420	1381	1702	1526	1901	1661	2091	1786	2273
7050	827	1001	1188	1426	1388	1709	1533	1909	1670	2100	1795	2283
7100	832	1005	1194	1433	1395	1716	1541	1917	1679	2109	1804	2292
7150	835	1009	1200	1439	1401	1723	1548	1925	1686	2118	1812	2302
7200	839	1013	1205	1445	1407	1731	1555	1933	1694	2126	1820	2311
7250	842	1017	1210	1452	1414	1738	1562	1941	1701	2135	1828	2321
7300	846	1021	1215	1458	1420	1745	1569	1949	1708	2144	1836	2331
7350	850	1025	1220	1464	1426	1752	1575	1957	1716	2153	1843	2340
7400	853	1029	1225	1471	1432	1759	1582	1965	1723	2162	1851	2350
7450	857	1033	1231	1477	1438	1767	1589	1973	1730	2171	1859	2360
7500	860	1037	1236	1483	1444	1774	1596	1981	1738	2180	1867	2369
7550	864	1041	1241	1490	1450	1781	1602	1989	1745	2188	1875	2379
7600	867	1045	1246	1496	1456	1788	1609	1997	1752	2197	1883	2388
7650	871	1048	1251	1501	1462	1794	1616	2003	1760	2204	1891	2396
7700	875	1050	1256	1503	1468	1796	1623	2006	1767	2207	1899	2399
7750	878	1053	1262	1505	1474	1799	1629	2009	1774	2210	1906	2402
7800	882	1055	1267	1507	1481	1801	1636	2012	1782	2213	1914	2406
7850	885	1057	1272	1509	1487	1804	1643	2015	1789	2216	1922	2409
7900	889	1059	1277	1511	1493	1806	1650	2017	1796	2219	1930	2412
7950	893	1061	1282	1513	1499	1809	1656	2020	1804	2222	1938	2416
8000	896	1063	1287	1515	1505	1811	1663	2023	1811	2225	1946	2419
8050	892	1065	1297	1517	1511	1813	1672	2026	1824	2228	1949	2422
8100	897	1067	1304	1519	1520	1816	1681	2028	1834	2231	1959	2425
8150	902	1069	1311	1521	1528	1818	1690	2031	1844	2234	1970	2429
8200	907	1072	1318	1523	1537	1821	1700	2034	1854	2237	1981	2432
8250	912	1074	1326	1525	1545	1823	1709	2037	1864	2240	1992	2435
8300	917	1076	1333	1528	1553	1827	1718	2040	1874	2244	2002	2440
8350	922	1080	1340	1532	1562	1831	1727	2045	1884	2250	2013	2446
8400	927	1083	1347	1536	1570	1836	1736	2051	1894	2256	2024	2452
8450	931	1087	1354	1541	1578	1841	1746	2056	1904	2261	2034	2458
8500	936	1090	1361	1545	1587	1845	1755	2061	1914	2267	2045	2464
8550	941	1094	1368	1549	1595	1850	1764	2066	1924	2273	2056	2471
8600	946	1097	1375	1553	1603	1855	1773	2072	1934	2279	2066	2477
8650	951	1101	1383	1558	1611	1859	1782	2077	1944	2284	2077	2483

	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
Combined Gross Income	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated
8700	956	1104	1390	1562	1620	1864	1792	2082	1954	2290	2088	2489
8750	961	1108	1397	1566	1628	1869	1801	2087	1964	2296	2098	2496
8800	966	1111	1404	1570	1636	1873	1810	2092	1974	2302	2109	2502
8850	971	1114	1411	1574	1645	1878	1819	2098	1984	2307	2120	2508
8900	975	1118	1418	1579	1653	1882	1828	2103	1994	2313	2131	2514
8950	980	1121	1425	1582	1661	1887	1838	2108	2004	2319	2141	2520
9000	985	1124	1433	1585	1670	1891	1847	2112	2014	2323	2152	2525
9050	990	1126	1440	1587	1678	1895	1856	2117	2024	2328	2163	2531
9100	995	1129	1447	1589	1686	1899	1865	2121	2034	2333	2173	2536
9150	1000	1132	1454	1592	1695	1903	1874	2125	2044	2338	2184	2541
9200	1005	1134	1461	1594	1703	1907	1884	2130	2055	2343	2195	2547
9250	1010	1137	1468	1597	1711	1911	1893	2134	2065	2348	2205	2552
9300	1015	1140	1475	1599	1720	1915	1902	2139	2075	2352	2216	2557
9350	1019	1142	1482	1601	1728	1918	1911	2143	2085	2357	2227	2562
9400	1024	1145	1490	1604	1736	1922	1920	2147	2095	2362	2237	2568
9450	1029	1147	1497	1606	1745	1926	1930	2152	2105	2367	2248	2573
9500	1034	1150	1504	1608	1753	1930	1939	2156	2115	2372	2259	2578
9550	1039	1153	1511	1611	1761	1934	1948	2161	2125	2377	2270	2583
9600	1044	1155	1518	1613	1770	1938	1957	2165	2135	2381	2280	2589
9650	1049	1158	1525	1615	1778	1942	1967	2169	2145	2386	2291	2594
9700	1054	1161	1532	1618	1786	1946	1976	2174	2155	2391	2302	2599
9750	1059	1163	1539	1620	1795	1950	1985	2178	2165	2396	2312	2604
9800	1064	1166	1547	1622	1803	1954	1994	2183	2175	2401	2323	2610
9850	1068	1168	1554	1625	1811	1958	2003	2187	2185	2406	2334	2615
9900	1073	1171	1561	1627	1820	1962	2013	2191	2195	2410	2344	2620
9950	1078	1174	1568	1631	1828	1967	2022	2197	2205	2417	2355	2627
10000	1083	1178	1575	1637	1836	1973	2031	2204	2215	2424	2366	2635
10050	1088	1182	1582	1643	1845	1979	2040	2210	2225	2431	2376	2643
10100	1093	1186	1589	1649	1853	1984	2049	2217	2235	2438	2387	2650
10150	1098	1190	1597	1655	1861	1990	2059	2223	2245	2446	2398	2658
10200	1103	1194	1604	1661	1870	1996	2068	2230	2255	2453	2408	2666
10250	1108	1198	1611	1666	1878	2002	2077	2236	2265	2460	2419	2674
10300	1112	1202	1618	1672	1886	2008	2086	2243	2275	2467	2430	2682
10350	1117	1206	1625	1678	1894	2014	2095	2249	2285	2474	2441	2690
10400	1122	1210	1632	1684	1903	2020	2105	2256	2295	2482	2451	2697
10450	1127	1214	1639	1690	1911	2026	2114	2263	2305	2489	2462	2705
10500	1132	1218	1646	1696	1919	2031	2123	2269	2315	2496	2473	2713
10550	1137	1222	1654	1701	1928	2037	2132	2276	2325	2503	2483	2721
10600	1142	1226	1661	1707	1936	2043	2141	2282	2335	2510	2494	2729
10650	1147	1230	1668	1713	1944	2049	2151	2289	2345	2518	2505	2737

	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
Combined Gross Income	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated
10700	1152	1234	1675	1719	1953	2055	2160	2295	2355	2525	2515	2745
10750	1156	1238	1682	1725	1961	2061	2169	2303	2365	2533	2526	2753
10800	1161	1242	1689	1732	1969	2068	2178	2310	2375	2541	2537	2762
10850	1166	1246	1696	1738	1978	2074	2187	2317	2385	2549	2547	2770
10900	1171	1251	1703	1745	1986	2081	2196	2324	2395	2557	2558	2779
10950	1176	1255	1710	1751	1994	2087	2205	2331	2405	2564	2568	2788
11000	1181	1259	1717	1757	2002	2094	2215	2339	2415	2572	2579	2796
11050	1186	1264	1725	1764	2010	2100	2224	2346	2425	2580	2589	2805
11100	1191	1268	1732	1770	2019	2107	2233	2353	2435	2588	2600	2813
11150	1195	1272	1739	1777	2027	2113	2242	2360	2445	2596	2610	2822
11200	1200	1277	1746	1783	2035	2119	2251	2367	2454	2604	2621	2831
11250	1205	1281	1753	1787	2043	2126	2260	2375	2464	2612	2632	2840
11300	1210	1285	1760	1792	2051	2133	2269	2382	2474	2620	2642	2848
11350	1215	1289	1767	1797	2060	2139	2278	2390	2484	2629	2653	2857
11400	1220	1293	1774	1802	2068	2146	2287	2397	2494	2637	2663	2866
11450	1225	1297	1781	1807	2076	2153	2296	2404	2504	2645	2674	2875
11500	1229	1300	1788	1812	2084	2159	2305	2412	2514	2653	2684	2884
11550	1234	1304	1795	1817	2093	2166	2314	2419	2524	2661	2695	2893
11600	1239	1308	1802	1822	2101	2172	2324	2427	2534	2669	2705	2902
11650	1244	1312	1809	1827	2109	2179	2333	2434	2544	2677	2716	2910
11700	1249	1316	1816	1832	2117	2186	2342	2441	2553	2686	2726	2919
11750	1254	1320	1824	1837	2125	2192	2351	2449	2563	2694	2737	2928
11800	1259	1324	1831	1842	2134	2199	2360	2456	2573	2702	2748	2937
11850	1264	1328	1838	1847	2142	2206	2369	2464	2583	2710	2758	2946
11900	1268	1332	1845	1852	2150	2212	2378	2471	2593	2718	2769	2955
11950	1273	1336	1852	1856	2158	2219	2387	2478	2603	2726	2779	2963
12000	1278	1340	1859	1861	2166	2225	2396	2486	2613	2734	2790	2972
12050	1283	1344	1866	1866	2175	2232	2405	2493	2623	2743	2800	2981
12100	1288	1348	1873	1871	2183	2239	2414	2501	2633	2751	2811	2990
12150	1293	1352	1880	1876	2191	2245	2424	2508	2642	2759	2821	2999
12200	1298	1356	1887	1881	2199	2252	2433	2515	2652	2767	2832	3008
12250	1303	1360	1894	1886	2208	2259	2442	2523	2662	2775	2842	3017
12300	1307	1364	1901	1891	2216	2265	2451	2530	2672	2783	2853	3025
12350	1312	1368	1908	1896	2224	2272	2460	2538	2682	2791	2864	3034
12400	1317	1372	1915	1901	2232	2278	2469	2545	2692	2800	2874	3043
12450	1322	1376	1923	1906	2240	2285	2478	2552	2702	2808	2885	3052
12500	1327	1380	1930	1911	2249	2292	2487	2560	2712	2816	2895	3061
12550	1332	1384	1937	1916	2257	2298	2496	2567	2722	2824	2906	3070
12600	1337	1388	1944	1920	2265	2305	2505	2575	2732	2832	2916	3079
12650	1342	1392	1951	1925	2273	2312	2514	2582	2741	2840	2927	3087

	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
Combined Gross Income	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated
12700	1346	1396	1958	1930	2281	2318	2523	2589	2751	2848	2937	3096
12750	1351	1400	1965	1935	2290	2325	2533	2597	2761	2857	2948	3105
12800	1356	1404	1972	1940	2298	2332	2542	2604	2771	2865	2958	3114
12850	1361	1408	1979	1945	2306	2338	2551	2612	2781	2873	2969	3123
12900	1366	1412	1986	1950	2314	2345	2560	2619	2791	2881	2980	3132
12950	1371	1416	1993	1955	2323	2351	2569	2627	2801	2889	2990	3141
13000	1376	1419	2000	1959	2331	2357	2578	2633	2811	2896	3001	3148
13050	1380	1422	2007	1963	2339	2362	2587	2638	2821	2902	3011	3154
13100	1385	1425	2014	1967	2347	2366	2596	2643	2830	2907	3022	3160
13150	1390	1428	2022	1971	2355	2371	2605	2648	2840	2913	3032	3166
13200	1395	1431	2029	1975	2364	2375	2614	2653	2850	2918	3043	3172
13250	1400	1434	2036	1978	2372	2380	2623	2658	2860	2924	3053	3178
13300	1405	1437	2043	1982	2380	2384	2632	2663	2870	2929	3064	3184
13350	1410	1440	2050	1986	2388	2389	2642	2668	2880	2935	3074	3190
13400	1415	1443	2057	1990	2396	2393	2651	2673	2890	2940	3085	3196
13450	1419	1446	2064	1993	2405	2398	2660	2678	2900	2946	3096	3202
13500	1424	1449	2071	1997	2413	2402	2669	2683	2910	2951	3106	3208
13550	1429	1452	2078	2001	2421	2407	2678	2688	2920	2957	3117	3214
13600	1434	1454	2085	2005	2429	2411	2687	2693	2929	2963	3127	3220
13650	1439	1457	2092	2008	2437	2416	2696	2698	2939	2968	3138	3226
13700	1444	1460	2099	2012	2446	2420	2705	2703	2949	2974	3148	3232
13750	1449	1463	2106	2016	2454	2425	2714	2708	2959	2979	3159	3238
13800	1454	1466	2113	2020	2462	2429	2723	2713	2969	2985	3169	3244
13850	1458	1469	2120	2023	2470	2434	2732	2718	2979	2990	3180	3250
13900	1463	1472	2128	2027	2479	2438	2742	2723	2989	2996	3190	3256
13950	1468	1475	2135	2031	2487	2443	2750	2728	2999	3001	3201	3262
14000	1472	1478	2141	2035	2494	2447	2759	2733	3007	3007	3210	3268
14050	1477	1481	2147	2038	2501	2451	2767	2738	3016	3012	3219	3274
14100	1481	1484	2153	2042	2509	2456	2775	2743	3025	3018	3229	3280
14150	1486	1486	2160	2046	2516	2460	2783	2748	3034	3023	3238	3286
14200	1490	1489	2166	2049	2523	2464	2791	2752	3042	3028	3247	3291
14250	1494	1492	2172	2052	2530	2468	2799	2757	3051	3033	3257	3296
14300	1499	1494	2179	2056	2538	2472	2807	2761	3060	3037	3266	3302
14350	1503	1497	2185	2059	2545	2476	2815	2766	3069	3042	3275	3307
14400	1507	1499	2191	2062	2552	2480	2823	2770	3077	3047	3285	3312
14450	1512	1502	2198	2066	2560	2484	2831	2775	3086	3052	3294	3318
14500	1516	1505	2204	2069	2567	2488	2839	2779	3095	3057	3303	3323
14550	1520	1507	2210	2072	2574	2492	2847	2784	3104	3062	3313	3328
14600	1525	1510	2217	2076	2581	2496	2855	2788	3112	3067	3322	3334
14650	1529	1512	2223	2079	2589	2500	2863	2792	3121	3072	3331	3339

