

# Review of the New Mexico Child Support Guidelines:

## Preliminary Update of the Child Support Schedule

*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, the State, or Court. The author is responsible for any errors and omissions.

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## INTRODUCTION

The core of the New Mexico guidelines calculation is a lookup schedule of monthly basic obligations for a range of combined incomes and number of children. The basic obligations in the schedule reflect economic data on the costs of raising children in New Mexico when the commission responsible for reviewing the schedule last updated it in 2018. It was subsequently adapted by the New Mexico legislature in 2021 and became effective July 1, 2021. The schedule amounts relate to the combined income of the parents. This would be the amount of income the parents would have if they lived together and combined financial resources.

This document provides a preliminary updated schedule. See Appendix A for the updated schedule and Appendix B for side-by-side comparisons with the existing schedule.

## COST OF RAISING CHILDREN AND SCHEDULE UPDATE

Child support schedules and formulas are part policy and part economic data. Most state guidelines, including New Mexico, rely on a study of child-rearing expenditures as the underlying basis of their child support schedule or formula. Federal regulation (45 C.F.R. § 302.56 (h)(1)) requires states to consider economic data on the cost of raising children as part of a state's child support guidelines review. The existing New Mexico schedule relies on a 2010 study of child-rearing expenditures from families surveyed in 2004–2009.<sup>1</sup> It was last updated in 2018 to consider more current economic data on some of the factors considered in schedule: 2018 price levels, 2018 federal and state income taxes and FICA (which affect the amount of after-tax income available to spend), 2016 price parity, and the 2018 federal poverty guidelines for one person, which is used as a self-support reserve. Price parity is a measure of how much New Mexico's prices differ from the U.S. average. It was developed and updated by the U.S. Bureau of Economic Analysis. The year, 2016, was the most recent data available in 2018.

### *Key Assumptions of Updated Schedule*

The key economic data and assumptions underlying the updated schedule are summarized below. Each is discussed in more detail in the next section.

- There are no significant changes in the underlying policy principles and guidelines model: that is, the New Mexico guidelines relies and continues to rely on the income shares model.
- The schedule is based on the 2021 Betson-Rothbarth (BR) measurements of child-rearing expenditures estimated from families participating in the 2013–2019 Consumer Expenditure (CE) survey.<sup>2</sup>

<sup>1</sup> Betson, David M. (2010). "Appendix A: Parental Expenditures on Children." in Judicial Council of California, Review of Statewide Uniform Child Support Guideline. San Francisco, CA. Retrieved from <http://www.courts.ca.gov/partners/documents/2011SRL6aGuidelineReview.pdf>

<sup>2</sup> Betson, David M. (2021). "Appendix A: Parental Expenditures on Children: Rothbarth Estimates." In Venohr, Jane, & Matyasic, Savahanna. (Feb. 23, 2021). Review of the Arizona Child Support Guidelines: Findings from the Analysis of Case File Data and Updating the Child Support Schedule. Report to the Arizona Supreme Court Administrative Office of the Courts. Retrieved from <https://www.azcourts.gov/Portals/74/FCIC-CSGR/SupplementalPacket-030121-FCIC-CSGR.pdf?ver=2021-02-26-161844-187>.

- For the purposes of developing a schedule, the BR measurements are updated to June 2022 price levels.
- The schedule does not include childcare expenses; the cost of the child's health insurance premium; and the extraordinary, unreimbursed medical expenses of the child. The guidelines consider the actual amounts expended for these items on a case-by-case basis. Specifically, each parent is responsible for his or her prorated share of actual expenses.
- The BR measurements of child-rearing expenditures are expressed as a percentage of total family expenditures and are converted to gross income for guidelines purposes. The conversion considers federal and state income tax rates and FICA in 2022.
- The schedule is based on the average of all expenditures on children from ages 0 through 17 years. There is no adjustment for the child's age.
- Since the Betson measurements are based on national data (and comparable state-level data do not exist and would be prohibitive to collect), the Betson measurements are adjusted for New Mexico's most current price parity.
- The schedule provides for a minimum order for incomes less than the 2022 federal poverty guidelines for one person (\$1,133 per month) adjusted for New Mexico's price parity.

Exhibit 1 compares the basis of the existing schedule to the updated schedule.

**Exhibit 1: Summary of Economic Data and Assumptions underlying New Mexico's Current Child Support Schedule**

Factor	Basis of Existing Schedule	Basis of Updated Schedule	Other Alternatives/Notes
1. Guidelines model	<ul style="list-style-type: none"> <li>Income shares model</li> </ul>	<ul style="list-style-type: none"> <li>Income shares model</li> </ul>	<ul style="list-style-type: none"> <li>41 states use the income shares model</li> <li>Other states use Melson formula and percentage of obligor income</li> </ul>
2. Economic study and underlying Consumer Expenditure Survey years	<ul style="list-style-type: none"> <li>Fourth Betson-Rothbarth (BR) study (2010)</li> </ul>	<ul style="list-style-type: none"> <li>Most current Betson-Rothbarth study (2021)</li> </ul>	<ul style="list-style-type: none"> <li>32 states use Rothbarth</li> <li>6 states use BR (2021)</li> <li>Other studies</li> </ul>
3. Price levels	<ul style="list-style-type: none"> <li>July 2018</li> </ul>	<ul style="list-style-type: none"> <li>June 2022</li> </ul>	<ul style="list-style-type: none"> <li>Prices have increased 17.6 percent between the two time periods</li> </ul>
4. Exclude childcare, child's health insurance premium, and extraordinary out-of-pocket medical expenses	<ul style="list-style-type: none"> <li>Excludes all but the first \$250 per child per year in ordinary, out-of-pocket medical expenses</li> </ul>	<ul style="list-style-type: none"> <li>No change</li> </ul>	<ul style="list-style-type: none"> <li>Retain assumption</li> <li>Exclude all healthcare expenses</li> <li>Ohio approach</li> </ul>
5. Adjust for NM lower prices/cost of living	<ul style="list-style-type: none"> <li>2016 price parity: 93.6</li> </ul>	<ul style="list-style-type: none"> <li>2020 price parity: 91.6<sup>3</sup></li> </ul>	<ul style="list-style-type: none"> <li>Income realignment</li> </ul>
6. Relate expenditures to after-tax income	<ul style="list-style-type: none"> <li>Converts expenditures to net income using data from same families in CE that Betson uses</li> <li>Caps expenditures at 100%</li> </ul>	<ul style="list-style-type: none"> <li>No change in methodology, just more recent CE data used</li> </ul>	<ul style="list-style-type: none"> <li>Assume all after-tax income is spent</li> </ul>
7. Relate expenditures to gross income of the parties	<ul style="list-style-type: none"> <li>2018 federal and state income tax withholding formulas for a single taxpayer</li> </ul>	<ul style="list-style-type: none"> <li>2022 tax rates for single taxpayer</li> </ul>	<ul style="list-style-type: none"> <li>Alternative tax assumptions, including taxes of a married couple with children</li> </ul>
8. Highest combined income considered in economic data	<ul style="list-style-type: none"> <li>\$30,000/mo (formula estimated for above)</li> </ul>	<ul style="list-style-type: none"> <li>\$40,000/mo</li> </ul>	<ul style="list-style-type: none"> <li>Formula can be developed for higher incomes</li> </ul>
9. Provide for consideration of the parent's basic subsistence needs	<ul style="list-style-type: none"> <li>Min. order of \$60 +\$15/child for income below price parity X 2018 fed. poverty guidelines-FPG (\$1,012) +\$40 for every \$50 phase-out</li> </ul>	<ul style="list-style-type: none"> <li>Same adjustment but use 2022 FPG for 1 person (\$1,133)</li> </ul>	<ul style="list-style-type: none"> <li>Other adjustments</li> <li>Other amounts for the SSR or minimum order</li> </ul>

<sup>3</sup> U.S. Bureau of Economic Analysis. (2021). *2020 Regional Price Parities by State (US = 100)*. Retrieved from <https://www.bea.gov/data/prices-inflation/regional-price-parities-state-and-metro-area>

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### *Factor 1: Guidelines Model*

The guidelines model, which is a policy decision, is important to directing what economic data on the cost of raising children to use. The most common principle used for state guidelines models is what University of Wisconsin researchers call the “continuity of expenditures model”—that is, the child support award should allow the children to benefit from the same level of expenditures had the children and both parents lived together.<sup>4</sup> In the income shares guidelines model—which is used by 41 states, including New Mexico—the obligated parent’s prorated share of that amount forms the basis of the guidelines-determined amount. Most states that use the percentage-of-obligor income guidelines model use the same economic studies but presume that the custodial parent contributes an equal dollar amount or percentage of income to child-rearing expenditures.

Besides the income shares and the percentage-of-obligor income guidelines model, three states (i.e., Delaware, Hawaii, and Montana) use the Melson formula, which is a hybrid of the income shares approach and the percentage-of-obligor income guidelines. Each of these states prorates a basic level of support to meet the primary needs of the child; then, if the obligated parent has any income remaining after meeting his or her share of the child’s primary support, his or her own basic needs, and payroll taxes, an additional percentage of his or her income is added to his or her share of the child’s primary support.

Research finds that other factors (e.g., economic basis, whether the schedule has been updated for changes in price levels, and adjustments for low-income parents) affect state differences in guidelines more than the guidelines model.<sup>5</sup> All states that have switched guidelines models in the last two decades have switched to the income shares model (i.e., Arkansas, District of Columbia, Georgia, Illinois, Massachusetts, Minnesota, and Tennessee). Common reasons for switching to the income shares model are its perception of equity because it considers each parent’s income in the calculation of support and its flexibility to consider individual case circumstances such as extraordinary child-rearing expenses that vary from case to case (e.g., childcare expenses) and timesharing arrangements. Besides the guidelines models in use, there are several other guidelines models not in use that have been proposed in several states.<sup>6</sup> Each have failed for various reasons. In general, there is no overwhelming reason for New Mexico to consider switching guidelines models.

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<sup>4</sup> Ingrid Rothe & Lawrence Berger. (Apr. 2007). “Estimating the Costs of Children: Theoretical Considerations Related to Transitions to Adulthood and the Valuation of Parental Time for Developing Child Support Guidelines.” *IRP Working Paper*, University of Wisconsin: Institute for Research on Poverty, Madison, WI.

<sup>5</sup> Venohr, J. (Apr. 2017). Differences in State Child Support Guidelines Amounts: Guidelines Models, Economic Basis, and Other Issues. *Journal of the American Academy of Matrimonial Lawyers*.

<sup>6</sup> For example, see the Child Outcomes Based Model discussed by the Arizona Child Support Guidelines Review Committee, Interim Report of the Committee, Submitted to Arizona Judicial Council, Phoenix, Arizona on October 21, 2009; the American Law Institute (ALI) model can be found in the 1999 Child Support Symposium published by *Family Law Quarterly* (Spring 1999), and the Cost Shares Model can be found at Foohey, Pamela. “Child Support and (In)ability to Pay: The case for the cost shares model.” (2009). *Articles by Maurer Faculty*. 1276. Retrieved from <https://www.repository.law.indiana.edu/cgi/viewcontent.cgi?article=2271&context=facpub>.

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## *Factor 2: Economic Study*

The newest Betson-Rothbarth (BR5) clearly emerges as the most appropriate study to use for updating the New Mexico schedule. Its underlying data is more current than that of any other study besides the Florida study that is not used by any state. It also uses the same methodology and assumptions as the basis of the existing schedule, which is an earlier Betson-Rothbarth (BR) study. Most states rely on a BR study.

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### Historical Overview of Betson-Rothbarth Studies

When Congress first passed legislation (i.e., the Family Support Act of 1988) requiring presumptive state child support guidelines, it also mandated the U.S. Department of Health and Human Services to develop a report analyzing expenditures on children and explain how the analysis could be used to help states develop child support guidelines. This was fulfilled by two reports that were both released in 1990. One was by Professor David Betson, University of Notre Dame.<sup>7</sup> Using five different economic methodologies to measure child-rearing expenditures, Betson concluded that the Rothbarth methodology was the most robust<sup>8</sup> and, hence, recommended that it be used for state guidelines. The second study resulting from the Congressional mandate was by Lewin/ICF.<sup>9</sup> It assessed the use of measurements of child-rearing expenditures, including the Betson measurements, for use by state child support guidelines.

The Rothbarth methodology is named after the economist, Irwin Rothbarth, who developed it. It is considered a marginal cost approach—that is, it considers how much more is spent by a couple with children than a childless couple of child-rearing age. To that end, the methodology compares expenditures of two sets of equally well-off families: one with children and one without children. The difference in expenditures between the two sets is deemed to be child-rearing expenditures. The Rothbarth methodology relies on expenditures for adult goods to determine equally well-off families.<sup>10</sup> Through calculus, economists have proven that using expenditures on adult goods understates actual child-rearing expenditures because parents essentially substitute away from adult goods when they have children.<sup>11</sup> In contrast, the Engel methodology, which is also a marginal cost approach but relies on

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<sup>7</sup> 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.

<sup>8</sup> In statistics, the term “robust” means the statistics yield good performance that are largely unaffected by outliers or sensitive to small changes to the assumptions.

<sup>9</sup> Lewin/ICF. (1990). *Estimates of Expenditures on Children and Child Support Guidelines*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, VA.

<sup>10</sup> Specifically, Betson uses adult clothes, whereas others applying the Rothbarth estimator use adult clothing, alcohol, and tobacco regardless of whether expenditures are made on these items. Betson (1990) conducted sensitivity analysis and found little difference in using the alternative definitions of adult goods.

<sup>11</sup> A layperson’s description of how the Rothbarth estimator understates actual child-rearing expenditures is also provided in Lewin/ICF (1990) on p. 2-29.

food shares to determine equally well-off families overstates actual child-rearing expenditures because children are relatively food intensive.<sup>12</sup>

At the time of Betson's 1990 study, most states had already adopted guidelines to meet the 1987 federal requirement to have advisory child support guidelines. (The requirement was extended to be rebuttal presumptive guidelines in 1989.) Most states were using older measurements of child-rearing expenditures,<sup>13</sup> but many (including New Mexico) began using the Betson-Rothbarth 1990 (BR1) study in the mid- to late 1990s. Subsequently, various states and the University of Wisconsin Institute of Research commissioned updates to the BR study over time.<sup>14</sup>

Although Betson recommended the Rothbarth methodology for state guidelines usage in his 1990 report, another study commissioned by the U.S. Department of Health and Human Services in 1990 by Lewin/ICF suggested that states assess their guidelines using more than one study since not all economists agree on which methodology best measures actual child-rearing expenditures.<sup>15</sup> For its 1990 report, Lewin/ICF assessed state guidelines by generally examining whether a state's guidelines amount was between the lowest and the highest of credible measurements of child-rearing expenditures. Lewin/ICF used the Rothbarth measurements as the lower bound. Amounts that were above the lowest credible measurement of child-rearing expenditures were deemed as adequate support for children. This also responded to a major concern in the 1980s that state child support guidelines provided inadequate amounts for children.<sup>16</sup> Since then, most states have adapted a BR measurement as the basis of their guidelines schedule or formula.

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#### The COVID-19 Pandemic and the Consumer Expenditure Survey

The most current studies of child-rearing expenditures consider expenditure data from 2013–2019, which is before the COVID-19 pandemic began in 2020. The pandemic impacts the economy and expenditures in many ways. The ideal would be to have more current measurements of child-rearing expenditures, but there are several problems with that. One is that the economy and consumption are still changing. Another concerns the underlying data source, the Consumer Expenditure (CE) survey. The CE response rate in 2020, the year the pandemic began, declined.<sup>17</sup> The impact of this decline on survey results is still being assessed.

Using basic economic theory, almost every factor known to affect supply and demand level has changed significantly since the pandemic began, which, in turn, affect prices and the amount consumed. At the

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<sup>12</sup> A layperson's description of how the Engel estimator overstates actual child-rearing expenditures is also provided in Lewin/ICF (1990) on p. 2-28. Lewin/ICF. (1990). *Estimates of Expenditures on Children and Child Support Guidelines*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, VA.

<sup>13</sup> Many states used Espenshade, Thomas J. (1984). *Investing in Children: New Estimates of Parental Expenditures*. Urban Institute Press: Washington, D.C.

<sup>14</sup> See Appendix A of the Arizona report for more information about the earlier BR studies.

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

<sup>16</sup> National Center for State Courts. (1987). *Development of Guidelines for Child Support Orders, Final Report*. Report to U.S. Department of Health and Human Services, Office of Child Support Enforcement, Williamsburg, VA. p. I-6.

<sup>17</sup> U.S. Bureau of Labor Statistics Office of Survey Methods Research. (n.d.) *Household and Establishment Survey Response Rates*. Retrieved from <https://www.bls.gov/osmr/response-rates/>.

microeconomic level (which considers individual goods and services), these factors include changes in all the factors identified in classical economic theory that affect how much a household demands (or consumes) and how much firms supply. This includes price levels, income (including changes caused by government stimulus payments and the temporary increase in the child tax credit),<sup>18</sup> prices of related goods and services, and taste and preferences (e.g., increased demand for at-home entertainment at the beginning of the pandemic); consumers' expectations about the future; the number of buyers; changes in input prices (e.g., availability of semi-conductor chips) and technology (e.g., technology that affects ability to work remotely); suppliers' expectations about the future prices; and the number of sellers.

Another concern about using 2013–2019 CE data is inflation. From March 2020 through May 2022, prices increased by 14 percent.<sup>19</sup> In the last year, prices have increased 8.6 percent alone. Price changes have not been uniform across all goods and services. For example, although the all-items price index increased 8.6 percent in the last year, the food price index increased 10.1 percent and the energy price index rose 34.6 percent over the same time period.<sup>20</sup> Lower income families devote a higher percentage of their budget share to necessities (such as food) than higher-income families who can afford more luxury items. When prices increase, higher-income families can cut back on luxury items to offset the increased cost of necessities. In all, the impact on child-rearing expenditures is unknown. It is anticipated the changes will not be uniform across all incomes and family sizes.

### Overview of the Consumer Expenditure (CE) Survey

Each BR study used more current Consumer Expenditure (CE) data. The 1990 study relied on the 1980–1886 CE and the 2021 study relied on the 2013–2019 CE. Conducted by the U.S. Bureau of Labor Statistics (BLS), the CE is a comprehensive and rigorous survey with over a hundred-year history.<sup>21</sup> Today, the CE surveys about 6,000 households a quarter on hundreds of expenditures items.<sup>22</sup> Households stay in the survey for four quarters, yet households rotate in and out each quarter. The primary purpose of the CE is to calibrate the market basket used to measure changes in price levels over time. Committed to producing data that are of consistently high statistical quality, relevance, and timeliness, the BLS closely monitors and continuously assesses the quality of the CE and makes improvements when appropriate. Some of these improvements have occurred in between BR studies and, hence, can affect differences between BR study years.

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<sup>18</sup> Both the Coronavirus Aid, Relief and Economic Security Act—CARES Act of 2020 and the American Rescue Plan Act of 2021 affected consumer income.

<sup>19</sup> Calculated from the U.S. Bureau of Labor Statistics. (n.d.). *Consumer Price Index Historical Tables for U.S. City Average*. Retrieved from [https://www.bls.gov/regions/mid-atlantic/data/consumerpriceindexhistorical\\_us\\_table.htm](https://www.bls.gov/regions/mid-atlantic/data/consumerpriceindexhistorical_us_table.htm).

<sup>20</sup> U.S. Bureau of Labor Statistics. (Jun. 10, 2022) *Consumer Price Index – May 2022*. Retrieved from <https://www.bls.gov/news.release/pdf/cpi.pdf>.

<sup>21</sup> U.S. Bureau of Labor Statistics (BLS). (June 28, 2018). *130 Years of Consumer Expenditures*. Retrieved from <https://www.bls.gov/cex/csxhistorical.htm>.

<sup>22</sup> There are two components to the CE survey. Each starts with a sample of about 12,000 households. One component is a diary survey, and the other is an interview survey. The results from the interview survey are the primary data source for measuring child-rearing expenditures. Nonetheless, the BLS uses both components to cross check the quality of the data. More information can be found at U.S. Bureau of Labor Statistics. (n.d.). *Handbook of Methods: Consumer Expenditures and Income*. p. 16. Retrieved from <https://www.bls.gov/opub/hom/cex/pdf/cex.pdf>.

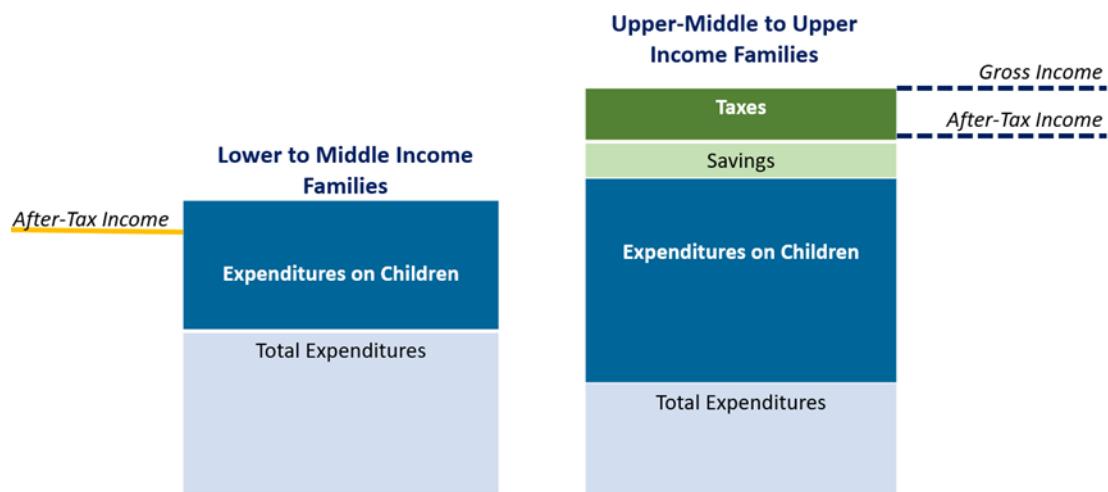
The sampling of the CE is not designed to produce state-specific measurements of expenditures.<sup>23</sup> To expand the CE so it could produce state-specific measurements would require a much larger sample and other resources and would take several years. Instead, Betson develops national measurements of child-rearing expenditures from the CE. Multiple data years are pooled to obtain an adequate sample size. Betson's sample selection is described more thoroughly in his report.

Betson compiles other statistics from the same subset of CE families that he uses to measure child-rearing expenditures. These other statistics are used to develop a child support schedule. This includes the average ratio of expenditures to income, average childcare expenditures, and average healthcare expenses for several income ranges. This additional data is shown and explained in Appendix A.

### Changes in the CE

The major change in the CE since the BR4 study was conducted is an improvement to how taxes were measured. In prior surveys, households would self-report taxes. The BLS learned that families underestimated taxes paid, particularly at high incomes; hence, their after-tax income (spendable income) was smaller than measured. Beginning in 2013, the BLS began using their internal tax calculator to calculate each household's taxes. This effectively reduced the after-tax income available for expenditures. Another indirect impact was to the average ratio of expenditures to after-tax income, which is used in the conversion of the measurement of child-rearing expenditures to a child support schedule, increased. (This can be illustrated through Exhibit 2, by assuming a drop in the after-tax income line for the cluster of families to the right that have higher incomes.) This increases the amounts from BR4 to BR5 for high-income families because they pay a larger amount of taxes. Their after-tax income is less; hence, the ratio of expenditures to after-tax income is larger.

### Exhibit 2: Relationship between Expenditures and Income



<sup>23</sup> Recently, however, the BLS has been creating state-specific samples for some of the larger states (e.g., California, Florida, and Texas).

### Changes in the BR Measurements over Time

Changes in the Betson-Rothbarth (BR) measurements of child-rearing expenditures over time may reflect actual changes in how much families spend on their children, sampling differences in the different study years, changes in the underlying expenditures data used to develop the measurements, or a combination of these factors. In addition, changes in other factors (e.g., the ratio of expenditures to after-tax income) considered in the conversion of the BR measurements, which are expressed as a percentage of total household expenditures, to a gross income-based schedule may have changed so also affect perceived changes to the BR measurements over time. Understanding the root of the changes is important to New Mexico if New Mexico updates its schedule using the BR 2021 study.

The two major factors in determining child support are the number of children and the incomes of the parties. Child support schedules provide higher amounts when there are more children because the economic evidence on child-rearing expenditures finds more is spent when there are more children. Further, the economic evidence suggests some economies of scale: expenditures for two children are not twice that of expenditures for one child; rather, they are less than double.

Income follows a similar pattern—that is, economic evidence finds that higher incomes spend more on children and the schedule amounts reflect that. Underlying the premise of most state guidelines is that if the child has a parent living outside the home whose income affords that parent a higher standard of living, that child should share that parent's standard of living. (Obviously, the situation is more complicated in shared physical parenting situations, but that adjustment is layered on to the schedule through a formula that is applied later in the child support calculation.)

### Comparisons by Number of Children

The five Betson studies using the Rothbarth methodology were published in 1990,<sup>24</sup> 2000,<sup>25</sup> 2006,<sup>26</sup> 2010,<sup>27</sup> and 2021.<sup>28</sup> Exhibit 3 compares the percentage of total family expenditures devoted to child rearing for the five BR studies where BR1 stands for the first study, BR2 stands for the second study, and so forth. Each study uses more current CE data. Exhibit 3 shows the percentages for one, two, and three children. The sample size of families with four or more children is too small to produce measurements for larger families. Instead, as discussed in Appendix A, equivalence scales are used to adjust the measurements for larger family sizes.

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<sup>24</sup> 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, WI.

<sup>25</sup> Betson, David M. (2000). "Parental Spending on Children: A Preliminary Report." Memo, University of Notre Dame. Funded by a grant from the Institute for Research on Poverty, Madison, WI.

<sup>26</sup> Betson, David M. (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, CO. Retrieved from [https://justice.oregon.gov/child-support/pdf/psi\\_guidelines\\_review\\_2006.pdf](https://justice.oregon.gov/child-support/pdf/psi_guidelines_review_2006.pdf).

<sup>27</sup> Betson, David M. (2010). "Appendix A: Parental Expenditures on Children." in Judicial Council of California, *Review of Statewide Uniform Child Support Guideline*. San Francisco, CA. Retrieved from <http://www.courts.ca.gov/partners/documents/2011SRL6aGuidelineReview.pdf>.

<sup>28</sup> Betson, David M. (2021). "Appendix A: Parental Expenditures on Children: Rothbarth Estimates." In Venohr, Jane, & Matyasic, Savahanna (Feb. 23, 2021). *Review of the Arizona Child Support Guidelines: Findings from the Analysis of Case File Data and Updating the Child Support Schedule*. Report to the Arizona Supreme Court Administrative Office of the Courts. Retrieved from <https://www.azcourts.gov/Portals/74/FCIC-CSGR/SupplementalPacket-030121-FCIC-CSGR.pdf?ver=2021-02-26-161844-187>.

**Exhibit 3: Comparisons of Betson-Rothbarth (BR) Measurements over Time**

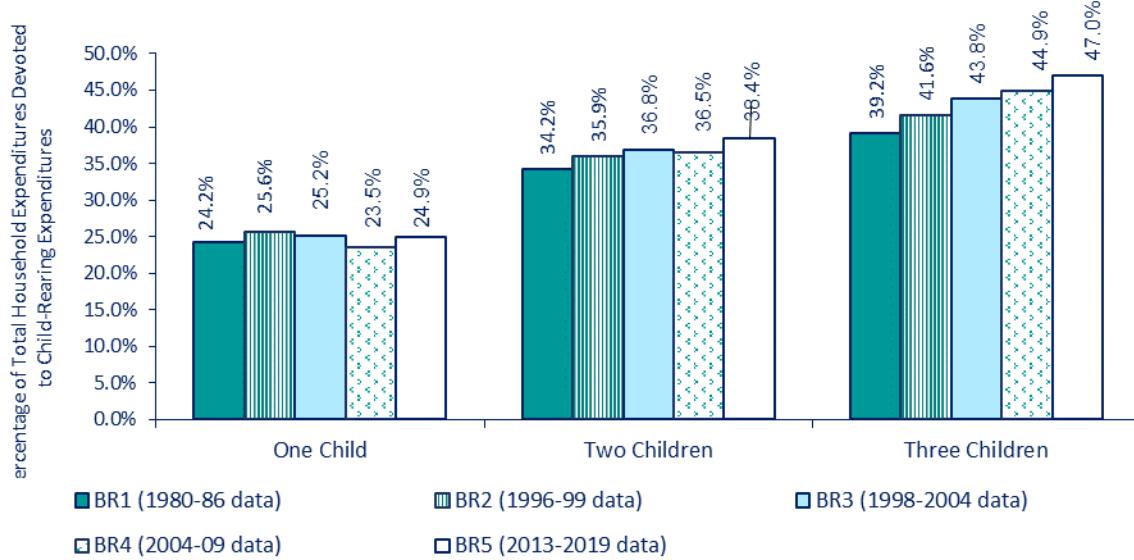


Exhibit 3 shows small variation in the percentage of total expenditures devoted to one child over time. The difference between the lowest and the highest estimate for one child is less than two percentage points. This is less than the standard deviation in the estimates due to sampling variation.

For two and three children, Exhibit 3 shows the percentage of total expenditures devoted to child-rearing expenditures increasing slightly over time. However, Betson suggests that expenditures for two and three children should be examined in context of marginal expenditures—that is, starting with expenditures for the first child, how much more was spent for the second child? If the same amount is spent, the marginal increase in expenditures is 100 percent. If the amount is less than 100 percent, there is some economies of scale to having more children. The BR studies find that the marginal increase in expenditures from one to two children is about 40 to 55 percent, depending on the age of the study, and that the marginal increase in expenditures from two to three children is about 15 to 23 percent, depending on the age of the study. Generally, the older studies have smaller marginal increases, while the more recent studies have larger marginal increases. This suggests that the economies of scale of having more children is decreasing slightly. In turn, this suggests slightly larger increases to updated schedule amounts for more children.

#### Comparisons by Income Ranges

There are at least two caveats to using Exhibit 3 to imply the impact of using more current BR measurements.

- Exhibit 3 compares the measurements as percentages of total household expenditures. As discussed later, this base—total household expenditures—is converted to after-tax (net) income, then converted to a gross-income basis, which is the foundation of the New Mexico child support schedule. As discussed in more detail in Appendix A, they are converted to net income using the

average expenditures to net income ratios of the same families from the 2013–2019 CE data that Betson used to prepare his most recent estimates.

- Exhibit 3 compares the measurements for *all* child-rearing expenditures including expenditures for the child's healthcare expenses and childcare expenses. The current New Mexico schedule does not include the cost of the child's health insurance, the child's extraordinary medical expenses (e.g., out-of-pocket expense for an ambulance), or work-related child-care expenses. These expenses are subtracted out of the BR measurements using average expenditures for health care and childcare for the same families from the 2013–2019 CE data. (This is also discussed in Appendix A).

