

**Report To The  
GOVERNOR  
and the  
General Assembly of Virginia**



***REVIEW of  
CHILD SUPPORT GUIDELINE  
§§ 20-108.1 & 20-108.2***

**The Virginia Guideline Review Panel  
Senator Frederick M. Quayle, Chair**

**October 31, 2005**

**Commonwealth of Virginia**  
**CHILD SUPPORT GUIDELINE REVIEW PANEL**

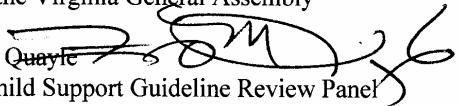


*Senator Frederick M. Quayle, Chairman*

October 31, 2005

TO: The Honorable Mark R. Warner,  
Governor, and

Members of the Virginia General Assembly

FROM: Frederick M. Quayle   
Chairman, Child Support Guideline Review Panel

SUBJECT: Transmittal of Panel Report for 2005

The *Code of Virginia*, in §§ 20-108.1 and .2, sets forth the Commonwealth's guideline for determination of child support. In accordance with § 20-108.2H, I am privileged to submit the Panel's report of the quadrennial review of that guideline during 2005.

The child support enforcement program has evolved over the past three decades from a single-minded tool for recovering a portion of public assistance paid out, into a considerably more sophisticated instrument trying to accomplish a much wider variety of societal purposes. Advocates abound for all such purposes, some of which conflict with each other. Custodial parents desire more support; noncustodial parents desire more involvement in their children's upbringing; advocates for improving the re-assimilation of incarcerated noncustodial parents desire reduced payment requirements; poor parents desire to escape poverty; second or later spouses of noncustodial parents resent money being diverted from their own families to earlier relationships; and on it goes.

These and many other forces made the Panel's deliberations far more than a mechanical review. In the end, we determined to recommend keeping for the most part the guideline the Commonwealth has used for some eighteen years, but with considerable modernization of the source data used to calculate support levels, and the "deviation" factors courts may use in modifying the presumptive awards – at the same time increasing the allowances for both parents when their income is low under federal poverty criteria. The three legislative proposals growing from those conclusions will, we believe, be substantial though incremental improvements.

Whether appointed by the Governor or, like myself, by the General Assembly, the fifteen of us are grateful for the opportunity to serve the Commonwealth on a subject so vital to so many of our citizens.

cc: The Honorable Timothy M. Kaine, Governor-Elect  
The Honorable Jane H. Woods, Secretary of Health and Human Resources

Mailing Address: 7 North Eighth Street, First Floor  
Richmond, VA 23219-3301  
804-726-7431

# **Commonwealth of Virginia**

## **The Virginia Guideline Review Panel**

### **Report to the Governor and the General Assembly: 2005**

#### **Table of Contents**

- **Executive Summary** **Page i**
  
- **Panel Report** **Page 1**
  
- **Legislative Recommendations** **Page 14**
  
  
- **Exhibit A: Background and Analysis of Proposal to Revise Guideline Schedule**
  
- **Exhibit B: Side-by-Side Comparison of Schedule Support Levels – Present and Proposed**
  
- **Exhibit C: Proposed New Schedule (Code of VA § 20-108.2)**

## EXECUTIVE SUMMARY

### COMMONWEALTH OF VIRGINIA CHILD SUPPORT GUIDELINE REVIEW PANEL QUADRENNIAL REPORT: 2005

October 31, 2005

#### **Program Thrust and Context**

The Child Support Enforcement program was established in 1975, under Title IV-D of the federal Social Security Act. It was initially intended mostly as a vehicle for recovering a portion of federal and state public assistance payments. That purpose continues as one of the program's components, with custodial parents seeking public assistance required to apply for child support enforcement, and to cooperate in locating the noncustodial parent and relevant assets, as a condition of receiving the parent's portion of the family's public assistance grant.

Welfare reform and related federal legislation during the 1980s and '90s led to reductions in public assistance child support cases – at the same time substantially expanding the scope of the program to include non-public assistance parents who may apply for services or be referred by the courts. Such cases by now are by far the largest portion of Virginia's child support caseload. Whereas public assistance (Temporary Assistance to Needy Families – TANF) applicants are referred to DCSE by the local Departments of Social Services (LDSS), non-public assistance cases may enter the program through various avenues: for example, by direct application to DCSE; through the courts; from other states or countries; and through the foster care process.