	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
Combined Gross Income	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated
14700	1534	1515	2229	2082	2596	2504	2871	2797	3130	3077	3340	3344
14750	1538	1518	2235	2086	2603	2508	2879	2801	3139	3081	3350	3349
14800	1542	1520	2242	2089	2610	2512	2887	2806	3147	3086	3359	3355
14850	1547	1523	2248	2092	2618	2516	2896	2810	3156	3091	3368	3360
14900	1551	1525	2254	2096	2625	2520	2904	2815	3165	3096	3378	3365
14950	1555	1528	2261	2099	2632	2524	2912	2819	3174	3101	3387	3371
15000	1560	1531	2267	2102	2640	2528	2920	2823	3182	3106	3396	3376
15050	1564	1533	2273	2106	2647	2532	2928	2828	3191	3111	3406	3381
15100	1568	1536	2279	2109	2654	2536	2936	2832	3200	3116	3415	3387
15150	1573	1538	2286	2112	2661	2540	2944	2837	3209	3120	3424	3392
15200	1577	1541	2292	2116	2669	2544	2952	2841	3217	3125	3434	3397
15250	1581	1544	2298	2119	2676	2548	2960	2846	3226	3130	3443	3403
15300	1586	1546	2305	2122	2683	2552	2968	2850	3235	3135	3452	3408
15350	1590	1549	2311	2126	2691	2556	2976	2855	3244	3140	3461	3413
15400	1594	1551	2317	2129	2698	2559	2984	2859	3253	3145	3471	3418
15450	1599	1554	2324	2132	2705	2563	2992	2863	3261	3150	3480	3424
15500	1603	1556	2330	2136	2712	2567	3000	2868	3270	3155	3489	3429
15550	1608	1559	2336	2139	2720	2571	3008	2872	3279	3159	3499	3434
15600	1612	1562	2342	2142	2727	2575	3016	2877	3288	3164	3508	3440
15650	1616	1564	2349	2146	2734	2579	3024	2881	3296	3169	3517	3445
15700	1621	1567	2355	2149	2742	2583	3032	2886	3305	3174	3527	3450
15750	1625	1569	2361	2152	2749	2587	3040	2890	3314	3179	3536	3456
15800	1629	1572	2368	2156	2756	2591	3049	2894	3323	3184	3545	3461
15850	1634	1575	2374	2159	2763	2595	3057	2899	3331	3189	3554	3466
15900	1638	1577	2380	2162	2771	2599	3065	2903	3340	3194	3564	3471
15950	1642	1580	2387	2166	2778	2603	3073	2908	3349	3199	3573	3477
16000	1647	1582	2393	2169	2785	2607	3081	2912	3358	3203	3582	3482
16050	1651	1585	2399	2172	2792	2611	3089	2917	3366	3208	3592	3487
16100	1655	1588	2405	2176	2800	2615	3097	2921	3375	3213	3601	3493
16150	1660	1590	2412	2179	2807	2619	3105	2925	3384	3218	3610	3498
16200	1664	1593	2418	2182	2814	2623	3113	2930	3393	3223	3620	3503
16250	1669	1595	2424	2186	2822	2627	3121	2934	3401	3228	3629	3509
16300	1673	1598	2431	2189	2829	2631	3129	2939	3410	3233	3638	3514
16350	1677	1601	2437	2192	2836	2635	3137	2943	3419	3238	3648	3519
16400	1682	1603	2443	2196	2843	2639	3145	2948	3428	3242	3657	3525
16450	1686	1606	2450	2199	2851	2643	3153	2952	3436	3247	3666	3530
16500	1690	1608	2456	2202	2858	2647	3161	2957	3445	3252	3675	3535
16550	1695	1611	2462	2206	2865	2651	3169	2961	3454	3257	3685	3540
16600	1699	1614	2468	2209	2873	2655	3177	2965	3463	3262	3694	3546
16650	1703	1616	2475	2212	2880	2659	3185	2970	3471	3267	3703	3551

	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
Combined Gross Income	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated
16700	1708	1619	2481	2216	2887	2663	3194	2974	3480	3272	3713	3556
16750	1712	1621	2487	2219	2894	2667	3202	2979	3489	3276	3722	3562
16800	1716	1624	2494	2222	2902	2671	3210	2983	3498	3281	3731	3567
16850	1721	1626	2500	2225	2909	2674	3218	2987	3506	3286	3741	3572
16900	1725	1629	2506	2229	2916	2678	3226	2992	3515	3291	3750	3577
16950	1729	1631	2513	2232	2924	2682	3234	2996	3524	3296	3759	3582
17000	1734	1634	2519	2235	2931	2686	3242	3000	3533	3301	3769	3588
17050	1738	1637	2525	2238	2938	2690	3250	3005	3541	3305	3778	3593
17100	1743	1639	2531	2242	2945	2694	3258	3009	3550	3310	3787	3598
17150	1747	1642	2538	2245	2953	2698	3266	3014	3559	3315	3796	3603
17200	1751	1644	2544	2248	2960	2702	3274	3018	3568	3320	3806	3609
17250	1756	1647	2550	2252	2967	2706	3282	3022	3576	3325	3815	3614
17300	1760	1649	2557	2255	2974	2710	3290	3027	3585	3329	3824	3619
17350	1764	1652	2563	2258	2982	2714	3298	3031	3594	3334	3834	3624
17400	1769	1654	2570	2261	2989	2717	3307	3035	3603	3339	3843	3629
17450	1774	1657	2577	2265	2998	2721	3316	3040	3613	3344	3854	3635
17500	1778	1660	2584	2268	3006	2725	3325	3044	3623	3349	3864	3640
17550	1783	1662	2591	2271	3014	2729	3334	3049	3633	3353	3875	3645
17600	1788	1665	2597	2275	3022	2733	3343	3053	3642	3358	3885	3650
17650	1793	1667	2604	2278	3030	2737	3352	3057	3652	3363	3896	3656
17700	1798	1670	2611	2281	3038	2741	3361	3062	3662	3368	3906	3661
17750	1802	1672	2618	2284	3046	2745	3370	3066	3672	3372	3917	3666
17800	1807	1675	2625	2287	3054	2748	3379	3070	3682	3377	3927	3671
17850	1812	1677	2632	2290	3063	2752	3388	3074	3691	3381	3937	3676
17900	1817	1679	2639	2294	3071	2756	3397	3078	3701	3386	3948	3681
17950	1822	1682	2646	2297	3079	2759	3406	3082	3711	3391	3958	3686
18000	1826	1684	2653	2300	3087	2763	3415	3086	3721	3395	3969	3690
18050	1831	1687	2660	2303	3095	2767	3424	3091	3731	3400	3979	3695
18100	1836	1689	2667	2306	3103	2771	3433	3095	3740	3404	3990	3700
18150	1841	1692	2674	2309	3111	2774	3442	3099	3750	3409	4000	3705
18200	1845	1694	2681	2312	3120	2778	3451	3103	3760	3413	4010	3710
18250	1850	1696	2688	2315	3128	2782	3460	3107	3770	3418	4021	3715
18300	1855	1699	2695	2318	3136	2785	3469	3111	3780	3423	4031	3720
18350	1860	1701	2702	2322	3144	2789	3478	3116	3789	3427	4042	3725
18400	1865	1704	2709	2325	3152	2793	3487	3120	3799	3432	4052	3730
18450	1869	1706	2716	2328	3160	2797	3496	3124	3809	3436	4063	3735
18500	1874	1709	2723	2331	3168	2800	3505	3128	3819	3441	4073	3740
18550	1879	1711	2730	2334	3177	2804	3514	3132	3829	3445	4084	3745
18600	1884	1713	2737	2337	3185	2808	3523	3136	3838	3450	4094	3750
18650	1889	1716	2744	2340	3193	2812	3532	3140	3848	3455	4104	3755

	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
Combined Gross Income	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated
18700	1893	1718	2751	2343	3201	2815	3541	3145	3858	3459	4115	3760
18750	1898	1721	2758	2347	3209	2819	3550	3149	3868	3464	4125	3765
18800	1903	1723	2765	2350	3217	2823	3559	3153	3878	3468	4136	3770
18850	1908	1726	2772	2353	3225	2826	3568	3157	3887	3473	4146	3775
18900	1912	1728	2779	2356	3233	2830	3577	3161	3897	3477	4157	3780
18950	1917	1730	2786	2359	3242	2834	3586	3165	3907	3482	4167	3785
19000	1922	1733	2793	2362	3250	2838	3595	3170	3917	3487	4178	3790
19050	1927	1735	2800	2365	3258	2841	3604	3174	3927	3491	4188	3795
19100	1932	1738	2807	2368	3266	2845	3613	3178	3936	3496	4198	3800
19150	1936	1740	2814	2371	3274	2849	3622	3182	3946	3500	4209	3805
19200	1941	1743	2821	2375	3282	2852	3631	3186	3956	3505	4219	3810
19250	1946	1745	2828	2378	3290	2856	3640	3190	3966	3509	4230	3815
19300	1951	1747	2835	2381	3299	2860	3649	3195	3976	3514	4240	3820
19350	1956	1750	2842	2384	3307	2864	3658	3199	3985	3519	4251	3825
19400	1960	1752	2849	2387	3315	2867	3667	3203	3995	3523	4261	3830
19450	1965	1755	2856	2390	3323	2871	3676	3207	4005	3528	4271	3835
19500	1970	1757	2863	2393	3331	2875	3685	3211	4015	3532	4282	3840
19550	1975	1760	2869	2396	3339	2879	3694	3215	4025	3537	4292	3845
19600	1979	1762	2876	2400	3347	2882	3703	3219	4034	3541	4303	3849
19650	1984	1764	2883	2403	3355	2886	3712	3224	4044	3546	4313	3854
19700	1989	1767	2890	2406	3364	2890	3721	3228	4054	3551	4324	3859
19750	1994	1769	2897	2409	3372	2893	3730	3232	4064	3555	4334	3864
19800	1999	1772	2904	2412	3380	2897	3739	3236	4074	3560	4345	3869
19850	2003	1774	2911	2415	3388	2901	3748	3240	4083	3564	4355	3874
19900	2008	1777	2918	2418	3396	2905	3757	3244	4093	3569	4365	3879
19950	2013	1779	2925	2421	3404	2908	3766	3249	4103	3573	4376	3884
20000	2018	1781	2932	2425	3412	2912	3775	3253	4113	3578	4386	3889
20050	2023	1784	2939	2428	3421	2916	3784	3257	4123	3583	4397	3894
20100	2027	1786	2946	2431	3429	2919	3793	3261	4132	3587	4407	3899
20150	2032	1789	2953	2434	3437	2923	3802	3265	4142	3592	4418	3904
20200	2037	1791	2960	2437	3445	2927	3811	3269	4152	3596	4428	3909
20250	2042	1794	2967	2440	3453	2931	3820	3273	4162	3601	4439	3914
20300	2046	1796	2974	2443	3461	2934	3829	3278	4172	3605	4449	3919
20350	2051	1798	2981	2446	3469	2938	3838	3282	4181	3610	4459	3924
20400	2056	1801	2988	2449	3478	2942	3847	3286	4191	3615	4470	3929
20450	2061	1803	2995	2453	3486	2945	3856	3290	4201	3619	4480	3934
20500	2066	1806	3002	2456	3494	2949	3865	3294	4211	3624	4491	3939
20550	2070	1808	3009	2459	3502	2953	3874	3298	4221	3628	4501	3944
20600	2075	1811	3016	2462	3510	2957	3883	3303	4230	3633	4512	3949
20650	2080	1813	3023	2465	3518	2960	3892	3307	4240	3637	4522	3954

	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
Combined Gross Income	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated
20700	2085	1815	3030	2468	3526	2964	3901	3311	4250	3642	4533	3959
20750	2089	1818	3037	2471	3534	2968	3910	3315	4260	3647	4543	3964
20800	2094	1820	3044	2474	3543	2972	3919	3319	4270	3651	4553	3969
20850	2099	1823	3051	2478	3551	2975	3928	3323	4279	3656	4564	3974
20900	2104	1825	3058	2481	3559	2979	3937	3327	4289	3660	4574	3979
20950	2109	1828	3065	2484	3567	2983	3946	3332	4299	3665	4585	3984
21000	2113	1830	3072	2487	3575	2986	3955	3336	4309	3669	4595	3989
21050	2118	1832	3079	2490	3583	2990	3964	3340	4319	3674	4606	3994
21100	2123	1835	3086	2493	3591	2994	3973	3344	4328	3679	4616	3999
21150	2128	1837	3093	2496	3600	2998	3982	3348	4338	3683	4626	4004
21200	2133	1840	3100	2499	3608	3001	3991	3352	4348	3688	4637	4008
21250	2137	1842	3107	2502	3616	3005	4000	3357	4358	3692	4647	4013
21300	2142	1845	3114	2506	3624	3009	4009	3361	4368	3697	4658	4018
21350	2147	1847	3121	2509	3632	3012	4018	3365	4377	3701	4668	4023
21400	2152	1849	3128	2512	3640	3016	4027	3369	4387	3706	4679	4028
21450	2156	1852	3135	2515	3648	3020	4036	3373	4397	3711	4689	4033
21500	2161	1854	3141	2518	3657	3024	4045	3377	4407	3715	4700	4038
21550	2166	1857	3148	2521	3665	3027	4054	3382	4417	3720	4710	4043
21600	2171	1859	3155	2524	3673	3031	4063	3386	4426	3724	4720	4048
21650	2176	1862	3162	2527	3681	3035	4072	3390	4436	3729	4731	4053
21700	2180	1864	3169	2531	3689	3038	4081	3394	4446	3733	4741	4058
21750	2185	1866	3176	2534	3697	3042	4090	3398	4456	3738	4752	4063
21800	2190	1869	3183	2537	3705	3046	4099	3402	4466	3743	4762	4068
21850	2195	1871	3190	2540	3713	3050	4108	3406	4475	3747	4773	4073
21900	2200	1874	3197	2543	3722	3053	4117	3411	4485	3752	4783	4078
21950	2204	1876	3204	2546	3730	3057	4126	3415	4495	3756	4794	4083
22000	2209	1879	3211	2549	3738	3061	4135	3419	4505	3761	4804	4088
22050	2214	1881	3218	2552	3746	3065	4144	3423	4514	3765	4814	4093
22100	2219	1883	3225	2555	3754	3068	4153	3427	4524	3770	4825	4098
22150	2223	1886	3232	2559	3762	3072	4162	3431	4534	3775	4835	4103
22200	2228	1888	3239	2562	3770	3076	4171	3436	4544	3779	4846	4108
22250	2233	1891	3246	2565	3779	3079	4180	3440	4554	3784	4856	4113
22300	2238	1893	3253	2568	3787	3083	4189	3444	4563	3788	4867	4118
22350	2243	1896	3260	2571	3795	3087	4198	3448	4573	3793	4877	4123
22400	2247	1898	3267	2574	3803	3091	4207	3452	4583	3797	4887	4128
22450	2252	1900	3274	2577	3811	3094	4216	3456	4593	3802	4898	4133
22500	2257	1903	3281	2580	3819	3098	4225	3460	4603	3807	4908	4138
22550	2262	1905	3288	2584	3827	3102	4234	3465	4612	3811	4919	4143
22600	2267	1908	3295	2587	3835	3105	4243	3469	4622	3816	4929	4148
22650	2271	1910	3302	2590	3844	3109	4252	3473	4632	3820	4940	4153