Exhibit 4, Exhibit 5, and Exhibit 6 are better at illustrating the impact of changes over time. Exhibit 4 compares the changes for one child, Exhibit 5 compares the changes for two children, and Exhibit 6 compares the changes for three children. The time periods examined in these exhibits are 2004–2009 (which is the BR4 measurement that forms the basis of the existing schedule) and 2013–2019 (which is the BR5 measurement that forms the basis of the proposed schedule). Each exhibit compares:

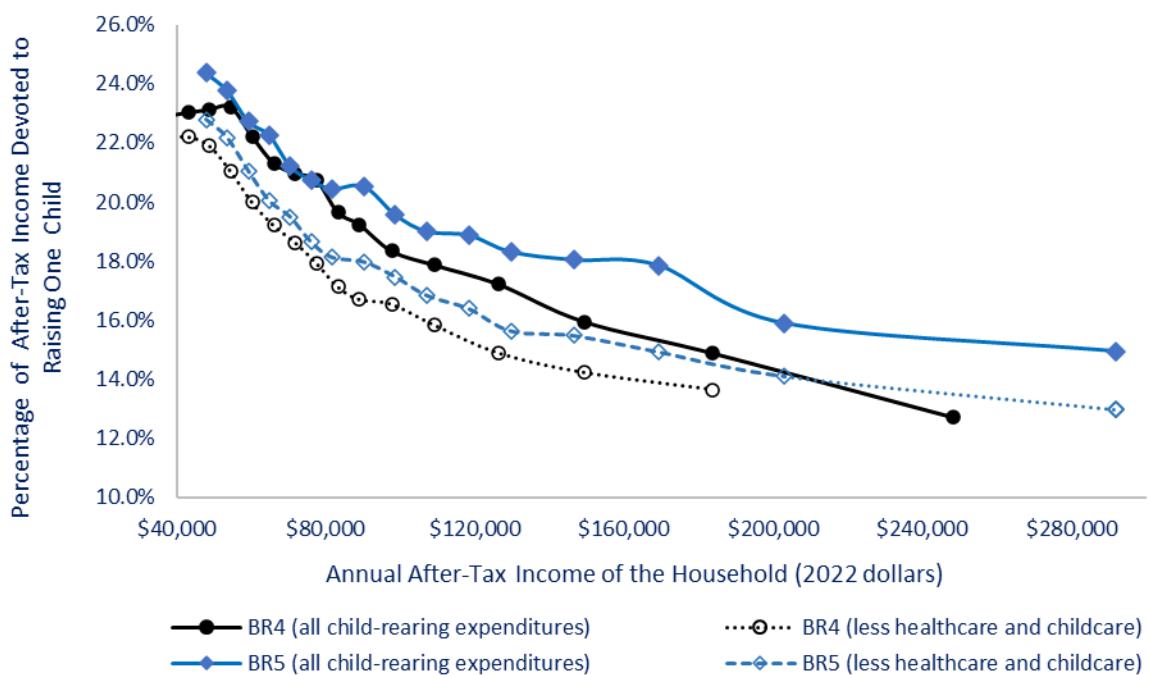
- The percentage of *after-tax* income devoted to *all* child-rearing expenditures; and
- The percentage of after-tax income devoted to all child-rearing expenditures *less* healthcare expenses (except an amount to cover ordinary medical expenses) and childcare expenses.

There are at least four major observations from the exhibits.

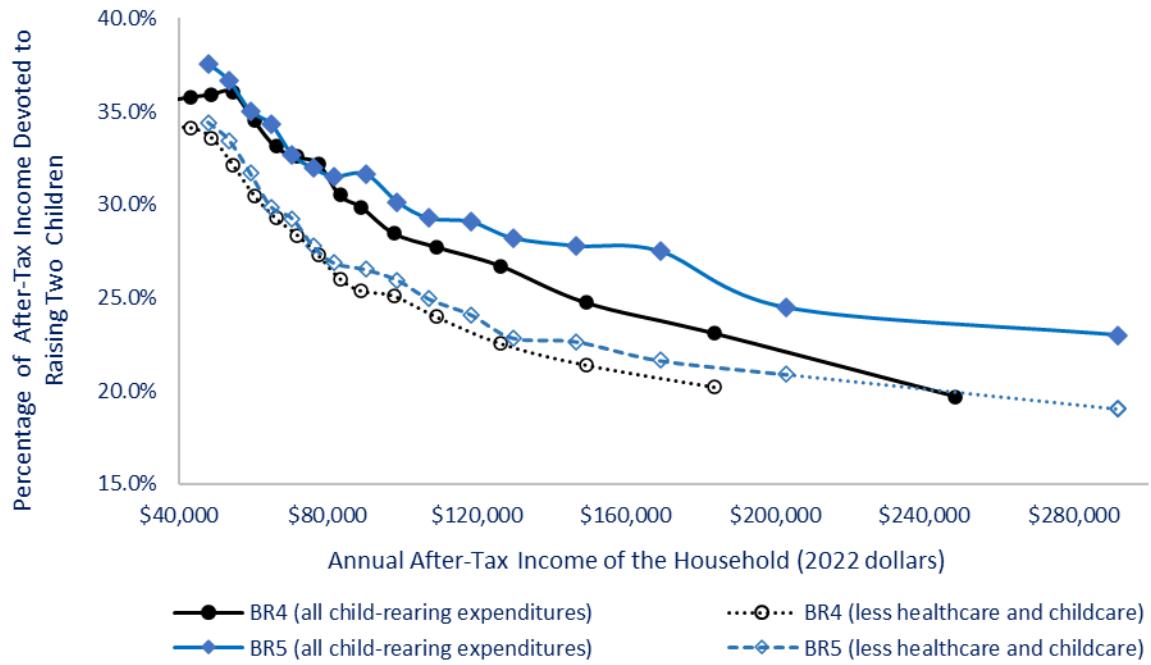
- The percentage of net income devoted to child-rearing expenditures decreases with more after-tax income regardless of the age of the underlying data. This is because as net income increases, households on average save more and may spend on others outside the home or make donations. To be clear, the average dollar amount expended on children increases with income, but the average percentage of after net income devoted to child-rearing expenditures decreases.
- The percentage expended on the child's healthcare (less ordinary medical expenses) and childcare is depicted by the gap between the line tracking all expenditures (which are solid lines) and the line tracking expenditures less healthcare costs and childcare (which are dotted lines). The gap is generally consistent using the BR4 data (2004–2009) but appears to widen with income for the more current data for the BR5 data (2013–2019). This is most evident in Exhibit 6 that compares the amounts for three children. The BR5 (2013–2019 data) are the lighter shade lines with diamond markers and the BR4 (2004–2009 data) is the black line with circle markers. In short, expenditures for child's healthcare and childcare have increased. The increase is more at middle and higher incomes. This may result from Medicaid expansion at lower incomes (which would lower out-of-pocket healthcare costs) and increased reliance on high-deductible health plans at high incomes (which would increase out-of-pocket healthcare costs). In turn, families facing higher out-of-pocket healthcare costs may reduce their consumption on other items.

- The dotted lines are what the schedules are based (i.e., total expenditures less healthcare costs and childcare costs). The BR5 (2013–2019) data indicates an increase for most number of children and incomes from BR4 (2004–2009 data).
  - The change in the percentages from BR4 (2004–2009) to BR5 (2013–2019) is not consistent by the number of children and income. This suggests that an across-the-board uniform change regardless of the number of children and income would be inappropriate.
  - There is an anomalous decrease for three children at some income levels (around \$75,000 net per year and \$130,000 net per year). Due to recent inflations, policymakers may be uncomfortable decreasing the schedule amounts for this anomaly. To this end, a schedule with no decreases other than those produced from increasing the self-support reserve can be developed.
- The more current data allows the schedule to be extended to higher incomes (\$40,000 gross per year). The number of high-income families has increased over time.

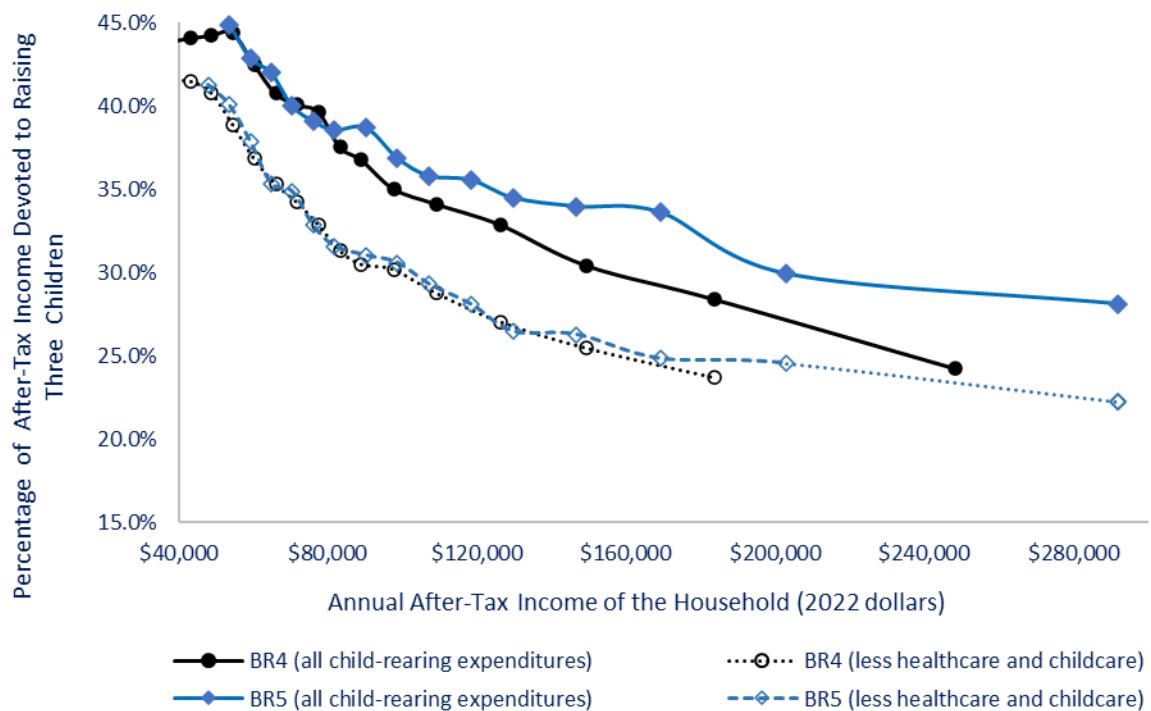
**Exhibit 4: Comparisons of BR Measurements by After-Tax Income for One Child**



**Exhibit 5: Comparisons of BR Measurements by After-Tax Income for Two Children**



**Exhibit 6: Comparisons of BR Measurements by After-Tax Income for Three Children**



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### *Factor 3: Adjust to Current Price Levels*

The existing schedule is based on price levels from July 2018. The most current price level data available when this report was written was from June 2022. Prices have increased by 17.6 percent between the two time periods. This does not mean a 17.6 percent increase in the schedule amounts because some of the increase is offset by incomes that have also increased over time.

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### *Factor 4: Exclude Childcare Expenses and Out-of-Pocket Healthcare Costs*

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

#### **Inclusion of \$250 per Child per Year for Out-of-Pocket Medical Expenses**

There is an exception to excluding the child's healthcare expenses from the schedule. An amount to cover ordinary out-of-pocket healthcare expenses (e.g., aspirin and copays for well visits) was retained in both the existing and updated schedules. The current schedule assumes up to \$250 per child per year for ordinary out-of-pocket healthcare expenses. That assumption is retained for the proposed, updated schedule because the average is still near \$250 per child per year. The concern, however, is the amount varies significantly among those with Medicaid and those with private insurance, particularly with high deductibles. The 2015 Medical Expenditure Panel Survey (MEPS) finds that the average out-of-pocket medical expense per child was \$248 per year but varied depending on whether the child was enrolled in public insurance such as Medicaid or had private insurance. Based on MEPS data, out-of-pocket medical expenses averaged \$63 per child per year for children who had public insurance and \$388 per child per year for those with private insurance.<sup>29</sup> The 2017 MEPS data, which is the most current available, has not drilled down to the public insurance and private insurance level, but they do report an average for all children, \$271 per child, which is close to the \$250 level.

Some states are responding to the disparity in out-of-pocket expenses between those with public insurance and those with private insurance in two ways. One way is to include *no* ordinary out-of-pocket medical expenses (e.g., Connecticut and Virginia) in their schedules. This would reduce the schedule amounts. This means parents must share receipts for *all* out-of-pocket medical expenses, not just those exceeding \$250 per child per year. The major pro of this approach is it more accurate. The major cons

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<sup>29</sup> U.S. Department of Health & Human Services Agency for Healthcare Research and Quality. (n.d.). *Medical Expenditure Panel Survey*. Retrieved from [https://www.meps.ahrq.gov/mepsweb/data\\_stats/meps\\_query.jsp](https://www.meps.ahrq.gov/mepsweb/data_stats/meps_query.jsp).

are that it requires more information sharing and coordination between the parties and that the burden falls on the parent incurring the expense. The parent incurring the expense must save receipts, notify the other parent, and initiate an enforcement action if the other party fails to pay his or her share. In addition to including no ordinary out-of-pocket medical expenses in the schedules, Michigan and Ohio take the method one step further. Not only do they exclude all healthcare expenses from the schedule, but they provide a standardized amount of out-of-pocket medical expenses that is added in the worksheet as a line item similar to the add-on for childcare expenses. That amount can vary depending on whether the insurance is private insurance or Medicaid enrollment.

Exhibit 7 illustrates how this works in Ohio, which uses annual income. The pros to this approach are that it can better address the out-of-pocket healthcare expenses and does not require a change in the schedules to update the standardized amount for out-of-pocket medical expenses. The cons are that it makes the calculation more cumbersome and requires knowledge of whether the children are enrolled in Medicaid (which may change frequently).

Although there are some concerns about the treatment of healthcare expenses, no alternative has emerged as clearly superior and more appropriate than the current approach for addressing the child's healthcare expenses.

#### **Exhibit 7: Illustration of Ohio's Alternative Approach to Out-of-Pocket Medical Expenses**

Worksheet Calculation				Cash Medical Obligation	
	Parent A	Parent B	Combined	Number of Children	Annual Cash Medical Amount
1. Annual Income	\$40,000.00	\$40,000.00	\$80,000.00	1	\$388.70
2. Share of Income	50%	50%		2	\$777.40
3. Schedule Amount (Annual)			\$20,000.00	3	\$1,166.10
4. Annual Cash Medical			\$388.70	4	\$1,554.80
5. Total Obligation			\$20,388.70	5	\$1,943.50
6. Each Parent's Share (Line 2 x Line 5)	\$10,194.35	\$10,194.35		6	\$2,332.20

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#### *Factor 5: Conversion of Expenditures to After-Tax Income*

The need for this conversion is illustrated by Exhibit 2 that shows some families spend more or less than their income. As stated earlier, Betson reports the measurements of child-rearing expenditures as a percentage of total expenditures. Thus, they must be converted from a percentage of total expenditures to a gross-income basis because the child support schedule relates to gross income. This is a two-step process. The first step is converting expenditures to net income.

The conversion was done by taking the expenditures-to-income ratio for the same subset of CE families used to develop the measurements of child-rearing expenditures for both the existing and proposed child support schedules. The ratios from the most recent BR5 study are shown in Appendix A, as well as

an example of how the conversion is made. An exception is made at lower incomes, because as shown in Exhibit 2, they spend more than their after-tax income on average.

This conversion method is common among most income shares guidelines. The only known exception is that the District of Columbia assumes that all after-tax income is spent, and hence, makes no adjustment. (This results in larger schedule amounts that become progressively larger as income increases.) There is no compelling reason for New Mexico to adapt the District of Columbia approach.

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#### *Factor 7: Conversion to Gross Income*

After the measurements of child-rearing expenditures are converted to after-tax income as described above, then they are converted to gross income. This is because the schedule considers the gross incomes of the parties. For both the existing and updated schedules, the conversion to gross income relies on the federal withholding formula<sup>30</sup> and state income tax rates.<sup>31</sup> The federal withholding formula also considers FICA. The Social Security and Medicare tax is 6.2 percent for incomes up to \$147,000 per year. Above that level, the Medicare tax of 1.45 percent applies. In addition, the 0.9 percent additional Medicare tax for incomes above \$200,000 per year is also considered.

The federal income withholding formula provides for different formulas depending on which year of the IRS W-4 form the employer uses to calculate income tax withholding. The alternative formulas produce the same amounts at lower and middle incomes, but there are slight differences at very high incomes. The IRS developed alternative methods to accommodate sweeping tax reform that became effective January 1, 2018, due to the Tax Cuts and Jobs Act of 2017 (Pub. L. 115-97), which increased the standard deduction and repealed personal exemptions. Earlier IRS W-4 forms still accommodate personal exemptions. The 2020 and later W-4 forms do not. It is assumed that the 2020 W-4 (or later) form is used and the manual percentage method formula for a single taxpayer is used. For state income taxes, it is assumed that the federal W-4 is also used. This is consistent with the 2022 New Mexico income withholding formula that acknowledges that New Mexico doesn't have a state W-4 so the federal W-4 should be used.<sup>32</sup> In 2018, the New Mexico withholding formula provided for the deduction of \$345.83 per allowance. The end result is the 2018 and 2022 incomes are almost identical: the 2022 is never more than 1 percent different than the 2018 amount. The difference can be positive or negative.

Using federal and state income tax withholding formulas and assuming all income is taxed at the rate of a single tax filer with earned income is a common assumption among most states and the assumption underlying the existing New Mexico schedule. Most alternative federal tax assumptions would result in more after-tax income; hence, higher schedule amounts. For example, the District of Columbia assumes the tax-filing status is for a married couple claiming the number of children for whom support is being determined. The District used this assumption prior to 2018 tax reform that eliminated the federal tax

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<sup>30</sup> IRS Publication 15-A: Federal Income Tax Withholding Methods: 2022. Retrieved from <https://www.irs.gov/pub/irs-pdf/p15.pdf>.

<sup>31</sup> New Mexico Taxation and Revenue Department. (Eff. Jan. 1, 2022) New Mexico Withholding Tax. Retrieved from: <https://klvg4oyd4j.execute-api.us-west-2.amazonaws.com/prod/PublicFiles/34821a9573ca43e7b06dfad20f5183fd/fdf3c548-8aba-4b9c-9eb4-bb564c716015/FYI-104.pdf>.

<sup>32</sup> *Ibid.*

allowance for children and expanded the federal child tax credit from \$1,000 per child to \$2,000 per child and higher for tax year 2021. The 2018 federal tax changes are scheduled to expire in 2025.

Since the income conversion assumes single tax filing status, there is no adjustment for the child tax credit or the Earned Income Tax Credit (EITC). The child tax credit would be impossible to include in the schedule since it applies to one parent and that parent's income must be within a certain range to receive the full child tax credit and another range to receive a partial child tax credit (which the IRS calls the additional child tax credit). In contrast, the schedule considers the combined gross income of the parents. Say the combined income of the parents is \$150,000 per year. If the parents have equal incomes (\$75,000 per year), either parent's income would make them income-eligible for the full child tax credit. Say, however, that the obligated parent's income is \$150,000 and the other has no income, the parent without income would not be income-eligible for the child tax credit. The EITC is not considered because it is a means-tested program. Most states do not consider mean-tested income to be income available for child support.

The pro of considering an alternative tax assumption such as assuming the tax-filing status is married better aligns with the economic measurements of child-rearing expenditures because the measurements consider households in which the parents and children live together, so they would probably file as a married couple. They also could be set up to include the federal child tax credit, the additional child tax credit, the earned income tax credit, or a combination of these child-related tax credits. The cons are that this would be a change in the previous assumption that is not necessarily justifiable and may not be consistent with current practices.

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#### *Factor 8: Very High Incomes*

The BR measurements of child-rearing expenditures consider combined net incomes up to about \$24,900 per month. This is equivalent to \$40,000 gross per month. This is because there are few families with incomes above that point. The earlier estimates of child-rearing expenditures that form the basis of the existing guidelines could only cover up to \$30,000 gross per month. This is because there were even fewer families with high income then. The existing formulas for incomes above \$30,000 per month are based on an extrapolation formula calculated from creating a trendline from lower incomes to predict what higher incomes spend on child-rearing expenditures. A similar formula could be developed for the 2022 schedule

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#### *Factor 9: Incorporate the Low-Income Adjustment and Minimum Order*

The low-income adjustment, which includes minimum order is state policy decisions. The adjustment meets the federal requirement (45 C.F.R. § 302.56(c)(ii) as shown below.

- (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

At very low incomes, the existing schedule is not based on BR measurements. Instead, a low-income adjustment is incorporated into it. The area of the existing schedule that incorporates the existing low-income adjustment is shown by the shaded area in the side-by-side comparisons. It starts with the minimum order for the first income range (\$0- \$1,000), which applies from \$0 income to approximately the federal poverty level in 2018. The amount of the minimum order is a policy decision. The 2018

Commission recommended starting with \$60 per month. (This also approximates the average level of in-kind support from a study of low-income fathers.) Recognizing that the cost of raising children increases with more children, the Commission opted to increase that amount by \$15 per additional child. To create a gradual increase in the schedule amounts until the BR-calculated schedule amount was less, an additional \$40 was added for each additional \$50 in gross income. The full amount was not used because of payroll income taxes. (Payroll taxes are about 8-14% of income in this range.) It was intended to use a “shaded area” approach to the low-income area of the schedule: that is, if the obligated parent’s income alone and the number of children were in the shaded area, the child support order would be calculated assuming the custodial parent’s income is zero. In turn, this would be compared to the calculation using the actual income of each parent. The support order would be based on the lower of the two amounts. This has the impact of protecting the SSR, when the custodial person has income. It is used by several states.

In 2016, there were 37 state guidelines that provided an self-support reserve.<sup>33</sup> The count would be higher today since some states recently adapted a SSR (e.g., Arkansas and Wyoming) to conform to the 2016-added requirement. Besides an SSR, some states use a percentage reduction for incomes below a state-determined threshold (e.g., California) or another table (e.g., Nevada) as their low-income adjustment.

Exhibit 8 shows Arizona’s self-support reserve (SSR). The amount of the SSR is a policy decision. Arizona sets its SSR at 80 percent of its state’s minimum wage. This makes it one of the highest SSRs of any state. Other states typically relate their SSR to the federal poverty guidelines (FPG) for one person, which was \$1,133 per month in 2022. Some states adjust it upward or downward (e.g., downward if that state has below average income.) The highest adjustment is made by New Jersey: they use 150 percent of the FPG and apply it to net income. The FPG is released early in each year for use an income threshold for various programs. It may relate to gross or net income depending on how a particular program defines income. The federal poverty level, which is released later in the year, closely relates to the FPG. It is used to officially measure poverty and considers inflation in that particular year.

#### **Exhibit 8: Arizona’s SSR Adjustment<sup>34</sup>**

	Petitioner	Respondent	Combined
Line 1: Monthly gross income	\$2,400	\$1,600	\$4,000
Line 2: Monthly adjusted gross income	\$2,400	\$1,600	\$4,000
Line 4: Basic child support obligation for 3 child(ren)			\$1,306
Line 5: Percentage share of income (each parent’s income on Line 2 divided by Combined Income)	60%	40%	100%
Line 6: Preliminary child support obligation (Multiple Line 4 by Line 5)	\$784	\$522	
<b>Self-Support Reserve Test</b>			
Line 7: Self-support reserve for <u>petitioner</u>	\$1,685		
Line 8: Adjusted gross income less self-support reserve	\$ 715		
Line 9: Child support order to be paid by <u>petitioner</u> (lower of Line 6 and Line 8)	\$ 715		

<sup>33</sup> Venohr, Jane. (2016.) Review of the Nevada Child Support Guidelines. Retrieved from <https://www.leg.state.nv.us/Session/79th2017/Exhibits/Senate/JUD/SJUD144D.pdf>.

<sup>34</sup> This is an abbreviated version of the Arizona child support guidelines worksheet provided by Arizona Judicial Branch. (n.d.). 2018–2021 Child Support Calculator. Retrieved from <https://www.azcourts.gov/familylaw/2018-Child-Support-Calculator>.

Most SSRs would produce lower amounts than New Mexico's current adjustment. New Mexico's current adjustment does not apply to minimum-wage earnings.

## IMPACT OF UPDATING THE SCHEDULE AND LOW-INCOME ADJUSTMENT

Appendix B shows a side-by-side comparison of the existing and updated schedule. It generally shows increases except for the areas where:

- The low-income adjustment is updated; and
- Various pockets of decreases for one child at combined gross incomes of \$1,300-\$5,200 per month; \$6,900-\$8,100 per month; \$8,450-\$9,750 per month; and \$12,100-\$13,650 per month. The decreases are never more than \$18 per month; and, \$18 is before proration between the parties. The decreases are caused by little change in the measurements of child-rearing expenditures for one child over time (see Exhibit 3) coupled with a reduction in New Mexico price parity (see Exhibit 1). There is also a margin of error.

Exhibit 9 shows the average and median changes by number of children above the low-income adjusted part of the updated schedule. It also shows the minimum change, which is a negative amount for one child. Exhibit 9 also shows the maximum increase, which is at very high incomes.

**Exhibit 9: Average and Median Changes above the Low-Income Adjustment for Updated Schedule**

	One Child		Two Children		Three Children		Four Children		Five Children		Six Children	
Average Change	\$55	2.8%	\$232	9.8%	\$209	7.3%	\$234	7.4%	\$234	7.4%	\$282	7.4%
Median Change	\$24	2.0%	\$166	8.2%	\$133	6.1%	\$149	6.2%	\$149	6.2%	\$178	6.2%
Minimum Change	(\$18)	-1.7%	\$11	1.8%	\$14	1.1%	\$16	1.1%	\$16	1.1%	\$21	1.1%
Maximum Change	\$151	6.6%	\$524	17.2%	\$531	14.5%	\$593	14.5%	\$593	14.5%	\$710	14.5%

The analysis of 2021 case file data found that:

- 57 percent of orders involve one child;
- 30 percent of orders involve two children;
- 10 percent of orders involve three children; and
- 4 percent of orders involve four children.

It is also found that 96 percent of orders in which income information was available had combined gross incomes of \$8,000 per month or less. The median combined gross income was \$4,185 per month. The proposed changes at \$4,200 and \$8,000 per month are shown in Exhibit 10. The percentage of current support paid is 55.6 percent among orders where the combined income was between \$4,000-\$5,000; and 66.2 percent among orders where the combined income was between \$7,000-\$8,000.

#### Exhibit 10: Change at Selected Incomes

Combined Gross Incomes	One Child		Two Children		Three Children		Four Children		Five Children		Six Children	
\$4,200	-\$6	-0.9%	\$19	1.8%	\$19	1.5%	\$21	1.5%	\$23	1.5%	\$25	1.5%
\$8,000	-\$4	-0.3%	\$74	4.9%	\$79	4.4%	\$89	4.4%	\$98	4.4%	\$106	4.4%

#### COMPARISONS OF CASE SCENARIOS

Exhibit 11 shows the eight case scenarios examined. The first two scenarios are minimum-wage scenarios. The median earnings of New Mexico workers by highest educational attainment and gender are the basis of case scenarios 3-7. Earnings are reported for five levels of educational attainment for New Mexico workers by the U.S. Census 2020 American Community Survey.<sup>35</sup> Male median earnings are used as the incomes of the obligated parent in the scenarios and female median earnings are used for the receiving party's income.<sup>36</sup> The last scenario consider high incomes. There are no adjustments to base support or deductions from income for special factors such as the cost of the child's health insurance premium or substantial shared physical custody.

#### Exhibit 11: Summary of Case Scenarios Used to Compare Impact of Updated Schedule

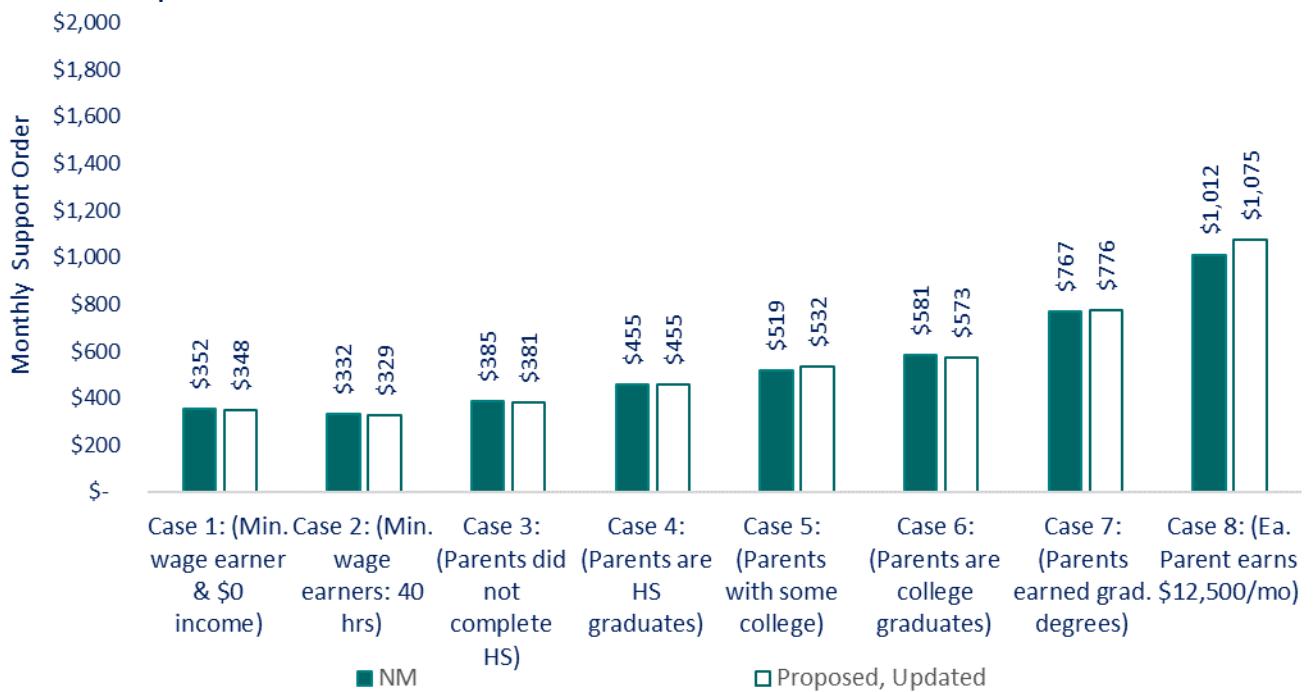
Case Scenario	Gross Monthly Income of Obligated Parent	Gross Monthly Income of Receiving Party	Combined Gross Monthly Income
1. Obligor earns state minimum wage (\$11.50/hour) 40 hours per week	\$ 1,933	\$ 0	\$1,933
2. Both parents earn state minimum wage at 40 hours per week	\$ 1,933	\$ 1,933	\$3,866
3. Parent's earnings are equivalent to median earnings of New Mexico workers with less than a high school education	\$ 2,239	\$ 1,305	\$3,544
4. Parent's earnings are equivalent to median earnings of New Mexico workers whose highest educational attainment is a high school degree or GED	\$ 2,713	\$ 1,869	\$4,582
5. Parent's earnings are equivalent to median earnings of New Mexico workers whose highest educational attainment is some college or an associate's degree	\$ 3,357	\$ 2,272	\$5,629
6. Parent's earnings are equivalent to median earnings of New Mexico workers whose highest educational attainment is a college degree	\$ 4,280	\$ 3,468	\$7,747
7. Parent's earnings are equivalent to median earnings of New Mexico workers whose highest educational attainment is graduate degree	\$ 6,767	\$ 4,651	\$11,417
8. High income case: combined gross income of \$15,000 per month, parents have equal incomes	\$ 12,500	\$ 12,500	\$25,000

<sup>35</sup> U.S. Census data is retrieved from <https://www.census.gov/data/tables.html>.

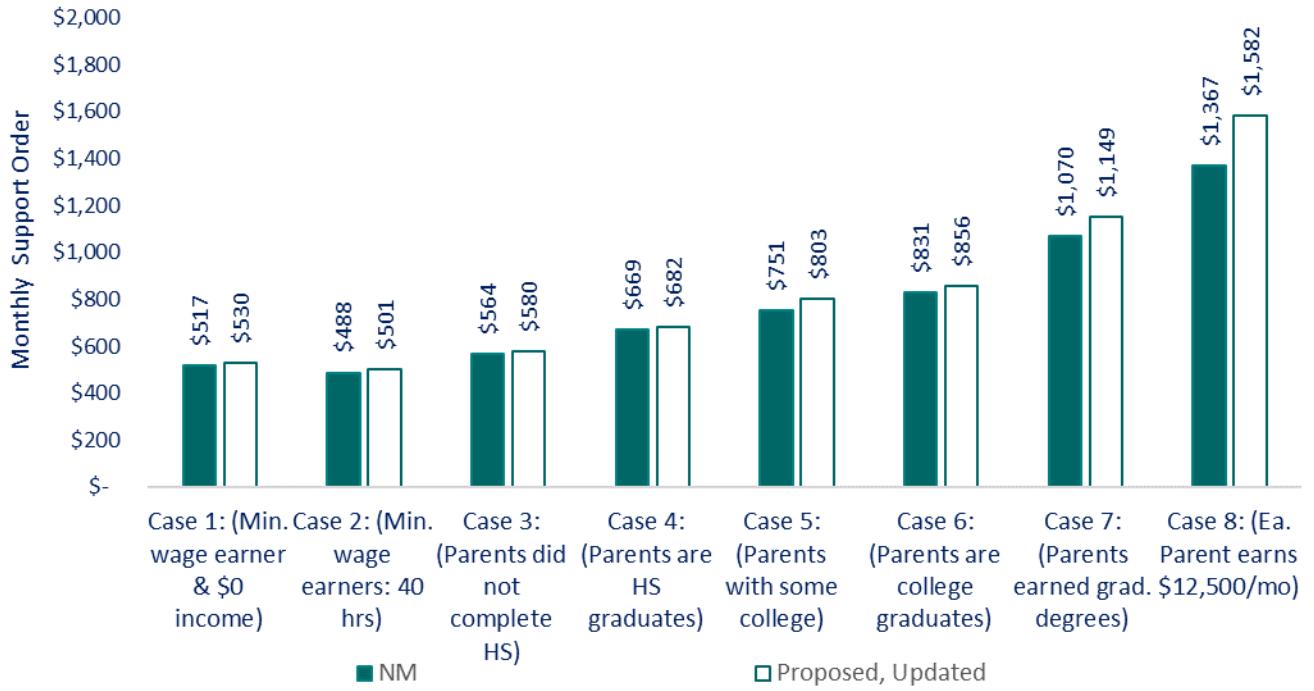
<sup>36</sup> According to national data, over 80 percent of custodial parents are females.