Though federally-mandated, the program is administered by the states. It is heavily-regulated and largely financed by the federal government, and in recent years has used little or no Virginia General Funds. In Virginia, cases may be established either judicially or administratively, with program enforcement directly administered by the Division of Child Support Enforcement of the Commonwealth's Department of Social Services.

#### **Child Support Guidelines**

One federal requirement is that states establish and utilize "guidelines" to set the criteria for determination of parental obligations to provide financial support for their child(ren) when their cases come before either a court or an administrative child support enforcement office. In Virginia, these guidelines are in *Code of Virginia* §§ 20-108.1 and .2.

The federal government also requires that states conduct substantive reviews of their guidelines at least quadrennially, and make appropriate adjustments if warranted. *Code* § 20-108.2H sets out the requirements and processes for these reviews, to be conducted by a fifteen member Panel, the makeup of which is described in the full Panel report. The Panel has completed its deliberations for 2005, and both this Executive Summary and full Report will be submitted to the Governor and General Assembly before the 2006 Assembly session convenes.

## **Framing the Debate**

Just as the child support enforcement program has become larger, more complicated and more sophisticated over the thirty-plus years of its existence, its purposes and desired outcomes have also become the subject of increasing debate on the part of advocates of the various populations and groups having either direct involvement (e.g. parents and children of non-intact families) or related or overlapping interests (e.g., parents earning less than poverty-level incomes; fathers' or mothers' rights advocates; advocates for incarcerated noncustodial parents; etc.).

The Panel invited representatives of many such groups to provide input for its consideration, through invited testimony, self-initiated submissions and public hearings/comment periods. When over the course of several months and many lengthy debates it became apparent that some such issues had conflicting perspectives, little uncontradicted data and insufficient Panel member support, the decision was made to stay with the existing "Income Shares" guideline model and limit Panel recommendations to key improvements to bring it up to date.

The cited *Code* sections include a Schedule of presumed total financial support award amounts for the possible combinations of total parental gross income and number of covered children, and legislative prescriptions for the Schedule's use by both the courts and the Division of Child Support Enforcement (DCSE). The prescriptions include definitions of deviation factors through which courts or DCSE may adjust Schedule amounts when warranted in particular cases. In practice, DCSE offices are authorized to apply only one deviation factor when they are the ones who set the child support obligations, whereas the courts may apply all of them.

Virginia is one of the more than three-fourths of states utilizing variants of the "Income Shares" method of determining child support obligations. Under this approach, the combined gross income of both parents is used, along with the number of children to be supported, to calculate the presumed child support obligation. That obligation is then pro-rated between the parents according to their proportion of the total income.

The Commonwealth's present Schedule was enacted in 1988, utilizing data and research findings from a decade or more earlier. Data for determining obligation amounts are based on national studies of the costs of raising children in intact families, with the underlying philosophy that to the maximum possible extent, the child(ren) affected by the dissolution of whatever relationship gave them life, should continue to be

maintained insofar as possible at the same standard of living they would have enjoyed if the family were intact.

A number of groups and individuals representing the interests of non-custodial parents (NCPs) oppose the income shares approach. Some of these, as well as advocates of other perspectives, are concerned about the equity of requirements and fairness of practices having to do with custody and visitation determinations, geographical differences and/or other issues they perceive as warranting changes in the Guideline. The Panel devoted considerable time and discussion to these concerns, but ultimately decided its priorities for 2005 should be primarily to retain but modernize the Virginia income shares Schedule, clarify the deviation factors, and provide added protection for the lowest-income parents (both custodial and noncustodial) through a self-support reserve based on the most recent federal cost-of-living formula.

### **Data and Methodology Issues**

Senate Joint Resolution 192 of the 2000 General Assembly Session directed the Joint Legislative Audit and Review Commission (JLARC) to examine “the costs of raising children in Virginia when parents live in separate households,” and to “develop data that can [be] used to determine appropriate child support amounts.” In Senate Document 9, its *Technical Report: The Costs of Raising Children*, dated November 7, 2000, JLARC concluded that “it would not be cost-effective for the General Assembly to attempt a new, Virginia-specific data collection effort.”