	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
Combined Gross Income	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated
22700	2276	1913	3309	2593	3852	3113	4261	3477	4642	3825	4950	4158
22750	2281	1915	3316	2596	3860	3117	4270	3481	4652	3829	4961	4163
22800	2286	1917	3323	2599	3868	3120	4279	3485	4661	3834	4971	4168
22850	2290	1920	3330	2602	3876	3124	4288	3490	4671	3839	4981	4172
22900	2295	1922	3337	2605	3884	3128	4297	3494	4681	3843	4992	4177
22950	2300	1925	3344	2609	3892	3131	4306	3498	4691	3848	5002	4182
23000	2305	1927	3351	2612	3901	3135	4315	3502	4701	3852	5013	4187
23050	2310	1930	3358	2615	3909	3139	4324	3506	4710	3857	5023	4192
23100	2314	1932	3365	2618	3917	3143	4333	3510	4720	3861	5034	4197
23150	2319	1934	3372	2621	3925	3146	4342	3514	4730	3866	5044	4202
23200	2324	1937	3379	2624	3933	3150	4351	3519	4740	3871	5055	4207
23250	2329	1939	3386	2627	3941	3154	4360	3523	4750	3875	5065	4212
23300	2334	1942	3393	2630	3949	3158	4369	3527	4759	3880	5075	4217
23350	2338	1944	3400	2633	3958	3161	4378	3531	4769	3884	5086	4222
23400	2343	1947	3407	2637	3966	3165	4387	3535	4779	3889	5096	4227
23450	2348	1949	3414	2640	3974	3169	4396	3539	4789	3893	5107	4232
23500	2353	1951	3420	2643	3982	3172	4405	3544	4799	3898	5117	4237
23550	2357	1954	3427	2646	3990	3176	4414	3548	4808	3903	5128	4242
23600	2362	1956	3434	2649	3998	3180	4423	3552	4818	3907	5138	4247
23650	2367	1959	3441	2652	4006	3184	4432	3556	4828	3912	5148	4252
23700	2372	1961	3448	2655	4014	3187	4441	3560	4838	3916	5159	4257
23750	2377	1964	3455	2658	4023	3191	4450	3564	4848	3921	5169	4262
23800	2381	1966	3462	2662	4031	3195	4459	3569	4857	3925	5180	4267
23850	2386	1968	3469	2665	4039	3198	4468	3573	4867	3930	5190	4272
23900	2391	1971	3476	2668	4047	3202	4477	3577	4877	3935	5201	4277
23950	2396	1973	3483	2671	4055	3206	4486	3581	4887	3939	5211	4282
24000	2401	1976	3490	2674	4063	3210	4495	3585	4897	3944	5222	4287
24050	2405	1978	3497	2677	4071	3213	4504	3589	4906	3948	5232	4292
24100	2410	1981	3504	2680	4080	3217	4513	3593	4916	3953	5242	4297
24150	2415	1983	3511	2683	4088	3221	4522	3598	4926	3957	5253	4302
24200	2420	1985	3518	2686	4096	3225	4531	3602	4936	3962	5263	4307
24250	2424	1988	3525	2690	4104	3228	4540	3606	4946	3967	5274	4312
24300	2429	1990	3532	2693	4112	3232	4549	3610	4955	3971	5284	4317
24350	2434	1993	3539	2696	4120	3236	4558	3614	4965	3976	5295	4322
24400	2439	1995	3546	2699	4128	3239	4567	3618	4975	3980	5305	4327
24450	2444	1998	3553	2702	4136	3243	4576	3623	4985	3985	5316	4331
24500	2448	2000	3560	2705	4145	3247	4585	3627	4995	3989	5326	4336
24550	2453	2002	3567	2708	4153	3251	4594	3631	5004	3994	5336	4341
24600	2458	2005	3574	2711	4161	3254	4603	3635	5014	3999	5347	4346
24650	2463	2007	3581	2715	4169	3258	4612	3639	5024	4003	5357	4351

	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
Combined Gross Income	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated
24700	2468	2010	3588	2718	4177	3262	4621	3643	5034	4008	5368	4356
24750	2472	2012	3595	2721	4185	3265	4630	3647	5044	4012	5378	4361
24800	2477	2015	3602	2724	4193	3269	4639	3652	5053	4017	5389	4366
24850	2482	2017	3609	2727	4202	3273	4648	3656	5063	4021	5399	4371
24900	2487	2019	3616	2730	4210	3277	4657	3660	5073	4026	5410	4376
24950	2491	2022	3623	2733	4218	3280	4666	3664	5083	4031	5420	4381
25000	2496	2024	3630	2736	4226	3284	4675	3668	5093	4035	5430	4386
25050	2501	2027	3637	2740	4234	3288	4684	3672	5102	4040	5441	4391
25100	2506	2029	3644	2743	4242	3291	4693	3677	5112	4044	5451	4396
25150	2511	2032	3651	2746	4250	3295	4702	3681	5122	4049	5462	4401
25200	2515	2034	3658	2749	4259	3299	4711	3685	5132	4053	5472	4406
25250	2520	2036	3665	2752	4267	3303	4720	3689	5142	4058	5483	4411
25300	2525	2039	3672	2755	4275	3306	4729	3693	5151	4063	5493	4416
25350	2530	2041	3679	2758	4283	3310	4738	3697	5161	4067	5503	4421
25400	2535	2044	3686	2761	4291	3314	4747	3702	5171	4072	5514	4426
25450	2539	2046	3692	2764	4299	3318	4756	3706	5181	4076	5524	4431
25500	2544	2049	3699	2768	4307	3321	4765	3710	5191	4081	5535	4436
25550	2549	2051	3706	2771	4315	3325	4774	3714	5200	4085	5545	4441
25600	2554	2053	3713	2774	4324	3329	4783	3718	5210	4090	5556	4446
25650	2558	2056	3720	2777	4332	3332	4792	3722	5220	4095	5566	4451
25700	2563	2058	3727	2780	4340	3336	4801	3726	5230	4099	5577	4456
25750	2568	2061	3734	2783	4348	3340	4810	3731	5240	4104	5587	4461
25800	2573	2063	3741	2786	4356	3344	4819	3735	5249	4108	5597	4466
25850	2578	2066	3748	2789	4364	3347	4828	3739	5259	4113	5608	4471
25900	2582	2068	3755	2793	4372	3351	4837	3743	5269	4117	5618	4476
25950	2587	2070	3762	2796	4381	3355	4846	3747	5279	4122	5629	4481
26000	2592	2073	3769	2799	4389	3358	4855	3751	5289	4127	5639	4486
26050	2597	2075	3776	2802	4397	3362	4864	3756	5298	4131	5650	4490
26100	2602	2078	3783	2805	4405	3366	4873	3760	5308	4136	5660	4495
26150	2606	2080	3790	2808	4413	3370	4882	3764	5318	4140	5671	4500
26200	2611	2083	3797	2811	4421	3373	4891	3768	5328	4145	5681	4505
26250	2616	2085	3804	2814	4429	3377	4900	3772	5338	4149	5691	4510
26300	2621	2087	3811	2817	4437	3381	4909	3776	5347	4154	5702	4515
26350	2625	2090	3818	2821	4446	3384	4918	3780	5357	4159	5712	4520
26400	2630	2092	3825	2824	4454	3388	4927	3785	5367	4163	5723	4525
26450	2635	2095	3832	2827	4462	3392	4936	3789	5377	4168	5733	4530
26500	2640	2097	3839	2830	4470	3396	4945	3793	5387	4172	5744	4535
26550	2645	2100	3846	2833	4478	3399	4954	3797	5396	4177	5754	4540
26600	2649	2102	3853	2836	4486	3403	4963	3801	5406	4181	5764	4545
26650	2654	2104	3860	2839	4494	3407	4972	3805	5416	4186	5775	4550

	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
Combined Gross Income	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated
26700	2659	2107	3867	2842	4503	3411	4981	3810	5426	4191	5785	4555
26750	2664	2109	3874	2846	4511	3414	4990	3814	5436	4195	5796	4560
26800	2669	2112	3881	2849	4519	3418	4999	3818	5445	4200	5806	4565
26850	2673	2114	3888	2852	4527	3422	5008	3822	5455	4204	5817	4570
26900	2678	2117	3895	2855	4535	3425	5017	3826	5465	4209	5827	4575
26950	2683	2119	3902	2858	4543	3429	5026	3830	5475	4213	5838	4580
27000	2688	2121	3909	2861	4551	3433	5035	3834	5485	4218	5848	4585
27050	2692	2124	3916	2864	4560	3437	5044	3839	5494	4223	5858	4590
27100	2697	2126	3923	2867	4568	3440	5053	3843	5504	4227	5869	4595
27150	2702	2129	3930	2870	4576	3444	5062	3847	5514	4232	5879	4600
27200	2707	2131	3937	2874	4584	3448	5071	3851	5524	4236	5890	4605
27250	2712	2134	3944	2877	4592	3451	5080	3855	5534	4241	5900	4610
27300	2716	2136	3951	2880	4600	3455	5089	3859	5543	4245	5911	4615
27350	2721	2138	3958	2883	4608	3459	5098	3864	5553	4250	5921	4620
27400	2726	2141	3964	2886	4616	3463	5107	3868	5563	4255	5932	4625
27450	2731	2143	3971	2889	4625	3466	5116	3872	5573	4259	5942	4630
27500	2736	2146	3978	2892	4633	3470	5125	3876	5583	4264	5952	4635
27550	2740	2148	3985	2895	4641	3474	5134	3880	5592	4268	5963	4640
27600	2745	2151	3992	2899	4649	3477	5143	3884	5602	4273	5973	4645
27650	2750	2153	3999	2902	4657	3481	5152	3889	5612	4277	5984	4649
27700	2755	2155	4006	2905	4665	3485	5161	3893	5622	4282	5994	4654
27750	2759	2158	4013	2908	4673	3489	5170	3897	5632	4287	6005	4659
27800	2764	2160	4020	2911	4682	3492	5179	3901	5641	4291	6015	4664
27850	2769	2163	4027	2914	4690	3496	5188	3905	5651	4296	6025	4669
27900	2774	2165	4034	2917	4698	3500	5197	3909	5661	4300	6036	4674
27950	2779	2168	4041	2920	4706	3504	5206	3913	5671	4305	6046	4679
28000	2783	2170	4048	2924	4714	3507	5215	3918	5681	4309	6057	4684
28050	2788	2172	4055	2927	4722	3511	5224	3922	5690	4314	6067	4689
28100	2793	2175	4062	2930	4730	3515	5233	3926	5700	4319	6078	4694
28150	2798	2177	4069	2933	4738	3518	5242	3930	5710	4323	6088	4699
28200	2803	2180	4076	2936	4747	3522	5251	3934	5720	4328	6099	4704
28250	2807	2182	4083	2939	4755	3526	5260	3938	5730	4332	6109	4709
28300	2812	2185	4090	2942	4763	3530	5269	3943	5739	4337	6119	4714
28350	2817	2187	4097	2945	4771	3533	5278	3947	5749	4341	6130	4719
28400	2822	2189	4104	2948	4779	3537	5287	3951	5759	4346	6140	4724
28450	2826	2192	4111	2952	4787	3541	5296	3955	5769	4351	6151	4729
28500	2831	2194	4118	2955	4795	3544	5305	3959	5779	4355	6161	4734
28550	2836	2197	4125	2958	4804	3548	5314	3963	5788	4360	6172	4739
28600	2841	2199	4132	2961	4812	3552	5323	3967	5798	4364	6182	4744
28650	2846	2202	4139	2964	4820	3556	5332	3972	5808	4369	6193	4749

	1 Child		2 Children		3 Children		4 Children		5 Children		6 Children	
Combined Gross Income	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated	Existing	Proposed, Updated
28700	2850	2204	4146	2967	4828	3559	5341	3976	5818	4373	6203	4754
28750	2855	2206	4153	2970	4836	3563	5350	3980	5828	4378	6213	4759
28800	2860	2209	4160	2973	4844	3567	5359	3984	5837	4383	6224	4764
28850	2865	2211	4167	2977	4852	3571	5368	3988	5847	4387	6234	4769
28900	2870	2214	4174	2980	4861	3574	5377	3992	5857	4392	6245	4774
28950	2874	2216	4181	2983	4869	3578	5386	3997	5867	4396	6255	4779
29000	2879	2218	4188	2986	4877	3582	5395	4001	5877	4401	6266	4784
29050	2884	2221	4195	2989	4885	3585	5404	4005	5886	4405	6276	4789
29100	2889	2223	4202	2992	4893	3589	5413	4009	5896	4410	6287	4794
29150	2893	2226	4209	2995	4901	3593	5422	4013	5906	4415	6297	4799
29200	2898	2228	4216	2998	4909	3597	5431	4017	5916	4419	6307	4804
29250	2903	2231	4223	3001	4917	3600	5440	4021	5926	4424	6318	4809
29300	2908	2233	4230	3005	4926	3604	5449	4026	5935	4428	6328	4813
29350	2913	2235	4237	3008	4934	3608	5458	4030	5945	4433	6339	4818
29400	2917	2238	4243	3011	4942	3611	5467	4034	5955	4437	6349	4823
29450	2922	2240	4250	3014	4950	3615	5476	4038	5965	4442	6360	4828
29500	2927	2243	4257	3017	4958	3619	5485	4042	5975	4447	6370	4833
29550	2932	2245	4264	3020	4966	3623	5494	4046	5984	4451	6380	4838
29600	2937	2248	4271	3023	4974	3626	5503	4051	5994	4456	6391	4843
29650	2941	2250	4278	3026	4983	3630	5512	4055	6004	4460	6401	4848
29700	2946	2252	4285	3030	4991	3634	5521	4059	6014	4465	6412	4853
29750	2951	2255	4292	3033	4999	3637	5530	4063	6024	4469	6422	4858
29800	2956	2257	4299	3036	5007	3641	5539	4067	6033	4474	6433	4863
29850	2960	2260	4306	3039	5015	3645	5548	4071	6043	4478	6443	4868
29900	2965	2262	4313	3042	5023	3649	5556	4076	6053	4483	6454	4873
29950	2970	2265	4320	3045	5031	3652	5565	4080	6063	4488	6464	4878
30000	2975	2267	4327	3048	5039	3656	5574	4084	6072	4492	6474	4883

APPENDIX C: TECHNICAL DOCUMENTATION

The steps used to convert the most current Betson-Rothbarth measurements (also called BR4 because it is the fourth Betson-Rothbarth study) to a gross-income schedule are generally same as they were when an updated schedule was developed in 2014. Namely, there are seven steps.

Step 1. Subtract child care expenses; health insurance premiums; and extraordinary, uninsured health care expenses from estimates of child-rearing expenditures. This step is necessary because the actual amounts of these expenses are considered elsewhere in the guidelines.

Step 2. Extend the estimates of child-rearing expenditures— which are for one, two and three children since there are not a sufficient number of households in the data set with four or more children to measure child-rearing expenditures for larger families— to cover four and more children. There are an insufficient number of families with four or more children in the survey. Hence, the estimates are extended to four and more children using economic equivalence scales. These scales were developed by the National Research Council,⁴⁵ a blue-ribbon panel of academics studying poverty and family income, after extensive research.