Exhibit 12, Exhibit 13, and Exhibit 14 compare case scenarios for one, two, and three children.

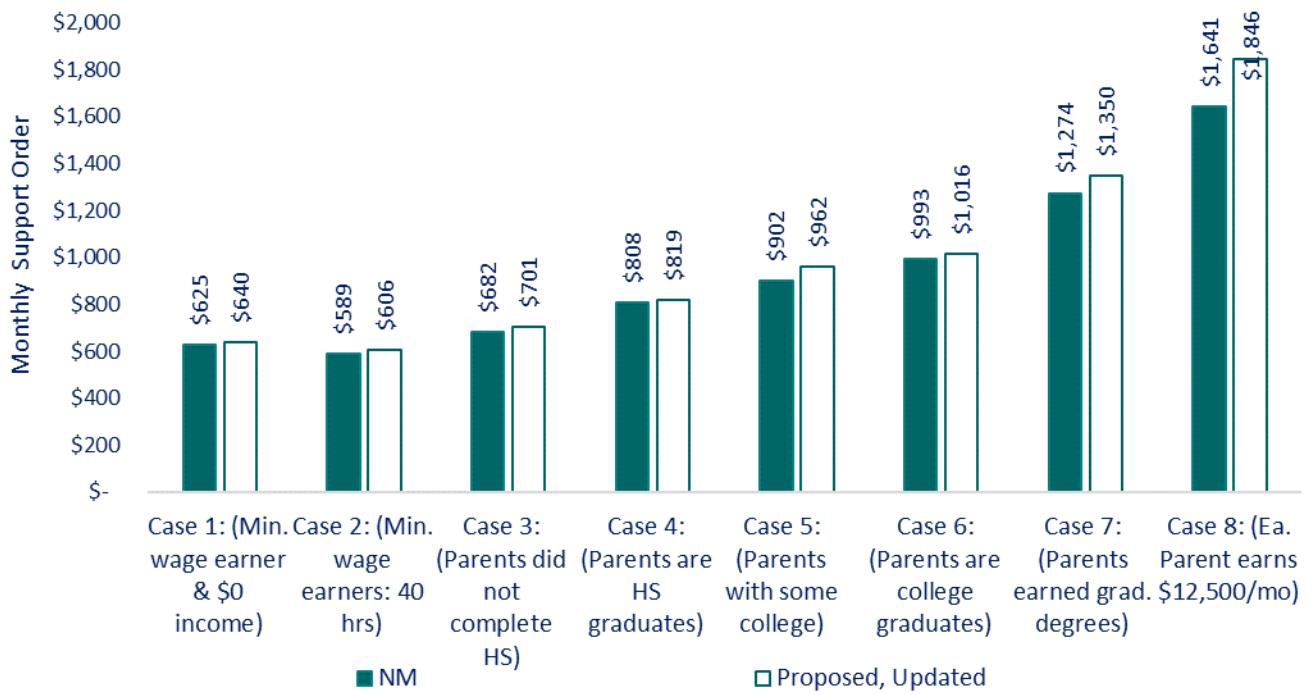
#### Exhibit 12: Comparisons for One Child



#### Exhibit 13: Comparisons for Two Children



**Exhibit 14: Comparisons of Case Scenarios for Three Children**



#### Observations from the Case Scenarios

- All of the case scenarios show increases except for the one child amounts in Case Scenarios 1, 2, 3 , and 6.** The proposed decreases for these four case scenarios are modest: never more than a \$4 per month decrease. The decreases are generally caused by the families spending about the same amount for one child in the two time periods. However, because both of the existing and proposed schedule are adjusted for New Mexico's price parity, and the price parity has decreased, this brings the one-child amounts down. The same impact doesn't occur for two or more children because there are more substantial changes between the two time periods for two and more children. One reason is that there is some evidence to suggest the economies of scale from having more children is decreasing. The term "economies of scale" means the second child doesn't cost as much as the first child (maybe due to hand-down clothes or bedroom sharing), and the third child doesn't cost as much as the second child, and so forth.
- The proposed increases are modest for typical state child support cases.** The increases never exceed \$53 per month.
- The proposed increases are more for high incomes (Case Scenarios 7 and 8).** The proposed increase is never more than \$76 for Case Scenario 7 and never more than \$215 for Case Scenario 8.
- None of the case scenarios indicate decreases due to the updating of the low-income adjustment.** This because the New Mexico low-income adjustment is modest relative to other

states. The low-income adjustments of Arizona and Colorado (neighboring states) affect full-time, minimum wage earners. It does not affect full-time, minimum wage earners in New Mexico and Oklahoma, Texas, and Utah (which are other neighboring states.)

## POTENTIAL QUESTIONS FOR THE COMMISSION

1. Do the proposed changes to the schedule in general warrant a legislative change?
  - a. If so, what to do with proposed decreases?
    - i. Explain or recognize there is a margin of error and replace with existing schedule amounts when lower?
2. Is the existing low-income adjustment adequate and appropriate for New Mexico low-income families?
  - a. What would work better or is additional information needed to assess?

## APPENDIX A: UPDATED SCHEDULE

Draft: 7/29/2022

### Updated (Option A)

Both Parents' Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
0 - 1,100	Minimum Order of \$60 plus \$15 for each additional child.					
1,100 - 1,150	100	115	130	145	160	175
1,150 - 1,200	140	155	170	185	200	215
1,200 - 1,250	180	195	210	225	240	255
1,250 - 1,300	220	235	250	265	280	295
1,300 - 1,350	249	275	290	305	320	335
1,350 - 1,400	258	315	330	345	360	375
1,400 - 1,450	266	355	370	385	400	415
1,450 - 1,500	274	395	410	425	440	455
1,500 - 1,550	282	430	450	465	480	495
1,550 - 1,600	291	443	490	505	520	535
1,600 - 1,650	299	455	530	545	560	575
1,650 - 1,700	307	467	565	585	600	615
1,700 - 1,750	315	480	580	625	640	655
1,750 - 1,800	323	492	595	665	680	695
1,800 - 1,850	332	505	610	682	720	735
1,850 - 1,900	340	517	625	699	760	775
1,900 - 1,950	348	530	640	715	787	815
1,950 - 2,000	356	542	655	732	805	855
2,000 - 2,050	364	554	670	748	823	895
2,050 - 2,100	372	566	685	765	841	914
2,100 - 2,150	380	578	699	781	859	934
2,150 - 2,200	388	591	714	797	877	953
2,200 - 2,250	396	603	729	814	895	973
2,250 - 2,300	404	615	743	830	913	993
2,300 - 2,350	412	627	758	846	931	1012
2,350 - 2,400	420	639	772	863	949	1032
2,400 - 2,450	428	651	787	879	967	1051
2,450 - 2,500	436	663	802	896	985	1071
2,500 - 2,550	444	675	816	912	1003	1090
2,550 - 2,600	451	688	831	928	1021	1110
2,600 - 2,650	459	700	846	945	1039	1130
2,650 - 2,700	467	712	860	961	1057	1149
2,700 - 2,750	475	724	875	977	1075	1169
2,750 - 2,800	483	736	890	994	1093	1188
2,800 - 2,850	491	748	904	1010	1111	1208
2,850 - 2,900	499	760	919	1027	1129	1227

### Updated (Option A)

Both Parents' Combined Adjusted Gross Income		One Child	Two Children	Three Children	Four Children	Five Children	Six Children
2,900	-	2,950	507	772	934	1043	1147
2,950	-	3,000	515	784	948	1059	1165
3,000	-	3,050	523	797	963	1076	1183
3,050	-	3,100	531	809	978	1092	1201
3,100	-	3,150	539	821	992	1108	1219
3,150	-	3,200	547	833	1007	1125	1237
3,200	-	3,250	555	845	1022	1141	1255
3,250	-	3,300	563	857	1036	1158	1273
3,300	-	3,350	571	869	1051	1174	1291
3,350	-	3,400	579	881	1066	1190	1309
3,400	-	3,450	587	894	1080	1207	1327
3,450	-	3,500	595	906	1095	1223	1345
3,500	-	3,550	603	918	1110	1239	1363
3,550	-	3,600	611	930	1124	1256	1381
3,600	-	3,650	619	942	1139	1272	1399
3,650	-	3,700	627	954	1154	1289	1417
3,700	-	3,750	635	966	1168	1305	1435
3,750	-	3,800	643	978	1183	1321	1453
3,800	-	3,850	651	991	1198	1338	1471
3,850	-	3,900	659	1003	1212	1354	1489
3,900	-	3,950	666	1014	1225	1368	1505
3,950	-	4,000	674	1024	1237	1382	1520
4,000	-	4,050	682	1035	1249	1395	1535
4,050	-	4,100	690	1045	1261	1409	1549
4,100	-	4,150	698	1056	1273	1422	1564
4,150	-	4,200	706	1066	1285	1435	1579
4,200	-	4,250	714	1077	1297	1449	1594
4,250	-	4,300	722	1087	1309	1462	1609
4,300	-	4,350	730	1098	1321	1476	1623
4,350	-	4,400	738	1108	1333	1489	1638
4,400	-	4,450	746	1119	1345	1503	1653
4,450	-	4,500	754	1129	1357	1516	1668
4,500	-	4,550	762	1140	1369	1529	1682
4,550	-	4,600	769	1151	1383	1544	1699
4,600	-	4,650	775	1161	1395	1558	1714
4,650	-	4,700	781	1171	1407	1571	1728
4,700	-	4,750	788	1182	1419	1585	1743
4,750	-	4,800	794	1192	1431	1598	1758
4,800	-	4,850	800	1202	1443	1612	1773
4,850	-	4,900	806	1212	1455	1625	1788
4,900	-	4,950	813	1222	1467	1639	1802
							1959

### Updated (Option A)

Both Parents' Combined Adjusted Gross Income		One Child	Two Children	Three Children	Four Children	Five Children	Six Children
4,950	-	5,000	819	1233	1479	1652	1817
5,000	-	5,050	825	1243	1491	1665	1832
5,050	-	5,100	831	1253	1503	1679	1847
5,100	-	5,150	838	1263	1515	1692	1862
5,150	-	5,200	844	1273	1527	1706	1876
5,200	-	5,250	850	1284	1539	1719	1891
5,250	-	5,300	856	1293	1550	1732	1905
5,300	-	5,350	861	1300	1559	1742	1916
5,350	-	5,400	866	1308	1568	1752	1927
5,400	-	5,450	871	1316	1577	1762	1938
5,450	-	5,500	876	1323	1586	1772	1949
5,500	-	5,550	881	1331	1595	1782	1960
5,550	-	5,600	886	1338	1604	1792	1971
5,600	-	5,650	892	1346	1613	1802	1982
5,650	-	5,700	897	1354	1622	1812	1993
5,700	-	5,750	902	1361	1631	1822	2004
5,750	-	5,800	907	1369	1640	1832	2015
5,800	-	5,850	912	1376	1649	1842	2026
5,850	-	5,900	917	1384	1658	1852	2037
5,900	-	5,950	922	1392	1667	1862	2048
5,950	-	6,000	927	1399	1676	1872	2059
6,000	-	6,050	931	1405	1683	1879	2067
6,050	-	6,100	934	1409	1688	1885	2074
6,100	-	6,150	937	1414	1693	1891	2080
6,150	-	6,200	940	1418	1698	1897	2086
6,200	-	6,250	944	1423	1703	1902	2092
6,250	-	6,300	947	1427	1708	1908	2099
6,300	-	6,350	950	1432	1713	1914	2105
6,350	-	6,400	953	1436	1718	1919	2111
6,400	-	6,450	956	1441	1723	1925	2117
6,450	-	6,500	959	1445	1728	1931	2124
6,500	-	6,550	962	1450	1734	1936	2130
6,550	-	6,600	965	1454	1739	1942	2136
6,600	-	6,650	969	1459	1744	1948	2143
6,650	-	6,700	972	1463	1749	1953	2149
6,700	-	6,750	975	1468	1754	1959	2155
6,750	-	6,800	978	1471	1757	1962	2159
6,800	-	6,850	980	1474	1759	1965	2162
6,850	-	6,900	983	1477	1762	1968	2165
6,900	-	6,950	986	1481	1765	1971	2168
6,950	-	7,000	989	1484	1767	1974	2172

### Updated (Option A)

Both Parents' Combined Adjusted Gross Income		One Child	Two Children	Three Children	Four Children	Five Children	Six Children
7,000	-	7,050	992	1487	1770	1977	2175
7,050	-	7,100	995	1490	1773	1980	2178
7,100	-	7,150	997	1494	1775	1983	2181
7,150	-	7,200	1000	1497	1778	1986	2185
7,200	-	7,250	1003	1500	1781	1989	2188
7,250	-	7,300	1006	1503	1783	1992	2191
7,300	-	7,350	1009	1507	1786	1995	2194
7,350	-	7,400	1011	1510	1788	1998	2198
7,400	-	7,450	1014	1513	1791	2001	2201
7,450	-	7,500	1017	1517	1795	2005	2206
7,500	-	7,550	1021	1524	1804	2015	2216
7,550	-	7,600	1025	1530	1813	2025	2227
7,600	-	7,650	1029	1537	1821	2035	2238
7,650	-	7,700	1033	1544	1830	2044	2249
7,700	-	7,750	1037	1550	1839	2054	2260
7,750	-	7,800	1041	1557	1848	2064	2270
7,800	-	7,850	1045	1563	1857	2074	2281
7,850	-	7,900	1049	1570	1865	2084	2292
7,900	-	7,950	1053	1577	1874	2093	2303
7,950	-	8,000	1057	1583	1883	2103	2314
8,000	-	8,050	1061	1590	1892	2113	2324
8,050	-	8,100	1065	1597	1900	2123	2335
8,100	-	8,150	1069	1603	1909	2133	2346
8,150	-	8,200	1073	1610	1918	2142	2357
8,200	-	8,250	1076	1615	1924	2149	2363
8,250	-	8,300	1078	1617	1926	2151	2366
8,300	-	8,350	1080	1620	1928	2154	2369
8,350	-	8,400	1083	1623	1930	2156	2372
8,400	-	8,450	1085	1626	1932	2159	2374
8,450	-	8,500	1088	1628	1935	2161	2377
8,500	-	8,550	1090	1631	1937	2164	2380
8,550	-	8,600	1092	1634	1939	2166	2383
8,600	-	8,650	1095	1636	1941	2168	2385
8,650	-	8,700	1097	1639	1943	2171	2388
8,700	-	8,750	1099	1642	1946	2173	2390
8,750	-	8,800	1102	1644	1948	2176	2393
8,800	-	8,850	1104	1647	1950	2178	2396
8,850	-	8,900	1106	1650	1952	2180	2398
8,900	-	8,950	1109	1652	1954	2183	2401
8,950	-	9,000	1111	1656	1957	2186	2405
9,000	-	9,050	1115	1660	1962	2191	2410
							2620

## Updated (Option A)

Both Parents' Combined Adjusted Gross Income		One Child	Two Children	Three Children	Four Children	Five Children	Six Children
9,050	-	9,100	1118	1664	1966	2196	2416
9,100	-	9,150	1121	1668	1970	2201	2421
9,150	-	9,200	1124	1673	1975	2206	2426
9,200	-	9,250	1128	1677	1979	2210	2432
9,250	-	9,300	1131	1681	1983	2215	2437
9,300	-	9,350	1134	1685	1988	2220	2442
9,350	-	9,400	1137	1690	1992	2225	2447
9,400	-	9,450	1140	1694	1996	2230	2453
9,450	-	9,500	1144	1698	2000	2234	2458
9,500	-	9,550	1147	1702	2005	2239	2463
9,550	-	9,600	1150	1707	2009	2244	2468
9,600	-	9,650	1153	1711	2013	2249	2474
9,650	-	9,700	1157	1715	2018	2254	2479
9,700	-	9,750	1160	1720	2023	2260	2486
9,750	-	9,800	1165	1727	2030	2268	2495
9,800	-	9,850	1170	1734	2038	2276	2504
9,850	-	9,900	1175	1740	2045	2285	2513
9,900	-	9,950	1180	1747	2053	2293	2522
9,950	-	10,000	1184	1754	2060	2301	2532
10,000	-	10,050	1189	1761	2068	2310	2541
10,050	-	10,100	1194	1767	2075	2318	2550
10,100	-	10,150	1199	1774	2083	2326	2559
10,150	-	10,200	1204	1781	2090	2335	2568
10,200	-	10,250	1208	1788	2098	2343	2577
10,250	-	10,300	1213	1794	2105	2351	2587
10,300	-	10,350	1218	1801	2113	2360	2596
10,350	-	10,400	1223	1808	2120	2368	2605
10,400	-	10,450	1228	1815	2128	2376	2614
10,450	-	10,500	1232	1821	2135	2385	2623
10,500	-	10,550	1237	1828	2142	2393	2632
10,550	-	10,600	1242	1835	2150	2401	2642
10,600	-	10,650	1247	1842	2157	2410	2651
10,650	-	10,700	1252	1848	2165	2418	2660
10,700	-	10,750	1256	1855	2172	2426	2669
10,750	-	10,800	1261	1862	2180	2435	2678
10,800	-	10,850	1266	1869	2187	2443	2687
10,850	-	10,900	1270	1875	2195	2452	2697
10,900	-	10,950	1274	1881	2202	2460	2706
10,950	-	11,000	1277	1886	2210	2468	2715
11,000	-	11,050	1281	1892	2217	2477	2724
11,050	-	11,100	1284	1898	2225	2485	2734

## Updated (Option A)

Both Parents' Combined Adjusted Gross Income		One Child	Two Children	Three Children	Four Children	Five Children	Six Children
11,100	-	11,150	1288	1904	2232	2494	2743
11,150	-	11,200	1291	1909	2240	2502	2752
11,200	-	11,250	1295	1915	2247	2510	2761
11,250	-	11,300	1298	1921	2255	2519	2771
11,300	-	11,350	1302	1927	2262	2527	2780
11,350	-	11,400	1305	1933	2270	2536	2789
11,400	-	11,450	1309	1938	2278	2544	2798
11,450	-	11,500	1312	1944	2285	2552	2808
11,500	-	11,550	1316	1950	2293	2561	2817
11,550	-	11,600	1319	1956	2300	2569	2826
11,600	-	11,650	1323	1961	2308	2578	2835
11,650	-	11,700	1326	1967	2315	2586	2845
11,700	-	11,750	1330	1973	2323	2594	2854
11,750	-	11,800	1333	1979	2330	2603	2863
11,800	-	11,850	1337	1985	2338	2611	2872
11,850	-	11,900	1340	1990	2345	2620	2882
11,900	-	11,950	1344	1996	2353	2628	2891
11,950	-	12,000	1347	2002	2360	2636	2900
12,000	-	12,050	1350	2006	2365	2642	2906
12,050	-	12,100	1353	2010	2369	2646	2911
12,100	-	12,150	1356	2014	2373	2651	2916
12,150	-	12,200	1358	2018	2378	2656	2921
12,200	-	12,250	1361	2021	2382	2660	2927
12,250	-	12,300	1364	2026	2387	2666	2932
12,300	-	12,350	1367	2030	2391	2670	2938
12,350	-	12,400	1370	2034	2395	2676	2943
12,400	-	12,450	1373	2038	2400	2681	2949
12,450	-	12,500	1376	2042	2405	2686	2954
12,500	-	12,550	1379	2046	2409	2691	2960
12,550	-	12,600	1382	2050	2414	2696	2966
12,600	-	12,650	1385	2055	2418	2701	2971
12,650	-	12,700	1388	2059	2423	2706	2977
12,700	-	12,750	1391	2063	2427	2711	2983
12,750	-	12,800	1394	2067	2432	2717	2988
12,800	-	12,850	1397	2071	2437	2722	2994
12,850	-	12,900	1400	2076	2441	2727	2999
12,900	-	12,950	1403	2080	2446	2732	3005
12,950	-	13,000	1406	2084	2450	2737	3011
13,000	-	13,050	1409	2088	2455	2742	3016
13,050	-	13,100	1413	2093	2460	2748	3023
13,100	-	13,150	1417	2098	2465	2754	3029

### Updated (Option A)

Both Parents' Combined Adjusted Gross Income		One Child	Two Children	Three Children	Four Children	Five Children	Six Children
13,150	-	13,200	1420	2103	2471	2760	3036
13,200	-	13,250	1424	2108	2476	2765	3042
13,250	-	13,300	1428	2113	2481	2771	3049
13,300	-	13,350	1432	2119	2486	2777	3055
13,350	-	13,400	1436	2124	2492	2783	3062
13,400	-	13,450	1440	2129	2497	2789	3068
13,450	-	13,500	1444	2134	2502	2795	3075
13,500	-	13,550	1447	2139	2508	2801	3081
13,550	-	13,600	1451	2144	2513	2807	3088
13,600	-	13,650	1455	2149	2518	2813	3094
13,650	-	13,700	1459	2154	2523	2819	3101
13,700	-	13,750	1463	2160	2529	2825	3107
13,750	-	13,800	1467	2165	2534	2831	3114
13,800	-	13,850	1471	2170	2539	2836	3120
13,850	-	13,900	1475	2175	2545	2842	3127
13,900	-	13,950	1478	2180	2550	2848	3133
13,950	-	14,000	1482	2185	2555	2854	3140
14,000	-	14,050	1486	2190	2561	2860	3146
14,050	-	14,100	1490	2196	2566	2866	3153
14,100	-	14,150	1494	2201	2571	2872	3159
14,150	-	14,200	1498	2206	2576	2878	3166
14,200	-	14,250	1502	2211	2582	2884	3172
14,250	-	14,300	1506	2216	2587	2890	3179
14,300	-	14,350	1509	2221	2592	2896	3185
14,350	-	14,400	1513	2226	2598	2901	3192
14,400	-	14,450	1517	2232	2603	2907	3198
14,450	-	14,500	1520	2235	2606	2911	3202
14,500	-	14,550	1522	2238	2609	2914	3206
14,550	-	14,600	1525	2241	2612	2917	3209
14,600	-	14,650	1527	2244	2615	2921	3213
14,650	-	14,700	1530	2247	2618	2924	3217
14,700	-	14,750	1532	2250	2621	2927	3220
14,750	-	14,800	1535	2253	2624	2931	3224
14,800	-	14,850	1537	2256	2627	2934	3227
14,850	-	14,900	1539	2260	2630	2937	3231
14,900	-	14,950	1542	2263	2633	2941	3235
14,950	-	15,000	1544	2266	2636	2944	3238
15,000	-	15,050	1547	2269	2639	2947	3242
15,050	-	15,100	1549	2272	2641	2951	3246
15,100	-	15,150	1552	2275	2644	2954	3249
15,150	-	15,200	1554	2278	2647	2957	3253

### Updated (Option A)

Both Parents' Combined Adjusted Gross Income		One Child	Two Children	Three Children	Four Children	Five Children	Six Children
15,200	-	15,250	1557	2281	2650	2960	3256
15,250	-	15,300	1559	2284	2653	2964	3260
15,300	-	15,350	1561	2287	2656	2966	3263
15,350	-	15,400	1563	2290	2658	2969	3266
15,400	-	15,450	1566	2292	2661	2972	3270
15,450	-	15,500	1568	2295	2664	2975	3273
15,500	-	15,550	1570	2298	2666	2978	3276
15,550	-	15,600	1572	2301	2669	2981	3279
15,600	-	15,650	1574	2303	2671	2984	3282
15,650	-	15,700	1576	2306	2674	2987	3286
15,700	-	15,750	1579	2309	2677	2990	3289
15,750	-	15,800	1581	2312	2679	2993	3292
15,800	-	15,850	1583	2314	2682	2996	3295
15,850	-	15,900	1585	2317	2685	2999	3299
15,900	-	15,950	1589	2322	2691	3006	3306
15,950	-	16,000	1593	2328	2698	3013	3315
16,000	-	16,050	1597	2334	2705	3021	3323
16,050	-	16,100	1601	2340	2712	3029	3332
16,100	-	16,150	1605	2346	2719	3037	3341
16,150	-	16,200	1609	2352	2726	3045	3349
16,200	-	16,250	1613	2358	2733	3053	3358
16,250	-	16,300	1617	2364	2740	3061	3367
16,300	-	16,350	1621	2370	2747	3068	3375
16,350	-	16,400	1625	2376	2754	3076	3384
16,400	-	16,450	1629	2382	2761	3084	3393
16,450	-	16,500	1633	2388	2768	3092	3401
16,500	-	16,550	1637	2394	2775	3100	3410
16,550	-	16,600	1641	2400	2782	3108	3418
16,600	-	16,650	1645	2406	2789	3116	3427
16,650	-	16,700	1649	2412	2796	3123	3436
16,700	-	16,750	1653	2418	2803	3131	3444
16,750	-	16,800	1657	2424	2810	3139	3453
16,800	-	16,850	1661	2430	2817	3147	3461
16,850	-	16,900	1665	2436	2824	3154	3470
16,900	-	16,950	1669	2441	2831	3162	3478
16,950	-	17,000	1673	2447	2838	3170	3487
17,000	-	17,050	1677	2453	2845	3178	3495
17,050	-	17,100	1681	2459	2852	3185	3504
17,100	-	17,150	1685	2465	2859	3193	3512
17,150	-	17,200	1689	2471	2865	3201	3521
17,200	-	17,250	1693	2477	2872	3208	3529
							3836

### Updated (Option A)

Both Parents' Combined Adjusted Gross Income		One Child	Two Children	Three Children	Four Children	Five Children	Six Children
17,250	-	17,300	1697	2483	2879	3216	3538
17,300	-	17,350	1701	2489	2886	3224	3546
17,350	-	17,400	1705	2494	2893	3232	3555
17,400	-	17,450	1709	2500	2900	3239	3563
17,450	-	17,500	1713	2506	2907	3247	3572
17,500	-	17,550	1717	2512	2914	3255	3580
17,550	-	17,600	1721	2518	2921	3263	3589
17,600	-	17,650	1725	2524	2928	3270	3597
17,650	-	17,700	1729	2530	2935	3278	3606
17,700	-	17,750	1733	2536	2942	3286	3614
17,750	-	17,800	1737	2541	2949	3294	3623
17,800	-	17,850	1740	2547	2956	3301	3631
17,850	-	17,900	1744	2553	2962	3309	3640
17,900	-	17,950	1748	2559	2969	3317	3648
17,950	-	18,000	1752	2565	2976	3325	3657
18,000	-	18,050	1756	2571	2983	3332	3666
18,050	-	18,100	1760	2577	2990	3340	3674
18,100	-	18,150	1764	2583	2997	3348	3682
18,150	-	18,200	1768	2588	3004	3355	3691
18,200	-	18,250	1772	2594	3011	3363	3699
18,250	-	18,300	1776	2599	3016	3369	3706
18,300	-	18,350	1779	2603	3020	3374	3711
18,350	-	18,400	1782	2607	3025	3379	3716
18,400	-	18,450	1785	2612	3029	3383	3722
18,450	-	18,500	1788	2616	3033	3388	3727
18,500	-	18,550	1791	2620	3037	3393	3732
18,550	-	18,600	1794	2624	3042	3397	3737
18,600	-	18,650	1797	2628	3046	3402	3742
18,650	-	18,700	1800	2632	3050	3407	3748
18,700	-	18,750	1804	2636	3054	3412	3753
18,750	-	18,800	1807	2640	3058	3416	3758
18,800	-	18,850	1810	2644	3063	3421	3763
18,850	-	18,900	1813	2649	3067	3426	3768
18,900	-	18,950	1816	2653	3071	3430	3773
18,950	-	19,000	1819	2657	3075	3435	3779
19,000	-	19,050	1822	2661	3080	3440	3784
19,050	-	19,100	1825	2665	3084	3445	3789
19,100	-	19,150	1828	2669	3088	3449	3794
19,150	-	19,200	1831	2673	3092	3453	3799
19,200	-	19,250	1834	2677	3096	3458	3804
19,250	-	19,300	1837	2681	3100	3462	3809

### Updated (Option A)

Both Parents' Combined Adjusted Gross Income		One Child	Two Children	Three Children	Four Children	Five Children	Six Children	
19,300	-	19,350	1840	2685	3104	3467	3814	4145
19,350	-	19,400	1843	2688	3108	3471	3819	4151
19,400	-	19,450	1846	2692	3112	3476	3823	4156
19,450	-	19,500	1849	2696	3116	3480	3828	4161
19,500	-	19,550	1852	2700	3120	3485	3833	4167
19,550	-	19,600	1855	2704	3124	3489	3838	4172
19,600	-	19,650	1858	2708	3128	3494	3843	4178
19,650	-	19,700	1861	2712	3132	3498	3848	4183
19,700	-	19,750	1864	2716	3136	3503	3853	4188
19,750	-	19,800	1867	2720	3140	3507	3858	4194
19,800	-	19,850	1870	2724	3144	3512	3863	4199
19,850	-	19,900	1873	2728	3148	3516	3868	4204
19,900	-	19,950	1876	2731	3152	3521	3873	4210
19,950	-	20,000	1879	2735	3156	3525	3878	4215
20,000	-	20,050	1882	2739	3160	3530	3883	4220
20,050	-	20,100	1885	2743	3164	3534	3887	4226
20,100	-	20,150	1887	2747	3168	3539	3892	4231
20,150	-	20,200	1890	2751	3172	3543	3897	4236
20,200	-	20,250	1893	2755	3176	3547	3902	4242
20,250	-	20,300	1896	2759	3180	3552	3907	4247
20,300	-	20,350	1899	2763	3184	3556	3912	4252
20,350	-	20,400	1902	2767	3188	3561	3917	4258
20,400	-	20,450	1905	2771	3192	3565	3922	4263
20,450	-	20,500	1908	2774	3196	3570	3927	4269
20,500	-	20,550	1911	2778	3200	3574	3932	4274
20,550	-	20,600	1914	2782	3204	3579	3937	4279
20,600	-	20,650	1917	2786	3208	3583	3942	4285
20,650	-	20,700	1920	2790	3212	3588	3947	4290
20,700	-	20,750	1923	2794	3216	3592	3951	4295
20,750	-	20,800	1926	2798	3220	3597	3956	4301
20,800	-	20,850	1929	2802	3224	3601	3961	4306
20,850	-	20,900	1932	2806	3228	3606	3966	4311
20,900	-	20,950	1935	2810	3232	3610	3971	4317
20,950	-	21,000	1938	2814	3236	3615	3976	4322
21,000	-	21,050	1941	2817	3240	3619	3981	4327
21,050	-	21,100	1944	2821	3244	3624	3986	4333
21,100	-	21,150	1947	2825	3248	3628	3991	4338
21,150	-	21,200	1950	2829	3252	3633	3996	4343
21,200	-	21,250	1953	2833	3256	3637	4001	4349
21,250	-	21,300	1955	2837	3260	3641	4006	4354
21,300	-	21,350	1958	2841	3264	3646	4011	4359