The JLARC report recommended a methodology for using current nationwide data to estimate expenditures on children, and to help evaluate present Guidelines or develop new ones. Its recommendations were to continue the use of the income shares approach; to continue the use of data on husband-wife households as the most comprehensive and accurate available; and to utilize a number of technical estimating models for estimating expenditures on children. This approach was followed in the development of a proposed new Schedule by the 2001-2002 Guideline Review Panel. Though submitted as proposed legislation in the 2003 General Assembly, this bill did not pass. The legislative proposals in this 2005 Panel report, however, keep the existing Schedule as their basis but propose cost of living and self support reserve adjustments as described above.

### **Synopsis of the Panel’s Legislative Recommendations**

- 1. That the General Assembly adopt an updated Schedule of Monthly Child Support Obligations, that legislative language be included stating the new Schedule shall be implemented prospectively, and that, for purposes of review or modification, implementation of the new Schedule shall not be considered a material change of circumstances.**

2. **That § 20-108.1 (B) be amended to delete duplication and clarify this section of the Code.**
3. **That § 20-108.2 be amended to strike unnecessary references, to insert language to incorporate a self-support reserve and to clarify this Section of the Code.**

**Additional Legislative Recommendations Not Formally Voted Upon but Having Substantial Panel Support\***

1. **That in situations where child support arrearages still exist at the time the youngest child covered by an order is emancipated, the Code be amended to allow the collection of arrears payments to continue at the same total amount due under the terms of the existing child support order until arrearages are satisfied.**
2. **That in order to overcome the difficulty of correctly prorating payments by noncustodial parents having multiple child support cases and varying “charge dates” throughout the month, the Code be amended to make the effective date of all child support orders, including modified orders, be the first of the month (initial payments on other dates to be prorated through the end of that month).**

\* (Individual Panel members from the General Assembly have signaled their intent to introduce both of these proposals in the 2006 session.)

**VIRGINIA'S 2005 CHILD SUPPORT GUIDELINE REVIEW PANEL  
REPORT TO THE 2006 GENERAL ASSEMBLY**

**October 31, 2005**

This report sets forth the deliberations and final recommendations of Virginia's Child Support Guideline Review Panel on the child support Guideline. The purpose of reviewing the child support Guideline is to ensure it remains: fair and equitable to parents, adequate to meet the needs of children, readily understandable to those impacted by it and those who utilize it, and practical and reasonable to administer by the courts, attorneys and the Division of Child Support Enforcement (DCSE). Many complex issues involving the social and economic bases of the Guideline were discussed by the Panel in an effort to recognize the ways in which children and their parents are affected by the factors considered and decisions made in establishing the Guideline.

Most of the Panel's recommendations are to amend §§ 20-108.1 and 20-108.2 of the *Code of Virginia*, which comprise Virginia's child support Guideline. The recommendations in this report support the belief that rearing a child with both parents involved provides the maximum potential benefit to the child. It is the Panel's recommendation that these changes be adopted by the General Assembly in order to ensure the most appropriate and equitable treatment for Virginia's children and their parents in the determination of child support obligation amounts.

**PANEL'S AUTHORITY AND REQUIREMENTS**

As required by federal regulation and pursuant to § 20-108.2H of the *Code of Virginia*, Virginia's child support Guideline was established to provide those who determine or approve child support obligations, including the courts, attorneys and staff of the Department of Social Services' Division of Child Support Enforcement, with a uniform, objective and economically-based method for establishing fair, adequate and consistent child support obligations throughout the



Commonwealth. Virginia's Guideline is contained in *Code* §§ 20-108.1 and .2. States are required to review their Guidelines at least quadrennially, with 2005 being such a year for the Commonwealth. An executive summary of the Panel's report is required to be submitted to the Governor and the General Assembly before the beginning of the 2006 General Assembly session.