Step 3. Relate the estimates of child-rearing expenditures to net incomes. The BR estimates of child-rearing expenditures are expressed as a percentage of total family expenditures. If a family spends all of its after-tax income, then family expenditures and after-tax income are equal and no additional adjustment is necessary. However, some families may not spend all of their disposable income on current consumption items. Hence, the estimates of child-rearing expenditures are adjusted to reflect net incomes.

Step 4. Calculate marginal percentages between income ranges. This step is necessary to gradually phase-in the estimates of child-rearing expenditures between income ranges similar to how a tax table phases in different tax rates between income ranges. Otherwise, there would be sudden changes in amounts as the table moved from income range to the next income range.

Step 5. So far, the steps lead to a schedule based on net income. It is backed out to gross income using the tax assumptions described earlier.

Step 6. Adjust for New Mexico price levels. The BR measurements are based on national data so reflect national price levels. New Mexico has significantly lower prices so an adjustment is made to accommodate for the difference.

Step 7. The final step is updating the self-support reserve, which is also discussed previously.

This appendix also provides more details about the Consumer Expenditure Survey (CES) used to derive the Betson-Rothbarth measurements

⁴⁵ Citro, Constance F. and Robert T. Michael, Editors (1995). *Measuring Poverty: A New Approach*. National Academy Press. Washington, D.C.

Step 1. Subtract child care expenses; health insurance premiums; and extraordinary, uninsured health care expenses from estimates of child-rearing expenditures

The BR measurements of child-rearing expenditures include all expenditures on the children, including work-related child care expenses, the cost of the child's health insurance benefit, and the child's unreimbursed medical expenses. In contrast, most child support guidelines consider the actual amount of these expenses on a case-by-case basis when calculating the support award. Because the actual amounts are considered, they are not included in the BR4 amounts used in the comparisons. Including them in both places would result in double-accounting of those expenses.

Betson provided supplemental information in order to subtract these expenses from his total estimates of child-rearing expenditures. Using the same subset of the CES that he used to measure child-rearing expenditures, he measured the percentage of total expenditures devoted to child care expenses; the percentage of total expenditures devoted to uninsured healthcare expenses, including the cost of the child's health insurance benefits; and expenditures to net income ratios. Exhibit C-1 shows these measurements, as well as the BR4 measurements of child-rearing expenditures for a range of incomes in 2018 dollars, which is how Betson provided the numbers to CPR.

To be clear, the percentages of expenditures devoted to child care are across all families regardless whether they actually had child care expenses. Some families may not incur child care expenses because their children are older or they make other arrangements. The amount in Exhibit C-1 is a per child rate so multiplied by the number of children. Similarly, the percentage for out-of-pocket medical expenses is a per person rate so multiplied by the number of children. It is a "per person" rather than "per child" because the CES captures all medical expenditures and cannot not discern which are made on behalf of the child and those that are made on behalf of the parents living in the same household. Instead, a per capita medical expenditures amount is used. The percentage do not consider the first \$250 per child per year in medical expenses. The first \$250 is excluded because it approximates the average amount of expenditures for a child's out-of-pocket medical expenses.⁴⁶ In other words, this an update to the \$100 per year per child amount.

⁴⁶ U.S. Department of Health & Human Services, Agency for Healthcare Research and Quality. (various years). *Medical Expenditure Panel Survey*. Retrieved from U.S. <https://meps.ahrq.gov/mepsweb/>

Exhibit C-1: Parental Expenditures on Children and Other Expenditures by Income Range

Annual Net Income Range (2018 dollars)	Number of Observations	Current Consumption as a % of Net Income	Expenditures on Children as a % of Total Consumption Expenditures (Rothbarth 1998-2004 data)			Child Care \$ as a % of Consumption (per child)	Medical \$ as a % of Consumption (per person)
			1 Child	2 Children	3 Children		
\$ 0 - \$14,999	178	5760.89%	21.512	33.545%	41.403%	0.275%	0.124%
\$15,000 - \$19,999	186	187.83%	22.357	34.803%	42.901%	0.537%	0.285%
\$20,000 - \$24,999	212	148.91%	22.584	35.140%	43.301%	0.375%	0.495%
\$25,000 - \$29,999	292	130.39%	22.760	35.399%	43.607%	0.455%	0.572%
\$30,000 - \$34,999	290	116.26%	22.901	35.608%	43.854%	0.562%	0.442%
\$35,000 - \$39,999	332	111.80%	23.020	35.782%	44.060%	0.734%	0.564%
\$40,000 - \$44,999	407	104.14%	23.121	35.931%	44.236%	0.722%	0.810%
\$45,000 - \$49,999	366	103.21%	23.210	36.061%	44.389%	0.854%	0.540%
\$50,000 - \$54,999	409	95.55%	23.252	36.124%	44.463%	1.017%	0.890%
\$55,000 - \$59,999	359	91.53%	23.290	36.179%	44.527%	1.134%	0.851%
\$60,000 - \$64,999	391	89.83%	23.340	36.252%	44.613%	1.329%	0.593%
\$65,000 - \$69,999	337	88.68%	23.389	36.324%	44.698%	1.146%	0.955%
\$70,000 - \$74,999	379	83.93%	23.401	36.342%	44.719%	1.337%	0.754%
\$74,999 - \$79,999	387	82.09%	23.435	36.391%	44.777%	1.402%	0.856%
\$80,000 - \$89,999	633	78.14%	23.468	36.440%	44.834%	1.415%	0.840%
\$90,000 - \$99,999	566	75.90%	23.528	36.528%	44.938%	1.581%	0.847%
\$100,000 - \$119,999	850	72.91%	23.602	36.635%	45.063%	1.568%	0.931%
\$120,000 - \$139,999	544	67.34%	23.668	36.732%	45.177%	1.608%	0.847%
\$140,000 - \$179,999	518	62.62%	23.753	36.855%	45.323%	1.957%	0.720%
\$180,000 or more	285	53.23%	23.862	37.016%	45.509%	2.013%	0.723%

Step 2. Extend the estimates of child-rearing expenditures to four and more children

The BR measurements only cover one, two, and three children. The number of families in the CES with four or more children is insufficient to produce reliable estimates. For many child support guidelines, the National Research Council's (NRC) equivalence scale, as shown below, is used to extend the three-child estimate to four and more children.⁴⁷

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

Application of the equivalence scale implies that expenditures on four children are 11.7 percent more than the expenditures for three children, expenditures on five children are 10.0 percent more than the

⁴⁷ Citro, Constance F. and Robert T. Michael, Editors. (1995). *Measuring Poverty: A New Approach*. National Academy Press. Washington, D.C.

expenditures for four children, and expenditures on six children are 8.7 percent more than the expenditures for five children.

Step 3. Relate the estimates of child-rearing expenditures to net incomes

The Betson-Rothbarth estimates of child-rearing expenditures are expressed as a percentage of total family expenditures. As illustrated in Exhibit C-2, families may not spend all of their net or gross income. Before the BR measurements can be backed out to gross income, they must be backed out to after-tax income. Various assumptions can be made to back out the measurements to a net-income base. One assumption is that families spend all of their after-tax income. Under this assumption, family expenditures and after-tax income are equal and no additional adjustment is necessary. The District of Columbia is the only state using the Betson estimates to make this assumption. Instead, most BR states consider the expenditures to consumption ratios observed in the CES. As shown in Exhibit C-1, higher income families do not spend all of their net income on current consumption. The percentages adjusted for child care and the child's health care expenses are multiplied by the expenditures to consumption ratios shown in Exhibit C-1. This step produces smaller schedule amounts than what the District of Columbia assumption produces, particularly at higher incomes because higher income households have more savings.

Exhibit A-2: Family Consumption and Net and Gross Income	
Gross Income:	Federal and State Taxes and FICA
Net Income:	Savings and Other Spending
Family Expenditures:	Total Family Expenditures/Outlays for the Family
	Child's Share of Total Family Expenditures/Outlays

The consumption rate used in this calculation is capped at 100 percent. This effectively assumes that families should not be required to spend more than their income. However, the actual data finds that on average, families with incomes below about \$50,000 net per year spend more than their income. The lower the family income, the more the family spends exceeding their income on average.

After these adjustments, the application of the steps yields percentages of net income attributable to child-rearing expenditures for one to six children that do not include child care expenses, health insurance premiums, or uninsured, extraordinary medical expenses for several income ranges. To gradually phase between income ranges, percentages are interpolated between the income range to create a tax-like schedule.

Step 5. Relate to gross incomes

The steps above result in child-rearing expenditures that are expressed as a percentage of after-tax income. The final consideration is to back them out to gross income. Most states favor gross-income based guidelines. This requires tax assumptions. The most common assumption is that all income is earned and taxed at the rate of a single taxpayer with no dependents. This is the assumption used by most states relying on the BR measurements. Federal employer withholding formulas were used to calculate the federal tax rate and FICA. Nevada has no state income tax.

Step 6. Adjust for New Mexico prices

The amounts from above are adjusted to consider the differences between New Mexico prices and U.S. prices as a whole using an index developed by the U.S. Bureau of Economic Analysis (BEA).⁴⁸ This is because the expenditures data used by Betson are national data,⁴⁹ while the cost of living in New Mexico is less than the national average. Specifically, the BEA finds for every \$1.00 spent on the U.S. on average, 0.936 is needed for the same level of expenditures in New Mexico.

Step 7. Incorporate the self-support reserve

The updated schedule incorporates a SSR based on 2018 federal poverty guidelines (FPG) for one person (\$1,012 gross per month). The steps taken to incorporate the SSR into the updated schedule are the same as what were used for the existing schedule with a few nominal changes. If the difference between combined income of the parties and the SSR is \$100 or less for one child, the schedule shows \$100, which is the rebuttable presumptive minimum order. If the difference is \$150 or less for two children, the schedule shows \$150. If the difference is more than \$100/\$150 (depending on the number of children) but less than what would be produced from the guidelines amount, the schedule amount is the difference multiplied by an adjustment factor. Without the adjustment factor, each additional dollar earned would be allocated to child support. The adjustment factors are: 80 percent for one child; 81 percent for two children; 82 percent for three children; 83 percent for four children; and 84 percent for five or more children.

The amount of the SSR and minimum order are policy decisions. One alternative is shown in Appendix E.

CONSUMER EXPENDITURE DATA

Most studies of child-rearing expenditures, including the BR measurements, draw on expenditures data collected from families participating in the Consumers Expenditures Survey (CES) that is administered by the Bureau of Labor Statistics (BLS). Economists use the CES because it is the most comprehensive and

⁴⁸ U.S. Bureau of Economic Analysis. (2018). *2016 Regional Price Parities by State (US = 100)*. Retrieved from <https://www.bea.gov/news/2018/real-personal-income-states-and-metropolitan-areas-2016>.

⁴⁹ There is not state level data available at the depth of the national data and it would be prohibitive to collect at the state level.

detailed survey conducted on household expenditures and consists of a large sample. The CES surveys about 7,000 households per quarter on expenditures, income, and household characteristics (e.g., family size). In the survey quarters used in the fourth BR (BR4) study (*i.e.*, first quarter of 2004 through the first quarter of 2009), households remain in the survey for five consecutive quarters, with households rotating in and out each quarter. Most economists, including Betson, use three or four quarters of expenditures data for a surveyed family. This means that family expenditures are averaged for about a year rather than over a quarter, which may not be as reflective of typical family expenditures.

In all, the BR4 study relies on expenditures/outlays data from 7,846 households in which 2,937 households were childless married couples and 4,909 were married couples with children. The subset of CES households used for the BR4 study consisted of married couples of child-rearing age with no other adults living in the household (*e.g.*, grandparents), households with no change in family size or composition during the survey period, and households with at least three completed interviews.

The CES asks households about expenditures on over a hundred detailed items. Exhibit C.3 shows the major categories of expenditures captured by the CES. It includes the purchase price and sales tax on all goods purchased within the survey period. In recent years, the CES has added another measure of “expenditures” called “outlays.” The key difference is that outlays essentially include installment plans on purchases, mortgage principal payments, and payments on home equity loans, while expenditures do not. To illustrate the difference, consider a family who purchases a home theatre system during the survey period, puts nothing down, and pays for the home theatre system through 36 months of installment payments. The expenditures measure would capture the total purchase price of the home theatre system. The outlays measure would only capture the installment payments made in the survey period.

The BLS designed the CES to produce a nationally representative sample and samples representative of the four regions (Midwest, Northeast, South, and West). The sample sizes for each state, however, are not large enough to estimate child-rearing costs for families within a state. We know of no state that has seriously contemplated conducting a survey similar to the CES at a state level. The costs and time requirements would be prohibitive.

Outlays include mortgage principal payments, payments on second mortgages and home equity payments, which is what the 2010 Betson-Rothbarth measurement considers. The CES traditional measure of expenditures does not consider these outlays. The merit of using expenditures, which does not include mortgage principal payments, is that any equity in the home should be considered part of the property settlement and not part of the child support payments. The limitations are not all families have substantial equity in their homes and some families have second mortgages or home equity loans that further reduce home equity. The merit of using outlays is that it is more in line with family budgeting on a monthly basis in that it considers the entire mortgage payment including the amounts paid toward both interest and principal, and the amount paid toward a second mortgage or home equity loan if there is such a payment. Both measures include payment of the mortgage interest, rent among

households dwelling in apartments, utilities, property taxes, and other housing expenses as indicated in the above table. Housing-related items, which are identified in Exhibit C-3, comprise the largest share of total family expenditures. Housing expenses compose about 40 percent of total family expenditures.

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

Transportation expenses account for about one-fifth of total family expenditures. In the category of "transportation," the CES includes net vehicle outlays, vehicle finance charges, gasoline and motor oil, maintenance and repairs, vehicle insurance, public transportation expenses, and vehicle rentals, leases, licenses, and other charges. The net vehicle outlay is the purchase price of a vehicle less the trade-in value. Net vehicle outlays account for about one-third of all transportation expenses. Net vehicle outlays are an important consideration when measuring child-rearing expenditures because the family's use of the vehicle is often longer than the survey period. In Betson's first three studies, he excluded them because in his earlier estimates that consider expenditures the vehicle can be sold again later after the survey period. In contrast, Betson's 2010 estimates that consider outlays capture vehicle payments made over the survey period. The USDA, which relies on expenditures, includes all transportation expenses including net vehicle outlays. There are some advantages and disadvantages to each approach. Excluding it makes sense when the vehicle may be part of the property settlement in a divorce. An alternative to that would be to include a value that reflects depreciation of the vehicle over time, but that information is not available. Including the entire net vehicle outlay when expenditures are used as the basis of the estimate likely overstates depreciation. When the basis of the estimates is outlays, it includes only vehicle installment payments rather than net vehicle outlays. This effectively avoids the issues of vehicle equity and depreciation.

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

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

The BLS has concerns that income may be underreported in the CES. Although underreporting of income is a problem inherent to surveys, the BLS is particularly concerned because expenditures exceed income among low-income households participating in the CES. The BLS does not know whether the cause is underreporting of income or that low-income households are actually spending more than their incomes because of an unemployment spell, the primary earner is a student, or the household is otherwise withdrawing from its savings. In an effort to improve income information, the BLS added and revised income questions in 2001. The new questions impute income based on a relationship to its expenditures when households do not report income. The 2010 Betson-Rothbarth measurements rely on these new questions. Previous Betson measurements do not.