### Updated (Option A)

Both Parents' Combined Adjusted Gross Income		One Child	Two Children	Three Children	Four Children	Five Children	Six Children
21,350	-	21,400	1961	2845	3268	3650	4015
21,400	-	21,450	1964	2849	3272	3655	4020
21,450	-	21,500	1967	2853	3276	3659	4025
21,500	-	21,550	1970	2857	3280	3664	4030
21,550	-	21,600	1973	2860	3284	3668	4035
21,600	-	21,650	1976	2865	3289	3674	4041
21,650	-	21,700	1979	2869	3295	3680	4049
21,700	-	21,750	1981	2873	3301	3687	4056
21,750	-	21,800	1984	2878	3307	3694	4063
21,800	-	21,850	1986	2882	3313	3701	4071
21,850	-	21,900	1989	2887	3319	3707	4078
21,900	-	21,950	1992	2891	3325	3714	4086
21,950	-	22,000	1994	2896	3331	3721	4093
22,000	-	22,050	1997	2900	3337	3728	4100
22,050	-	22,100	1999	2905	3343	3734	4108
22,100	-	22,150	2002	2909	3349	3741	4115
22,150	-	22,200	2005	2914	3355	3748	4122
22,200	-	22,250	2007	2918	3361	3754	4130
22,250	-	22,300	2010	2923	3367	3761	4137
22,300	-	22,350	2012	2927	3373	3768	4145
22,350	-	22,400	2015	2932	3379	3775	4152
22,400	-	22,450	2018	2936	3385	3781	4159
22,450	-	22,500	2020	2940	3391	3788	4167
22,500	-	22,550	2023	2945	3397	3795	4174
22,550	-	22,600	2025	2949	3403	3802	4182
22,600	-	22,650	2028	2954	3409	3808	4189
22,650	-	22,700	2031	2958	3415	3815	4196
22,700	-	22,750	2033	2963	3421	3822	4204
22,750	-	22,800	2036	2967	3427	3828	4211
22,800	-	22,850	2038	2972	3433	3835	4219
22,850	-	22,900	2041	2976	3439	3842	4226
22,900	-	22,950	2044	2981	3445	3849	4233
22,950	-	23,000	2046	2985	3451	3855	4241
23,000	-	23,050	2049	2990	3458	3862	4248
23,050	-	23,100	2051	2994	3464	3869	4256
23,100	-	23,150	2054	2998	3470	3875	4263
23,150	-	23,200	2057	3003	3476	3882	4270
23,200	-	23,250	2059	3007	3482	3889	4278
23,250	-	23,300	2062	3012	3488	3896	4285
23,300	-	23,350	2064	3016	3494	3902	4293
23,350	-	23,400	2067	3021	3500	3909	4300

### Updated (Option A)

Both Parents' Combined Adjusted Gross Income		One Child	Two Children	Three Children	Four Children	Five Children	Six Children
23,400	-	23,450	2070	3025	3506	3916	4307
23,450	-	23,500	2072	3030	3512	3923	4315
23,500	-	23,550	2075	3034	3518	3929	4322
23,550	-	23,600	2077	3039	3524	3936	4330
23,600	-	23,650	2080	3043	3530	3943	4337
23,650	-	23,700	2083	3048	3536	3949	4344
23,700	-	23,750	2085	3052	3542	3956	4352
23,750	-	23,800	2088	3057	3548	3963	4359
23,800	-	23,850	2090	3061	3554	3970	4367
23,850	-	23,900	2093	3065	3560	3976	4374
23,900	-	23,950	2096	3070	3566	3983	4381
23,950	-	24,000	2098	3074	3572	3990	4389
24,000	-	24,050	2101	3079	3578	3997	4396
24,050	-	24,100	2103	3083	3584	4003	4404
24,100	-	24,150	2106	3088	3590	4010	4411
24,150	-	24,200	2109	3092	3596	4017	4418
24,200	-	24,250	2111	3097	3602	4023	4426
24,250	-	24,300	2114	3101	3608	4030	4433
24,300	-	24,350	2116	3106	3614	4037	4441
24,350	-	24,400	2119	3110	3620	4044	4448
24,400	-	24,450	2122	3115	3626	4050	4455
24,450	-	24,500	2124	3119	3632	4057	4463
24,500	-	24,550	2127	3123	3638	4064	4470
24,550	-	24,600	2129	3128	3644	4070	4478
24,600	-	24,650	2132	3132	3650	4077	4485
24,650	-	24,700	2134	3137	3656	4084	4492
24,700	-	24,750	2137	3141	3662	4091	4500
24,750	-	24,800	2140	3146	3668	4097	4507
24,800	-	24,850	2142	3150	3674	4104	4515
24,850	-	24,900	2145	3155	3680	4111	4522
24,900	-	24,950	2147	3159	3686	4118	4529
24,950	-	25,000	2150	3164	3692	4124	4537
25,000	-	25,050	2153	3168	3698	4131	4544
25,050	25,100	2155	3173	3704	4138	4551	4947
25,100	25,150	2158	3177	3710	4144	4559	4956
25,150	25,200	2160	3182	3716	4151	4566	4964
25,200	25,250	2163	3186	3722	4158	4574	4972
25,250	25,300	2166	3190	3728	4165	4581	4980
25,300	25,350	2168	3195	3734	4171	4588	4988
25,350	25,400	2171	3199	3740	4178	4596	4996
25,400	25,450	2173	3204	3746	4185	4603	5004

### Updated (Option A)

Both Parents' Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
25,450	25,500	2176	3208	3752	4192	4611
25,500	25,550	2179	3213	3758	4198	4618
25,550	25,600	2181	3217	3765	4205	4625
25,600	25,650	2184	3222	3771	4212	4633
25,650	25,700	2186	3226	3777	4218	4640
25,700	25,750	2189	3231	3783	4225	4648
25,750	25,800	2192	3235	3789	4232	4655
25,800	25,850	2194	3240	3795	4239	4662
25,850	25,900	2197	3244	3801	4245	4670
25,900	25,950	2199	3249	3807	4252	4677
25,950	26,000	2202	3253	3813	4259	4685
26,000	26,050	2205	3257	3819	4265	4692
26,050	26,100	2207	3262	3825	4272	4699
26,100	26,150	2210	3266	3831	4279	4707
26,150	26,200	2212	3271	3837	4286	4714
26,200	26,250	2215	3275	3843	4292	4722
26,250	26,300	2218	3280	3849	4299	4729
26,300	26,350	2220	3284	3855	4306	4736
26,350	26,400	2223	3289	3861	4313	4744
26,400	26,450	2225	3293	3867	4319	4751
26,450	26,500	2228	3298	3873	4326	4759
26,500	26,550	2231	3302	3879	4333	4766
26,550	26,600	2233	3307	3885	4339	4773
26,600	26,650	2236	3311	3891	4346	4781
26,650	26,700	2238	3315	3897	4353	4788
26,700	26,750	2241	3320	3902	4359	4794
26,750	26,800	2244	3323	3906	4363	4800
26,800	26,850	2246	3327	3911	4368	4805
26,850	26,900	2249	3331	3915	4373	4810
26,900	26,950	2252	3335	3919	4378	4816
26,950	27,000	2255	3339	3924	4383	4821
27,000	27,050	2257	3343	3928	4388	4827
27,050	27,100	2260	3347	3933	4393	4832
27,100	27,150	2263	3350	3937	4398	4837
27,150	27,200	2265	3354	3941	4402	4843
27,200	27,250	2268	3358	3946	4407	4848
27,250	27,300	2271	3362	3950	4412	4853
27,300	27,350	2273	3366	3954	4417	4859
27,350	27,400	2276	3370	3959	4422	4864
27,400	27,450	2279	3374	3963	4427	4869
27,450	27,500	2282	3377	3967	4432	4875

### Updated (Option A)

Both Parents' Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
27,500	27,550	2284	3381	3972	4436	4880
27,550	27,600	2287	3385	3976	4441	4885
27,600	27,650	2290	3389	3981	4446	4891
27,650	27,700	2292	3393	3985	4451	4896
27,700	27,750	2295	3397	3989	4456	4902
27,750	27,800	2298	3401	3994	4461	4907
27,800	27,850	2300	3404	3998	4466	4912
27,850	27,900	2303	3408	4002	4471	4918
27,900	27,950	2306	3412	4007	4475	4923
27,950	28,000	2309	3416	4011	4480	4928
28,000	28,050	2311	3420	4015	4485	4934
28,050	28,100	2314	3424	4020	4490	4939
28,100	28,150	2317	3428	4024	4495	4944
28,150	28,200	2319	3431	4028	4500	4950
28,200	28,250	2322	3435	4033	4505	4955
28,250	28,300	2325	3439	4037	4510	4961
28,300	28,350	2327	3443	4042	4514	4966
28,350	28,400	2330	3447	4046	4519	4971
28,400	28,450	2333	3451	4050	4524	4977
28,450	28,500	2335	3455	4055	4529	4982
28,500	28,550	2338	3458	4059	4534	4987
28,550	28,600	2341	3462	4063	4539	4993
28,600	28,650	2344	3466	4068	4544	4998
28,650	28,700	2346	3470	4072	4549	5003
28,700	28,750	2349	3474	4076	4553	5009
28,750	28,800	2352	3478	4081	4558	5014
28,800	28,850	2354	3482	4085	4563	5019
28,850	28,900	2357	3485	4090	4568	5025
28,900	28,950	2360	3489	4094	4573	5030
28,950	29,000	2362	3493	4098	4578	5036
29,000	29,050	2365	3497	4103	4583	5041
29,050	29,100	2368	3501	4107	4588	5046
29,100	29,150	2371	3505	4111	4592	5052
29,150	29,200	2373	3509	4116	4597	5057
29,200	29,250	2376	3512	4120	4602	5062
29,250	29,300	2379	3516	4124	4607	5068
29,300	29,350	2381	3520	4129	4612	5073
29,350	29,400	2384	3524	4133	4617	5078
29,400	29,450	2387	3528	4138	4622	5084
29,450	29,500	2389	3532	4142	4626	5089
29,500	29,550	2392	3536	4146	4631	5094

### Updated (Option A)

Both Parents' Combined Adjusted Gross Income		One Child	Two Children	Three Children	Four Children	Five Children	Six Children
29,550	29,600	2395	3539	4151	4636	5100	5544
29,600	29,650	2397	3543	4155	4641	5105	5549
29,650	29,700	2400	3547	4159	4646	5111	5555
29,700	29,750	2403	3551	4164	4651	5116	5561
29,750	29,800	2406	3555	4168	4656	5121	5567
29,800	29,850	2408	3559	4172	4661	5127	5573
29,850	29,900	2411	3562	4177	4665	5132	5578
29,900	29,950	2414	3566	4181	4670	5137	5584
29,950	30,000	2416	3570	4185	4675	5143	5590
30,000	-	30,050	2419	3574	4190	4680	5148
30,050	-	30,100	2422	3578	4194	4685	5153
30,100	-	30,150	2424	3582	4199	4690	5159
30,150	-	30,200	2427	3586	4203	4695	5164
30,200	-	30,250	2430	3589	4207	4700	5170
30,250	-	30,300	2433	3593	4212	4704	5175
30,300	-	30,350	2435	3597	4216	4709	5180
30,350	-	30,400	2438	3601	4220	4714	5186
30,400	-	30,450	2441	3605	4225	4719	5191
30,450	-	30,500	2443	3609	4229	4724	5196
30,500	-	30,550	2446	3613	4233	4729	5202
30,550	-	30,600	2449	3616	4238	4734	5207
30,600	-	30,650	2451	3620	4242	4739	5212
30,650	-	30,700	2454	3624	4247	4743	5218
30,700	-	30,750	2457	3628	4251	4748	5223
30,750	-	30,800	2460	3632	4255	4753	5228
30,800	-	30,850	2462	3636	4260	4758	5234
30,850	-	30,900	2465	3640	4264	4763	5239
30,900	-	30,950	2468	3643	4268	4768	5245
30,950	-	31,000	2470	3647	4273	4773	5250
31,000	-	31,050	2473	3651	4277	4777	5255
31,050	-	31,100	2476	3655	4281	4782	5261
31,100	-	31,150	2478	3659	4286	4787	5266
31,150	-	31,200	2481	3663	4290	4792	5271
31,200	-	31,250	2484	3667	4295	4797	5277
31,250	-	31,300	2486	3670	4299	4802	5282
31,300	-	31,350	2489	3674	4303	4807	5287
31,350	-	31,400	2492	3678	4308	4812	5293
31,400	-	31,450	2495	3682	4312	4816	5298
31,450	-	31,500	2497	3686	4316	4821	5303
31,500	-	31,550	2500	3690	4321	4826	5309
31,550	-	31,600	2503	3694	4325	4831	5314
							5777

### Updated (Option A)

Both Parents' Combined Adjusted Gross Income		One Child	Two Children	Three Children	Four Children	Five Children	Six Children
31,600	-	31,650	2505	3697	4329	4836	5320
31,650	-	31,700	2508	3701	4334	4841	5325
31,700	-	31,750	2511	3705	4338	4846	5330
31,750	-	31,800	2513	3709	4342	4851	5336
31,800	-	31,850	2516	3713	4347	4855	5341
31,850	-	31,900	2519	3717	4351	4860	5346
31,900	-	31,950	2522	3721	4356	4865	5352
31,950	-	32,000	2524	3724	4360	4870	5357
32,000	-	32,050	2527	3728	4364	4875	5362
32,050	-	32,100	2530	3732	4369	4880	5368
32,100	-	32,150	2532	3736	4373	4885	5373
32,150	-	32,200	2535	3740	4377	4890	5378
32,200	-	32,250	2538	3744	4382	4894	5384
32,250	-	32,300	2540	3748	4386	4899	5389
32,300	-	32,350	2543	3751	4390	4904	5395
32,350	-	32,400	2546	3755	4395	4909	5400
32,400	-	32,450	2549	3759	4399	4914	5405
32,450	-	32,500	2551	3763	4404	4919	5411
32,500	-	32,550	2554	3767	4408	4924	5416
32,550	-	32,600	2557	3771	4412	4929	5421
32,600	-	32,650	2559	3775	4417	4933	5427
32,650	-	32,700	2562	3778	4421	4938	5432
32,700	-	32,750	2565	3782	4425	4943	5437
32,750	-	32,800	2567	3786	4430	4948	5443
32,800	-	32,850	2570	3790	4434	4953	5448
32,850	-	32,900	2573	3794	4438	4958	5454
32,900	-	32,950	2575	3798	4443	4963	5459
32,950	-	33,000	2578	3802	4447	4967	5464
33,000	-	33,050	2581	3805	4452	4972	5470
33,050	-	33,100	2584	3809	4456	4977	5475
33,100	-	33,150	2586	3813	4460	4982	5480
33,150	-	33,200	2589	3817	4465	4987	5486
33,200	-	33,250	2592	3821	4469	4992	5491
33,250	-	33,300	2594	3825	4473	4997	5496
33,300	-	33,350	2597	3829	4478	5002	5502
33,350	-	33,400	2600	3832	4482	5006	5507
33,400	-	33,450	2602	3836	4486	5011	5512
33,450	-	33,500	2605	3840	4491	5016	5518
33,500	-	33,550	2608	3844	4495	5021	5523
33,550	-	33,600	2611	3848	4500	5026	5529
33,600	-	33,650	2613	3852	4504	5031	5534
							6015

## Updated (Option A)

Both Parents' Combined Adjusted Gross Income		One Child	Two Children	Three Children	Four Children	Five Children	Six Children
33,650	-	33,700	2616	3856	4508	5036	5539
33,700	-	33,750	2619	3859	4513	5041	5545
33,750	-	33,800	2621	3863	4517	5045	5550
33,800	-	33,850	2624	3867	4521	5050	5555
33,850	-	33,900	2627	3871	4526	5055	5561
33,900	-	33,950	2629	3875	4530	5060	5566
33,950	-	34,000	2632	3879	4534	5065	5571
34,000	-	34,050	2635	3883	4539	5070	5577
34,050	-	34,100	2638	3886	4543	5075	5582
34,100	-	34,150	2640	3890	4547	5080	5587
34,150	-	34,200	2643	3894	4552	5084	5593
34,200	-	34,250	2646	3898	4556	5089	5598
34,250	-	34,300	2648	3902	4561	5094	5604
34,300	-	34,350	2651	3906	4565	5099	5609
34,350	-	34,400	2654	3910	4569	5104	5614
34,400	-	34,450	2656	3913	4574	5109	5620
34,450	-	34,500	2659	3917	4578	5114	5625
34,500	-	34,550	2662	3921	4582	5119	5630
34,550	-	34,600	2664	3925	4587	5123	5636
34,600	-	34,650	2667	3929	4591	5128	5641
34,650	-	34,700	2670	3933	4595	5133	5646
34,700	-	34,750	2673	3937	4600	5138	5652
34,750	-	34,800	2675	3940	4604	5143	5657
34,800	-	34,850	2678	3944	4609	5148	5663
34,850	-	34,900	2681	3948	4613	5153	5668
34,900	-	34,950	2683	3952	4617	5157	5673
34,950	-	35,000	2686	3956	4622	5162	5679
35,000	-	35,050	2689	3960	4626	5167	5684
35,050	35,100		2691	3963	4630	5172	5689
35,100	35,150		2694	3967	4635	5177	5695
35,150	35,200		2697	3971	4639	5182	5700
35,200	35,250		2700	3975	4643	5187	5705
35,250	35,300		2702	3979	4648	5192	5711
35,300	35,350		2705	3983	4652	5196	5716
35,350	35,400		2708	3987	4657	5201	5721
35,400	35,450		2710	3990	4661	5206	5727
35,450	35,500		2713	3994	4665	5211	5732
35,500	35,550		2716	3998	4670	5216	5738
35,550	35,600		2718	4002	4674	5221	5743
35,600	35,650		2721	4006	4678	5226	5748
35,650	35,700		2724	4010	4683	5231	5754

### Updated (Option A)

Both Parents' Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
35,700	35,750	2727	4014	4687	5235	5759
35,750	35,800	2729	4017	4691	5240	5764
35,800	35,850	2732	4021	4696	5245	5770
35,850	35,900	2735	4025	4700	5250	5775
35,900	35,950	2737	4029	4704	5255	5780
35,950	36,000	2740	4033	4709	5260	5786
36,000	36,050	2743	4037	4713	5265	5791
36,050	36,100	2745	4041	4718	5270	5796
36,100	36,150	2748	4044	4722	5274	5802
36,150	36,200	2751	4048	4726	5279	5807
36,200	36,250	2753	4052	4731	5284	5813
36,250	36,300	2756	4056	4735	5289	5818
36,300	36,350	2759	4060	4739	5294	5823
36,350	36,400	2762	4064	4744	5299	5829
36,400	36,450	2764	4068	4748	5304	5834
36,450	36,500	2767	4071	4752	5308	5839
36,500	36,550	2770	4075	4757	5313	5845
36,550	36,600	2772	4079	4761	5318	5850
36,600	36,650	2775	4083	4766	5323	5855
36,650	36,700	2778	4087	4770	5328	5861
36,700	36,750	2780	4091	4774	5333	5866
36,750	36,800	2783	4095	4779	5338	5871
36,800	36,850	2786	4098	4783	5343	5877
36,850	36,900	2789	4102	4787	5347	5882
36,900	36,950	2791	4106	4792	5352	5888
36,950	37,000	2794	4110	4796	5357	5893
37,000	37,050	2797	4114	4800	5362	5898
37,050	37,100	2799	4118	4805	5367	5904
37,100	37,150	2802	4122	4809	5372	5909
37,150	37,200	2805	4125	4814	5377	5914
37,200	37,250	2807	4129	4818	5382	5920
37,250	37,300	2810	4133	4822	5386	5925
37,300	37,350	2813	4137	4827	5391	5930
37,350	37,400	2816	4141	4831	5396	5936
37,400	37,450	2818	4145	4835	5401	5941
37,450	37,500	2821	4149	4840	5406	5947
37,500	37,550	2824	4152	4844	5411	5952
37,550	37,600	2826	4156	4848	5416	5957
37,600	37,650	2829	4160	4853	5421	5963
37,650	37,700	2832	4164	4857	5425	5968
37,700	37,750	2834	4168	4861	5430	5973

### Updated (Option A)

Both Parents' Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
37,750	37,800	2837	4172	4866	5435	5979
37,800	37,850	2840	4176	4870	5440	5984
37,850	37,900	2842	4179	4875	5445	5989
37,900	37,950	2845	4183	4879	5450	5995
37,950	38,000	2848	4187	4883	5455	6000
38,000	38,050	2851	4191	4888	5460	6005
38,050	38,100	2853	4195	4892	5464	6011
38,100	38,150	2856	4199	4896	5469	6016
38,150	38,200	2859	4203	4901	5474	6022
38,200	38,250	2861	4206	4905	5479	6027
38,250	38,300	2864	4210	4909	5484	6032
38,300	38,350	2867	4214	4914	5489	6038
38,350	38,400	2869	4218	4918	5494	6043
38,400	38,450	2872	4222	4923	5498	6048
38,450	38,500	2875	4226	4927	5503	6054
38,500	38,550	2878	4230	4931	5508	6059
38,550	38,600	2880	4233	4936	5513	6064
38,600	38,650	2883	4237	4940	5518	6070
38,650	38,700	2886	4241	4944	5523	6075
38,700	38,750	2888	4245	4949	5528	6080
38,750	38,800	2891	4249	4953	5533	6086
38,800	38,850	2894	4253	4957	5537	6091
38,850	38,900	2896	4257	4962	5542	6097
38,900	38,950	2899	4260	4966	5547	6102
38,950	39,000	2902	4264	4971	5552	6107
39,000	39,050	2905	4268	4975	5557	6113
39,050	39,100	2907	4272	4979	5562	6118
39,100	39,150	2910	4276	4984	5567	6123
39,150	39,200	2913	4280	4988	5572	6129
39,200	39,250	2915	4284	4992	5576	6134
39,250	39,300	2918	4287	4997	5581	6139
39,300	39,350	2921	4291	5001	5586	6145
39,350	39,400	2923	4295	5005	5591	6150
39,400	39,450	2926	4299	5010	5596	6156
39,450	39,500	2929	4303	5014	5601	6161
39,500	39,550	2931	4307	5018	5606	6166
39,550	39,600	2934	4311	5023	5611	6172
39,600	39,650	2937	4314	5027	5615	6177
39,650	39,700	2940	4318	5032	5620	6182
39,700	39,750	2942	4322	5036	5625	6188
39,750	39,800	2945	4326	5040	5630	6193
						6732

### Side-by-Side Comparisons

	Both Parents' Combined Adjusted Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
		Existing	Proposed	\$ Change	% Change	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)
	0 - 1,000	60	60	0	0.0%	75	75	0	0.0%	90	90	0	0.0%	105	105	0	0.0%	120	120	0	0.0%	135	135	0	0.0%
1,000 - 1,050	100	60	-40	-40.0%	115	75	-40	-34.8%	130	90	-40	-30.8%	145	105	-40	-27.6%	160	120	-40	-25.0%	175	135	-40	-22.9%	
1,050 - 1,100	140	60	-80	-57.1%	155	75	-80	-51.6%	170	90	-80	-47.1%	185	105	-80	-43.2%	200	120	-80	-40.0%	215	135	-80	-37.2%	
1,100 - 1,150	180	100	-80	-44.4%	195	115	-80	-41.0%	210	130	-80	-38.1%	225	145	-80	-35.6%	240	160	-80	-33.3%	255	175	-80	-31.4%	
1,150 - 1,200	220	140	-80	-36.4%	235	155	-80	-34.0%	250	170	-80	-32.0%	265	185	-80	-30.2%	280	200	-80	-28.6%	295	215	-80	-27.1%	
1,200 - 1,250	234	180	-54	-23.2%	275	195	-80	-29.1%	290	210	-80	-27.6%	305	225	-80	-26.2%	320	240	-80	-25.0%	335	255	-80	-23.9%	
1,250 - 1,300	243	220	-23	-9.5%	315	235	-80	-25.4%	330	250	-80	-24.2%	345	265	-80	-23.2%	360	280	-80	-22.2%	375	295	-80	-21.3%	
1,300 - 1,350	252	249	-2	-0.9%	355	275	-80	-22.5%	370	290	-80	-21.6%	385	305	-80	-20.8%	400	320	-80	-20.0%	415	335	-80	-19.3%	
1,350 - 1,400	260	258	-3	-1.0%	382	315	-67	-17.5%	410	330	-80	-19.5%	425	345	-80	-18.8%	440	360	-80	-18.2%	455	375	-80	-17.6%	
1,400 - 1,450	269	266	-3	-1.0%	394	355	-39	-10.0%	450	370	-80	-17.8%	465	385	-80	-17.2%	480	400	-80	-16.7%	495	415	-80	-16.2%	
1,450 - 1,500	277	274	-3	-1.1%	407	395	-12	-2.9%	490	410	-80	-16.3%	505	425	-80	-15.8%	520	440	-80	-15.4%	535	455	-80	-15.0%	
1,500 - 1,550	286	282	-3	-1.1%	419	430	11	2.6%	507	450	-57	-11.2%	545	465	-80	-14.7%	560	480	-80	-14.3%	575	495	-80	-13.9%	
1,550 - 1,600	294	291	-3	-1.2%	431	443	11	2.6%	521	490	-31	-6.0%	582	505	-77	-13.3%	600	520	-80	-13.3%	615	535	-80	-13.0%	
1,600 - 1,650	302	299	-4	-1.2%	444	455	11	2.5%	536	530	-6	-1.2%	599	545	-54	-9.0%	640	560	-80	-12.5%	655	575	-80	-12.2%	
1,650 - 1,700	311	307	-4	-1.2%	456	467	11	2.5%	551	565	14	2.5%	616	585	-31	-5.0%	677	600	-77	-11.4%	695	615	-80	-11.5%	
1,700 - 1,750	319	315	-4	-1.3%	468	480	11	2.4%	566	580	14	2.5%	632	625	-7	-1.2%	696	640	-56	-8.0%	735	655	-80	-10.9%	
1,750 - 1,800	328	323	-4	-1.3%	481	492	12	2.4%	581	595	14	2.5%	649	665	16	2.5%	714	680	-34	-4.7%	775	695	-80	-10.3%	
1,800 - 1,850	336	332	-4	-1.3%	493	505	12	2.4%	596	610	15	2.5%	665	682	16	2.5%	732	720	-12	-1.6%	796	735	-61	-7.6%	
1,850 - 1,900	344	340	-4	-1.2%	505	517	12	2.5%	610	625	15	2.5%	682	699	17	2.5%	750	760	10	1.4%	815	775	-40	-4.9%	
1,900 - 1,950	352	348	-4	-1.2%	517	530	13	2.5%	625	640	16	2.5%	698	715	18	2.5%	767	787	19	2.5%	834	815	-19	-2.3%	
1,950 - 2,000	360	356	-4	-1.2%	529	542	13	2.5%	639	655	16	2.6%	714	732	18	2.6%	785	805	20	2.6%	853	855	2	0.2%	
2,000 - 2,050	368	364	-4	-1.2%	540	554	14	2.5%	653	670	17	2.6%	730	748	19	2.6%	802	823	21	2.6%	872	895	22	2.6%	
2,050 - 2,100	376	372	-4	-1.2%	552	566	14	2.5%	667	685	17	2.6%	745	765	19	2.6%	820	841	21	2.6%	891	914	23	2.6%	
2,100 - 2,150	384	380	-4	-1.2%	564	578	14	2.5%	682	699	18	2.6%	761	781	20	2.6%	837	859	22	2.6%	910	934	24	2.6%	
2,150 - 2,200	392	388	-5	-1.2%	576	591	15	2.6%	696	714	18	2.6%	777	797	20	2.6%	855	877	22	2.6%	929	953	24	2.6%	
2,200 - 2,250	400	396	-5	-1.1%	588	603	15	2.6%	710	729	18	2.6%	793	814	21	2.6%	872	895	23	2.6%	948	973	25	2.6%	
2,250 - 2,300	408	404	-5	-1.1%	599	615	15	2.6%	724	743	19	2.6%	809	830	21	2.6%	890	913	23	2.6%	967	993	25	2.6%	
2,300 - 2,350	416	412	-5	-1.1%	611	627	16	2.6%	739	758	19	2.6%	825	846	22	2.6%	907	931	24	2.6%	986	1012	26	2.6%	
2,350 - 2,400	424	420	-5	-1.1%	623	639	16	2.6%	753	772	20	2.6%	841	863	22	2.6%	925	949	24	2.6%	1005	1032	26	2.6%	
2,400 - 2,450	432	428	-5	-1.1%	635	651	16	2.6%	767	787	20	2.6%	857	879	23	2.6%	942	967	25	2.6%	1024	1051	27	2.6%	
2,450 - 2,500	440	436	-5	-1.1%	646	663	17	2.6%	781	802	21	2.6%	873	896	23	2.6%	960	985	25	2.6%	1043	1071	28	2.6%	
2,500 - 2,550	448	444	-5	-1.1%	658	675	17	2.6%	795	816	21	2.7%	888	912	24	2.7%	977	1003	26	2.7%	1062	1090	28	2.7%	
2,550 - 2,600	456	451	-5	-1.1%	670	688	18	2.6%	810	831	22	2.7%	904	928	24	2.7%	995	1021	27	2.7%	1081	1110	29	2.7%	
2,600 - 2,650	464	459	-5	-1.1%	682	700	18	2.6%	824	846	22	2.7%	920	945	25	2.7%	1012	1039	27	2.7%	1100	1130	29	2.7%	
2,650 - 2,700	472	467	-5	-1.1%	693	712	18	2.6%	838	860	22	2.7%	936	961	25	2.7%	1030	1057	28	2.7%	1119	1149	30	2.7%	
2,700 - 2,750	480	475	-5	-1.1%	705	724	19	2.7%	852	875	23	2.7%	952	977	26	2.7%	1047	1075	28	2.7%	1138	1169	31	2.7%	
2,750 - 2,800	488	483	-5	-1.0%	717	736	19	2.7%	866	890	23	2.7%	968	994	26	2.7%	1064	1093	29	2.7%	1157	1188	31	2.7%	
2,800 - 2,850	496	491	-5	-1.0%	729	748	19	2.7%	881	904	24	2.7%	984	1010	27	2.7%	1082	1111	29	2.7%	1176	1208	32	2.7%	
2,850 - 2,900	504	499	-5	-1.0%	740	760	20	2.7%	895	919	24	2.7%	999	1027	27	2.7%	1099	1129	30	2.7%	1195	1227	32	2.7%	
2,900 - 2,950	512	507	-5	-1.0%	752	772	20	2.7%	909	934	25	2.7%	1015	1043	28	2.7%	1117	1147	30	2.7%	1214	1247	33	2.7%	