### **PANEL COMPOSITION**

Pursuant to § 20-108.2H, Panel membership includes representation of Virginia's General Assembly, the courts, the Division of Child Support Enforcement, the bar, custodial and noncustodial parents, and a child advocate. Four Panel members representing the General Assembly (three from the House and one from the Senate) were appointed respectively by the Speaker of the House of Delegates and the Senate Committee on Rules. The remaining eleven members were appointed by Governor Warner, upon the recommendation of the Secretary of Health and Human Resources. The 2005 members and the interests they represent are:

Senator Frederick M. Quayle (Chairman)	-	Senate Representative
Delegate Clifford L. Athey, Jr.	-	House Representatives
Delegate William K. Barlow	-	
Delegate Michele B. McQuigg	-	
Judge Wilford Taylor	-	Circuit Court Judge Representative
Judge Anne Holton	-	J&DR Court Judge Representative
Richard Byrd, Esq.	-	Virginia State Bar Representatives
Lawrence Diehl, Esq.	-	
Janipher Robinson, Esq.	-	
Mr. Brian Hawkins	-	Noncustodial Parent Representatives
Mr. Robert Ingalls	-	
Ms. Deborah Parham	-	Custodial Parent Representatives
Ms. Leslie Sorkhe	-	
Ms. Amy Atkinson	-	Child Advocate
Mr. Joseph Crane	-	DCSE Representative

## **THE REVIEW PROCESS**

At the outset, Panel members had enunciated their goals, desires, issues and concerns both individually and with respect to the constituents, they represented. Ultimately, the Panel identified nine major issues that consumed the majority of their deliberations. The following issues were identified and discussed by the 2005 Panel:

- Inflation Adjustment
- Shared Custody/Visitation
- Income Shares
- Deviation Factors
- Self-Support Reserve
- Minimum Obligation
- Interest
- Arrears Forgiveness
- Geographic Differential

While the above-listed topics are wide-ranging in their effects on the Guideline, the Panel also voiced a desire to limit the number of final recommendations in an effort to limit their requests to the General Assembly. Throughout deliberations on the above issues, the Panel consistently maintained an overarching concern for ensuring the Guideline remain easy to understand, practical to apply, fair to both custodial and noncustodial parents, compassionate to children and parents who are financially distressed, and applied in a manner that does not discourage parental involvement with their children.

The Panel began its deliberations in April 2005, meeting six times through September 2005, and finished its deliberations with the completion of this report in November 2005. The Panel received written public comments for the duration of its deliberations, and distributed all written submissions to the members of the Panel for review and discussion. A number of specific written suggestions for the Panel to consider were received from citizens throughout

Virginia. All meetings were properly advertised and open to public observation. On June 8, 2005, a one-hour period for public comment preceded the start of the Panel's second meeting, allowing a number of citizens to speak directly on a variety of Guideline and related issues. Additionally, on July 26, 2005, a public hearing was held for the sole purpose of hearing from citizens regarding any matter they deemed relevant.

Several guest experts were invited to address the Panel on a variety of topics under extended review and discussion. Vicky Turetsky, senior staff attorney with the Center for Law and Social Policy, appeared before the Panel on June 8, 2005, providing a presentation concerning policies in child support Guideline that impact low income families. Major issues identified in her presentation included advocating better access to review and adjustment, changing the interpretation of incarceration as "voluntary unemployment", and reducing the use of imputed income. Ms. Turetsky also advocated a self-support reserve for custodial and noncustodial parents.

Laura Morgan, an attorney with Family Law Consulting, and author of *Child Support Guidelines: Interpretation and Application*, appeared before the Panel on June 8, July 11 and September 12, 2005 to provide a global overview of child support guidelines throughout the United States. Her specific recommendations included adopting a two level mechanism for imputing income, which would include a bad faith/good faith determination of intent when a noncustodial parent (NCP) voluntarily chooses to reduce current income for future economic gains. She indicated this would then implement the original Guideline intent of "not discouraging major life decisions." A second recommendation included legislation to amend the *Code of Virginia* to address "serial payer NCPs" so that subsequent children receive equal support. She recommended that the Panel consider Tennessee's statute for guidance on this issue. Thirdly, she suggested that an inflation adjustment is needed in the Guideline to update it to reflect current economic conditions. A fourth recommendation was that the self-support reserve needs updating in the Guideline. A fifth recommendation was that Virginia's \$65 per month, presumptive minimum obligation be reviewed as the current statute limits exceptions to the establishment of a minimum obligation. Ms. Morgan's sixth recommendation was to

consider a shared custody method of determining support. She suggested the Panel might wish to consider New Mexico's shared custody method of determining support as a model.