The BLS also does not include changes in net assets or liabilities as income or expenditures. In all, the BLS makes it clear that reconciling differences between income and expenditures and precisely measuring income are not parts of the core mission of the CES. Rather, the core mission is to measure and track expenditures. The BLS recognizes that at some low-income levels, the CES shows that total expenditures exceed after-tax incomes, and at very high incomes, the CES shows total expenditures are considerably less than after-tax incomes. However, the new income questions used by the BLS ameliorate some of this perceived anomaly at low incomes. The consideration of outlays rather than expenditures at high incomes lessens some of the perceived anomaly at high incomes.

In developing child support guidelines, a long-standing assumption has been that at higher incomes the difference between after-tax income and expenditures is a form of “savings.” This includes traditional savings (*i.e.*, deposits into a bank account) and other contributions to family wealth such as mortgage principal payments, which are included in CES measurement of expenditures but not in the CES measurement of outlays.

A high level of “savings” seems to contradict reports about the national savings rate being low. However, economists calculate the national savings rate using a different methodology.⁵⁰ Some of the differences concern the treatment of housing and medical expenses. When calculating the national savings rate, economists define savings to be the difference between disposable income and consumption. In defining consumption, economists impute the rental value of housing to homeowners even though the rental value may exceed the mortgage payment. Similarly, economists impute the value of all medical services received even though there was insurance coverage and the family incurred no out-of-pocket expense. These imputed values increase consumption considerably and hence, reduce the national savings rate. In fact, the escalating cost of health services contributes significantly to the declining national savings rate.⁵¹

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⁵⁰ More information about this difference can be found in California’s guidelines review report (Judicial Council, 2006).

⁵¹ *Ibid.*

APPENDIX D: NET TO GROSS INCOME CONVERSION TABLE

New Mexico (2018 Federal and State Tax Rates) Gross to Net Income Conversion Table							
Gross Income Range	Federal Tax	State Tax	FICA	Total Taxes	Net Monthly Income		
725.00 - 774.99	0.00	0.00	57.38	57.38	692.63		
775.00 - 824.99	0.00	0.00	61.20	61.20	738.80		
825.00 - 874.99	0.00	0.00	65.03	65.03	784.98		
875.00 - 924.99	0.00	0.00	68.85	68.85	831.15		
925.00 - 974.99	0.00	0.00	72.68	72.68	877.33		
975.00 - 1024.99	0.04	0.01	76.50	76.55	923.45		
1025.00 - 1074.99	5.04	0.86	80.33	86.22	963.78		
1075.00 - 1124.99	10.04	1.71	84.15	95.90	1004.10		
1125.00 - 1174.99	15.04	2.56	87.98	105.57	1044.43		
1175.00 - 1224.99	20.04	3.41	91.80	115.25	1084.75		
1225.00 - 1274.99	25.04	4.26	95.63	124.92	1125.08		
1275.00 - 1324.99	30.04	5.11	99.45	134.60	1165.40		
1325.00 - 1374.99	35.04	5.96	103.28	144.27	1205.73		
1375.00 - 1424.99	40.04	6.81	107.10	153.95	1246.05		
1425.00 - 1474.99	45.04	7.66	110.93	163.62	1286.38		
1475.00 - 1524.99	50.04	9.11	114.75	173.90	1326.10		
1525.00 - 1574.99	55.04	10.71	118.58	184.33	1365.67		
1575.00 - 1624.99	60.04	12.31	122.40	194.75	1405.25		
1625.00 - 1674.99	65.04	13.91	126.23	205.18	1444.82		
1675.00 - 1724.99	70.04	15.51	130.05	215.60	1484.40		
1725.00 - 1774.99	75.04	17.11	133.88	226.03	1523.97		
1775.00 - 1824.99	80.17	18.71	137.70	236.58	1563.42		
1825.00 - 1874.99	86.17	20.31	141.53	248.01	1601.99		
1875.00 - 1924.99	92.17	21.91	145.35	259.43	1640.57		
1925.00 - 1974.99	98.17	24.03	149.18	271.37	1678.63		
1975.00 - 2024.99	104.17	26.38	153.00	283.54	1716.46		
2025.00 - 2074.99	110.17	28.73	156.83	295.72	1754.28		
2075.00 - 2124.99	116.17	31.08	160.65	307.89	1792.11		
2125.00 - 2174.99	122.17	33.43	164.48	320.07	1829.93		
2175.00 - 2224.99	128.17	35.78	168.30	332.24	1867.76		
2225.00 - 2274.99	134.17	38.13	172.13	344.42	1905.58		
2275.00 - 2324.99	140.17	40.48	175.95	356.59	1943.41		
2325.00 - 2374.99	146.17	42.84	179.78	368.78	1981.22		
2375.00 - 2424.99	152.17	45.29	183.60	381.06	2018.94		
2425.00 - 2474.99	158.17	47.74	187.43	393.33	2056.67		

New Mexico (2018 Federal and State Tax Rates) Gross to Net Income Conversion Table							
Gross Income Range	Federal Tax	State Tax	FICA	Total Taxes	Net Monthly Income		
2475.00 - 2524.99	164.17	50.19	191.25	405.61	2094.39		
2525.00 - 2574.99	170.17	52.64	195.08	417.88	2132.12		
2575.00 - 2624.99	176.17	55.09	198.90	430.16	2169.84		
2625.00 - 2674.99	182.17	57.54	202.73	442.43	2207.57		
2675.00 - 2724.99	188.17	59.99	206.55	454.71	2245.29		
2725.00 - 2774.99	194.17	62.44	210.38	466.98	2283.02		
2775.00 - 2824.99	200.17	64.89	214.20	479.26	2320.74		
2825.00 - 2874.99	206.17	67.34	218.03	491.53	2358.47		
2875.00 - 2924.99	212.17	69.79	221.85	503.81	2396.19		
2925.00 - 2974.99	218.17	72.24	225.68	516.08	2433.92		
2975.00 - 3024.99	224.17	74.69	229.50	528.36	2471.64		
3025.00 - 3074.99	230.17	77.14	233.33	540.63	2509.37		
3075.00 - 3124.99	236.17	79.59	237.15	552.91	2547.09		
3125.00 - 3174.99	242.17	82.04	240.98	565.18	2584.82		
3175.00 - 3224.99	248.17	84.51	244.80	577.48	2622.52		
3225.00 - 3274.99	254.17	86.96	248.63	589.76	2660.24		
3275.00 - 3324.99	260.17	89.41	252.45	602.03	2697.97		
3325.00 - 3374.99	266.17	91.86	256.28	614.31	2735.69		
3375.00 - 3424.99	272.17	94.31	260.10	626.58	2773.42		
3425.00 - 3474.99	278.17	96.76	263.93	638.86	2811.14		
3475.00 - 3524.99	284.17	99.21	267.75	651.13	2848.87		
3525.00 - 3574.99	290.17	101.66	271.58	663.41	2886.59		
3575.00 - 3624.99	296.17	104.11	275.40	675.68	2924.32		
3625.00 - 3674.99	302.17	106.56	279.23	687.96	2962.04		
3675.00 - 3724.99	308.17	109.01	283.05	700.23	2999.77		
3725.00 - 3774.99	314.17	111.46	286.88	712.51	3037.49		
3775.00 - 3824.99	320.17	113.91	290.70	724.78	3075.22		
3825.00 - 3874.99	326.17	116.36	294.53	737.06	3112.94		
3875.00 - 3924.99	332.17	118.81	298.35	749.33	3150.67		
3925.00 - 3974.99	338.17	121.26	302.18	761.61	3188.39		
3975.00 - 4024.99	344.17	123.71	306.00	773.88	3226.12		
4025.00 - 4074.99	350.17	126.16	309.83	786.16	3263.84		
4075.00 - 4124.99	356.17	128.61	313.65	798.43	3301.57		
4125.00 - 4174.99	362.17	131.06	317.48	810.71	3339.29		
4175.00 - 4224.99	368.17	133.51	321.30	822.98	3377.02		
4225.00 - 4274.99	376.71	135.96	325.13	837.80	3412.20		
4275.00 - 4324.99	387.71	138.41	328.95	855.07	3444.93		
4325.00 - 4374.99	398.71	140.86	332.78	872.35	3477.65		

New Mexico (2018 Federal and State Tax Rates) Gross to Net Income Conversion Table							
Gross Income Range	Federal Tax	State Tax	FICA	Total Taxes	Net Monthly Income		
4375.00 - 4424.99	409.71	143.31	336.60	889.62	3510.38		
4425.00 - 4474.99	420.71	145.76	340.43	906.90	3543.10		
4475.00 - 4524.99	431.71	148.23	344.25	924.18	3575.82		
4525.00 - 4574.99	442.71	150.68	348.08	941.46	3608.54		
4575.00 - 4624.99	453.71	153.13	351.90	958.73	3641.27		
4625.00 - 4674.99	464.71	155.58	355.73	976.01	3673.99		
4675.00 - 4724.99	475.71	158.03	359.55	993.28	3706.72		
4725.00 - 4774.99	486.71	160.48	363.38	1010.56	3739.44		
4775.00 - 4824.99	497.71	162.93	367.20	1027.83	3772.17		
4825.00 - 4874.99	508.71	165.38	371.03	1045.11	3804.89		
4875.00 - 4924.99	519.71	167.83	374.85	1062.38	3837.62		
4925.00 - 4974.99	530.71	170.28	378.68	1079.66	3870.34		
4975.00 - 5024.99	541.71	172.73	382.50	1096.93	3903.07		
5025.00 - 5074.99	552.71	175.18	386.33	1114.21	3935.79		
5075.00 - 5124.99	563.71	177.63	390.15	1131.48	3968.52		
5125.00 - 5174.99	574.71	180.08	393.98	1148.76	4001.24		
5175.00 - 5224.99	585.71	182.53	397.80	1166.03	4033.97		
5225.00 - 5274.99	596.71	184.98	401.63	1183.31	4066.69		
5275.00 - 5324.99	607.71	187.43	405.45	1200.58	4099.42		
5325.00 - 5374.99	618.71	189.88	409.28	1217.86	4132.14		
5375.00 - 5424.99	629.71	192.33	413.10	1235.13	4164.87		
5425.00 - 5474.99	640.71	194.78	416.93	1252.41	4197.59		
5475.00 - 5524.99	651.71	197.23	420.75	1269.68	4230.32		
5525.00 - 5574.99	662.71	199.68	424.58	1286.96	4263.04		
5575.00 - 5624.99	673.71	202.13	428.40	1304.23	4295.77		
5625.00 - 5674.99	684.71	204.58	432.23	1321.51	4328.49		
5675.00 - 5724.99	695.71	207.03	436.05	1338.78	4361.22		
5725.00 - 5774.99	706.71	209.48	439.88	1356.06	4393.94		
5775.00 - 5824.99	717.71	211.93	443.70	1373.33	4426.67		
5825.00 - 5874.99	728.71	214.38	447.53	1390.61	4459.39		
5875.00 - 5924.99	739.71	216.83	451.35	1407.88	4492.12		
5925.00 - 5974.99	750.71	219.28	455.18	1425.16	4524.84		
5975.00 - 6024.99	761.71	221.73	459.00	1442.43	4557.57		
6025.00 - 6074.99	772.71	224.18	462.83	1459.71	4590.29		
6075.00 - 6124.99	783.71	226.63	466.65	1476.98	4623.02		
6125.00 - 6174.99	794.71	229.08	470.48	1494.26	4655.74		
6175.00 - 6224.99	805.71	231.53	474.30	1511.53	4688.47		
6225.00 - 6274.99	816.71	233.98	478.13	1528.81	4721.19		

New Mexico (2018 Federal and State Tax Rates) Gross to Net Income Conversion Table							
Gross Income Range	Federal Tax	State Tax	FICA	Total Taxes	Net Monthly Income		
6275.00 - 6324.99	827.71	236.43	481.95	1546.08	4753.92		
6325.00 - 6374.99	838.71	238.88	485.78	1563.36	4786.64		
6375.00 - 6424.99	849.71	241.33	489.60	1580.63	4819.37		
6425.00 - 6474.99	860.71	243.76	493.43	1597.90	4852.10		
6475.00 - 6524.99	871.71	246.21	497.25	1615.17	4884.83		
6525.00 - 6574.99	882.71	248.66	501.08	1632.45	4917.55		
6575.00 - 6624.99	893.71	251.11	504.90	1649.72	4950.28		
6625.00 - 6674.99	904.71	253.56	508.73	1667.00	4983.00		
6675.00 - 6724.99	915.71	256.01	512.55	1684.27	5015.73		
6725.00 - 6774.99	926.71	258.46	516.38	1701.55	5048.45		
6775.00 - 6824.99	937.71	260.91	520.20	1718.82	5081.18		
6825.00 - 6874.99	948.71	263.36	524.03	1736.10	5113.90		
6875.00 - 6924.99	959.71	265.81	527.85	1753.37	5146.63		
6925.00 - 6974.99	970.71	268.26	531.68	1770.65	5179.35		
6975.00 - 7024.99	981.71	270.71	535.50	1787.92	5212.08		
7025.00 - 7074.99	992.71	273.16	539.33	1805.20	5244.80		
7075.00 - 7124.99	1003.71	275.61	543.15	1822.47	5277.53		
7125.00 - 7174.99	1014.71	278.06	546.98	1839.75	5310.25		
7175.00 - 7224.99	1025.71	280.51	550.80	1857.02	5342.98		
7225.00 - 7274.99	1036.71	282.96	554.63	1874.30	5375.70		
7275.00 - 7324.99	1047.71	285.41	558.45	1891.57	5408.43		
7325.00 - 7374.99	1058.71	287.86	562.28	1908.85	5441.15		
7375.00 - 7424.99	1069.71	290.31	566.10	1926.12	5473.88		
7425.00 - 7474.99	1080.71	292.76	569.93	1943.40	5506.60		
7475.00 - 7524.99	1091.71	295.21	573.75	1960.67	5539.33		
7525.00 - 7574.99	1102.71	297.66	577.58	1977.95	5572.05		
7575.00 - 7624.99	1113.71	300.11	581.40	1995.22	5604.78		
7625.00 - 7674.99	1124.71	302.56	585.23	2012.50	5637.50		
7675.00 - 7724.99	1135.71	305.01	589.05	2029.77	5670.23		
7725.00 - 7774.99	1146.71	307.46	592.88	2047.05	5702.95		
7775.00 - 7824.99	1157.71	309.91	596.70	2064.32	5735.68		
7825.00 - 7874.99	1168.71	312.36	600.53	2081.60	5768.40		
7875.00 - 7924.99	1180.22	314.81	604.35	2099.38	5800.62		
7925.00 - 7974.99	1192.22	317.26	608.18	2117.65	5832.35		
7975.00 - 8024.99	1204.22	319.71	612.00	2135.93	5864.07		
8025.00 - 8074.99	1216.22	322.16	615.83	2154.20	5895.80		
8075.00 - 8124.99	1228.22	324.61	619.65	2172.48	5927.52		
8125.00 - 8174.99	1240.22	327.06	623.48	2190.75	5959.25		