### Side-by-Side Comparisons

	Both Parents' Combined Adjusted Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
		Existing	Proposed	\$ Change	% Change	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)
	2,950 - 3,000	520	515	-5	-1.0%	764	784	21	2.7%	923	948	25	2.7%	1031	1059	28	2.7%	1134	1165	31	2.7%	1233	1267	34	2.7%
	3,000 - 3,050	528	523	-5	-1.0%	776	797	21	2.7%	937	963	26	2.7%	1047	1076	29	2.7%	1152	1183	32	2.7%	1252	1286	34	2.7%
	3,050 - 3,100	536	531	-5	-1.0%	787	809	21	2.7%	952	978	26	2.7%	1063	1092	29	2.7%	1169	1201	32	2.7%	1271	1306	35	2.7%
	3,100 - 3,150	544	539	-5	-1.0%	799	821	22	2.7%	966	992	27	2.8%	1079	1108	30	2.8%	1187	1219	33	2.8%	1290	1325	36	2.8%
	3,150 - 3,200	552	547	-5	-1.0%	811	833	22	2.7%	980	1007	27	2.8%	1095	1125	30	2.8%	1204	1237	33	2.8%	1309	1345	36	2.8%
	3,200 - 3,250	560	555	-5	-1.0%	823	845	22	2.7%	994	1022	28	2.8%	1110	1141	31	2.8%	1221	1255	34	2.8%	1328	1364	37	2.8%
	3,250 - 3,300	568	563	-6	-1.0%	834	857	23	2.7%	1008	1036	28	2.8%	1126	1158	31	2.8%	1239	1273	34	2.8%	1347	1384	37	2.8%
	3,300 - 3,350	576	571	-6	-1.0%	846	869	23	2.7%	1022	1051	28	2.8%	1142	1174	32	2.8%	1256	1291	35	2.8%	1366	1404	38	2.8%
	3,350 - 3,400	584	579	-6	-1.0%	858	881	24	2.7%	1037	1066	29	2.8%	1158	1190	32	2.8%	1274	1309	36	2.8%	1385	1423	39	2.8%
	3,400 - 3,450	592	587	-6	-1.0%	870	894	24	2.8%	1051	1080	29	2.8%	1174	1207	33	2.8%	1291	1327	36	2.8%	1404	1443	39	2.8%
	3,450 - 3,500	601	595	-6	-0.9%	881	906	24	2.8%	1065	1095	30	2.8%	1190	1223	33	2.8%	1309	1345	37	2.8%	1423	1462	40	2.8%
	3,500 - 3,550	609	603	-6	-0.9%	893	918	25	2.8%	1079	1110	30	2.8%	1206	1239	34	2.8%	1326	1363	37	2.8%	1441	1482	40	2.8%
	3,550 - 3,600	617	611	-6	-0.9%	905	930	25	2.8%	1093	1124	31	2.8%	1221	1256	34	2.8%	1344	1381	38	2.8%	1460	1502	41	2.8%
	3,600 - 3,650	625	619	-6	-0.9%	917	942	25	2.8%	1108	1139	31	2.8%	1237	1272	35	2.8%	1361	1399	38	2.8%	1479	1521	42	2.8%
	3,650 - 3,700	633	627	-6	-0.9%	928	954	26	2.8%	1122	1154	32	2.8%	1253	1289	35	2.8%	1378	1417	39	2.8%	1498	1541	42	2.8%
	3,700 - 3,750	641	635	-6	-0.9%	940	966	26	2.8%	1136	1168	32	2.8%	1269	1305	36	2.8%	1396	1435	39	2.8%	1517	1560	43	2.8%
	3,750 - 3,800	649	643	-6	-0.9%	952	978	27	2.8%	1150	1183	33	2.8%	1285	1321	36	2.8%	1413	1453	40	2.8%	1536	1580	44	2.8%
	3,800 - 3,850	657	651	-6	-0.9%	964	991	27	2.8%	1164	1198	33	2.8%	1301	1338	37	2.8%	1431	1471	41	2.8%	1555	1599	44	2.8%
	3,850 - 3,900	665	659	-6	-0.9%	975	1003	27	2.8%	1179	1212	34	2.8%	1317	1354	37	2.8%	1448	1489	41	2.8%	1574	1619	45	2.8%
	3,900 - 3,950	673	666	-6	-0.9%	987	1014	27	2.7%	1193	1225	32	2.7%	1332	1368	36	2.7%	1466	1505	39	2.7%	1593	1636	43	2.7%
	3,950 - 4,000	681	674	-6	-0.9%	999	1024	25	2.5%	1207	1237	30	2.5%	1348	1382	33	2.5%	1483	1520	37	2.5%	1612	1652	40	2.5%
	4,000 - 4,050	689	682	-6	-0.9%	1011	1035	24	2.4%	1221	1249	28	2.3%	1364	1395	31	2.3%	1501	1535	34	2.3%	1631	1668	37	2.3%
	4,050 - 4,100	697	690	-6	-0.9%	1022	1045	23	2.2%	1235	1261	26	2.1%	1380	1409	29	2.1%	1518	1549	31	2.1%	1650	1684	34	2.1%
	4,100 - 4,150	705	698	-6	-0.9%	1034	1056	22	2.1%	1250	1273	23	1.9%	1396	1422	26	1.9%	1535	1564	29	1.9%	1669	1700	31	1.9%
	4,150 - 4,200	713	706	-6	-0.9%	1046	1066	20	1.9%	1264	1285	21	1.7%	1412	1435	24	1.7%	1553	1579	26	1.7%	1688	1716	28	1.7%
	4,200 - 4,250	721	714	-6	-0.9%	1058	1077	19	1.8%	1278	1297	19	1.5%	1428	1449	21	1.5%	1570	1594	23	1.5%	1707	1732	25	1.5%
	4,250 - 4,300	728	722	-5	-0.7%	1068	1087	19	1.8%	1290	1309	19	1.5%	1441	1462	21	1.5%	1585	1609	23	1.5%	1723	1748	25	1.5%
	4,300 - 4,350	734	730	-4	-0.6%	1078	1098	20	1.8%	1303	1321	18	1.4%	1455	1476	21	1.4%	1601	1623	23	1.4%	1740	1765	25	1.4%
	4,350 - 4,400	741	738	-3	-0.4%	1088	1108	20	1.8%	1315	1333	18	1.4%	1469	1489	20	1.4%	1616	1638	22	1.4%	1756	1781	24	1.4%
	4,400 - 4,450	748	746	-2	-0.3%	1098	1119	20	1.8%	1327	1345	18	1.3%	1483	1503	20	1.3%	1631	1653	22	1.3%	1773	1797	24	1.3%
	4,450 - 4,500	755	754	-1	-0.2%	1109	1129	21	1.9%	1340	1357	18	1.3%	1496	1516	20	1.3%	1646	1668	22	1.3%	1789	1813	24	1.3%
	4,500 - 4,550	762	762	0	0.0%	1119	1140	21	1.9%	1352	1369	17	1.3%	1510	1529	19	1.3%	1661	1682	21	1.3%	1806	1829	23	1.3%
	4,550 - 4,600	769	769	0	0.0%	1129	1151	22	1.9%	1364	1383	18	1.3%	1524	1544	20	1.3%	1676	1699	23	1.3%	1822	1847	24	1.3%
	4,600 - 4,650	776	775	-1	-0.1%	1139	1161	22	1.9%	1377	1395	18	1.3%	1538	1558	20	1.3%	1691	1714	22	1.3%	1839	1863	24	1.3%
	4,650 - 4,700	783	781	-2	-0.2%	1149	1171	22	1.9%	1389	1407	18	1.3%	1551	1571	20	1.3%	1707	1728	22	1.3%	1855	1879	24	1.3%
	4,700 - 4,750	790	788	-2	-0.3%	1160	1182	22	1.9%	1401	1419	18	1.3%	1565	1585	20	1.3%	1722	1743	22	1.3%	1871	1895	23	1.3%
	4,750 - 4,800	797	794	-3	-0.4%	1170	1192	22	1.9%	1413	1431	17	1.2%	1579	1598	19	1.2%	1737	1758	21	1.2%	1888	1911	23	1.2%
	4,800 - 4,850	804	800	-4	-0.5%	1180	1202	22	1.9%	1426	1443	17	1.2%	1593	1612	19	1.2%	1752	1773	21	1.2%	1904	1927	23	1.2%
	4,850 - 4,900	811	806	-4	-0.5%	1190	1212	22	1.9%	1438	1455	17	1.2%	1606	1625	19	1.2%	1767	1788	21	1.2%	1921	1943	22	1.2%
	4,900 - 4,950	818	813	-5	-0.6%	1200	1222	22	1.8%	1450	1467	16	1.1%	1620	1639	18	1.1%	1782	1802	20	1.1%	1937	1959	22	1.1%

Side-by-Side Comparisons

	One Child				Two Children				Three Children				Four Children				Five Children				Six Children				
	Existing	Proposed	\$ Change	% Change	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	
Both Parents' Combined Adjusted Gross Income																									
4,950 - 5,000	825	819	-6	-0.7%	1210	1233	22	1.8%	1463	1479	16	1.1%	1634	1652	18	1.1%	1797	1817	20	1.1%	1954	1975	22	1.1%	
5,000 - 5,050	832	825	-7	-0.8%	1221	1243	22	1.8%	1475	1491	16	1.1%	1648	1665	18	1.1%	1812	1832	20	1.1%	1970	1991	21	1.1%	
5,050 - 5,100	839	831	-7	-0.9%	1231	1253	22	1.8%	1487	1503	16	1.1%	1661	1679	18	1.1%	1828	1847	19	1.1%	1987	2008	21	1.1%	
5,100 - 5,150	842	838	-5	-0.5%	1235	1263	28	2.3%	1491	1515	24	1.6%	1666	1692	27	1.6%	1832	1862	29	1.6%	1992	2024	32	1.6%	
5,150 - 5,200	845	844	-1	-0.1%	1237	1273	36	2.9%	1493	1527	34	2.3%	1668	1706	38	2.3%	1835	1876	41	2.3%	1995	2040	45	2.3%	
5,200 - 5,250	848	850	2	0.3%	1240	1284	44	3.5%	1495	1539	44	2.9%	1670	1719	49	2.9%	1838	1891	54	2.9%	1997	2056	58	2.9%	
5,250 - 5,300	850	856	6	0.7%	1242	1293	51	4.1%	1498	1550	53	3.5%	1673	1732	59	3.5%	1840	1905	65	3.5%	2000	2070	70	3.5%	
5,300 - 5,350	853	861	8	0.9%	1245	1300	56	4.5%	1500	1559	60	4.0%	1675	1742	67	4.0%	1843	1916	73	4.0%	2003	2082	80	4.0%	
5,350 - 5,400	856	866	10	1.2%	1247	1308	61	4.9%	1502	1568	67	4.4%	1677	1752	74	4.4%	1845	1927	82	4.4%	2006	2094	89	4.4%	
5,400 - 5,450	859	871	13	1.5%	1250	1316	66	5.3%	1504	1577	73	4.9%	1680	1762	82	4.9%	1848	1938	90	4.9%	2008	2106	98	4.9%	
5,450 - 5,500	861	876	15	1.7%	1252	1323	71	5.7%	1506	1586	80	5.3%	1682	1772	90	5.3%	1850	1949	99	5.3%	2011	2118	107	5.3%	
5,500 - 5,550	864	881	17	2.0%	1255	1331	76	6.1%	1508	1595	87	5.8%	1684	1782	98	5.8%	1853	1960	107	5.8%	2014	2131	117	5.8%	
5,550 - 5,600	867	886	20	2.3%	1257	1338	81	6.5%	1510	1604	94	6.2%	1686	1792	105	6.2%	1855	1971	116	6.2%	2017	2143	126	6.2%	
5,600 - 5,650	870	892	22	2.5%	1259	1346	87	6.9%	1512	1613	101	6.7%	1689	1802	113	6.7%	1858	1982	124	6.7%	2019	2155	135	6.7%	
5,650 - 5,700	872	897	24	2.8%	1262	1354	92	7.3%	1514	1622	108	7.1%	1691	1812	121	7.1%	1860	1993	133	7.1%	2022	2167	145	7.1%	
5,700 - 5,750	875	902	27	3.0%	1265	1361	97	7.6%	1516	1631	115	7.6%	1694	1822	128	7.6%	1863	2004	141	7.6%	2025	2179	153	7.6%	
5,750 - 5,800	879	907	28	3.2%	1269	1369	100	7.9%	1522	1640	119	7.8%	1700	1832	132	7.8%	1870	2015	146	7.8%	2032	2191	158	7.8%	
5,800 - 5,850	882	912	29	3.3%	1274	1376	103	8.1%	1527	1649	122	8.0%	1706	1842	137	8.0%	1876	2026	150	8.0%	2039	2203	163	8.0%	
5,850 - 5,900	886	917	31	3.5%	1278	1384	106	8.3%	1532	1658	126	8.2%	1711	1852	141	8.2%	1883	2037	155	8.2%	2046	2215	168	8.2%	
5,900 - 5,950	890	922	32	3.6%	1283	1392	109	8.5%	1538	1667	130	8.4%	1717	1862	145	8.4%	1889	2048	159	8.4%	2053	2227	173	8.4%	
5,950 - 6,000	893	927	34	3.8%	1287	1399	112	8.7%	1543	1676	133	8.6%	1723	1872	149	8.6%	1896	2059	164	8.6%	2061	2239	178	8.6%	
6,000 - 6,050	897	931	34	3.8%	1292	1405	113	8.7%	1548	1683	134	8.7%	1729	1879	150	8.7%	1902	2067	165	8.7%	2068	2247	180	8.7%	
6,050 - 6,100	901	934	33	3.7%	1296	1409	113	8.7%	1553	1688	134	8.6%	1735	1885	150	8.6%	1909	2074	165	8.6%	2075	2254	179	8.6%	
6,100 - 6,150	904	937	33	3.6%	1301	1414	113	8.7%	1559	1693	134	8.6%	1741	1891	150	8.6%	1915	2080	165	8.6%	2082	2261	179	8.6%	
6,150 - 6,200	908	940	32	3.6%	1306	1418	113	8.6%	1564	1698	134	8.6%	1747	1897	149	8.6%	1922	2086	164	8.6%	2089	2268	179	8.6%	
6,200 - 6,250	912	944	32	3.5%	1310	1423	113	8.6%	1569	1703	134	8.5%	1753	1902	149	8.5%	1928	2092	164	8.5%	2096	2274	178	8.5%	
6,250 - 6,300	915	947	31	3.4%	1315	1427	112	8.6%	1575	1708	133	8.5%	1759	1908	149	8.5%	1935	2099	164	8.5%	2103	2281	178	8.5%	
6,300 - 6,350	919	950	31	3.4%	1319	1432	112	8.5%	1580	1713	133	8.4%	1765	1914	149	8.4%	1941	2105	164	8.4%	2110	2288	178	8.4%	
6,350 - 6,400	923	953	30	3.2%	1325	1436	111	8.4%	1587	1718	132	8.3%	1772	1919	147	8.3%	1950	2111	162	8.3%	2119	2295	176	8.3%	
6,400 - 6,450	929	956	27	2.9%	1333	1441	108	8.1%	1596	1723	127	8.0%	1783	1925	142	8.0%	1961	2117	157	8.0%	2132	2302	170	8.0%	
6,450 - 6,500	935	959	24	2.6%	1340	1445	105	7.8%	1605	1728	123	7.7%	1793	1931	138	7.7%	1972	2124	151	7.7%	2144	2309	165	7.7%	
6,500 - 6,550	941	962	21	2.3%	1348	1450	102	7.6%	1614	1734	119	7.4%	1803	1936	133	7.4%	1984	2130	146	7.4%	2156	2315	159	7.4%	
6,550 - 6,600	947	965	19	2.0%	1355	1454	99	7.3%	1624	1739	115	7.1%	1814	1942	128	7.1%	1995	2136	141	7.1%	2169	2322	154	7.1%	
6,600 - 6,650	953	969	16	1.7%	1363	1459	96	7.0%	1633	1744	111	6.8%	1824	1948	124	6.8%	2006	2143	136	6.8%	2181	2329	148	6.8%	
6,650 - 6,700	959	972	13	1.4%	1371	1463	93	6.8%	1642	1749	107	6.5%	1834	1953	119	6.5%	2018	2149	131	6.5%	2193	2336	143	6.5%	
6,700 - 6,750	964	975	10	1.1%	1378	1468	89	6.5%	1651	1754	103	6.2%	1845	1959	115	6.2%	2029	2155	126	6.2%	2206	2343	137	6.2%	
6,750 - 6,800	970	978	7	0.8%	1386	1471	85	6.1%	1661	1757	96	5.8%	1855	1962	107	5.8%	2040	2159	118	5.8%	2218	2346	128	5.8%	
6,800 - 6,850	976	980	4	0.4%	1393	1474	81	5.8%	1670	1759	90	5.4%	1865	1965	100	5.4%	2052	2162	110	5.4%	2230	2350	120	5.4%	
6,850 - 6,900	982	983	1	0.1%	1401	1477	76	5.5%	1679	1762	83	4.9%	1876	1968	93	4.9%	2063	2165	102	4.9%	2243	2353	111	4.9%	
6,900 - 6,950	988	986	-2	-0.2%	1409	1481	72	5.1%	1688	1765	76	4.5%	1886	1971	85	4.5%	2074	2168	94	4.5%	2255	2357	102	4.5%	

### Side-by-Side Comparisons

	One Child				Two Children				Three Children				Four Children				Five Children				Six Children				
	Existing	Proposed	\$ Change	% Change	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	
Both Parents' Combined Adjusted Gross Income																									
6,950 - 7,000	994	989	-5	-0.5%	1416	1484	68	4.8%	1698	1767	70	4.1%	1896	1974	78	4.1%	2086	2172	86	4.1%	2267	2360	93	4.1%	
7,000 - 7,050	999	992	-7	-0.7%	1423	1487	64	4.5%	1706	1770	64	3.8%	1905	1977	72	3.8%	2096	2175	79	3.8%	2278	2364	86	3.8%	
7,050 - 7,100	1003	995	-8	-0.8%	1429	1490	61	4.3%	1713	1773	60	3.5%	1913	1980	67	3.5%	2104	2178	74	3.5%	2287	2368	80	3.5%	
7,100 - 7,150	1007	997	-9	-0.9%	1436	1494	58	4.0%	1720	1775	55	3.2%	1921	1983	62	3.2%	2113	2181	68	3.2%	2297	2371	74	3.2%	
7,150 - 7,200	1011	1000	-10	-1.0%	1442	1497	55	3.8%	1727	1778	51	2.9%	1929	1986	57	2.9%	2122	2185	62	2.9%	2307	2375	68	2.9%	
7,200 - 7,250	1015	1003	-12	-1.1%	1448	1500	52	3.6%	1734	1781	46	2.7%	1937	1989	52	2.7%	2131	2188	57	2.7%	2316	2378	62	2.7%	
7,250 - 7,300	1019	1006	-13	-1.3%	1455	1503	49	3.3%	1741	1783	42	2.4%	1945	1992	47	2.4%	2140	2191	51	2.4%	2326	2382	56	2.4%	
7,300 - 7,350	1023	1009	-14	-1.4%	1461	1507	46	3.1%	1749	1786	37	2.1%	1953	1995	42	2.1%	2149	2194	46	2.1%	2336	2385	50	2.1%	
7,350 - 7,400	1027	1011	-15	-1.5%	1467	1510	42	2.9%	1756	1788	33	1.9%	1961	1998	36	1.9%	2157	2198	40	1.9%	2345	2389	44	1.9%	
7,400 - 7,450	1031	1014	-17	-1.6%	1474	1513	39	2.7%	1763	1791	28	1.6%	1969	2001	31	1.6%	2166	2201	34	1.6%	2355	2392	37	1.6%	
7,450 - 7,500	1035	1017	-17	-1.7%	1480	1517	37	2.5%	1770	1795	25	1.4%	1977	2005	28	1.4%	2175	2206	31	1.4%	2364	2398	33	1.4%	
7,500 - 7,550	1039	1021	-18	-1.7%	1486	1524	37	2.5%	1777	1804	26	1.5%	1985	2015	30	1.5%	2184	2216	32	1.5%	2374	2409	35	1.5%	
7,550 - 7,600	1043	1025	-18	-1.7%	1493	1530	38	2.5%	1785	1813	28	1.6%	1993	2025	31	1.6%	2193	2227	34	1.6%	2384	2421	37	1.6%	
7,600 - 7,650	1047	1029	-18	-1.7%	1499	1537	38	2.5%	1792	1821	30	1.7%	2001	2035	33	1.7%	2202	2238	36	1.7%	2393	2433	40	1.7%	
7,650 - 7,700	1049	1033	-16	-1.5%	1502	1544	42	2.8%	1795	1830	35	2.0%	2005	2044	39	2.0%	2205	2249	43	2.0%	2397	2444	47	2.0%	
7,700 - 7,750	1051	1037	-14	-1.4%	1504	1550	46	3.1%	1797	1839	42	2.3%	2008	2054	46	2.3%	2208	2260	51	2.3%	2401	2456	56	2.3%	
7,750 - 7,800	1054	1041	-13	-1.2%	1506	1557	51	3.4%	1800	1848	48	2.7%	2011	2064	53	2.7%	2212	2270	59	2.7%	2404	2468	64	2.7%	
7,800 - 7,850	1056	1045	-11	-1.0%	1508	1563	56	3.7%	1802	1857	54	3.0%	2013	2074	60	3.0%	2215	2281	67	3.0%	2407	2480	72	3.0%	
7,850 - 7,900	1058	1049	-9	-0.9%	1510	1570	60	4.0%	1805	1865	60	3.3%	2016	2084	67	3.3%	2218	2292	74	3.3%	2411	2491	81	3.3%	
7,900 - 7,950	1060	1053	-7	-0.7%	1512	1577	65	4.3%	1807	1874	67	3.7%	2019	2093	75	3.7%	2221	2303	82	3.7%	2414	2503	89	3.7%	
7,950 - 8,000	1062	1057	-5	-0.5%	1514	1583	69	4.6%	1810	1883	73	4.0%	2022	2103	82	4.0%	2224	2314	90	4.0%	2417	2515	98	4.0%	
8,000 - 8,050	1064	1061	-4	-0.3%	1516	1590	74	4.9%	1812	1892	79	4.4%	2024	2113	89	4.4%	2227	2324	98	4.4%	2420	2527	106	4.4%	
8,050 - 8,100	1066	1065	-2	-0.2%	1518	1597	79	5.2%	1815	1900	86	4.7%	2027	2123	96	4.7%	2230	2335	105	4.7%	2424	2538	115	4.7%	
8,100 - 8,150	1068	1069	0	0.0%	1520	1603	83	5.5%	1817	1909	92	5.1%	2030	2133	103	5.1%	2233	2346	113	5.1%	2427	2550	123	5.1%	
8,150 - 8,200	1070	1073	2	0.2%	1522	1610	88	5.8%	1820	1918	98	5.4%	2032	2142	110	5.4%	2236	2357	121	5.4%	2430	2562	132	5.4%	
8,200 - 8,250	1073	1076	3	0.3%	1524	1615	90	5.9%	1822	1924	102	5.6%	2035	2149	113	5.6%	2239	2363	125	5.6%	2433	2569	136	5.6%	
8,250 - 8,300	1075	1078	3	0.3%	1526	1617	91	6.0%	1824	1926	101	5.6%	2038	2151	113	5.6%	2242	2366	125	5.6%	2437	2572	135	5.6%	
8,300 - 8,350	1078	1080	2	0.2%	1530	1620	90	5.9%	1829	1928	99	5.4%	2043	2154	111	5.4%	2247	2369	122	5.4%	2443	2575	132	5.4%	
8,350 - 8,400	1081	1083	1	0.1%	1534	1623	88	5.8%	1834	1930	97	5.3%	2048	2156	108	5.3%	2253	2372	119	5.3%	2449	2578	129	5.3%	
8,400 - 8,450	1085	1085	0	0.0%	1539	1626	87	5.6%	1838	1932	94	5.1%	2053	2159	105	5.1%	2259	2374	116	5.1%	2455	2581	126	5.1%	
8,450 - 8,500	1088	1088	-1	-0.1%	1543	1628	85	5.5%	1843	1935	92	5.0%	2058	2161	103	5.0%	2264	2377	113	5.0%	2461	2584	123	5.0%	
8,500 - 8,550	1092	1090	-2	-0.2%	1547	1631	84	5.4%	1848	1937	89	4.8%	2064	2164	100	4.8%	2270	2380	110	4.8%	2468	2587	119	4.8%	
8,550 - 8,600	1095	1092	-3	-0.3%	1551	1634	82	5.3%	1852	1939	87	4.7%	2069	2166	97	4.7%	2276	2383	107	4.7%	2474	2590	116	4.7%	
8,600 - 8,650	1099	1095	-4	-0.4%	1555	1636	81	5.2%	1857	1941	84	4.5%	2074	2168	94	4.5%	2282	2385	104	4.5%	2480	2593	113	4.5%	
8,650 - 8,700	1102	1097	-5	-0.5%	1560	1639	79	5.1%	1862	1943	82	4.4%	2079	2171	91	4.4%	2287	2388	101	4.4%	2486	2596	109	4.4%	
8,700 - 8,750	1106	1099	-6	-0.6%	1564	1642	78	5.0%	1866	1946	79	4.3%	2085	2173	89	4.3%	2293	2390	98	4.3%	2492	2598	106	4.3%	
8,750 - 8,800	1109	1102	-8	-0.7%	1568	1644	76	4.9%	1871	1948	77	4.1%	2090	2176	86	4.1%	2299	2393	94	4.1%	2499	2601	103	4.1%	
8,800 - 8,850	1113	1104	-9	-0.8%	1572	1647	75	4.7%	1876	1950	74	4.0%	2095	2178	83	4.0%	2304	2396	91	4.0%	2505	2604	99	4.0%	
8,850 - 8,900	1116	1106	-10	-0.9%	1577	1650	73	4.6%	1880	1952	72	3.8%	2100	2180	80	3.8%	2310	2398	88	3.8%	2511	2607	96	3.8%	
8,900 - 8,950	1120	1109	-11	-1.0%	1581	1652	71	4.5%	1885	1954	69	3.7%	2105	2183	77	3.7%	2316	2401	85	3.7%	2517	2610	93	3.7%	

### Side-by-Side Comparisons

	Both Parents' Combined Adjusted Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
		Existing	Proposed	\$ Change	% Change	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)
	8,950 - 9,000	1123	1111	-11	-1.0%	1584	1656	72	4.6%	1889	1957	69	3.6%	2110	2186	77	3.6%	2321	2405	84	3.6%	2523	2614	92	3.6%
	9,000 - 9,050	1125	1115	-11	-0.9%	1586	1660	74	4.7%	1893	1962	69	3.6%	2114	2191	77	3.6%	2326	2410	85	3.6%	2528	2620	92	3.6%
	9,050 - 9,100	1128	1118	-10	-0.9%	1588	1664	76	4.8%	1897	1966	69	3.7%	2119	2196	77	3.7%	2331	2416	85	3.7%	2533	2626	92	3.7%
	9,100 - 9,150	1130	1121	-9	-0.8%	1591	1668	78	4.9%	1901	1970	70	3.7%	2123	2201	78	3.7%	2335	2421	86	3.7%	2539	2632	93	3.7%
	9,150 - 9,200	1133	1124	-9	-0.8%	1593	1673	80	5.0%	1905	1975	70	3.7%	2128	2206	78	3.7%	2340	2426	86	3.7%	2544	2637	93	3.7%
	9,200 - 9,250	1136	1128	-8	-0.7%	1595	1677	82	5.1%	1909	1979	70	3.7%	2132	2210	79	3.7%	2345	2432	86	3.7%	2549	2643	94	3.7%
	9,250 - 9,300	1138	1131	-7	-0.7%	1598	1681	83	5.2%	1913	1983	71	3.7%	2136	2215	79	3.7%	2350	2437	87	3.7%	2554	2649	94	3.7%
	9,300 - 9,350	1141	1134	-7	-0.6%	1600	1685	85	5.3%	1917	1988	71	3.7%	2141	2220	79	3.7%	2355	2442	87	3.7%	2560	2655	95	3.7%
	9,350 - 9,400	1144	1137	-6	-0.5%	1602	1690	87	5.4%	1920	1992	71	3.7%	2145	2225	80	3.7%	2360	2447	88	3.7%	2565	2660	95	3.7%
	9,400 - 9,450	1146	1140	-6	-0.5%	1605	1694	89	5.6%	1924	1996	72	3.7%	2150	2230	80	3.7%	2364	2453	88	3.7%	2570	2666	96	3.7%
	9,450 - 9,500	1149	1144	-5	-0.4%	1607	1698	91	5.7%	1928	2000	72	3.7%	2154	2234	81	3.7%	2369	2458	89	3.7%	2575	2672	96	3.7%
	9,500 - 9,550	1151	1147	-4	-0.4%	1609	1702	93	5.8%	1932	2005	72	3.7%	2158	2239	81	3.7%	2374	2463	89	3.7%	2581	2677	97	3.7%
	9,550 - 9,600	1154	1150	-4	-0.3%	1612	1707	95	5.9%	1936	2009	73	3.8%	2163	2244	81	3.8%	2379	2468	89	3.8%	2586	2683	97	3.8%
	9,600 - 9,650	1157	1153	-3	-0.3%	1614	1711	97	6.0%	1940	2013	73	3.8%	2167	2249	82	3.8%	2384	2474	90	3.8%	2591	2689	98	3.8%
	9,650 - 9,700	1159	1157	-3	-0.2%	1616	1715	99	6.1%	1944	2018	74	3.8%	2172	2254	82	3.8%	2389	2479	90	3.8%	2597	2695	98	3.8%
	9,700 - 9,750	1162	1160	-2	-0.1%	1619	1720	101	6.3%	1948	2023	75	3.8%	2176	2260	84	3.8%	2394	2486	92	3.8%	2602	2702	100	3.8%
	9,750 - 9,800	1165	1165	1	0.1%	1621	1727	106	6.5%	1952	2030	78	4.0%	2180	2268	88	4.0%	2398	2495	96	4.0%	2607	2712	105	4.0%
	9,800 - 9,850	1167	1170	3	0.2%	1623	1734	110	6.8%	1956	2038	82	4.2%	2185	2276	92	4.2%	2403	2504	101	4.2%	2612	2722	110	4.2%
	9,850 - 9,900	1170	1175	5	0.4%	1626	1740	115	7.0%	1960	2045	86	4.4%	2189	2285	96	4.4%	2408	2513	105	4.4%	2618	2732	114	4.4%
	9,900 - 9,950	1173	1180	7	0.6%	1628	1747	119	7.3%	1964	2053	89	4.5%	2194	2293	99	4.5%	2413	2522	109	4.5%	2623	2742	119	4.5%
	9,950 - 10,000	1176	1184	8	0.7%	1634	1754	120	7.3%	1970	2060	91	4.6%	2200	2301	101	4.6%	2420	2532	111	4.6%	2631	2752	121	4.6%
	10,000 - 10,050	1180	1189	9	0.7%	1640	1761	121	7.4%	1976	2068	92	4.7%	2207	2310	103	4.7%	2427	2541	113	4.7%	2639	2762	123	4.7%
	10,050 - 10,100	1184	1194	10	0.8%	1646	1767	121	7.4%	1982	2075	94	4.7%	2213	2318	105	4.7%	2435	2550	115	4.7%	2647	2772	125	4.7%
	10,100 - 10,150	1188	1199	11	0.9%	1652	1774	122	7.4%	1987	2083	95	4.8%	2220	2326	106	4.8%	2442	2559	117	4.8%	2654	2782	127	4.8%
	10,150 - 10,200	1192	1204	11	1.0%	1658	1781	123	7.4%	1993	2090	97	4.9%	2226	2335	108	4.9%	2449	2568	119	4.9%	2662	2792	129	4.9%
	10,200 - 10,250	1196	1208	12	1.0%	1663	1788	124	7.5%	1999	2098	99	4.9%	2233	2343	110	4.9%	2456	2577	121	4.9%	2670	2802	132	4.9%
	10,250 - 10,300	1200	1213	13	1.1%	1669	1794	125	7.5%	2005	2105	100	5.0%	2240	2351	112	5.0%	2464	2587	123	5.0%	2678	2812	134	5.0%
	10,300 - 10,350	1204	1218	14	1.2%	1675	1801	126	7.5%	2011	2113	102	5.1%	2246	2360	114	5.1%	2471	2596	125	5.1%	2686	2822	136	5.1%
	10,350 - 10,400	1208	1223	15	1.2%	1681	1808	127	7.5%	2017	2120	103	5.1%	2253	2368	115	5.1%	2478	2605	127	5.1%	2694	2832	138	5.1%
	10,400 - 10,450	1212	1228	16	1.3%	1687	1815	128	7.6%	2023	2128	105	5.2%	2259	2376	117	5.2%	2485	2614	129	5.2%	2701	2842	140	5.2%
	10,450 - 10,500	1216	1232	17	1.4%	1693	1821	129	7.6%	2029	2135	106	5.2%	2266	2385	119	5.2%	2492	2623	131	5.2%	2709	2851	142	5.2%
	10,500 - 10,550	1220	1237	17	1.4%	1698	1828	130	7.6%	2034	2142	108	5.3%	2272	2393	121	5.3%	2500	2632	133	5.3%	2717	2861	144	5.3%
	10,550 - 10,600	1224	1242	18	1.5%	1704	1835	131	7.7%	2040	2150	110	5.4%	2279	2401	123	5.4%	2507	2642	135	5.4%	2725	2871	146	5.4%
	10,600 - 10,650	1228	1247	19	1.6%	1710	1842	131	7.7%	2046	2157	111	5.4%	2286	2410	124	5.4%	2514	2651	137	5.4%	2733	2881	149	5.4%
	10,650 - 10,700	1232	1252	20	1.6%	1716	1848	132	7.7%	2052	2165	113	5.5%	2292	2418	126	5.5%	2521	2660	139	5.5%	2741	2891	151	5.5%
	10,700 - 10,750	1236	1256	21	1.7%	1722	1855	133	7.7%	2058	2172	114	5.5%	2299	2426	128	5.5%	2529	2669	140	5.5%	2749	2901	152	5.5%
	10,750 - 10,800	1240	1261	21	1.7%	1728	1862	133	7.7%	2065	2180	115	5.6%	2306	2435	129	5.6%	2537	2678	142	5.6%	2757	2911	154	5.6%
	10,800 - 10,850	1244	1266	22	1.7%	1735	1869	134	7.7%	2071	2187	116	5.6%	2313	2443	130	5.6%	2545	2687	143	5.6%	2766	2921	155	5.6%
	10,850 - 10,900	1249	1270	21	1.7%	1741	1875	133	7.7%	2077	2195	117	5.6%	2321	2452	131	5.6%	2553	2697	144	5.6%	2775	2931	157	5.6%
	10,900 - 10,950	1253	1274	21	1.6%	1748	1881	133	7.6%	2084	2202	118	5.7%	2328	2460	132	5.7%	2561	2706	145	5.7%	2783	2941	158	5.7%

### Side-by-Side Comparisons

	Both Parents' Combined Adjusted Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
		Existing	Proposed	\$ Change	% Change	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)
	10,950 - 11,000	1257	1277	20	1.6%	1754	1886	132	7.5%	2090	2210	119	5.7%	2335	2468	133	5.7%	2568	2715	147	5.7%	2792	2951	160	5.7%
	11,000 - 11,050	1262	1281	19	1.5%	1761	1892	132	7.5%	2097	2217	121	5.7%	2342	2477	135	5.7%	2576	2724	148	5.7%	2801	2961	161	5.7%
	11,050 - 11,100	1266	1284	18	1.4%	1767	1898	131	7.4%	2103	2225	122	5.8%	2349	2485	136	5.8%	2584	2734	149	5.8%	2809	2972	162	5.8%
	11,100 - 11,150	1270	1288	17	1.4%	1773	1904	130	7.3%	2110	2232	123	5.8%	2357	2494	137	5.8%	2592	2743	151	5.8%	2818	2982	164	5.8%
	11,150 - 11,200	1275	1291	17	1.3%	1780	1909	130	7.3%	2116	2240	124	5.8%	2364	2502	138	5.8%	2600	2752	152	5.8%	2826	2992	165	5.8%
	11,200 - 11,250	1279	1295	16	1.3%	1785	1915	130	7.3%	2123	2247	125	5.9%	2371	2510	139	5.9%	2608	2761	153	5.9%	2835	3002	167	5.9%
	11,250 - 11,300	1283	1298	16	1.2%	1790	1921	131	7.3%	2129	2255	126	5.9%	2379	2519	140	5.9%	2616	2771	154	5.9%	2844	3012	168	5.9%
	11,300 - 11,350	1287	1302	15	1.2%	1795	1927	132	7.3%	2136	2262	126	5.9%	2386	2527	141	5.9%	2625	2780	155	5.9%	2853	3022	169	5.9%
	11,350 - 11,400	1291	1305	15	1.1%	1800	1933	133	7.4%	2143	2270	127	5.9%	2393	2536	142	5.9%	2633	2789	156	5.9%	2862	3032	170	5.9%
	11,400 - 11,450	1295	1309	14	1.1%	1805	1938	134	7.4%	2149	2278	128	6.0%	2401	2544	143	6.0%	2641	2798	158	6.0%	2871	3042	171	6.0%
	11,450 - 11,500	1298	1312	14	1.1%	1810	1944	134	7.4%	2156	2285	129	6.0%	2408	2552	144	6.0%	2649	2808	159	6.0%	2879	3052	172	6.0%
	11,500 - 11,550	1302	1316	13	1.0%	1815	1950	135	7.5%	2163	2293	130	6.0%	2416	2561	145	6.0%	2657	2817	160	6.0%	2888	3062	174	6.0%
	11,550 - 11,600	1306	1319	13	1.0%	1820	1956	136	7.5%	2169	2300	131	6.0%	2423	2569	146	6.0%	2665	2826	161	6.0%	2897	3072	175	6.0%
	11,600 - 11,650	1310	1323	12	0.9%	1824	1961	137	7.5%	2176	2308	132	6.1%	2430	2578	147	6.1%	2673	2835	162	6.1%	2906	3082	176	6.1%
	11,650 - 11,700	1314	1326	12	0.9%	1829	1967	138	7.5%	2182	2315	133	6.1%	2438	2586	148	6.1%	2682	2845	163	6.1%	2915	3092	177	6.1%
	11,700 - 11,750	1318	1330	11	0.9%	1834	1973	139	7.6%	2189	2323	134	6.1%	2445	2594	149	6.1%	2690	2854	164	6.1%	2924	3102	178	6.1%
	11,750 - 11,800	1322	1333	11	0.8%	1839	1979	140	7.6%	2196	2330	135	6.1%	2453	2603	150	6.1%	2698	2863	165	6.1%	2933	3112	180	6.1%
	11,800 - 11,850	1326	1337	11	0.8%	1844	1985	140	7.6%	2202	2338	135	6.1%	2460	2611	151	6.1%	2706	2872	166	6.1%	2941	3122	181	6.1%
	11,850 - 11,900	1330	1340	10	0.8%	1849	1990	141	7.6%	2209	2345	136	6.2%	2467	2620	152	6.2%	2714	2882	167	6.2%	2950	3132	182	6.2%
	11,900 - 11,950	1334	1344	10	0.7%	1854	1996	142	7.7%	2216	2353	137	6.2%	2475	2628	153	6.2%	2722	2891	169	6.2%	2959	3142	183	6.2%
	11,950 - 12,000	1338	1347	9	0.7%	1859	2002	143	7.7%	2222	2360	138	6.2%	2482	2636	154	6.2%	2730	2900	170	6.2%	2968	3152	184	6.2%
	12,000 - 12,050	1342	1350	8	0.6%	1864	2006	142	7.6%	2229	2365	136	6.1%	2490	2642	152	6.1%	2739	2906	167	6.1%	2977	3159	182	6.1%
	12,050 - 12,100	1346	1353	7	0.5%	1869	2010	141	7.6%	2235	2369	134	6.0%	2497	2646	150	6.0%	2747	2911	164	6.0%	2986	3164	179	6.0%
	12,100 - 12,150	1350	1356	6	0.4%	1874	2014	140	7.5%	2242	2373	131	5.9%	2504	2651	147	5.9%	2755	2916	161	5.9%	2994	3170	175	5.9%
	12,150 - 12,200	1354	1358	4	0.3%	1879	2018	139	7.4%	2249	2378	129	5.7%	2512	2656	144	5.7%	2763	2921	158	5.7%	3003	3176	172	5.7%
	12,200 - 12,250	1358	1361	3	0.2%	1884	2021	138	7.3%	2255	2382	126	5.6%	2519	2660	141	5.6%	2771	2927	155	5.6%	3012	3181	169	5.6%
	12,250 - 12,300	1362	1364	2	0.2%	1888	2026	137	7.3%	2262	2387	125	5.5%	2527	2666	139	5.5%	2779	2932	153	5.5%	3021	3188	167	5.5%
	12,300 - 12,350	1366	1367	1	0.1%	1893	2030	136	7.2%	2269	2391	122	5.4%	2534	2670	137	5.4%	2787	2938	150	5.4%	3030	3193	163	5.4%
	12,350 - 12,400	1370	1370	0	0.0%	1898	2034	135	7.1%	2275	2395	120	5.3%	2541	2676	134	5.3%	2796	2943	148	5.3%	3039	3199	160	5.3%
	12,400 - 12,450	1374	1373	-1	-0.1%	1903	2038	135	7.1%	2282	2400	118	5.2%	2549	2681	132	5.2%	2804	2949	145	5.2%	3048	3205	158	5.2%
	12,450 - 12,500	1378	1376	-2	-0.1%	1908	2042	134	7.0%	2288	2405	116	5.1%	2556	2686	130	5.1%	2812	2954	143	5.1%	3056	3211	155	5.1%
	12,500 - 12,550	1382	1379	-3	-0.2%	1913	2046	133	7.0%	2295	2409	114	5.0%	2564	2691	127	5.0%	2820	2960	140	5.0%	3065	3218	152	5.0%
	12,550 - 12,600	1386	1382	-4	-0.3%	1918	2050	132	6.9%	2302	2414	112	4.9%	2571	2696	125	4.9%	2828	2966	138	4.9%	3074	3224	150	4.9%
	12,600 - 12,650	1390	1385	-5	-0.3%	1923	2055	132	6.8%	2308	2418	110	4.8%	2578	2701	123	4.8%	2836	2971	135	4.8%	3083	3230	147	4.8%
	12,650 - 12,700	1394	1388	-6	-0.4%	1928	2059	131	6.8%	2315	2423	108	4.7%	2586	2706	121	4.7%	2844	2977	133	4.7%	3092	3236	144	4.7%
	12,700 - 12,750	1398	1391	-7	-0.5%	1933	2063	130	6.7%	2322	2427	106	4.6%	2593	2711	118	4.6%	2853	2983	130	4.6%	3101	3242	141	4.6%
	12,750 - 12,800	1402	1394	-8	-0.5%	1938	2067	129	6.7%	2328	2432	104	4.5%	2601	2717	116	4.5%	2861	2988	128	4.5%	3110	3248	139	4.5%
	12,800 - 12,850	1406	1397	-9	-0.6%	1943	2071	129	6.6%	2335	2437	102	4.4%	2608	2722	114	4.4%	2869	2994	125	4.4%	3118	3254	136	4.4%
	12,850 - 12,900	1410	1400	-10	-0.7%	1948	2076	128	6.6%	2341	2441	100	4.3%	2615	2727	111	4.3%	2877	2999	123	4.3%	3127	3260	133	4.3%
	12,900 - 12,950	1414	1403	-11	-0.7%	1952	2080	127	6.5%	2348	2446	98	4.2%	2623	2732	109	4.2%	2885	3005	120	4.2%	3136	3267	130	4.2%

## Side-by-Side Comparisons

	Both Parents' Combined Adjusted Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
		Existing	Proposed	\$ Change	% Change	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)
	12,950 - 13,000	1418	1406	-12	-0.8%	1957	2084	126	6.5%	2355	2450	96	4.1%	2630	2737	107	4.1%	2893	3011	118	4.1%	3145	3273	128	4.1%
	13,000 - 13,050	1421	1409	-12	-0.8%	1961	2088	127	6.5%	2359	2455	95	4.0%	2636	2742	107	4.0%	2899	3016	117	4.0%	3151	3279	127	4.0%
	13,050 - 13,100	1424	1413	-11	-0.8%	1965	2093	128	6.5%	2364	2460	96	4.1%	2641	2748	107	4.1%	2905	3023	118	4.1%	3157	3285	128	4.1%
	13,100 - 13,150	1427	1417	-10	-0.7%	1969	2098	129	6.6%	2368	2465	97	4.1%	2646	2754	108	4.1%	2910	3029	119	4.1%	3163	3293	129	4.1%
	13,150 - 13,200	1430	1420	-9	-0.6%	1973	2103	130	6.6%	2373	2471	98	4.1%	2651	2760	109	4.1%	2916	3036	120	4.1%	3169	3300	130	4.1%
	13,200 - 13,250	1432	1424	-8	-0.6%	1976	2108	132	6.7%	2377	2476	98	4.1%	2656	2765	110	4.1%	2921	3042	121	4.1%	3175	3307	131	4.1%
	13,250 - 13,300	1435	1428	-7	-0.5%	1980	2113	133	6.7%	2382	2481	99	4.2%	2661	2771	111	4.2%	2927	3049	122	4.2%	3181	3314	132	4.2%
	13,300 - 13,350	1438	1432	-6	-0.4%	1984	2119	135	6.8%	2386	2486	100	4.2%	2666	2777	112	4.2%	2932	3055	123	4.2%	3187	3321	134	4.2%
	13,350 - 13,400	1441	1436	-5	-0.4%	1988	2124	136	6.8%	2391	2492	101	4.2%	2671	2783	113	4.2%	2938	3062	124	4.2%	3193	3328	135	4.2%
	13,400 - 13,450	1444	1440	-4	-0.3%	1991	2129	137	6.9%	2395	2497	102	4.2%	2676	2789	113	4.2%	2943	3068	125	4.2%	3199	3335	136	4.2%
	13,450 - 13,500	1447	1444	-3	-0.2%	1995	2134	139	7.0%	2400	2502	102	4.3%	2681	2795	114	4.3%	2949	3075	126	4.3%	3205	3342	137	4.3%
	13,500 - 13,550	1450	1447	-3	-0.2%	1999	2139	140	7.0%	2404	2508	103	4.3%	2686	2801	115	4.3%	2954	3081	127	4.3%	3211	3349	138	4.3%
	13,550 - 13,600	1453	1451	-2	-0.1%	2003	2144	141	7.1%	2409	2513	104	4.3%	2691	2807	116	4.3%	2960	3088	128	4.3%	3217	3356	139	4.3%
	13,600 - 13,650	1456	1455	-1	0.0%	2006	2149	143	7.1%	2413	2518	105	4.3%	2696	2813	117	4.3%	2965	3094	129	4.3%	3223	3363	140	4.3%
	13,650 - 13,700	1459	1459	0	0.0%	2010	2154	144	7.2%	2418	2523	106	4.4%	2701	2819	118	4.4%	2971	3101	130	4.4%	3229	3370	141	4.4%
	13,700 - 13,750	1462	1463	1	0.1%	2014	2160	146	7.2%	2422	2529	106	4.4%	2706	2825	119	4.4%	2976	3107	131	4.4%	3235	3377	142	4.4%
	13,750 - 13,800	1465	1467	2	0.1%	2018	2165	147	7.3%	2427	2534	107	4.4%	2711	2831	120	4.4%	2982	3114	132	4.4%	3241	3384	143	4.4%
	13,800 - 13,850	1468	1471	3	0.2%	2022	2170	148	7.3%	2431	2539	108	4.4%	2716	2836	121	4.4%	2987	3120	133	4.4%	3247	3392	144	4.4%
	13,850 - 13,900	1471	1475	4	0.3%	2025	2175	150	7.4%	2436	2545	109	4.5%	2721	2842	122	4.5%	2993	3127	134	4.5%	3253	3399	145	4.5%
	13,900 - 13,950	1473	1478	5	0.3%	2029	2180	151	7.4%	2440	2550	110	4.5%	2726	2848	122	4.5%	2998	3133	135	4.5%	3259	3406	146	4.5%
	13,950 - 14,000	1476	1482	6	0.4%	2033	2185	153	7.5%	2445	2555	110	4.5%	2731	2854	123	4.5%	3004	3140	136	4.5%	3265	3413	148	4.5%
	14,000 - 14,050	1479	1486	7	0.5%	2037	2190	154	7.6%	2449	2561	111	4.5%	2736	2860	124	4.5%	3009	3146	137	4.5%	3271	3420	149	4.5%
	14,050 - 14,100	1482	1490	8	0.5%	2040	2196	155	7.6%	2454	2566	112	4.6%	2741	2866	125	4.6%	3015	3153	138	4.6%	3277	3427	150	4.6%
	14,100 - 14,150	1485	1494	9	0.6%	2044	2201	157	7.7%	2458	2571	113	4.6%	2746	2872	126	4.6%	3020	3159	139	4.6%	3283	3434	151	4.6%
	14,150 - 14,200	1488	1498	10	0.7%	2047	2206	158	7.7%	2462	2576	114	4.6%	2750	2878	128	4.6%	3025	3166	140	4.6%	3288	3441	153	4.6%
	14,200 - 14,250	1490	1502	11	0.8%	2051	2211	160	7.8%	2466	2582	116	4.7%	2755	2884	129	4.7%	3030	3172	142	4.7%	3294	3448	154	4.7%
	14,250 - 14,300	1493	1506	13	0.8%	2054	2216	162	7.9%	2470	2587	117	4.7%	2759	2890	131	4.7%	3035	3179	144	4.7%	3299	3455	156	4.7%
	14,300 - 14,350	1496	1509	14	0.9%	2057	2221	164	8.0%	2474	2592	118	4.8%	2764	2896	132	4.8%	3040	3185	145	4.8%	3304	3462	158	4.8%
	14,350 - 14,400	1498	1513	15	1.0%	2061	2226	166	8.0%	2478	2598	120	4.8%	2768	2901	133	4.8%	3045	3192	147	4.8%	3310	3469	160	4.8%
	14,400 - 14,450	1501	1517	16	1.1%	2064	2232	167	8.1%	2482	2603	121	4.9%	2772	2907	135	4.9%	3050	3198	148	4.9%	3315	3476	161	4.9%
	14,450 - 14,500	1503	1520	16	1.1%	2067	2235	167	8.1%	2486	2606	120	4.8%	2777	2911	134	4.8%	3055	3202	147	4.8%	3320	3481	160	4.8%
	14,500 - 14,550	1506	1522	16	1.1%	2071	2238	167	8.1%	2490	2609	119	4.8%	2781	2914	133	4.8%	3059	3206	146	4.8%	3326	3484	159	4.8%
	14,550 - 14,600	1509	1525	16	1.1%	2074	2241	167	8.0%	2494	2612	118	4.7%	2786	2917	132	4.7%	3064	3209	145	4.7%	3331	3488	158	4.7%
	14,600 - 14,650	1511	1527	16	1.1%	2077	2244	167	8.0%	2498	2615	117	4.7%	2790	2921	131	4.7%	3069	3213	144	4.7%	3336	3492	156	4.7%
	14,650 - 14,700	1514	1530	16	1.1%	2081	2247	166	8.0%	2502	2618	116	4.6%	2795	2924	129	4.6%	3074	3217	142	4.6%	3342	3496	155	4.6%
	14,700 - 14,750	1516	1532	16	1.0%	2084	2250	166	8.0%	2506	2621	115	4.6%	2799	2927	128	4.6%	3079	3220	141	4.6%	3347	3500	153	4.6%
	14,750 - 14,800	1519	1535	16	1.0%	2087	2253	166	8.0%	2510	2624	114	4.5%	2803	2931	127	4.5%	3084	3224	140	4.5%	3352	3504	152	4.5%
	14,800 - 14,850	1521	1537	16	1.0%	2091	2256	166	7.9%	2514	2627	113	4.5%	2808	2934	126	4.5%	3089	3227	139	4.5%	3357	3508	151	4.5%
	14,850 - 14,900	1524	1539	15	1.0%	2094	2260	166	7.9%	2518	2630	112	4.4%	2812	2937	125	4.4%	3094	3231	137	4.4%	3363	3512	149	4.4%
	14,900 - 14,950	1527	1542	15	1.0%	2097	2263	165	7.9%	2522	2633	111	4.4%	2817	2941	124	4.4%	3098	3235	136	4.4%	3368	3516	148	4.4%

### Side-by-Side Comparisons

	Both Parents' Combined Adjusted Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
		Existing	Proposed	\$ Change	% Change	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)
	14,950 - 15,000	1529	1544	15	1.0%	2101	2266	165	7.9%	2526	2636	110	4.3%	2821	2944	123	4.3%	3103	3238	135	4.3%	3373	3520	147	4.3%
	15,000 - 15,050	1532	1547	15	1.0%	2104	2269	165	7.8%	2530	2639	109	4.3%	2826	2947	122	4.3%	3108	3242	134	4.3%	3379	3524	145	4.3%
	15,050 - 15,100	1534	1549	15	1.0%	2107	2272	165	7.8%	2534	2641	108	4.3%	2830	2951	120	4.3%	3113	3246	132	4.3%	3384	3528	144	4.3%
	15,100 - 15,150	1537	1552	15	1.0%	2111	2275	164	7.8%	2538	2644	107	4.2%	2835	2954	119	4.2%	3118	3249	131	4.2%	3389	3532	143	4.2%
	15,150 - 15,200	1540	1554	15	0.9%	2114	2278	164	7.8%	2542	2647	106	4.2%	2839	2957	118	4.2%	3123	3253	130	4.2%	3395	3536	141	4.2%
	15,200 - 15,250	1542	1557	14	0.9%	2117	2281	164	7.7%	2546	2650	105	4.1%	2843	2960	117	4.1%	3128	3256	129	4.1%	3400	3540	140	4.1%
	15,250 - 15,300	1545	1559	14	0.9%	2121	2284	164	7.7%	2550	2653	104	4.1%	2848	2964	116	4.1%	3133	3260	127	4.1%	3405	3544	138	4.1%
	15,300 - 15,350	1547	1561	14	0.9%	2124	2287	163	7.7%	2554	2656	102	4.0%	2852	2966	114	4.0%	3138	3263	126	4.0%	3410	3547	137	4.0%
	15,350 - 15,400	1550	1563	13	0.9%	2127	2290	162	7.6%	2557	2658	101	3.9%	2857	2969	113	3.9%	3142	3266	124	3.9%	3416	3551	135	3.9%
	15,400 - 15,450	1553	1566	13	0.8%	2131	2292	162	7.6%	2561	2661	100	3.9%	2861	2972	111	3.9%	3147	3270	122	3.9%	3421	3554	133	3.9%
	15,450 - 15,500	1555	1568	13	0.8%	2134	2295	161	7.6%	2565	2664	98	3.8%	2866	2975	110	3.8%	3152	3273	121	3.8%	3426	3558	131	3.8%
	15,500 - 15,550	1558	1570	12	0.8%	2137	2298	161	7.5%	2569	2666	97	3.8%	2870	2978	108	3.8%	3157	3276	119	3.8%	3432	3561	129	3.8%
	15,550 - 15,600	1560	1572	12	0.7%	2141	2301	160	7.5%	2573	2669	95	3.7%	2874	2981	107	3.7%	3162	3279	117	3.7%	3437	3564	127	3.7%
	15,600 - 15,650	1563	1574	11	0.7%	2144	2303	159	7.4%	2577	2671	94	3.7%	2879	2984	105	3.7%	3167	3282	116	3.7%	3442	3568	126	3.7%
	15,650 - 15,700	1566	1576	11	0.7%	2147	2306	159	7.4%	2581	2674	93	3.6%	2883	2987	104	3.6%	3172	3286	114	3.6%	3448	3571	124	3.6%
	15,700 - 15,750	1568	1579	10	0.7%	2151	2309	158	7.4%	2585	2677	91	3.5%	2888	2990	102	3.5%	3177	3289	112	3.5%	3453	3575	122	3.5%
	15,750 - 15,800	1571	1581	10	0.6%	2154	2312	158	7.3%	2589	2679	90	3.5%	2892	2993	101	3.5%	3181	3292	111	3.5%	3458	3578	120	3.5%
	15,800 - 15,850	1573	1583	10	0.6%	2157	2314	157	7.3%	2593	2682	89	3.4%	2897	2996	99	3.4%	3186	3295	109	3.4%	3464	3582	118	3.4%
	15,850 - 15,900	1576	1585	9	0.6%	2161	2317	156	7.2%	2597	2685	87	3.4%	2901	2999	98	3.4%	3191	3299	107	3.4%	3469	3585	117	3.4%
	15,900 - 15,950	1579	1589	10	0.7%	2164	2322	159	7.3%	2601	2691	90	3.4%	2906	3006	100	3.4%	3196	3306	110	3.4%	3474	3594	120	3.4%
	15,950 - 16,000	1581	1593	12	0.7%	2167	2328	161	7.4%	2605	2698	93	3.6%	2910	3013	104	3.6%	3201	3315	114	3.6%	3479	3603	124	3.6%
	16,000 - 16,050	1584	1597	13	0.8%	2171	2334	164	7.5%	2609	2705	96	3.7%	2914	3021	107	3.7%	3206	3323	118	3.7%	3485	3613	128	3.7%
	16,050 - 16,100	1586	1601	15	0.9%	2174	2340	166	7.7%	2613	2712	99	3.8%	2919	3029	110	3.8%	3211	3332	121	3.8%	3490	3622	132	3.8%
	16,100 - 16,150	1589	1605	16	1.0%	2177	2346	169	7.8%	2617	2719	102	3.9%	2923	3037	114	3.9%	3216	3341	125	3.9%	3495	3631	136	3.9%
	16,150 - 16,200	1591	1609	17	1.1%	2181	2352	172	7.9%	2621	2726	105	4.0%	2928	3045	117	4.0%	3220	3349	129	4.0%	3501	3641	140	4.0%
	16,200 - 16,250	1594	1613	19	1.2%	2184	2358	174	8.0%	2625	2733	108	4.1%	2932	3053	121	4.1%	3225	3358	133	4.1%	3506	3650	144	4.1%
	16,250 - 16,300	1597	1617	20	1.3%	2187	2364	177	8.1%	2629	2740	111	4.2%	2937	3061	124	4.2%	3230	3367	136	4.2%	3511	3660	148	4.2%
	16,300 - 16,350	1599	1621	22	1.4%	2191	2370	180	8.2%	2633	2747	114	4.3%	2941	3068	127	4.3%	3235	3375	140	4.3%	3517	3669	152	4.3%
	16,350 - 16,400	1602	1625	23	1.4%	2194	2376	182	8.3%	2637	2754	117	4.4%	2945	3076	131	4.4%	3240	3384	144	4.4%	3522	3678	156	4.4%
	16,400 - 16,450	1604	1629	25	1.5%	2197	2382	185	8.4%	2641	2761	120	4.6%	2950	3084	134	4.6%	3245	3393	148	4.6%	3527	3688	161	4.6%
	16,450 - 16,500	1607	1633	26	1.6%	2201	2388	188	8.5%	2645	2768	123	4.7%	2954	3092	138	4.7%	3250	3401	151	4.7%	3532	3697	165	4.7%
	16,500 - 16,550	1610	1637	28	1.7%	2204	2394	190	8.6%	2649	2775	126	4.8%	2959	3100	141	4.8%	3255	3410	155	4.8%	3538	3706	169	4.8%
	16,550 - 16,600	1612	1641	29	1.8%	2207	2400	193	8.7%	2653	2782	129	4.9%	2963	3108	144	4.9%	3260	3418	159	4.9%	3543	3716	173	4.9%
	16,600 - 16,650	1615	1645	30	1.9%	2211	2406	196	8.8%	2657	2789	132	5.0%	2968	3116	148	5.0%	3264	3427	163	5.0%	3548	3725	177	5.0%
	16,650 - 16,700	1617	1649	32	2.0%	2214	2412	198	9.0%	2661	2796	135	5.1%	2972	3123	151	5.1%	3269	3436	166	5.1%	3554	3735	181	5.1%
	16,700 - 16,750	1620	1653	33	2.1%	2217	2418	201	9.1%	2665	2803	139	5.2%	2976	3131	155	5.2%	3274	3444	170	5.2%	3559	3744	185	5.2%
	16,750 - 16,800	1623	1657	35	2.1%	2220	2424	203	9.2%	2669	2810	141	5.3%	2981	3139	158	5.3%	3279	3453	174	5.3%	3564	3753	189	5.3%
	16,800 - 16,850	1625	1661	36	2.2%	2224	2430	206	9.3%	2672	2817	145	5.4%	2985	3147	161	5.4%	3284	3461	178	5.4%	3569	3762	193	5.4%
	16,850 - 16,900	1628	1665	37	2.3%	2227	2436	209	9.4%	2676	2824	148	5.5%	2990	3154	165	5.5%	3288	3470	181	5.5%	3575	3772	197	5.5%
	16,900 - 16,950	1630	1669	39	2.4%	2230	2441	211	9.5%	2680	2831	151	5.6%	2994	3162	168	5.6%	3293	3478	185	5.6%	3580	3781	201	5.6%