New Mexico (2018 Federal and State Tax Rates) Gross to Net Income Conversion Table							
Gross Income Range	Federal Tax	State Tax	FICA	Total Taxes	Net Monthly Income		
8175.00 - 8224.99	1252.22	329.51	627.30	2209.03	5990.97		
8225.00 - 8274.99	1264.22	331.96	631.13	2227.30	6022.70		
8275.00 - 8324.99	1276.22	334.41	634.95	2245.58	6054.42		
8325.00 - 8374.99	1288.22	336.86	638.78	2263.85	6086.15		
8375.00 - 8424.99	1300.22	339.31	642.60	2282.13	6117.87		
8425.00 - 8474.99	1312.22	341.76	646.43	2300.40	6149.60		
8475.00 - 8524.99	1324.22	344.21	650.25	2318.68	6181.32		
8525.00 - 8574.99	1336.22	346.66	654.08	2336.95	6213.05		
8575.00 - 8624.99	1348.22	349.11	657.90	2355.23	6244.77		
8625.00 - 8674.99	1360.22	351.56	661.73	2373.50	6276.50		
8675.00 - 8724.99	1372.22	354.01	665.55	2391.78	6308.22		
8725.00 - 8774.99	1384.22	356.46	669.38	2410.05	6339.95		
8775.00 - 8824.99	1396.22	358.91	673.20	2428.33	6371.67		
8825.00 - 8874.99	1408.22	361.36	677.03	2446.60	6403.40		
8875.00 - 8924.99	1420.22	363.81	680.85	2464.88	6435.12		
8925.00 - 8974.99	1432.22	366.26	684.68	2483.15	6466.85		
8975.00 - 9024.99	1444.22	368.71	688.50	2501.43	6498.57		
9025.00 - 9074.99	1456.22	371.16	692.33	2519.70	6530.30		
9075.00 - 9124.99	1468.22	373.61	696.15	2537.98	6562.02		
9125.00 - 9174.99	1480.22	376.06	699.98	2556.25	6593.75		
9175.00 - 9224.99	1492.22	378.51	703.80	2574.53	6625.47		
9225.00 - 9274.99	1504.22	380.96	707.63	2592.80	6657.20		
9275.00 - 9324.99	1516.22	383.41	711.45	2611.08	6688.92		
9325.00 - 9374.99	1528.22	385.86	715.28	2629.35	6720.65		
9375.00 - 9424.99	1540.22	388.31	719.10	2647.63	6752.37		
9425.00 - 9474.99	1552.22	390.76	722.93	2665.90	6784.10		
9475.00 - 9524.99	1564.22	393.21	726.75	2684.18	6815.82		
9525.00 - 9574.99	1576.22	395.66	730.58	2702.45	6847.55		
9575.00 - 9624.99	1588.22	398.11	734.40	2720.73	6879.27		
9625.00 - 9674.99	1600.22	400.56	738.23	2739.00	6911.00		
9675.00 - 9724.99	1612.22	403.01	742.05	2757.28	6942.72		
9725.00 - 9774.99	1624.22	405.46	745.88	2775.55	6974.45		
9775.00 - 9824.99	1636.22	407.91	749.70	2793.83	7006.17		
9825.00 - 9874.99	1648.22	410.36	753.53	2812.10	7037.90		
9875.00 - 9924.99	1660.22	412.81	757.35	2830.38	7069.62		
9925.00 - 9974.99	1672.22	415.26	761.18	2848.65	7101.35		
9975.00 - 10024.99	1684.22	417.71	765.00	2866.93	7133.07		
10025.00 - 10074.99	1696.22	420.16	768.83	2885.20	7164.80		

New Mexico (2018 Federal and State Tax Rates) Gross to Net Income Conversion Table						
Gross Income Range	Federal Tax	State Tax	FICA	Total Taxes	Net Monthly Income	
10075.00 - 10124.99	1708.22	422.61	772.65	2903.48	7196.52	
10125.00 - 10174.99	1720.22	425.06	776.48	2921.75	7228.25	
10175.00 - 10224.99	1732.22	427.51	780.30	2940.03	7259.97	
10225.00 - 10274.99	1744.22	429.96	784.13	2958.30	7291.70	
10275.00 - 10324.99	1756.22	432.41	787.95	2976.58	7323.42	
10325.00 - 10374.99	1768.22	434.86	791.78	2994.85	7355.15	
10375.00 - 10424.99	1780.22	437.31	795.60	3013.13	7386.87	
10425.00 - 10474.99	1792.22	439.76	799.43	3031.40	7418.60	
10475.00 - 10524.99	1804.22	442.21	803.25	3049.68	7450.32	
10525.00 - 10574.99	1816.22	444.66	807.08	3067.95	7482.05	
10575.00 - 10624.99	1828.22	447.11	810.90	3086.23	7513.77	
10625.00 - 10674.99	1840.22	449.56	814.73	3104.50	7545.50	
10675.00 - 10724.99	1852.22	452.01	818.55	3122.78	7577.22	
10725.00 - 10774.99	1864.22	454.46	819.28	3137.95	7612.05	
10775.00 - 10824.99	1876.22	456.91	820.00	3153.13	7646.87	
10825.00 - 10874.99	1888.22	459.36	820.73	3168.30	7681.70	
10875.00 - 10924.99	1900.22	461.81	821.45	3183.48	7716.52	
10925.00 - 10974.99	1912.22	464.26	822.18	3198.65	7751.35	
10975.00 - 11024.99	1924.22	466.71	822.90	3213.83	7786.17	
11025.00 - 11074.99	1936.22	469.16	823.63	3229.00	7821.00	
11075.00 - 11124.99	1948.22	471.61	824.35	3244.18	7855.82	
11125.00 - 11174.99	1960.22	474.06	825.08	3259.35	7890.65	
11175.00 - 11224.99	1972.22	476.51	825.80	3274.53	7925.47	
11225.00 - 11274.99	1984.22	478.96	826.53	3289.70	7960.30	
11275.00 - 11324.99	1996.22	481.41	827.25	3304.88	7995.12	
11325.00 - 11374.99	2008.22	483.86	827.98	3320.05	8029.95	
11375.00 - 11424.99	2020.22	486.31	828.70	3335.23	8064.77	
11425.00 - 11474.99	2032.22	488.76	829.43	3350.40	8099.60	
11475.00 - 11524.99	2044.22	491.21	830.15	3365.58	8134.42	
11525.00 - 11574.99	2056.22	493.66	830.88	3380.75	8169.25	
11575.00 - 11624.99	2068.22	496.11	831.60	3395.93	8204.07	
11625.00 - 11674.99	2080.22	498.56	832.33	3411.10	8238.90	
11675.00 - 11724.99	2092.22	501.01	833.05	3426.28	8273.72	
11725.00 - 11774.99	2104.22	503.46	833.78	3441.45	8308.55	
11775.00 - 11824.99	2116.22	505.91	834.50	3456.63	8343.37	
11825.00 - 11874.99	2128.22	508.36	835.23	3471.80	8378.20	
11875.00 - 11924.99	2140.22	510.81	835.95	3486.98	8413.02	
11925.00 - 11974.99	2152.22	513.26	836.68	3502.15	8447.85	

New Mexico (2018 Federal and State Tax Rates) Gross to Net Income Conversion Table							
Gross Income Range			Federal Tax	State Tax	FICA	Total Taxes	Net Monthly Income
11975.00	-	12024.99	2164.22	515.71	837.40	3517.33	8482.67
12025.00	-	12074.99	2176.22	518.16	838.13	3532.50	8517.50
12075.00	-	12124.99	2188.22	520.61	838.85	3547.68	8552.32
12125.00	-	12174.99	2200.22	523.06	839.58	3562.85	8587.15
12175.00	-	12224.99	2212.22	525.51	840.30	3578.03	8621.97
12225.00	-	12274.99	2224.22	527.96	841.03	3593.20	8656.80
12275.00	-	12324.99	2236.22	530.41	841.75	3608.38	8691.62
12325.00	-	12374.99	2248.22	532.86	842.48	3623.55	8726.45
12375.00	-	12424.99	2260.22	535.31	843.20	3638.73	8761.27
12425.00	-	12474.99	2272.22	537.76	843.93	3653.90	8796.10
12475.00	-	12524.99	2284.22	540.21	844.65	3669.08	8830.92
12525.00	-	12574.99	2296.22	542.66	845.38	3684.25	8865.75
12575.00	-	12624.99	2308.22	545.11	846.10	3699.43	8900.57
12625.00	-	12674.99	2320.22	547.56	846.83	3714.60	8935.40
12675.00	-	12724.99	2332.22	550.01	847.55	3729.78	8970.22
12725.00	-	12774.99	2344.22	552.46	848.28	3744.95	9005.05
12775.00	-	12824.99	2356.22	554.91	849.00	3760.13	9039.87
12825.00	-	12874.99	2368.22	557.36	849.73	3775.30	9074.70
12875.00	-	12924.99	2380.22	559.81	850.45	3790.48	9109.52
12925.00	-	12974.99	2392.22	562.26	851.18	3805.65	9144.35
12975.00	-	13024.99	2404.22	564.71	851.90	3820.83	9179.17
13025.00	-	13074.99	2416.22	567.16	852.63	3836.00	9214.00
13075.00	-	13124.99	2428.22	569.61	853.35	3851.18	9248.82
13125.00	-	13174.99	2440.22	572.06	854.08	3866.35	9283.65
13175.00	-	13224.99	2452.22	574.51	854.80	3881.53	9318.47
13225.00	-	13274.99	2464.22	576.96	855.53	3896.70	9353.30
13275.00	-	13324.99	2476.22	579.41	856.25	3911.88	9388.12
13325.00	-	13374.99	2488.22	581.86	856.98	3927.05	9422.95
13375.00	-	13424.99	2500.22	584.31	857.70	3942.23	9457.77
13425.00	-	13474.99	2512.22	586.76	858.43	3957.40	9492.60
13475.00	-	13524.99	2524.22	589.21	859.15	3972.58	9527.42
13525.00	-	13574.99	2536.22	591.66	859.88	3987.75	9562.25
13575.00	-	13624.99	2548.22	594.11	860.60	4002.93	9597.07
13625.00	-	13674.99	2560.22	596.56	861.33	4018.10	9631.90
13675.00	-	13724.99	2572.22	599.01	862.05	4033.28	9666.72
13725.00	-	13774.99	2584.22	601.46	862.78	4048.45	9701.55
13775.00		13824.99	2596.22	603.91	863.50	4063.63	9736.37
13825.00	-	13874.99	2608.22	606.36	864.23	4078.80	9771.20

New Mexico (2018 Federal and State Tax Rates) Gross to Net Income Conversion Table						
Gross Income Range	Federal Tax	State Tax	FICA	Total Taxes	Net Monthly Income	
13875.00 - 13924.99	2620.22	608.81	864.95	4093.98	9806.02	
13925.00 - 13974.99	2632.22	611.26	865.68	4109.15	9840.85	
13975.00 - 14024.99	2644.22	613.71	866.40	4124.33	9875.67	
14025.00 - 14074.99	2656.22	616.16	867.13	4139.50	9910.50	
14075.00 - 14124.99	2668.22	618.61	867.85	4154.68	9945.32	
14125.00 - 14174.99	2682.25	621.06	868.58	4171.89	9978.11	
14175.00 - 14224.99	2698.25	623.51	869.30	4191.06	10008.94	
14225.00 - 14274.99	2714.25	625.96	870.03	4210.24	10039.76	
14275.00 - 14324.99	2730.25	628.41	870.75	4229.41	10070.59	
14325.00 - 14374.99	2746.25	630.86	871.48	4248.59	10101.41	
14375.00 - 14424.99	2762.25	633.31	872.20	4267.76	10132.24	
14425.00 - 14474.99	2778.25	635.76	872.93	4286.94	10163.06	
14475.00 - 14524.99	2794.25	638.21	873.65	4306.11	10193.89	
14525.00 - 14574.99	2810.25	640.66	874.38	4325.29	10224.71	
14575.00 - 14624.99	2826.25	643.11	875.10	4344.46	10255.54	
14625.00 - 14674.99	2842.25	645.56	875.83	4363.64	10286.36	
14675.00 - 14724.99	2858.25	648.01	876.55	4382.81	10317.19	
14725.00 - 14774.99	2874.25	650.46	877.28	4401.99	10348.01	
14775.00 - 14824.99	2890.25	652.91	878.00	4421.16	10378.84	
14825.00 - 14874.99	2906.25	655.36	878.73	4440.34	10409.66	
14875.00 - 14924.99	2922.25	657.81	879.45	4459.51	10440.49	
14925.00 - 14974.99	2938.25	660.26	880.18	4478.69	10471.31	
14975.00 - 15024.99	2954.25	662.71	880.90	4497.86	10502.14	
15025.00 - 15074.99	2970.25	665.16	881.63	4517.04	10532.96	
15075.00 - 15124.99	2986.25	667.61	882.35	4536.21	10563.79	
15125.00 - 15174.99	3002.25	670.06	883.08	4555.39	10594.61	
15175.00 - 15224.99	3018.25	672.51	883.80	4574.56	10625.44	
15225.00 - 15274.99	3034.25	674.96	884.53	4593.74	10656.26	
15275.00 - 15324.99	3050.25	677.41	885.25	4612.91	10687.09	
15325.00 - 15374.99	3066.25	679.86	885.98	4632.09	10717.91	
15375.00 - 15424.99	3082.25	682.31	886.70	4651.26	10748.74	
15425.00 - 15474.99	3098.25	684.76	887.43	4670.44	10779.56	
15475.00 - 15524.99	3114.25	687.21	888.15	4689.61	10810.39	
15525.00 - 15574.99	3130.25	689.66	888.88	4708.79	10841.21	
15575.00 - 15624.99	3146.25	692.11	889.60	4727.96	10872.04	
15625.00 - 15674.99	3162.25	694.56	890.33	4747.14	10902.86	
15675.00 - 15724.99	3178.25	697.01	891.05	4766.31	10933.69	
15725.00 - 15774.99	3194.25	699.46	891.78	4785.49	10964.51	

New Mexico (2018 Federal and State Tax Rates) Gross to Net Income Conversion Table						
Gross Income Range	Federal Tax	State Tax	FICA	Total Taxes	Net Monthly Income	
15775.00 - 15824.99	3210.25	701.91	892.50	4804.66	10995.34	
15825.00 - 15874.99	3226.25	704.36	893.23	4823.84	11026.16	
15875.00 - 15924.99	3242.25	706.81	893.95	4843.01	11056.99	
15925.00 - 15974.99	3258.25	709.26	894.68	4862.19	11087.81	
15975.00 - 16024.99	3274.25	711.71	895.40	4881.36	11118.64	
16025.00 - 16074.99	3290.25	714.16	896.13	4900.54	11149.46	
16075.00 - 16124.99	3306.25	716.61	896.85	4919.71	11180.29	
16125.00 - 16174.99	3322.25	719.06	897.58	4938.89	11211.11	
16175.00 - 16224.99	3338.25	721.51	898.30	4958.06	11241.94	
16225.00 - 16274.99	3354.25	723.96	899.03	4977.24	11272.76	
16275.00 - 16324.99	3370.25	726.41	899.75	4996.41	11303.59	
16325.00 - 16374.99	3386.25	728.86	900.48	5015.59	11334.41	
16375.00 - 16424.99	3402.25	731.31	901.20	5034.76	11365.24	
16425.00 - 16474.99	3418.25	733.76	901.93	5053.94	11396.06	
16475.00 - 16524.99	3434.25	736.21	902.65	5073.11	11426.89	
16525.00 - 16574.99	3450.25	738.66	903.38	5092.29	11457.71	
16575.00 - 16624.99	3466.25	741.11	904.10	5111.46	11488.54	
16625.00 - 16674.99	3482.25	743.56	904.83	5130.64	11519.36	
16675.00 - 16724.99	3498.25	746.01	905.55	5150.11	11549.89	
16725.00 - 16774.99	3514.25	748.46	907.02	5169.74	11580.26	
16775.00 - 16824.99	3530.25	750.91	908.20	5189.36	11610.64	
16825.00 - 16874.99	3546.25	753.36	909.37	5208.99	11641.01	
16875.00 - 16924.99	3562.25	755.81	910.55	5228.61	11671.39	
16925.00 - 16974.99	3578.25	758.26	911.72	5248.24	11701.76	
16975.00 - 17024.99	3594.25	760.71	912.90	5267.86	11732.14	
17025.00 - 17074.99	3610.25	763.16	914.07	5287.49	11762.51	
17075.00 - 17124.99	3626.25	765.61	915.25	5307.11	11792.89	
17125.00 - 17174.99	3642.25	768.06	916.42	5326.74	11823.26	
17175.00 - 17224.99	3658.25	770.51	917.60	5346.36	11853.64	
17225.00 - 17274.99	3674.25	772.96	918.77	5365.99	11884.01	
17275.00 - 17324.99	3690.25	775.41	919.95	5385.61	11914.39	
17325.00 - 17374.99	3706.25	777.86	921.12	5405.24	11944.76	
17375.00 - 17424.99	3722.25	780.31	922.30	5424.86	11975.14	
17425.00 - 17474.99	3738.25	782.76	923.47	5444.49	12005.51	
17475.00 - 17524.99	3754.25	785.21	924.65	5464.11	12035.89	
17525.00 - 17574.99	3770.25	787.66	925.82	5483.74	12066.26	
17575.00 - 17624.99	3786.25	790.11	927.00	5503.36	12096.64	
17625.00 - 17674.99	3802.25	792.56	928.17	5522.99	12127.01	

New Mexico (2018 Federal and State Tax Rates) Gross to Net Income Conversion Table					
Gross Income Range	Federal Tax	State Tax	FICA	Total Taxes	Net Monthly Income
17675.00 - 17724.99	3819.25	795.01	929.35	5543.61	12156.39
17725.00 - 17774.99	3836.75	797.46	930.52	5564.74	12185.26
17775.00 - 17824.99	3854.25	799.91	931.70	5585.86	12214.14
17825.00 - 17874.99	3871.75	802.36	932.87	5606.99	12243.01
17875.00 - 17924.99	3889.25	804.81	934.05	5628.11	12271.89
17925.00 - 17974.99	3906.75	807.26	935.22	5649.24	12300.76
17975.00 - 18024.99	3924.25	809.71	936.40	5670.36	12329.64
18025.00 - 18074.99	3941.75	812.16	937.57	5691.49	12358.51
18075.00 - 18124.99	3959.25	814.61	938.75	5712.61	12387.39
18125.00 - 18174.99	3976.75	817.06	939.92	5733.74	12416.26
18175.00 - 18224.99	3994.25	819.51	941.10	5754.86	12445.14
18225.00 - 18274.99	4011.75	821.96	942.27	5775.99	12474.01
18275.00 - 18324.99	4029.25	824.41	943.45	5797.11	12502.89
18325.00 - 18374.99	4046.75	826.86	944.62	5818.24	12531.76
18375.00 - 18424.99	4064.25	829.31	945.80	5839.36	12560.64
18425.00 - 18474.99	4081.75	831.76	946.97	5860.49	12589.51
18475.00 - 18524.99	4099.25	834.21	948.15	5881.61	12618.39
18525.00 - 18574.99	4116.75	836.66	949.32	5902.74	12647.26
18575.00 - 18624.99	4134.25	839.11	950.50	5923.86	12676.14
18625.00 - 18674.99	4151.75	841.56	951.67	5944.99	12705.01
18675.00 - 18724.99	4169.25	844.01	952.85	5966.11	12733.89
18725.00 - 18774.99	4186.75	846.46	954.02	5987.24	12762.76
18775.00 - 18824.99	4204.25	848.91	955.20	6008.36	12791.64
18825.00 - 18874.99	4221.75	851.36	956.37	6029.49	12820.51
18875.00 - 18924.99	4239.25	853.81	957.55	6050.61	12849.39
18925.00 - 18974.99	4256.75	856.26	958.72	6071.74	12878.26
18975.00 - 19024.99	4274.25	858.71	959.90	6092.86	12907.14
19025.00 - 19074.99	4291.75	861.16	961.07	6113.99	12936.01
19075.00 - 19124.99	4309.25	863.61	962.25	6135.11	12964.89
19125.00 - 19174.99	4326.75	866.06	963.42	6156.24	12993.76
19175.00 - 19224.99	4344.25	868.51	964.60	6177.36	13022.64
19225.00 - 19274.99	4361.75	870.96	965.77	6198.49	13051.51
19275.00 - 19324.99	4379.25	873.41	966.95	6219.61	13080.39
19325.00 - 19374.99	4396.75	875.86	968.12	6240.74	13109.26
19375.00 - 19424.99	4414.25	878.31	969.30	6261.86	13138.14
19425.00 - 19474.99	4431.75	880.76	970.47	6282.99	13167.01
19475.00 - 19524.99	4449.25	883.21	971.65	6304.11	13195.89
19525.00 - 19574.99	4466.75	885.66	972.82	6325.24	13224.76

New Mexico (2018 Federal and State Tax Rates) Gross to Net Income Conversion Table					
Gross Income Range	Federal Tax	State Tax	FICA	Total Taxes	Net Monthly Income
19575.00 - 19624.99	4484.25	888.11	974.00	6346.36	13253.64
19625.00 - 19674.99	4501.75	890.56	975.17	6367.49	13282.51
19675.00 - 19724.99	4519.25	893.01	976.35	6388.61	13311.39
19725.00 - 19774.99	4536.75	895.46	977.52	6409.74	13340.26
19775.00 - 19824.99	4554.25	897.91	978.70	6430.86	13369.14
19825.00 - 19874.99	4571.75	900.36	979.87	6451.99	13398.01
19875.00 - 19924.99	4589.25	902.81	981.05	6473.11	13426.89
19925.00 - 19974.99	4606.75	905.26	982.22	6494.24	13455.76
19975.00 - 20024.99	4624.25	907.71	983.40	6515.36	13484.64
20025.00 - 20074.99	4641.75	910.16	984.57	6536.49	13513.51
20075.00 - 20124.99	4659.25	912.61	985.75	6557.61	13542.39
20125.00 - 20174.99	4676.75	915.06	986.92	6578.74	13571.26
20175.00 - 20224.99	4694.25	917.51	988.10	6599.86	13600.14
20225.00 - 20274.99	4711.75	919.96	989.27	6620.99	13629.01
20275.00 - 20324.99	4729.25	922.41	990.45	6642.11	13657.89
20325.00 - 20374.99	4746.75	924.86	991.62	6663.24	13686.76
20375.00 - 20424.99	4764.25	927.31	992.80	6684.36	13715.64
20425.00 - 20474.99	4781.75	929.76	993.97	6705.49	13744.51
20475.00 - 20524.99	4799.25	932.21	995.15	6726.61	13773.39
20525.00 - 20574.99	4816.75	934.66	996.32	6747.74	13802.26
20575.00 - 20624.99	4834.25	937.11	997.50	6768.86	13831.14
20625.00 - 20674.99	4851.75	939.56	998.67	6789.99	13860.01
20675.00 - 20724.99	4869.25	942.01	999.85	6811.11	13888.89
20725.00 - 20774.99	4886.75	944.46	1001.02	6832.24	13917.76
20775.00 - 20824.99	4904.25	946.91	1002.20	6853.36	13946.64
20825.00 - 20874.99	4921.75	949.36	1003.37	6874.49	13975.51
20875.00 - 20924.99	4939.25	951.81	1004.55	6895.61	14004.39
20925.00 - 20974.99	4956.75	954.26	1005.72	6916.74	14033.26
20975.00 - 21024.99	4974.25	956.71	1006.90	6937.86	14062.14
21025.00 - 21074.99	4991.75	959.16	1008.07	6958.99	14091.01
21075.00 - 21124.99	5009.25	961.61	1009.25	6980.11	14119.89
21125.00 - 21174.99	5026.75	964.06	1010.42	7001.24	14148.76
21175.00 - 21224.99	5044.25	966.51	1011.60	7022.36	14177.64
21225.00 - 21274.99	5061.75	968.96	1012.77	7043.49	14206.51
21275.00 - 21324.99	5079.25	971.41	1013.95	7064.61	14235.39
21325.00 - 21374.99	5096.75	973.86	1015.12	7085.74	14264.26
21375.00 - 21424.99	5114.25	976.31	1016.30	7106.86	14293.14
21425.00 - 21474.99	5131.75	978.76	1017.47	7127.99	14322.01

New Mexico (2018 Federal and State Tax Rates) Gross to Net Income Conversion Table						
Gross Income Range	Federal Tax	State Tax	FICA	Total Taxes	Net Monthly Income	
21475.00 - 21524.99	5149.25	981.21	1018.65	7149.11	14350.89	
21525.00 - 21574.99	5166.75	983.66	1019.82	7170.24	14379.76	
21575.00 - 21624.99	5184.25	986.11	1021.00	7191.36	14408.64	
21625.00 - 21674.99	5201.75	988.56	1022.17	7212.49	14437.51	
21675.00 - 21724.99	5219.25	991.01	1023.35	7233.61	14466.39	
21725.00 - 21774.99	5236.75	993.46	1024.52	7254.74	14495.26	
21775.00 - 21824.99	5254.25	995.91	1025.70	7275.86	14524.14	
21825.00 - 21874.99	5271.75	998.36	1026.87	7296.99	14553.01	
21875.00 - 21924.99	5289.25	1000.81	1028.05	7318.11	14581.89	
21925.00 - 21974.99	5306.75	1003.26	1029.22	7339.24	14610.76	
21975.00 - 22024.99	5324.25	1005.71	1030.40	7360.36	14639.64	
22025.00 - 22074.99	5341.75	1008.16	1031.57	7381.49	14668.51	
22075.00 - 22124.99	5359.25	1010.61	1032.75	7402.61	14697.39	
22125.00 - 22174.99	5376.75	1013.06	1033.92	7423.74	14726.26	
22175.00 - 22224.99	5394.25	1015.51	1035.10	7444.86	14755.14	
22225.00 - 22274.99	5411.75	1017.96	1036.27	7465.99	14784.01	
22275.00 - 22324.99	5429.25	1020.41	1037.45	7487.11	14812.89	
22325.00 - 22374.99	5446.75	1022.86	1038.62	7508.24	14841.76	
22375.00 - 22424.99	5464.25	1025.31	1039.80	7529.36	14870.64	
22425.00 - 22474.99	5481.75	1027.76	1040.97	7550.49	14899.51	
22475.00 - 22524.99	5499.25	1030.21	1042.15	7571.61	14928.39	
22525.00 - 22574.99	5516.75	1032.66	1043.32	7592.74	14957.26	
22575.00 - 22624.99	5534.25	1035.11	1044.50	7613.86	14986.14	
22625.00 - 22674.99	5551.75	1037.56	1045.67	7634.99	15015.01	
22675.00 - 22724.99	5569.25	1040.01	1046.85	7656.11	15043.89	
22725.00 - 22774.99	5586.75	1042.46	1048.02	7677.24	15072.76	
22775.00 - 22824.99	5604.25	1044.91	1049.20	7698.36	15101.64	
22825.00 - 22874.99	5621.75	1047.36	1050.37	7719.49	15130.51	
22875.00 - 22924.99	5639.25	1049.81	1051.55	7740.61	15159.39	
22925.00 - 22974.99	5656.75	1052.26	1052.72	7761.74	15188.26	
22975.00 - 23024.99	5674.25	1054.71	1053.90	7782.86	15217.14	
23025.00 - 23074.99	5691.75	1057.16	1055.07	7803.99	15246.01	
23075.00 - 23124.99	5709.25	1059.61	1056.25	7825.11	15274.89	
23125.00 - 23174.99	5726.75	1062.06	1057.42	7846.24	15303.76	
23175.00 - 23224.99	5744.25	1064.51	1058.60	7867.36	15332.64	
23225.00 - 23274.99	5761.75	1066.96	1059.77	7888.49	15361.51	
23275.00 - 23324.99	5779.25	1069.41	1060.95	7909.61	15390.39	
23325.00 - 23374.99	5796.75	1071.86	1062.12	7930.74	15419.26	

New Mexico (2018 Federal and State Tax Rates) Gross to Net Income Conversion Table						
Gross Income Range	Federal Tax	State Tax	FICA	Total Taxes	Net Monthly Income	
23375.00 - 23424.99	5814.25	1074.31	1063.30	7951.86	15448.14	
23425.00 - 23474.99	5831.75	1076.76	1064.47	7972.99	15477.01	
23475.00 - 23524.99	5849.25	1079.21	1065.65	7994.11	15505.89	
23525.00 - 23574.99	5866.75	1081.66	1066.82	8015.24	15534.76	
23575.00 - 23624.99	5884.25	1084.11	1068.00	8036.36	15563.64	
23625.00 - 23674.99	5901.75	1086.56	1069.17	8057.49	15592.51	
23675.00 - 23724.99	5919.25	1089.01	1070.35	8078.61	15621.39	
23725.00 - 23774.99	5936.75	1091.46	1071.52	8099.74	15650.26	
23775.00 - 23824.99	5954.25	1093.91	1072.70	8120.86	15679.14	
23825.00 - 23874.99	5971.75	1096.36	1073.87	8141.99	15708.01	
23875.00 - 23924.99	5989.25	1098.81	1075.05	8163.11	15736.89	
23925.00 - 23974.99	6006.75	1101.26	1076.22	8184.24	15765.76	
23975.00 - 24024.99	6024.25	1103.71	1077.40	8205.36	15794.64	
24025.00 - 24074.99	6041.75	1106.16	1078.57	8226.49	15823.51	
24075.00 - 24124.99	6059.25	1108.61	1079.75	8247.61	15852.39	
24125.00 - 24174.99	6076.75	1111.06	1080.92	8268.74	15881.26	
24175.00 - 24224.99	6094.25	1113.51	1082.10	8289.86	15910.14	
24225.00 - 24274.99	6111.75	1115.96	1083.27	8310.99	15939.01	
24275.00 - 24324.99	6129.25	1118.41	1084.45	8332.11	15967.89	
24325.00 - 24374.99	6146.75	1120.86	1085.62	8353.24	15996.76	
24375.00 - 24424.99	6164.25	1123.31	1086.80	8374.36	16025.64	
24425.00 - 24474.99	6181.75	1125.76	1087.97	8395.49	16054.51	
24475.00 - 24524.99	6199.25	1128.21	1089.15	8416.61	16083.39	
24525.00 - 24574.99	6216.75	1130.66	1090.32	8437.74	16112.26	
24575.00 - 24624.99	6234.25	1133.11	1091.50	8458.86	16141.14	
24625.00 - 24674.99	6251.75	1135.56	1092.67	8479.99	16170.01	
24675.00 - 24724.99	6269.25	1138.01	1093.85	8501.11	16198.89	
24725.00 - 24774.99	6286.75	1140.46	1095.02	8522.24	16227.76	
24775.00 - 24824.99	6304.25	1142.91	1096.20	8543.36	16256.64	
24825.00 - 24874.99	6321.75	1145.36	1097.37	8564.49	16285.51	
24875.00 - 24924.99	6339.25	1147.81	1098.55	8585.61	16314.39	
24925.00 - 24974.99	6356.75	1150.26	1099.72	8606.74	16343.26	
24975.00 - 25024.99	6374.25	1152.71	1100.90	8627.86	16372.14	
25025.00 - 25074.99	6391.75	1155.16	1102.07	8648.99	16401.01	
25075.00 - 25124.99	6409.25	1157.61	1103.25	8670.11	16429.89	
25125.00 - 25174.99	6426.75	1160.06	1104.42	8691.24	16458.76	
25175.00 - 25224.99	6444.25	1162.51	1105.60	8712.36	16487.64	
25225.00 - 25274.99	6461.75	1164.96	1106.77	8733.49	16516.51	