## Side-by-Side Comparisons

	Both Parents' Combined Adjusted Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
		Existing	Proposed	\$ Change	% Change	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)
	16,950 - 17,000	1633	1673	40	2.5%	2234	2447	214	9.6%	2684	2838	154	5.7%	2998	3170	172	5.7%	3298	3487	189	5.7%	3585	3790	205	5.7%
	17,000 - 17,050	1635	1677	42	2.6%	2237	2453	216	9.7%	2688	2845	157	5.8%	3003	3178	175	5.8%	3303	3495	192	5.8%	3590	3799	209	5.8%
	17,050 - 17,100	1638	1681	43	2.6%	2240	2459	219	9.8%	2692	2852	160	5.9%	3007	3185	178	5.9%	3308	3504	196	5.9%	3596	3809	213	5.9%
	17,100 - 17,150	1640	1685	45	2.7%	2243	2465	222	9.9%	2696	2859	163	6.0%	3011	3193	182	6.0%	3313	3512	200	6.0%	3601	3818	217	6.0%
	17,150 - 17,200	1643	1689	46	2.8%	2247	2471	224	10.0%	2700	2865	166	6.1%	3016	3201	185	6.1%	3317	3521	203	6.1%	3606	3827	221	6.1%
	17,200 - 17,250	1645	1693	47	2.9%	2250	2477	227	10.1%	2704	2872	169	6.2%	3020	3208	188	6.2%	3322	3529	207	6.2%	3611	3836	225	6.2%
	17,250 - 17,300	1648	1697	49	3.0%	2253	2483	229	10.2%	2708	2879	172	6.3%	3025	3216	192	6.3%	3327	3538	211	6.3%	3616	3846	229	6.3%
	17,300 - 17,350	1651	1701	50	3.0%	2257	2489	232	10.3%	2712	2886	175	6.4%	3029	3224	195	6.4%	3332	3546	215	6.4%	3622	3855	233	6.4%
	17,350 - 17,400	1653	1705	52	3.1%	2260	2494	235	10.4%	2716	2893	178	6.5%	3033	3232	198	6.5%	3337	3555	218	6.5%	3627	3864	237	6.5%
	17,400 - 17,450	1656	1709	53	3.2%	2263	2500	237	10.5%	2719	2900	181	6.6%	3038	3239	202	6.6%	3341	3563	222	6.6%	3632	3873	241	6.6%
	17,450 - 17,500	1658	1713	54	3.3%	2266	2506	240	10.6%	2723	2907	184	6.7%	3042	3247	205	6.7%	3346	3572	226	6.7%	3637	3883	245	6.7%
	17,500 - 17,550	1661	1717	56	3.4%	2270	2512	242	10.7%	2727	2914	187	6.8%	3046	3255	209	6.8%	3351	3580	229	6.8%	3643	3892	249	6.8%
	17,550 - 17,600	1663	1721	57	3.4%	2273	2518	245	10.8%	2731	2921	190	6.9%	3051	3263	212	6.9%	3356	3589	233	6.9%	3648	3901	253	6.9%
	17,600 - 17,650	1666	1725	59	3.5%	2276	2524	248	10.9%	2735	2928	193	7.0%	3055	3270	215	7.0%	3361	3597	237	7.0%	3653	3910	257	7.0%
	17,650 - 17,700	1668	1729	60	3.6%	2279	2530	250	11.0%	2739	2935	196	7.1%	3059	3278	219	7.1%	3365	3606	241	7.1%	3658	3920	261	7.1%
	17,700 - 17,750	1671	1733	62	3.7%	2283	2536	253	11.1%	2743	2942	199	7.3%	3064	3286	222	7.3%	3370	3614	244	7.3%	3663	3929	266	7.3%
	17,750 - 17,800	1673	1737	63	3.8%	2286	2541	256	11.2%	2746	2949	202	7.4%	3068	3294	226	7.4%	3375	3623	248	7.4%	3668	3938	270	7.4%
	17,800 - 17,850	1676	1740	65	3.9%	2289	2547	259	11.3%	2750	2956	205	7.5%	3072	3301	229	7.5%	3379	3631	252	7.5%	3673	3947	274	7.5%
	17,850 - 17,900	1678	1744	66	4.0%	2292	2553	261	11.4%	2754	2962	209	7.6%	3076	3309	233	7.6%	3384	3640	256	7.6%	3678	3957	279	7.6%
	17,900 - 17,950	1681	1748	68	4.0%	2295	2559	264	11.5%	2758	2969	212	7.7%	3080	3317	237	7.7%	3388	3648	260	7.7%	3683	3966	283	7.7%
	17,950 - 18,000	1683	1752	69	4.1%	2298	2565	267	11.6%	2761	2976	215	7.8%	3084	3325	240	7.8%	3393	3657	264	7.8%	3688	3975	287	7.8%
	18,000 - 18,050	1685	1756	71	4.2%	2301	2571	270	11.7%	2765	2983	218	7.9%	3089	3332	244	7.9%	3397	3666	268	7.9%	3693	3984	291	7.9%
	18,050 - 18,100	1688	1760	72	4.3%	2304	2577	272	11.8%	2769	2990	221	8.0%	3093	3340	247	8.0%	3402	3674	272	8.0%	3698	3994	296	8.0%
	18,100 - 18,150	1690	1764	74	4.4%	2308	2583	275	11.9%	2772	2997	224	8.1%	3097	3348	251	8.1%	3407	3682	276	8.1%	3703	4003	300	8.1%
	18,150 - 18,200	1693	1768	75	4.5%	2311	2588	278	12.0%	2776	3004	228	8.2%	3101	3355	254	8.2%	3411	3691	280	8.2%	3708	4012	304	8.2%
	18,200 - 18,250	1695	1772	77	4.5%	2314	2594	280	12.1%	2780	3011	231	8.3%	3105	3363	258	8.3%	3416	3699	283	8.3%	3713	4021	308	8.3%
	18,250 - 18,300	1698	1776	78	4.6%	2317	2599	282	12.2%	2784	3016	233	8.4%	3109	3369	260	8.4%	3420	3706	286	8.4%	3718	4028	311	8.4%
	18,300 - 18,350	1700	1779	79	4.6%	2320	2603	283	12.2%	2787	3020	233	8.4%	3113	3374	260	8.4%	3425	3711	286	8.4%	3723	4034	311	8.4%
	18,350 - 18,400	1702	1782	79	4.7%	2323	2607	284	12.2%	2791	3025	234	8.4%	3118	3379	261	8.4%	3429	3716	287	8.4%	3728	4040	312	8.4%
	18,400 - 18,450	1705	1785	80	4.7%	2326	2612	285	12.3%	2795	3029	234	8.4%	3122	3383	261	8.4%	3434	3722	288	8.4%	3733	4045	313	8.4%
	18,450 - 18,500	1707	1788	81	4.7%	2329	2616	286	12.3%	2799	3033	235	8.4%	3126	3388	262	8.4%	3439	3727	288	8.4%	3738	4051	313	8.4%
	18,500 - 18,550	1710	1791	81	4.8%	2332	2620	287	12.3%	2802	3037	235	8.4%	3130	3393	263	8.4%	3443	3732	289	8.4%	3743	4057	314	8.4%
	18,550 - 18,600	1712	1794	82	4.8%	2336	2624	288	12.3%	2806	3042	236	8.4%	3134	3397	263	8.4%	3448	3737	289	8.4%	3748	4062	315	8.4%
	18,600 - 18,650	1715	1797	83	4.8%	2339	2628	289	12.4%	2810	3046	236	8.4%	3138	3402	264	8.4%	3452	3742	290	8.4%	3753	4068	315	8.4%
	18,650 - 18,700	1717	1800	83	4.9%	2342	2632	290	12.4%	2813	3050	237	8.4%	3143	3407	264	8.4%	3457	3748	291	8.4%	3758	4074	316	8.4%
	18,700 - 18,750	1719	1804	84	4.9%	2345	2636	291	12.4%	2817	3054	237	8.4%	3147	3412	265	8.4%	3461	3753	291	8.4%	3763	4079	317	8.4%
	18,750 - 18,800	1722	1807	85	4.9%	2348	2640	292	12.4%	2821	3058	238	8.4%	3151	3416	265	8.4%	3466	3758	292	8.4%	3768	4085	317	8.4%
	18,800 - 18,850	1724	1810	86	5.0%	2351	2644	293	12.5%	2825	3063	238	8.4%	3155	3421	266	8.4%	3471	3763	293	8.4%	3772	4090	318	8.4%
	18,850 - 18,900	1727	1813	86	5.0%	2354	2649	294	12.5%	2828	3067	239	8.4%	3159	3426	267	8.4%	3475	3768	293	8.4%	3777	4096	319	8.4%
	18,900 - 18,950	1729	1816	87	5.0%	2357	2653	295	12.5%	2832	3071	239	8.4%	3163	3430	267	8.4%	3480	3773	294	8.4%	3782	4102	319	8.4%

Side-by-Side Comparisons

	Both Parents' Combined Adjusted Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
		Existing	Proposed	\$ Change	% Change	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)
	18,950 - 19,000	1732	1819	88	5.1%	2361	2657	296	12.5%	2836	3075	240	8.4%	3167	3435	268	8.4%	3484	3779	294	8.4%	3787	4107	320	8.4%
	19,000 - 19,050	1734	1822	88	5.1%	2364	2661	297	12.6%	2839	3080	240	8.5%	3172	3440	268	8.5%	3489	3784	295	8.5%	3792	4113	321	8.5%
	19,050 - 19,100	1736	1825	89	5.1%	2367	2665	298	12.6%	2843	3084	241	8.5%	3176	3445	269	8.5%	3493	3789	296	8.5%	3797	4119	321	8.5%
	19,100 - 19,150	1739	1828	89	5.1%	2370	2669	299	12.6%	2847	3088	241	8.5%	3180	3449	269	8.5%	3498	3794	296	8.5%	3802	4124	322	8.5%
	19,150 - 19,200	1741	1831	90	5.2%	2373	2673	300	12.6%	2851	3092	241	8.5%	3184	3453	269	8.5%	3503	3799	296	8.5%	3807	4129	322	8.5%
	19,200 - 19,250	1744	1834	91	5.2%	2376	2677	301	12.6%	2854	3096	241	8.5%	3188	3458	270	8.5%	3507	3804	297	8.5%	3812	4135	322	8.5%
	19,250 - 19,300	1746	1837	91	5.2%	2379	2681	301	12.7%	2858	3100	242	8.5%	3192	3462	270	8.5%	3512	3809	297	8.5%	3817	4140	323	8.5%
	19,300 - 19,350	1749	1840	92	5.2%	2382	2685	302	12.7%	2862	3104	242	8.5%	3197	3467	270	8.5%	3516	3814	297	8.5%	3822	4145	323	8.5%
	19,350 - 19,400	1751	1843	92	5.3%	2386	2688	303	12.7%	2865	3108	242	8.5%	3201	3471	271	8.5%	3521	3819	298	8.5%	3827	4151	324	8.5%
	19,400 - 19,450	1753	1846	93	5.3%	2389	2692	304	12.7%	2869	3112	243	8.5%	3205	3476	271	8.5%	3525	3823	298	8.5%	3832	4156	324	8.5%
	19,450 - 19,500	1756	1849	93	5.3%	2392	2696	305	12.7%	2873	3116	243	8.5%	3209	3480	271	8.5%	3530	3828	298	8.5%	3837	4161	324	8.5%
	19,500 - 19,550	1758	1852	94	5.3%	2395	2700	305	12.7%	2877	3120	243	8.5%	3213	3485	272	8.5%	3535	3833	299	8.5%	3842	4167	325	8.5%
	19,550 - 19,600	1761	1855	94	5.4%	2398	2704	306	12.8%	2880	3124	243	8.5%	3217	3489	272	8.5%	3539	3838	299	8.5%	3847	4172	325	8.5%
	19,600 - 19,650	1763	1858	95	5.4%	2401	2708	307	12.8%	2884	3128	244	8.5%	3222	3494	272	8.5%	3544	3843	299	8.5%	3852	4178	326	8.5%
	19,650 - 19,700	1766	1861	95	5.4%	2404	2712	308	12.8%	2888	3132	244	8.5%	3226	3498	273	8.5%	3548	3848	300	8.5%	3857	4183	326	8.5%
	19,700 - 19,750	1768	1864	96	5.4%	2407	2716	308	12.8%	2892	3136	244	8.4%	3230	3503	273	8.4%	3553	3853	300	8.4%	3862	4188	326	8.4%
	19,750 - 19,800	1770	1867	96	5.4%	2410	2720	309	12.8%	2895	3140	245	8.4%	3234	3507	273	8.4%	3557	3858	301	8.4%	3867	4194	327	8.4%
	19,800 - 19,850	1773	1870	97	5.5%	2414	2724	310	12.8%	2899	3144	245	8.4%	3238	3512	274	8.4%	3562	3863	301	8.4%	3872	4199	327	8.4%
	19,850 - 19,900	1775	1873	97	5.5%	2417	2728	311	12.9%	2903	3148	245	8.4%	3242	3516	274	8.4%	3567	3868	301	8.4%	3877	4204	327	8.4%
	19,900 - 19,950	1778	1876	98	5.5%	2420	2731	312	12.9%	2906	3152	245	8.4%	3246	3521	274	8.4%	3571	3873	302	8.4%	3882	4210	328	8.4%
	19,950 - 20,000	1780	1879	98	5.5%	2423	2735	312	12.9%	2910	3156	246	8.4%	3251	3525	275	8.4%	3576	3878	302	8.4%	3887	4215	328	8.4%
	20,000 - 20,050	1783	1882	99	5.6%	2426	2739	313	12.9%	2914	3160	246	8.4%	3255	3530	275	8.4%	3580	3883	302	8.4%	3892	4220	329	8.4%
	20,050 - 20,100	1785	1885	99	5.6%	2429	2743	314	12.9%	2918	3164	246	8.4%	3259	3534	275	8.4%	3585	3887	303	8.4%	3897	4226	329	8.4%
	20,100 - 20,150	1787	1887	100	5.6%	2432	2747	315	12.9%	2921	3168	247	8.4%	3263	3539	275	8.4%	3589	3892	303	8.4%	3902	4231	329	8.4%
	20,150 - 20,200	1790	1890	101	5.6%	2435	2751	316	13.0%	2925	3172	247	8.4%	3267	3543	276	8.4%	3594	3897	303	8.4%	3907	4236	330	8.4%
	20,200 - 20,250	1792	1893	101	5.6%	2439	2755	316	13.0%	2929	3176	247	8.4%	3271	3547	276	8.4%	3599	3902	304	8.4%	3912	4242	330	8.4%
	20,250 - 20,300	1795	1896	102	5.7%	2442	2759	317	13.0%	2932	3180	247	8.4%	3276	3552	276	8.4%	3603	3907	304	8.4%	3917	4247	331	8.4%
	20,300 - 20,350	1797	1899	102	5.7%	2445	2763	318	13.0%	2936	3184	248	8.4%	3280	3556	277	8.4%	3608	3912	304	8.4%	3922	4252	331	8.4%
	20,350 - 20,400	1800	1902	103	5.7%	2448	2767	319	13.0%	2940	3188	248	8.4%	3284	3561	277	8.4%	3612	3917	305	8.4%	3927	4258	331	8.4%
	20,400 - 20,450	1802	1905	103	5.7%	2451	2771	320	13.0%	2944	3192	248	8.4%	3288	3565	277	8.4%	3617	3922	305	8.4%	3931	4263	332	8.4%
	20,450 - 20,500	1804	1908	104	5.7%	2454	2774	320	13.1%	2947	3196	249	8.4%	3292	3570	278	8.4%	3621	3927	305	8.4%	3936	4269	332	8.4%
	20,500 - 20,550	1807	1911	104	5.8%	2457	2778	321	13.1%	2951	3200	249	8.4%	3296	3574	278	8.4%	3626	3932	306	8.4%	3941	4274	332	8.4%
	20,550 - 20,600	1809	1914	105	5.8%	2460	2782	322	13.1%	2955	3204	249	8.4%	3300	3579	278	8.4%	3631	3937	306	8.4%	3946	4279	333	8.4%
	20,600 - 20,650	1812	1917	105	5.8%	2463	2786	323	13.1%	2958	3208	249	8.4%	3305	3583	279	8.4%	3635	3942	307	8.4%	3951	4285	333	8.4%
	20,650 - 20,700	1814	1920	106	5.8%	2467	2790	323	13.1%	2962	3212	250	8.4%	3309	3588	279	8.4%	3640	3947	307	8.4%	3956	4290	334	8.4%
	20,700 - 20,750	1817	1923	106	5.9%	2470	2794	324	13.1%	2966	3216	250	8.4%	3313	3592	279	8.4%	3644	3951	307	8.4%	3961	4295	334	8.4%
	20,750 - 20,800	1819	1926	107	5.9%	2473	2798	325	13.1%	2970	3220	250	8.4%	3317	3597	280	8.4%	3649	3956	308	8.4%	3966	4301	334	8.4%
	20,800 - 20,850	1821	1929	107	5.9%	2476	2802	326	13.2%	2973	3224	251	8.4%	3321	3601	280	8.4%	3653	3961	308	8.4%	3971	4306	335	8.4%
	20,850 - 20,900	1824	1932	108	5.9%	2479	2806	327	13.2%	2977	3228	251	8.4%	3325	3606	280	8.4%	3658	3966	308	8.4%	3976	4311	335	8.4%
	20,900 - 20,950	1826	1935	108	5.9%	2482	2810	327	13.2%	2981	3232	251	8.4%	3330	3610	281	8.4%	3663	3971	309	8.4%	3981	4317	336	8.4%

## Side-by-Side Comparisons

	Both Parents' Combined Adjusted Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
		Existing	Proposed	\$ Change	% Change	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)
	20,950 - 21,000	1829	1938	109	6.0%	2485	2814	328	13.2%	2985	3236	251	8.4%	3334	3615	281	8.4%	3667	3976	309	8.4%	3986	4322	336	8.4%
	21,000 - 21,050	1831	1941	110	6.0%	2488	2817	329	13.2%	2988	3240	252	8.4%	3338	3619	281	8.4%	3672	3981	309	8.4%	3991	4327	336	8.4%
	21,050 - 21,100	1834	1944	110	6.0%	2492	2821	330	13.2%	2992	3244	252	8.4%	3342	3624	282	8.4%	3676	3986	310	8.4%	3996	4333	337	8.4%
	21,100 - 21,150	1836	1947	111	6.0%	2495	2825	331	13.3%	2996	3248	252	8.4%	3346	3628	282	8.4%	3681	3991	310	8.4%	4001	4338	337	8.4%
	21,150 - 21,200	1838	1950	111	6.0%	2498	2829	331	13.3%	2999	3252	253	8.4%	3350	3633	282	8.4%	3685	3996	310	8.4%	4006	4343	337	8.4%
	21,200 - 21,250	1841	1953	112	6.1%	2501	2833	332	13.3%	3003	3256	253	8.4%	3355	3637	283	8.4%	3690	4001	311	8.4%	4011	4349	338	8.4%
	21,250 - 21,300	1843	1955	112	6.1%	2504	2837	333	13.3%	3007	3260	253	8.4%	3359	3641	283	8.4%	3695	4006	311	8.4%	4016	4354	338	8.4%
	21,300 - 21,350	1846	1958	113	6.1%	2507	2841	334	13.3%	3011	3264	253	8.4%	3363	3646	283	8.4%	3699	4011	311	8.4%	4021	4359	339	8.4%
	21,350 - 21,400	1848	1961	113	6.1%	2510	2845	335	13.3%	3014	3268	254	8.4%	3367	3650	283	8.4%	3704	4015	312	8.4%	4026	4365	339	8.4%
	21,400 - 21,450	1851	1964	114	6.1%	2513	2849	335	13.3%	3018	3272	254	8.4%	3371	3655	284	8.4%	3708	4020	312	8.4%	4031	4370	339	8.4%
	21,450 - 21,500	1853	1967	114	6.2%	2517	2853	336	13.4%	3022	3276	254	8.4%	3375	3659	284	8.4%	3713	4025	313	8.4%	4036	4376	340	8.4%
	21,500 - 21,550	1855	1970	115	6.2%	2520	2857	337	13.4%	3025	3280	255	8.4%	3379	3664	284	8.4%	3717	4030	313	8.4%	4041	4381	340	8.4%
	21,550 - 21,600	1858	1973	115	6.2%	2523	2860	338	13.4%	3029	3284	255	8.4%	3384	3668	285	8.4%	3722	4035	313	8.4%	4046	4386	340	8.4%
	21,600 - 21,650	1860	1976	116	6.2%	2526	2865	339	13.4%	3033	3289	256	8.4%	3388	3674	286	8.4%	3727	4041	315	8.4%	4051	4393	342	8.4%
	21,650 - 21,700	1863	1979	116	6.2%	2529	2869	340	13.4%	3037	3295	258	8.5%	3392	3680	289	8.5%	3731	4049	317	8.5%	4056	4401	345	8.5%
	21,700 - 21,750	1865	1981	116	6.2%	2532	2873	341	13.5%	3040	3301	261	8.6%	3396	3687	291	8.6%	3736	4056	320	8.6%	4061	4409	348	8.6%
	21,750 - 21,800	1868	1984	116	6.2%	2535	2878	343	13.5%	3044	3307	263	8.6%	3400	3694	294	8.6%	3740	4063	323	8.6%	4066	4417	351	8.6%
	21,800 - 21,850	1870	1986	116	6.2%	2538	2882	344	13.6%	3048	3313	265	8.7%	3404	3701	296	8.7%	3745	4071	326	8.7%	4071	4425	354	8.7%
	21,850 - 21,900	1872	1989	117	6.2%	2541	2887	345	13.6%	3052	3319	268	8.8%	3409	3707	299	8.8%	3749	4078	329	8.8%	4076	4433	357	8.8%
	21,900 - 21,950	1875	1992	117	6.2%	2545	2891	347	13.6%	3055	3325	270	8.8%	3413	3714	301	8.8%	3754	4086	332	8.8%	4081	4441	360	8.8%
	21,950 - 22,000	1877	1994	117	6.2%	2548	2896	348	13.7%	3059	3331	272	8.9%	3417	3721	304	8.9%	3759	4093	334	8.9%	4086	4449	363	8.9%
	22,000 - 22,050	1880	1997	117	6.2%	2551	2900	349	13.7%	3063	3337	274	9.0%	3421	3728	307	9.0%	3763	4100	337	9.0%	4090	4457	367	9.0%
	22,050 - 22,100	1882	1999	117	6.2%	2554	2905	351	13.7%	3066	3343	277	9.0%	3425	3734	309	9.0%	3768	4108	340	9.0%	4095	4465	370	9.0%
	22,100 - 22,150	1885	2002	117	6.2%	2557	2909	352	13.8%	3070	3349	279	9.1%	3429	3741	312	9.1%	3772	4115	343	9.1%	4100	4473	373	9.1%
	22,150 - 22,200	1887	2005	118	6.2%	2560	2914	353	13.8%	3074	3355	281	9.2%	3433	3748	314	9.2%	3777	4122	346	9.2%	4105	4481	376	9.2%
	22,200 - 22,250	1889	2007	118	6.2%	2563	2918	355	13.8%	3078	3361	284	9.2%	3438	3754	317	9.2%	3781	4130	349	9.2%	4110	4489	379	9.2%
	22,250 - 22,300	1892	2010	118	6.2%	2566	2923	356	13.9%	3081	3367	286	9.3%	3442	3761	319	9.3%	3786	4137	351	9.3%	4115	4497	382	9.3%
	22,300 - 22,350	1894	2012	118	6.2%	2570	2927	358	13.9%	3085	3373	288	9.3%	3446	3768	322	9.3%	3791	4145	354	9.3%	4120	4505	385	9.3%
	22,350 - 22,400	1897	2015	118	6.2%	2573	2932	359	13.9%	3089	3379	291	9.4%	3450	3775	325	9.4%	3795	4152	357	9.4%	4125	4513	388	9.4%
	22,400 - 22,450	1899	2018	118	6.2%	2576	2936	360	14.0%	3092	3385	293	9.5%	3454	3781	327	9.5%	3800	4159	360	9.5%	4130	4521	391	9.5%
	22,450 - 22,500	1902	2020	119	6.2%	2579	2940	362	14.0%	3096	3391	295	9.5%	3458	3788	330	9.5%	3804	4167	363	9.5%	4135	4529	394	9.5%
	22,500 - 22,550	1904	2023	119	6.2%	2582	2945	363	14.1%	3100	3397	297	9.6%	3463	3795	332	9.6%	3809	4174	365	9.6%	4140	4537	397	9.6%
	22,550 - 22,600	1906	2025	119	6.2%	2585	2949	364	14.1%	3104	3403	300	9.7%	3467	3802	335	9.7%	3813	4182	368	9.7%	4145	4545	400	9.7%
	22,600 - 22,650	1909	2028	119	6.2%	2588	2954	366	14.1%	3107	3409	302	9.7%	3471	3808	337	9.7%	3818	4189	371	9.7%	4150	4554	403	9.7%
	22,650 - 22,700	1911	2031	119	6.2%	2591	2958	367	14.2%	3111	3415	304	9.8%	3475	3815	340	9.8%	3823	4196	374	9.8%	4155	4562	406	9.8%
	22,700 - 22,750	1914	2033	119	6.2%	2594	2963	368	14.2%	3115	3421	307	9.8%	3479	3822	343	9.8%	3827	4204	377	9.8%	4160	4570	410	9.8%
	22,750 - 22,800	1916	2036	120	6.2%	2598	2967	370	14.2%	3118	3427	309	9.9%	3483	3828	345	9.9%	3832	4211	380	9.9%	4165	4578	413	9.9%
	22,800 - 22,850	1919	2038	120	6.2%	2601	2972	371	14.3%	3122	3433	311	10.0%	3487	3835	348	10.0%	3836	4219	382	10.0%	4170	4586	416	10.0%
	22,850 - 22,900	1921	2041	120	6.2%	2604	2976	372	14.3%	3126	3439	314	10.0%	3492	3842	350	10.0%	3841	4226	385	10.0%	4175	4594	419	10.0%
	22,900 - 22,950	1923	2044	120	6.2%	2607	2981	374	14.3%	3130	3445	316	10.1%	3496	3849	353	10.1%	3845	4233	388	10.1%	4180	4602	422	10.1%

### Side-by-Side Comparisons

	One Child				Two Children				Three Children				Four Children				Five Children				Six Children				
	Existing	Proposed	\$ Change	% Change	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	
Both Parents' Combined Adjusted Gross Income																									
22,950 - 23,000	1926	2046	120	6.2%	2610	2985	375	14.4%	3133	3451	318	10.2%	3500	3855	355	10.2%	3850	4241	391	10.2%	4185	4610	425	10.2%	
23,000 - 23,050	1928	2049	120	6.2%	2613	2990	376	14.4%	3137	3458	320	10.2%	3504	3862	358	10.2%	3855	4248	394	10.2%	4190	4618	428	10.2%	
23,050 - 23,100	1931	2051	121	6.2%	2616	2994	378	14.4%	3141	3464	323	10.3%	3508	3869	360	10.3%	3859	4256	397	10.3%	4195	4626	431	10.3%	
23,100 - 23,150	1933	2054	121	6.2%	2619	2998	379	14.5%	3145	3470	325	10.3%	3512	3875	363	10.3%	3864	4263	399	10.3%	4200	4634	434	10.3%	
23,150 - 23,200	1936	2057	121	6.2%	2623	3003	380	14.5%	3148	3476	327	10.4%	3517	3882	366	10.4%	3868	4270	402	10.4%	4205	4642	437	10.4%	
23,200 - 23,250	1938	2059	121	6.3%	2626	3007	382	14.5%	3152	3482	330	10.5%	3521	3889	368	10.5%	3873	4278	405	10.5%	4210	4650	440	10.5%	
23,250 - 23,300	1940	2062	121	6.3%	2629	3012	383	14.6%	3156	3488	332	10.5%	3525	3896	371	10.5%	3877	4285	408	10.5%	4215	4658	443	10.5%	
23,300 - 23,350	1943	2064	121	6.3%	2632	3016	384	14.6%	3159	3494	334	10.6%	3529	3902	373	10.6%	3882	4293	411	10.6%	4220	4666	446	10.6%	
23,350 - 23,400	1945	2067	122	6.3%	2635	3021	386	14.6%	3163	3500	337	10.6%	3533	3909	376	10.6%	3887	4300	413	10.6%	4225	4674	449	10.6%	
23,400 - 23,450	1948	2070	122	6.3%	2638	3025	387	14.7%	3167	3506	339	10.7%	3537	3916	378	10.7%	3891	4307	416	10.7%	4230	4682	453	10.7%	
23,450 - 23,500	1950	2072	122	6.3%	2641	3030	388	14.7%	3171	3512	341	10.8%	3542	3923	381	10.8%	3896	4315	419	10.8%	4235	4690	456	10.8%	
23,500 - 23,550	1953	2075	122	6.3%	2644	3034	390	14.7%	3174	3518	343	10.8%	3546	3929	384	10.8%	3900	4322	422	10.8%	4240	4698	459	10.8%	
23,550 - 23,600	1955	2077	122	6.3%	2647	3039	391	14.8%	3178	3524	346	10.9%	3550	3936	386	10.9%	3905	4330	425	10.9%	4245	4706	462	10.9%	
23,600 - 23,650	1957	2080	122	6.3%	2651	3043	393	14.8%	3182	3530	348	10.9%	3554	3943	389	10.9%	3909	4337	428	10.9%	4249	4714	465	10.9%	
23,650 - 23,700	1960	2083	123	6.3%	2654	3048	394	14.8%	3185	3536	350	11.0%	3558	3949	391	11.0%	3914	4344	430	11.0%	4254	4722	468	11.0%	
23,700 - 23,750	1962	2085	123	6.3%	2657	3052	395	14.9%	3189	3542	353	11.1%	3562	3956	394	11.1%	3919	4352	433	11.1%	4259	4730	471	11.1%	
23,750 - 23,800	1965	2088	123	6.3%	2660	3057	397	14.9%	3193	3548	355	11.1%	3566	3963	396	11.1%	3923	4359	436	11.1%	4264	4738	474	11.1%	
23,800 - 23,850	1967	2090	123	6.3%	2663	3061	398	14.9%	3197	3554	357	11.2%	3571	3970	399	11.2%	3928	4367	439	11.2%	4269	4746	477	11.2%	
23,850 - 23,900	1970	2093	123	6.3%	2666	3065	399	15.0%	3200	3560	360	11.2%	3575	3976	402	11.2%	3932	4374	442	11.2%	4274	4755	480	11.2%	
23,900 - 23,950	1972	2096	124	6.3%	2669	3070	401	15.0%	3204	3566	362	11.3%	3579	3983	404	11.3%	3937	4381	445	11.3%	4279	4763	483	11.3%	
23,950 - 24,000	1974	2098	124	6.3%	2672	3074	402	15.0%	3208	3572	364	11.4%	3583	3990	407	11.4%	3941	4389	447	11.4%	4284	4771	486	11.4%	
24,000 - 24,050	1977	2101	124	6.3%	2676	3079	403	15.1%	3211	3578	366	11.4%	3587	3997	409	11.4%	3946	4396	450	11.4%	4289	4779	489	11.4%	
24,050 - 24,100	1979	2103	124	6.3%	2679	3083	405	15.1%	3215	3584	369	11.5%	3591	4003	412	11.5%	3951	4404	453	11.5%	4294	4787	492	11.5%	
24,100 - 24,150	1982	2106	124	6.3%	2682	3088	406	15.1%	3219	3590	371	11.5%	3596	4010	414	11.5%	3955	4411	456	11.5%	4299	4795	496	11.5%	
24,150 - 24,200	1984	2109	124	6.3%	2685	3092	407	15.2%	3223	3596	373	11.6%	3600	4017	417	11.6%	3960	4418	459	11.6%	4304	4803	499	11.6%	
24,200 - 24,250	1987	2111	125	6.3%	2688	3097	409	15.2%	3226	3602	376	11.6%	3604	4023	420	11.6%	3964	4426	462	11.6%	4309	4811	502	11.6%	
24,250 - 24,300	1989	2114	125	6.3%	2691	3101	410	15.2%	3230	3608	378	11.7%	3608	4030	422	11.7%	3969	4433	464	11.7%	4314	4819	505	11.7%	
24,300 - 24,350	1991	2116	125	6.3%	2694	3106	411	15.3%	3234	3614	380	11.8%	3612	4037	425	11.8%	3973	4441	467	11.8%	4319	4827	508	11.8%	
24,350 - 24,400	1994	2119	125	6.3%	2697	3110	413	15.3%	3238	3620	383	11.8%	3616	4044	427	11.8%	3978	4448	470	11.8%	4324	4835	511	11.8%	
24,400 - 24,450	1996	2122	125	6.3%	2701	3115	414	15.3%	3241	3626	385	11.9%	3620	4050	430	11.9%	3983	4455	473	11.9%	4329	4843	514	11.9%	
24,450 - 24,500	1999	2124	125	6.3%	2704	3119	415	15.4%	3245	3632	387	11.9%	3625	4057	432	11.9%	3987	4463	476	11.9%	4334	4851	517	11.9%	
24,500 - 24,550	2001	2127	126	6.3%	2707	3123	417	15.4%	3249	3638	389	12.0%	3629	4064	435	12.0%	3992	4470	478	12.0%	4339	4859	520	12.0%	
24,550 - 24,600	2004	2129	126	6.3%	2710	3128	418	15.4%	3252	3644	392	12.0%	3633	4070	438	12.0%	3996	4478	481	12.0%	4344	4867	523	12.0%	
24,600 - 24,650	2006	2132	126	6.3%	2713	3132	419	15.5%	3256	3650	394	12.1%	3637	4077	440	12.1%	4001	4485	484	12.1%	4349	4875	526	12.1%	
24,650 - 24,700	2008	2134	126	6.3%	2716	3137	421	15.5%	3260	3656	396	12.2%	3641	4084	443	12.2%	4005	4492	487	12.2%	4354	4883	529	12.2%	
24,700 - 24,750	2011	2137	126	6.3%	2719	3141	422	15.5%	3264	3662	399	12.2%	3645	4091	445	12.2%	4010	4500	490	12.2%	4359	4891	532	12.2%	
24,750 - 24,800	2013	2140	126	6.3%	2722	3146	423	15.6%	3267	3668	401	12.3%	3650	4097	448	12.3%	4015	4507	493	12.3%	4364	4899	535	12.3%	
24,800 - 24,850	2016	2142	127	6.3%	2725	3150	425	15.6%	3271	3674	403	12.3%	3654	4104	450	12.3%	4019	4515	495	12.3%	4369	4907	539	12.3%	
24,850 - 24,900	2018	2145	127	6.3%	2729	3155	426	15.6%	3275	3680	406	12.4%	3658	4111	453	12.4%	4024	4522	498	12.4%	4374	4915	542	12.4%	
24,900 - 24,950	2021	2147	127	6.3%	2732	3159	428	15.7%	3278	3686	408	12.4%	3662	4118	456	12.4%	4028	4529	501	12.4%	4379	4923	545	12.4%	

Side-by-Side Comparisons

	Both Parents' Combined Adjusted Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
		Existing	Proposed	\$ Change	% Change	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)
	24,950 - 25,000	2023	2150	127	6.3%	2735	3164	429	15.7%	3282	3692	410	12.5%	3666	4124	458	12.5%	4033	4537	504	12.5%	4384	4931	548	12.5%
	25,000 - 25,050	2025	2153	127	6.3%	2738	3168	430	15.7%	3286	3698	412	12.6%	3670	4131	461	12.6%	4037	4544	507	12.6%	4389	4939	551	12.6%
	25,050 - 25,100	2028	2155	127	6.3%	2741	3173	432	15.7%	3290	3704	415	12.6%	3674	4138	463	12.6%	4042	4551	510	12.6%	4394	4947	554	12.6%
	25,100 - 25,150	2030	2158	128	6.3%	2744	3177	433	15.8%	3293	3710	417	12.7%	3679	4144	466	12.7%	4047	4559	512	12.7%	4399	4956	557	12.7%
	25,150 - 25,200	2033	2160	128	6.3%	2747	3182	434	15.8%	3297	3716	419	12.7%	3683	4151	468	12.7%	4051	4566	515	12.7%	4404	4964	560	12.7%
	25,200 - 25,250	2035	2163	128	6.3%	2750	3186	436	15.8%	3301	3722	422	12.8%	3687	4158	471	12.8%	4056	4574	518	12.8%	4408	4972	563	12.8%
	25,250 - 25,300	2038	2166	128	6.3%	2754	3190	437	15.9%	3304	3728	424	12.8%	3691	4165	474	12.8%	4060	4581	521	12.8%	4413	4980	566	12.8%
	25,300 - 25,350	2040	2168	128	6.3%	2757	3195	438	15.9%	3308	3734	426	12.9%	3695	4171	476	12.9%	4065	4588	524	12.9%	4418	4988	569	12.9%
	25,350 - 25,400	2042	2171	128	6.3%	2760	3199	440	15.9%	3312	3740	429	12.9%	3699	4178	479	12.9%	4069	4596	527	12.9%	4423	4996	572	12.9%
	25,400 - 25,450	2045	2173	129	6.3%	2763	3204	441	16.0%	3316	3746	431	13.0%	3704	4185	481	13.0%	4074	4603	529	13.0%	4428	5004	575	13.0%
	25,450 - 25,500	2047	2176	129	6.3%	2766	3208	442	16.0%	3319	3752	433	13.0%	3708	4192	484	13.0%	4079	4611	532	13.0%	4433	5012	578	13.0%
	25,500 - 25,550	2050	2179	129	6.3%	2769	3213	444	16.0%	3323	3758	435	13.1%	3712	4198	486	13.1%	4083	4618	535	13.1%	4438	5020	582	13.1%
	25,550 - 25,600	2052	2181	129	6.3%	2772	3217	445	16.1%	3327	3765	438	13.2%	3716	4205	489	13.2%	4088	4625	538	13.2%	4443	5028	585	13.2%
	25,600 - 25,650	2055	2184	129	6.3%	2775	3222	446	16.1%	3331	3771	440	13.2%	3720	4212	491	13.2%	4092	4633	541	13.2%	4448	5036	588	13.2%
	25,650 - 25,700	2057	2186	129	6.3%	2778	3226	448	16.1%	3334	3777	442	13.3%	3724	4218	494	13.3%	4097	4640	543	13.3%	4453	5044	591	13.3%
	25,700 - 25,750	2059	2189	130	6.3%	2782	3231	449	16.1%	3338	3783	445	13.3%	3729	4225	497	13.3%	4101	4648	546	13.3%	4458	5052	594	13.3%
	25,750 - 25,800	2062	2192	130	6.3%	2785	3235	450	16.2%	3342	3789	447	13.4%	3733	4232	499	13.4%	4106	4655	549	13.4%	4463	5060	597	13.4%
	25,800 - 25,850	2064	2194	130	6.3%	2788	3240	452	16.2%	3345	3795	449	13.4%	3737	4239	502	13.4%	4111	4662	552	13.4%	4468	5068	600	13.4%
	25,850 - 25,900	2067	2197	130	6.3%	2791	3244	453	16.2%	3349	3801	452	13.5%	3741	4245	504	13.5%	4115	4670	555	13.5%	4473	5076	603	13.5%
	25,900 - 25,950	2069	2199	130	6.3%	2794	3249	454	16.3%	3353	3807	454	13.5%	3745	4252	507	13.5%	4120	4677	558	13.5%	4478	5084	606	13.5%
	25,950 - 26,000	2072	2202	130	6.3%	2797	3253	456	16.3%	3357	3813	456	13.6%	3749	4259	509	13.6%	4124	4685	560	13.6%	4483	5092	609	13.6%
	26,000 - 26,050	2074	2205	131	6.3%	2800	3257	457	16.3%	3360	3819	458	13.6%	3753	4265	512	13.6%	4129	4692	563	13.6%	4488	5100	612	13.6%
	26,050 - 26,100	2076	2207	131	6.3%	2803	3262	458	16.4%	3364	3825	461	13.7%	3758	4272	515	13.7%	4133	4699	566	13.7%	4493	5108	615	13.7%
	26,100 - 26,150	2079	2210	131	6.3%	2807	3266	460	16.4%	3368	3831	463	13.7%	3762	4279	517	13.7%	4138	4707	569	13.7%	4498	5116	618	13.7%
	26,150 - 26,200	2081	2212	131	6.3%	2810	3271	461	16.4%	3371	3837	465	13.8%	3766	4286	520	13.8%	4143	4714	572	13.8%	4503	5124	621	13.8%
	26,200 - 26,250	2084	2215	131	6.3%	2813	3275	462	16.4%	3375	3843	468	13.9%	3770	4292	522	13.9%	4147	4722	575	13.9%	4508	5132	625	13.9%
	26,250 - 26,300	2086	2218	131	6.3%	2816	3280	464	16.5%	3379	3849	470	13.9%	3774	4299	525	13.9%	4152	4729	577	13.9%	4513	5140	628	13.9%
	26,300 - 26,350	2089	2220	132	6.3%	2819	3284	465	16.5%	3383	3855	472	14.0%	3778	4306	527	14.0%	4156	4736	580	14.0%	4518	5148	631	14.0%
	26,350 - 26,400	2091	2223	132	6.3%	2822	3289	467	16.5%	3386	3861	474	14.0%	3783	4313	530	14.0%	4161	4744	583	14.0%	4523	5157	634	14.0%
	26,400 - 26,450	2093	2225	132	6.3%	2825	3293	468	16.6%	3390	3867	477	14.1%	3787	4319	533	14.1%	4165	4751	586	14.1%	4528	5165	637	14.1%
	26,450 - 26,500	2096	2228	132	6.3%	2828	3298	469	16.6%	3394	3873	479	14.1%	3791	4326	535	14.1%	4170	4759	589	14.1%	4533	5173	640	14.1%
	26,500 - 26,550	2098	2231	132	6.3%	2832	3302	471	16.6%	3398	3879	481	14.2%	3795	4333	538	14.2%	4175	4766	591	14.2%	4538	5181	643	14.2%
	26,550 - 26,600	2101	2233	133	6.3%	2835	3307	472	16.6%	3401	3885	484	14.2%	3799	4339	540	14.2%	4179	4773	594	14.2%	4543	5189	646	14.2%
	26,600 - 26,650	2103	2236	133	6.3%	2838	3311	473	16.7%	3405	3891	486	14.3%	3803	4346	543	14.3%	4184	4781	597	14.3%	4548	5197	649	14.3%
	26,650 - 26,700	2106	2238	133	6.3%	2841	3315	475	16.7%	3409	3897	488	14.3%	3807	4353	545	14.3%	4188	4788	600	14.3%	4553	5205	652	14.3%
	26,700 - 26,750	2108	2241	133	6.3%	2844	3320	476	16.7%	3412	3902	490	14.3%	3812	4359	547	14.3%	4193	4794	602	14.3%	4558	5212	654	14.3%
	26,750 - 26,800	2110	2244	133	6.3%	2847	3323	476	16.7%	3416	3906	490	14.4%	3816	4363	548	14.4%	4197	4800	602	14.4%	4563	5217	655	14.4%
	26,800 - 26,850	2113	2246	134	6.3%	2850	3327	477	16.7%	3420	3911	491	14.4%	3820	4368	548	14.4%	4202	4805	603	14.4%	4568	5223	656	14.4%
	26,850 - 26,900	2115	2249	134	6.3%	2853	3331	478	16.7%	3424	3915	492	14.4%	3824	4373	549	14.4%	4207	4810	604	14.4%	4572	5229	657	14.4%
	26,900 - 26,950	2118	2252	134	6.3%	2856	3335	479	16.8%	3427	3919	492	14.4%	3828	4378	550	14.4%	4211	4816	605	14.4%	4577	5235	657	14.4%

### Side-by-Side Comparisons

	One Child		Two Children		Three Children		Four Children		Five Children		Six Children		
	Existing	Proposed	Existing	Proposed	Existing	Proposed	Existing	Proposed	Existing	Proposed	Existing	Proposed	
<b>Both Parents' Combined Adjusted Gross Income</b>													
26,950	27,000	2120	2255	134	6.3%	2860	3339	479	16.8%	3431	3924	493	14.4%
27,000	27,050	2123	2257	135	6.3%	2863	3343	480	16.8%	3435	3928	493	14.4%
27,050	27,100	2125	2260	135	6.4%	2866	3347	481	16.8%	3438	3933	494	14.4%
27,100	27,150	2127	2263	135	6.4%	2869	3350	481	16.8%	3442	3937	495	14.4%
27,150	27,200	2130	2265	135	6.4%	2872	3354	482	16.8%	3446	3941	495	14.4%
27,200	27,250	2132	2268	136	6.4%	2875	3358	483	16.8%	3450	3946	496	14.4%
27,250	27,300	2135	2271	136	6.4%	2878	3362	484	16.8%	3453	3950	497	14.4%
27,300	27,350	2137	2273	136	6.4%	2881	3366	484	16.8%	3457	3954	497	14.4%
27,350	27,400	2140	2276	137	6.4%	2885	3370	485	16.8%	3461	3959	498	14.4%
27,400	27,450	2142	2279	137	6.4%	2888	3374	486	16.8%	3464	3963	499	14.4%
27,450	27,500	2144	2282	137	6.4%	2891	3377	487	16.8%	3468	3967	499	14.4%
27,500	27,550	2147	2284	137	6.4%	2894	3381	487	16.8%	3472	3972	500	14.4%
27,550	27,600	2149	2287	138	6.4%	2897	3385	488	16.8%	3476	3976	501	14.4%
27,600	27,650	2152	2290	138	6.4%	2900	3389	489	16.9%	3479	3981	501	14.4%
27,650	27,700	2154	2292	138	6.4%	2903	3393	490	16.9%	3483	3985	502	14.4%
27,700	27,750	2157	2295	138	6.4%	2906	3397	490	16.9%	3487	3989	502	14.4%
27,750	27,800	2159	2298	139	6.4%	2909	3401	491	16.9%	3491	3994	503	14.4%
27,800	27,850	2161	2300	139	6.4%	2913	3404	492	16.9%	3494	3998	504	14.4%
27,850	27,900	2164	2303	139	6.4%	2916	3408	493	16.9%	3498	4002	504	14.4%
27,900	27,950	2166	2306	140	6.4%	2919	3412	493	16.9%	3502	4007	505	14.4%
27,950	28,000	2169	2309	140	6.4%	2922	3416	494	16.9%	3505	4011	506	14.4%
28,000	28,050	2171	2311	140	6.5%	2925	3420	495	16.9%	3509	4015	506	14.4%
28,050	28,100	2174	2314	140	6.5%	2928	3424	495	16.9%	3513	4020	507	14.4%
28,100	28,150	2176	2317	141	6.5%	2931	3428	496	16.9%	3517	4024	508	14.4%
28,150	28,200	2178	2319	141	6.5%	2934	3431	497	16.9%	3520	4028	508	14.4%
28,200	28,250	2181	2322	141	6.5%	2938	3435	498	16.9%	3524	4033	509	14.4%
28,250	28,300	2183	2325	141	6.5%	2941	3439	498	17.0%	3528	4037	509	14.4%
28,300	28,350	2186	2327	142	6.5%	2944	3443	499	17.0%	3531	4042	510	14.4%
28,350	28,400	2188	2330	142	6.5%	2947	3447	500	17.0%	3535	4046	511	14.4%
28,400	28,450	2191	2333	142	6.5%	2950	3451	501	17.0%	3539	4050	511	14.5%
28,450	28,500	2193	2335	142	6.5%	2953	3455	501	17.0%	3543	4055	512	14.5%
28,500	28,550	2195	2338	143	6.5%	2956	3458	502	17.0%	3546	4059	513	14.5%
28,550	28,600	2198	2341	143	6.5%	2959	3462	503	17.0%	3550	4063	513	14.5%
28,600	28,650	2200	2344	143	6.5%	2962	3466	504	17.0%	3554	4068	514	14.5%
28,650	28,700	2203	2346	144	6.5%	2966	3470	504	17.0%	3557	4072	515	14.5%
28,700	28,750	2205	2349	144	6.5%	2969	3474	505	17.0%	3561	4076	515	14.5%
28,750	28,800	2208	2352	144	6.5%	2972	3478	506	17.0%	3565	4081	516	14.5%
28,800	28,850	2210	2354	144	6.5%	2975	3482	507	17.0%	3569	4085	517	14.5%
28,850	28,900	2212	2357	145	6.5%	2978	3485	507	17.0%	3572	4090	517	14.5%
28,900	28,950	2215	2360	145	6.5%	2981	3489	508	17.0%	3576	4094	518	14.5%

### Side-by-Side Comparisons

	One Child		Two Children		Three Children		Four Children		Five Children		Six Children		
	Existing	Proposed	Existing	Proposed	Existing	Proposed	Existing	Proposed	Existing	Proposed	Existing	Proposed	
<b>Both Parents' Combined Adjusted Gross Income</b>													
28,950	29,000	2217 2362	145 6.5%	2984 3493	509 17.0%	3580 4098	518 14.5%	3999 4578	579 14.5%	4399 5036	637 14.5%	4781 5474	692 14.5%
29,000	29,050	2220 2365	145 6.6%	2987 3497	510 17.1%	3584 4103	519 14.5%	4003 4583	580 14.5%	4403 5041	638 14.5%	4786 5479	693 14.5%
29,050	29,100	2222 2368	146 6.6%	2991 3501	510 17.1%	3587 4107	520 14.5%	4007 4588	581 14.5%	4408 5046	639 14.5%	4791 5485	694 14.5%
29,100	29,150	2225 2371	146 6.6%	2994 3505	511 17.1%	3591 4111	520 14.5%	4011 4592	581 14.5%	4412 5052	639 14.5%	4796 5491	695 14.5%
29,150	29,200	2227 2373	146 6.6%	2997 3509	512 17.1%	3595 4116	521 14.5%	4015 4597	582 14.5%	4417 5057	640 14.5%	4801 5497	696 14.5%
29,200	29,250	2229 2376	146 6.6%	3000 3512	512 17.1%	3598 4120	522 14.5%	4019 4602	583 14.5%	4421 5062	641 14.5%	4806 5503	697 14.5%
29,250	29,300	2232 2379	147 6.6%	3003 3516	513 17.1%	3602 4124	522 14.5%	4024 4607	583 14.5%	4426 5068	642 14.5%	4811 5509	698 14.5%
29,300	29,350	2234 2381	147 6.6%	3006 3520	514 17.1%	3606 4129	523 14.5%	4028 4612	584 14.5%	4431 5073	643 14.5%	4816 5514	698 14.5%
29,350	29,400	2237 2384	147 6.6%	3009 3524	515 17.1%	3610 4133	524 14.5%	4032 4617	585 14.5%	4435 5078	643 14.5%	4821 5520	699 14.5%
29,400	29,450	2239 2387	148 6.6%	3012 3528	515 17.1%	3613 4138	524 14.5%	4036 4622	586 14.5%	4440 5084	644 14.5%	4826 5526	700 14.5%
29,450	29,500	2242 2389	148 6.6%	3016 3532	516 17.1%	3617 4142	525 14.5%	4040 4626	586 14.5%	4444 5089	645 14.5%	4831 5532	701 14.5%
29,500	29,550	2244 2392	148 6.6%	3019 3536	517 17.1%	3621 4146	526 14.5%	4044 4631	587 14.5%	4449 5094	646 14.5%	4836 5538	702 14.5%
29,550	29,600	2246 2395	148 6.6%	3022 3539	518 17.1%	3624 4151	526 14.5%	4049 4636	588 14.5%	4453 5100	646 14.5%	4841 5544	703 14.5%
29,600	29,650	2249 2397	149 6.6%	3025 3543	518 17.1%	3628 4155	527 14.5%	4053 4641	588 14.5%	4458 5105	647 14.5%	4846 5549	704 14.5%
29,650	29,700	2251 2400	149 6.6%	3028 3547	519 17.1%	3632 4159	527 14.5%	4057 4646	589 14.5%	4462 5111	648 14.5%	4851 5555	704 14.5%
29,700	29,750	2254 2403	149 6.6%	3031 3551	520 17.1%	3636 4164	528 14.5%	4061 4651	590 14.5%	4467 5116	649 14.5%	4856 5561	705 14.5%
29,750	29,800	2256 2406	149 6.6%	3034 3555	521 17.2%	3639 4168	529 14.5%	4065 4656	591 14.5%	4472 5121	650 14.5%	4861 5567	706 14.5%
29,800	29,850	2259 2408	150 6.6%	3037 3559	521 17.2%	3643 4172	529 14.5%	4069 4661	591 14.5%	4476 5127	650 14.5%	4866 5573	707 14.5%
29,850	29,900	2261 2411	150 6.6%	3040 3562	522 17.2%	3647 4177	530 14.5%	4073 4665	592 14.5%	4481 5132	651 14.5%	4871 5578	708 14.5%
29,900	29,950	2263 2414	150 6.6%	3044 3566	523 17.2%	3650 4181	531 14.5%	4078 4670	593 14.5%	4485 5137	652 14.5%	4876 5584	709 14.5%
29,950	30,000	2266 2416	151 6.6%	3047 3570	524 17.2%	3654 4185	531 14.5%	4082 4675	593 14.5%	4490 5143	653 14.5%	4881 5590	710 14.5%
30,000 -	30,050	2419		3574		4190			4680		5148		5596
30,050 -	30,100	2422		3578		4194			4685		5153		5602
30,100 -	30,150	2424		3582		4199			4690		5159		5608
30,150 -	30,200	2427		3586		4203			4695		5164		5613
30,200 -	30,250	2430		3589		4207			4700		5170		5619
30,250 -	30,300	2433		3593		4212			4704		5175		5625
30,300 -	30,350	2435		3597		4216			4709		5180		5631
30,350 -	30,400	2438		3601		4220			4714		5186		5637
30,400 -	30,450	2441		3605		4225			4719		5191		5643
30,450 -	30,500	2443		3609		4229			4724		5196		5648
30,500 -	30,550	2446		3613		4233			4729		5202		5654
30,550 -	30,600	2449		3616		4238			4734		5207		5660
30,600 -	30,650	2451		3620		4242			4739		5212		5666
30,650 -	30,700	2454		3624		4247			4743		5218		5672
30,700 -	30,750	2457		3628		4251			4748		5223		5677
30,750 -	30,800	2460		3632		4255			4753		5228		5683
30,800 -	30,850	2462		3636		4260			4758		5234		5689
30,850 -	30,900	2465		3640		4264			4763		5239		5695
30,900 -	30,950	2468		3643		4268			4768		5245		5701

## Side-by-Side Comparisons

Both Parents' Combined Adjusted Gross Income	One Child			Two Children			Three Children			Four Children			Five Children			Six Children		
	Existing	Proposed	\$ Change	Existing	Proposed	\$ Change	Existing	Proposed	Existing - Proposed (\$)	Existing	Proposed	\$ Change	Existing	Proposed	Existing - Proposed (\$)	Existing	Proposed	Existing - Proposed (%)
30,950 - 31,000	2470			3647			4273			4773			5250			5707		
31,000 - 31,050	2473			3651			4277			4777			5255			5712		
31,050 - 31,100	2476			3655			4281			4782			5261			5718		
31,100 - 31,150	2478			3659			4286			4787			5266			5724		
31,150 - 31,200	2481			3663			4290			4792			5271			5730		
31,200 - 31,250	2484			3667			4295			4797			5277			5736		
31,250 - 31,300	2486			3670			4299			4802			5282			5742		
31,300 - 31,350	2489			3674			4303			4807			5287			5747		
31,350 - 31,400	2492			3678			4308			4812			5293			5753		
31,400 - 31,450	2495			3682			4312			4816			5298			5759		
31,450 - 31,500	2497			3686			4316			4821			5303			5765		
31,500 - 31,550	2500			3690			4321			4826			5309			5771		
31,550 - 31,600	2503			3694			4325			4831			5314			5777		
31,600 - 31,650	2505			3697			4329			4836			5320			5782		
31,650 - 31,700	2508			3701			4334			4841			5325			5788		
31,700 - 31,750	2511			3705			4338			4846			5330			5794		
31,750 - 31,800	2513			3709			4342			4851			5336			5800		
31,800 - 31,850	2516			3713			4347			4855			5341			5806		
31,850 - 31,900	2519			3717			4351			4860			5346			5811		
31,900 - 31,950	2522			3721			4356			4865			5352			5817		
31,950 - 32,000	2524			3724			4360			4870			5357			5823		
32,000 - 32,050	2527			3728			4364			4875			5362			5829		
32,050 - 32,100	2530			3732			4369			4880			5368			5835		
32,100 - 32,150	2532			3736			4373			4885			5373			5841		
32,150 - 32,200	2535			3740			4377			4890			5378			5846		
32,200 - 32,250	2538			3744			4382			4894			5384			5852		
32,250 - 32,300	2540			3748			4386			4899			5389			5858		
32,300 - 32,350	2543			3751			4390			4904			5395			5864		
32,350 - 32,400	2546			3755			4395			4909			5400			5870		
32,400 - 32,450	2549			3759			4399			4914			5405			5876		
32,450 - 32,500	2551			3763			4404			4919			5411			5881		
32,500 - 32,550	2554			3767			4408			4924			5416			5887		
32,550 - 32,600	2557			3771			4412			4929			5421			5893		
32,600 - 32,650	2559			3775			4417			4933			5427			5899		
32,650 - 32,700	2562			3778			4421			4938			5432			5905		
32,700 - 32,750	2565			3782			4425			4943			5437			5910		
32,750 - 32,800	2567			3786			4430			4948			5443			5916		
32,800 - 32,850	2570			3790			4434			4953			5448			5922		
32,850 - 32,900	2573			3794			4438			4958			5454			5928		
32,900 - 32,950	2575			3798			4443			4963			5459			5934		

## Side-by-Side Comparisons

	Both Parents' Combined Adjusted Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
		Existing	Proposed	\$ Change	% Change	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)
	32,950 - 33,000	2578				3802				4447				4967				5464				5940			
	33,000 - 33,050	2581				3805				4452				4972				5470				5945			
	33,050 - 33,100	2584				3809				4456				4977				5475				5951			
	33,100 - 33,150	2586				3813				4460				4982				5480				5957			
	33,150 - 33,200	2589				3817				4465				4987				5486				5963			
	33,200 - 33,250	2592				3821				4469				4992				5491				5969			
	33,250 - 33,300	2594				3825				4473				4997				5496				5975			
	33,300 - 33,350	2597				3829				4478				5002				5502				5980			
	33,350 - 33,400	2600				3832				4482				5006				5507				5986			
	33,400 - 33,450	2602				3836				4486				5011				5512				5992			
	33,450 - 33,500	2605				3840				4491				5016				5518				5998			
	33,500 - 33,550	2608				3844				4495				5021				5523				6004			
	33,550 - 33,600	2611				3848				4500				5026				5529				6010			
	33,600 - 33,650	2613				3852				4504				5031				5534				6015			
	33,650 - 33,700	2616				3856				4508				5036				5539				6021			
	33,700 - 33,750	2619				3859				4513				5041				5545				6027			
	33,750 - 33,800	2621				3863				4517				5045				5550				6033			
	33,800 - 33,850	2624				3867				4521				5050				5555				6039			
	33,850 - 33,900	2627				3871				4526				5055				5561				6044			
	33,900 - 33,950	2629				3875				4530				5060				5566				6050			
	33,950 - 34,000	2632				3879				4534				5065				5571				6056			
	34,000 - 34,050	2635				3883				4539				5070				5577				6062			
	34,050 - 34,100	2638				3886				4543				5075				5582				6068			
	34,100 - 34,150	2640				3890				4547				5080				5587				6074			
	34,150 - 34,200	2643				3894				4552				5084				5593				6079			
	34,200 - 34,250	2646				3898				4556				5089				5598				6085			
	34,250 - 34,300	2648				3902				4561				5094				5604				6091			
	34,300 - 34,350	2651				3906				4565				5099				5609				6097			
	34,350 - 34,400	2654				3910				4569				5104				5614				6103			
	34,400 - 34,450	2656				3913				4574				5109				5620				6109			
	34,450 - 34,500	2659				3917				4578				5114				5625				6114			
	34,500 - 34,550	2662				3921				4582				5119				5630				6120			
	34,550 - 34,600	2664				3925				4587				5123				5636				6126			
	34,600 - 34,650	2667				3929				4591				5128				5641				6132			
	34,650 - 34,700	2670				3933				4595				5133				5646				6138			
	34,700 - 34,750	2673				3937				4600				5138				5652				6143			
	34,750 - 34,800	2675				3940				4604				5143				5657				6149			
	34,800 - 34,850	2678				3944				4609				5148				5663				6155			
	34,850 - 34,900	2681				3948				4613				5153				5668				6161			
	34,900 - 34,950	2683				3952				4617				5157				5673				6167			

## Side-by-Side Comparisons

Both Parents' Combined Adjusted Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	Proposed	\$ Change	% Change	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	\$ Change	% Change	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)	Existing	Proposed	Existing - Proposed (\$)	Existing - Proposed (%)
34,950 - 35,000	2686				3956				4622				5162				5679				6173			
35,000 - 35,050	2689				3960				4626				5167				5684				6178			
35,050 35,100	2691				3963				4630				5172				5689				6184			
35,100 35,150	2694				3967				4635				5177				5695				6190			
35,150 35,200	2697				3971				4639				5182				5700				6196			
35,200 35,250	2700				3975				4643				5187				5705				6202			
35,250 35,300	2702				3979				4648				5192				5711				6208			
35,300 35,350	2705				3983				4652				5196				5716				6213			
35,350 35,400	2708				3987				4657				5201				5721				6219			
35,400 35,450	2710				3990				4661				5206				5727				6225			
35,450 35,500	2713				3994				4665				5211				5732				6231			
35,500 35,550	2716				3998				4670				5216				5738				6237			
35,550 35,600	2718				4002				4674				5221				5743				6243			
35,600 35,650	2721				4006				4678				5226				5748				6248			
35,650 35,700	2724				4010				4683				5231				5754				6254			
35,700 35,750	2727				4014				4687				5235				5759				6260			
35,750 35,800	2729				4017				4691				5240				5764				6266			
35,800 35,850	2732				4021				4696				5245				5770				6272			
35,850 35,900	2735				4025				4700				5250				5775				6277			
35,900 35,950	2737				4029				4704				5255				5780				6283			
35,950 36,000	2740				4033				4709				5260				5786				6289			
36,000 36,050	2743				4037				4713				5265				5791				6295			
36,050 36,100	2745				4041				4718				5270				5796				6301			
36,100 36,150	2748				4044				4722				5274				5802				6307			
36,150 36,200	2751				4048				4726				5279				5807				6312			
36,200 36,250	2753				4052				4731				5284				5813				6318			
36,250 36,300	2756				4056				4735				5289				5818				6324			
36,300 36,350	2759				4060				4739				5294				5823				6330			
36,350 36,400	2762				4064				4744				5299				5829				6336			
36,400 36,450	2764				4068				4748				5304				5834				6342			
36,450 36,500	2767				4071				4752				5308				5839				6347			
36,500 36,550	2770				4075				4757				5313				5845				6353			
36,550 36,600	2772				4079				4761				5318				5850				6359			
36,600 36,650	2775				4083				4766				5323				5855				6365			
36,650 36,700	2778				4087				4770				5328				5861				6371			
36,700 36,750	2780				4091				4774				5333				5866				6376			
36,750 36,800	2783				4095				4779				5338				5871				6382			
36,800 36,850	2786				4098				4783				5343				5877				6388			
36,850 36,900	2789				4102				4787				5347				5882				6394			
36,900 36,950	2791				4106				4792				5352				5888				6400			

## Side-by-Side Comparisons

	Both Parents' Combined Adjusted Gross Income	One Child			Two Children			Three Children			Four Children			Five Children			Six Children		
		Existing	Proposed	\$ Change	Existing	Proposed	\$ Change	Existing	Proposed	\$ Change	Existing	Proposed	\$ Change	Existing	Proposed	\$ Change	Existing	Proposed	\$ Change
	36,950	37,000	2794		4110		4796		5357		5893		6406						
	37,000	37,050	2797		4114		4800		5362		5898		6411						
	37,050	37,100	2799		4118		4805		5367		5904		6417						
	37,100	37,150	2802		4122		4809		5372		5909		6423						
	37,150	37,200	2805		4125		4814		5377		5914		6429						
	37,200	37,250	2807		4129		4818		5382		5920		6435						
	37,250	37,300	2810		4133		4822		5386		5925		6441						
	37,300	37,350	2813		4137		4827		5391		5930		6446						
	37,350	37,400	2816		4141		4831		5396		5936		6452						
	37,400	37,450	2818		4145		4835		5401		5941		6458						
	37,450	37,500	2821		4149		4840		5406		5947		6464						
	37,500	37,550	2824		4152		4844		5411		5952		6470						
	37,550	37,600	2826		4156		4848		5416		5957		6476						
	37,600	37,650	2829		4160		4853		5421		5963		6481						
	37,650	37,700	2832		4164		4857		5425		5968		6487						
	37,700	37,750	2834		4168		4861		5430		5973		6493						
	37,750	37,800	2837		4172		4866		5435		5979		6499						
	37,800	37,850	2840		4176		4870		5440		5984		6505						
	37,850	37,900	2842		4179		4875		5445		5989		6510						
	37,900	37,950	2845		4183		4879		5450		5995		6516						
	37,950	38,000	2848		4187		4883		5455		6000		6522						
	38,000	38,050	2851		4191		4888		5460		6005		6528						
	38,050	38,100	2853		4195		4892		5464		6011		6534						
	38,100	38,150	2856		4199		4896		5469		6016		6540						
	38,150	38,200	2859		4203		4901		5474		6022		6545						
	38,200	38,250	2861		4206		4905		5479		6027		6551						
	38,250	38,300	2864		4210		4909		5484		6032		6557						
	38,300	38,350	2867		4214		4914		5489		6038		6563						
	38,350	38,400	2869		4218		4918		5494		6043		6569						
	38,400	38,450	2872		4222		4923		5498		6048		6575						
	38,450	38,500	2875		4226		4927		5503		6054		6580						
	38,500	38,550	2878		4230		4931		5508		6059		6586						
	38,550	38,600	2880		4233		4936		5513		6064		6592						
	38,600	38,650	2883		4237		4940		5518		6070		6598						
	38,650	38,700	2886		4241		4944		5523		6075		6604						
	38,700	38,750	2888		4245		4949		5528		6080		6609						
	38,750	38,800	2891		4249		4953		5533		6086		6615						
	38,800	38,850	2894		4253		4957		5537		6091		6621						
	38,850	38,900	2896		4257		4962		5542		6097		6627						
	38,900	38,950	2899		4260		4966		5547		6102		6633						

Side-by-Side Comparisons

Both Parents' Combined Adjusted Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	Proposed	\$ Change	% Change	Existing	Proposed	\$ Change	% Change	Existing	Proposed	\$ Change	% Change	Existing	Proposed	\$ Change	% Change	Existing	Proposed	\$ Change	% Change	Existing	Proposed	\$ Change	% Change
38,950	39,000	2902			4264				4971				5552				6107				6639			
39,000	39,050	2905			4268				4975				5557				6113				6644			
39,050	39,100	2907			4272				4979				5562				6118				6650			
39,100	39,150	2910			4276				4984				5567				6123				6656			
39,150	39,200	2913			4280				4988				5572				6129				6662			
39,200	39,250	2915			4284				4992				5576				6134				6668			
39,250	39,300	2918			4287				4997				5581				6139				6674			
39,300	39,350	2921			4291				5001				5586				6145				6679			
39,350	39,400	2923			4295				5005				5591				6150				6685			
39,400	39,450	2926			4299				5010				5596				6156				6691			
39,450	39,500	2929			4303				5014				5601				6161				6697			
39,500	39,550	2931			4307				5018				5606				6166				6703			
39,550	39,600	2934			4311				5023				5611				6172				6709			
39,600	39,650	2937			4314				5027				5615				6177				6714			
39,650	39,700	2940			4318				5032				5620				6182				6720			
39,700	39,750	2942			4322				5036				5625				6188				6726			
39,750	39,800	2945			4326				5040				5630				6193				6732			
39,800	39,850	2948			4330				5045				5635				6198				6738			
39,850	39,900	2950			4334				5049				5640				6204				6743			
39,900	39,950	2953			4338				5053				5645				6209				6749			
39,950	40,000	2956			4341				5058				5650				6214				6755			