New Mexico (2018 Federal and State Tax Rates) Gross to Net Income Conversion Table						
Gross Income Range	Federal Tax	State Tax	FICA	Total Taxes	Net Monthly Income	
25275.00 - 25324.99	6479.25	1167.41	1107.95	8754.61	16545.39	
25325.00 - 25374.99	6496.75	1169.86	1109.12	8775.74	16574.26	
25375.00 - 25424.99	6514.25	1172.31	1110.30	8796.86	16603.14	
25425.00 - 25474.99	6531.75	1174.76	1111.47	8817.99	16632.01	
25475.00 - 25524.99	6549.25	1177.21	1112.65	8839.11	16660.89	
25525.00 - 25574.99	6566.75	1179.66	1113.82	8860.24	16689.76	
25575.00 - 25624.99	6584.25	1182.11	1115.00	8881.36	16718.64	
25625.00 - 25674.99	6601.75	1184.56	1116.17	8902.49	16747.51	
25675.00 - 25724.99	6619.25	1187.01	1117.35	8923.61	16776.39	
25725.00 - 25774.99	6636.75	1189.46	1118.52	8944.74	16805.26	
25775.00 - 25824.99	6654.25	1191.91	1119.70	8965.86	16834.14	
25825.00 - 25874.99	6671.75	1194.36	1120.87	8986.99	16863.01	
25875.00 - 25924.99	6689.25	1196.81	1122.05	9008.11	16891.89	
25925.00 - 25974.99	6706.75	1199.26	1123.22	9029.24	16920.76	
25975.00 - 26024.99	6724.25	1201.71	1124.40	9050.36	16949.64	
26025.00 - 26074.99	6741.75	1204.16	1125.57	9071.49	16978.51	
26075.00 - 26124.99	6759.25	1206.61	1126.75	9092.61	17007.39	
26125.00 - 26174.99	6776.75	1209.06	1127.92	9113.74	17036.26	
26175.00 - 26224.99	6794.25	1211.51	1129.10	9134.86	17065.14	
26225.00 - 26274.99	6811.75	1213.96	1130.27	9155.99	17094.01	
26275.00 - 26324.99	6829.25	1216.41	1131.45	9177.11	17122.89	
26325.00 - 26374.99	6846.75	1218.86	1132.62	9198.24	17151.76	
26375.00 - 26424.99	6864.25	1221.31	1133.80	9219.36	17180.64	
26425.00 - 26474.99	6881.75	1223.76	1134.97	9240.49	17209.51	
26475.00 - 26524.99	6899.25	1226.21	1136.15	9261.61	17238.39	
26525.00 - 26574.99	6916.75	1228.66	1137.32	9282.74	17267.26	
26575.00 - 26624.99	6934.25	1231.11	1138.50	9303.86	17296.14	
26625.00 - 26674.99	6951.75	1233.56	1139.67	9324.99	17325.01	
26675.00 - 26724.99	6969.25	1236.01	1140.85	9346.11	17353.89	
26725.00 - 26774.99	6986.75	1238.46	1142.02	9367.24	17382.76	
26775.00 - 26824.99	7004.25	1240.91	1143.20	9388.36	17411.64	
26825.00 - 26874.99	7021.75	1243.36	1144.37	9409.49	17440.51	
26875.00 - 26924.99	7039.25	1245.81	1145.55	9430.61	17469.39	
26925.00 - 26974.99	7056.75	1248.26	1146.72	9451.74	17498.26	
26975.00 - 27024.99	7074.25	1250.71	1147.90	9472.86	17527.14	
27025.00 - 27074.99	7091.75	1253.16	1149.07	9493.99	17556.01	
27075.00 - 27124.99	7109.25	1255.61	1150.25	9515.11	17584.89	
27125.00 - 27174.99	7126.75	1258.06	1151.42	9536.24	17613.76	

New Mexico (2018 Federal and State Tax Rates) Gross to Net Income Conversion Table						
Gross Income Range	Federal Tax	State Tax	FICA	Total Taxes	Net Monthly Income	
27175.00 - 27224.99	7144.25	1260.51	1152.60	9557.36	17642.64	
27225.00 - 27274.99	7161.75	1262.96	1153.77	9578.49	17671.51	
27275.00 - 27324.99	7179.25	1265.41	1154.95	9599.61	17700.39	
27325.00 - 27374.99	7196.75	1267.86	1156.12	9620.74	17729.26	
27375.00 - 27424.99	7214.25	1270.31	1157.30	9641.86	17758.14	
27425.00 - 27474.99	7231.75	1272.76	1158.47	9662.99	17787.01	
27475.00 - 27524.99	7249.25	1275.21	1159.65	9684.11	17815.89	
27525.00 - 27574.99	7266.75	1277.66	1160.82	9705.24	17844.76	
27575.00 - 27624.99	7284.25	1280.11	1162.00	9726.36	17873.64	
27625.00 - 27674.99	7301.75	1282.56	1163.17	9747.49	17902.51	
27675.00 - 27724.99	7319.25	1285.01	1164.35	9768.61	17931.39	
27725.00 - 27774.99	7336.75	1287.46	1165.52	9789.74	17960.26	
27775.00 - 27824.99	7354.25	1289.91	1166.70	9810.86	17989.14	
27825.00 - 27874.99	7371.75	1292.36	1167.87	9831.99	18018.01	
27875.00 - 27924.99	7389.25	1294.81	1169.05	9853.11	18046.89	
27925.00 - 27974.99	7406.75	1297.26	1170.22	9874.24	18075.76	
27975.00 - 28024.99	7424.25	1299.71	1171.40	9895.36	18104.64	
28025.00 - 28074.99	7441.75	1302.16	1172.57	9916.49	18133.51	
28075.00 - 28124.99	7459.25	1304.61	1173.75	9937.61	18162.39	
28125.00 - 28174.99	7476.75	1307.06	1174.92	9958.74	18191.26	
28175.00 - 28224.99	7494.25	1309.51	1176.10	9979.86	18220.14	
28225.00 - 28274.99	7511.75	1311.96	1177.27	10000.99	18249.01	
28275.00 - 28324.99	7529.25	1314.41	1178.45	10022.11	18277.89	
28325.00 - 28374.99	7546.75	1316.86	1179.62	10043.24	18306.76	
28375.00 - 28424.99	7564.25	1319.31	1180.80	10064.36	18335.64	
28425.00 - 28474.99	7581.75	1321.76	1181.97	10085.49	18364.51	
28475.00 - 28524.99	7599.25	1324.21	1183.15	10106.61	18393.39	
28525.00 - 28574.99	7616.75	1326.66	1184.32	10127.74	18422.26	
28575.00 - 28624.99	7634.25	1329.11	1185.50	10148.86	18451.14	
28625.00 - 28674.99	7651.75	1331.56	1186.67	10169.99	18480.01	
28675.00 - 28724.99	7669.25	1334.01	1187.85	10191.11	18508.89	
28725.00 - 28774.99	7686.75	1336.46	1189.02	10212.24	18537.76	
28775.00 - 28824.99	7704.25	1338.91	1190.20	10233.36	18566.64	
28825.00 - 28874.99	7721.75	1341.36	1191.37	10254.49	18595.51	
28875.00 - 28924.99	7739.25	1343.81	1192.55	10275.61	18624.39	
28925.00 - 28974.99	7756.75	1346.26	1193.72	10296.74	18653.26	
28975.00 - 29024.99	7774.25	1348.71	1194.90	10317.86	18682.14	
29025.00 - 29074.99	7791.75	1351.16	1196.07	10338.99	18711.01	

New Mexico (2018 Federal and State Tax Rates) Gross to Net Income Conversion Table						
Gross Income Range	Federal Tax	State Tax	FICA	Total Taxes	Net Monthly Income	
29075.00 - 29124.99	7809.25	1353.61	1197.25	10360.11	18739.89	
29125.00 - 29174.99	7826.75	1356.06	1198.42	10381.24	18768.76	
29175.00 - 29224.99	7844.25	1358.51	1199.60	10402.36	18797.64	
29225.00 - 29274.99	7861.75	1360.96	1200.77	10423.49	18826.51	
29275.00 - 29324.99	7879.25	1363.41	1201.95	10444.61	18855.39	
29325.00 - 29374.99	7896.75	1365.86	1203.12	10465.74	18884.26	
29375.00 - 29424.99	7914.25	1368.31	1204.30	10486.86	18913.14	
29425.00 - 29474.99	7931.75	1370.76	1205.47	10507.99	18942.01	
29475.00 - 29524.99	7949.25	1373.21	1206.65	10529.11	18970.89	
29525.00 - 29574.99	7966.75	1375.66	1207.82	10550.24	18999.76	
29575.00 - 29624.99	7984.25	1378.11	1209.00	10571.36	19028.64	
29625.00 - 29674.99	8001.75	1380.56	1210.17	10592.49	19057.51	
29675.00 - 29724.99	8019.25	1383.01	1211.35	10613.61	19086.39	
29725.00 - 29774.99	8036.75	1385.46	1212.52	10634.74	19115.26	
29775.00 - 29824.99	8054.25	1387.91	1213.70	10655.86	19144.14	
29825.00 - 29874.99	8071.75	1390.36	1214.87	10676.99	19173.01	
29875.00 - 29924.99	8089.25	1392.81	1216.05	10698.11	19201.89	
29925.00 - 29974.99	8106.75	1395.26	1217.22	10719.24	19230.76	
29975.00 - 30024.99	8124.25	1397.71	1218.40	10740.36	19259.64	

APPENDIX E: SCHEDULE WITH ALTERNATIVE SELF-SUPPORT RESERVE AND MINIMUM ORDER

This schedule provides for a zero order when income is \$700 or less. In other words, it adopts North Dakota's approach that actual incomes below the maximum amount of Supplemental Security Income (SSI) for one person have no ability to pay. At incomes of \$800 the existing minimum order amounts of \$100/\$150 are applied. For incomes above \$800, the schedule amounts for every \$50 increase in gross income are increased by: \$10 for one child, \$11 for two children, \$12 for three children, \$13 for four children, \$14 for five children and \$15 for six children. This approximates evidence on payment patterns used to justify the new rules.

Section of Updated Schedule of Basic Child Support Obligations with Alternative Self-Support Reserve and Zero Minimum Order (area shaded in light blue is where self-support reserve is applied)						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
0-700	0	0	0	0	0	0
750	75	120	125	130	135	140
800	100	150	150	150	150	150
850	110	161	162	163	164	165
900	120	172	174	176	178	180
950	130	183	186	189	192	195
1000	140	194	198	202	206	210
1050	150	205	210	215	220	225
1100	160	216	222	228	234	240
1150	170	227	234	241	248	255
1200	180	238	246	254	262	270
1250	190	249	258	267	276	285
1300	200	260	270	280	290	300
1350	210	271	282	293	304	315
1400	220	282	294	306	318	330
1450	230	293	306	319	332	345
1500	240	304	318	332	346	360
1550	250	315	330	345	360	375
1600	260	326	342	358	374	390
1650	270	337	354	371	388	405
1700	280	348	366	384	402	420
1750	290	359	378	397	416	435
1800	300	370	390	410	430	450
1850	310	381	402	423	444	465
1900	320	392	414	436	458	480
1950	330	403	426	449	472	495
2000	340	414	438	462	486	510
2050	350	425	450	475	500	525

Section of Updated Schedule of Basic Child Support Obligations with Alternative Self-Support Reserve and Zero Minimum Order (area shaded in light blue is where self-support reserve is applied)						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
2100	360	436	462	488	514	540
2150	370	447	474	501	528	555
2200	380	458	486	514	542	570
2250	390	469	498	527	556	585
2300	400	480	510	540	570	600
2350	410	491	522	553	584	615
2400	420	502	534	566	598	630
2450	430	513	546	579	612	645
2500	440	524	558	592	626	660
2550	450	535	570	605	640	675
2600	460	546	582	618	654	690
2650	468	557	594	631	668	705
2700	476	568	606	644	682	720
2750	484	579	618	657	696	735
2800	492	590	630	670	710	750
2850	500	601	642	683	724	765
2900	508	631	674	716	758	800
2950	516	661	706	749	792	835
3000	524	691	738	782	826	870
3050	532	721	770	815	860	905
3100	540	751	802	848	894	940
3150	548	781	834	881	928	975
3200	556	811	866	914	962	1010
3250	564	829	898	947	996	1045
3300	572	840	930	980	1030	1080
3350	580	852	962	1013	1064	1115
3400	588	864	994	1046	1098	1150
3450	596	876	1026	1079	1132	1185
3500	605	887	1058	1112	1166	1220
3550	613	899	1086	1145	1200	1255
3600	621	911	1101	1178	1234	1290
3650	629	923	1115	1211	1268	1325
3700	637	934	1129	1244	1302	1360
3750	645	946	1143	1277	1336	1395
3800	653	958	1157	1293	1370	1430
3850	661	970	1172	1309	1404	1465
3900	669	981	1186	1324	1438	1500
3950	677	993	1200	1340	1472	1535
4000	685	1005	1214	1356	1492	1570
4050	693	1017	1228	1372	1509	1605

Section of Updated Schedule of Basic Child Support Obligations with Alternative Self-Support Reserve and Zero Minimum Order (area shaded in light blue is where self-support reserve is applied)						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
4100	701	1028	1243	1388	1527	1640
4150	709	1040	1257	1404	1544	1675
4200	717	1052	1271	1420	1562	1697
4250	724	1063	1284	1434	1578	1715
4300	731	1073	1297	1448	1593	1732
4350	738	1083	1309	1462	1608	1748
4400	745	1093	1321	1476	1623	1765
4450	752	1103	1333	1489	1638	1781
4500	759	1114	1346	1503	1654	1797