Nina Edidin, attorney with the Georgia Department of Juvenile Justice, appeared before the Panel on July 11, 2005, providing a history of the child support Guideline as it has been changing in Georgia. Georgia's Guideline has recently been the focus of intense debate and litigation as it transitions from a percentage-of-NCP-income approach to a model based on income shares similar to Virginia's existing Guideline. During the course of Georgia's transition, which continues to date, the state has vigorously debated issues similar to those being debated by Virginia's Panel. Ms. Edidin provided insight into Georgia's perspective on these issues, as well as positions taken by the various stakeholders.

## **PANEL ISSUES RESULTING IN RECOMMENDATIONS**

### **Inflation Adjustment**

The Panel agreed that the Virginia Guideline Schedule is in need of a review as the basic Schedule has remained unchanged since 1988. At that time, the child cost figures used were based on government statistics (Consumer Expenditure Survey) of family expenditures over a number of years, extending back into the 1970's.

Early in the deliberations, Panel member Richard Byrd presented a proposal that would adjust the Schedule for the increased inflation to the cost-of-living since 1988 (see Exhibit A). Mr. Byrd advised the Panel that the Consumer Price Index for All Urban Consumers has risen by 63% since 1988. He indicated that to some extent, the Schedule is self-adjusting, especially at lower income levels, as increased income results in increased obligations, but it does not totally compensate for inflation. The existing Schedule is non-linear: that is, a given percent increase in income does not produce the same percent increase in child support at the high-income level as it does at the low-income level.

Mr. Byrd's proposal was to update the Schedule by adjusting it for the portion of inflation, not automatically indexed by the inherent structure of the existing Schedule. This proposal will increase child support obligations by about 8% for low-income parents (a combined income of up to \$5,000 per month). High-income earning parents would receive the highest increase in child support obligations. The percentage of increase would be in the range of 21% to 29% for parents having a combined monthly income of \$50,000 a month. Although this would be a significant increase in child support obligations, only a small percent of income would even so be allocated for child support. For example, a person earning \$40,000 per month will be paying \$2,090 to support one child, which is only 5% of his income. A person earning less than \$5,000 a month will be paying \$690 to support one child, which is about 14% of his income.

The Panel agreed with Mr. Byrd's proposal and recommended the adoption of the revised Schedule. A side-by-side comparison of the existing Schedule and the proposed Schedule is attached as Exhibit B.

### **Self Support Reserve**

Several states use a self-support reserve for low-income wage earners. Application of the self-support reserve in some states provides relief to only the noncustodial parent, while other states apply the reserve to both parents. The Panel considered several approaches to the issue of self-support reserve. Should such a factor be only for the NCP parent or should both parents be considered for such treatment if their incomes are sufficiently low to qualify? The Panel concluded that any proposal, to be fair, should be available to either party.

The Panel members expressed growing concern on the impact of the child support Guideline where both parents are at the low end of the income scale. The current Guideline incorporates a minimum self-support reserve (based on the federally established poverty level for one person in 1987) solely for noncustodial parents at the low end of the income scale.

Panel member Richard Byrd introduced a proposal (incorporated as part of Exhibit A) in which a self-support reserve for both parents is woven into the existing Guideline. This proposal would disregard both parents' monthly incomes between \$0 and \$800 when computing a child support obligation. Income in the amount \$400 a month would be deducted from both parents' incomes of \$801 through \$1200 when computing the child support obligation.

The Panel recommended adoption of Mr. Byrd's self-support reserve proposal for several reasons. This proposal corresponds to the most current (2004) U.S. Census Poverty Thresholds. This method of applying a self-support reserve does not create dramatic reductions in support. In addition, the child support obligation is somewhat reduced for low-income noncustodial parents. Likewise, this method slightly increases the support for low-income custodial parents due to discounting a portion of their income. Finally, the method fits with the existing guideline structure, and it is easy for DSS personnel to apply the self-support factors when drafting administrative orders.

### **Deviation Factors**

The Panel generally acknowledged that some of Virginia's current deviations are redundant since the same factors are built into the existing Guideline, that the federal government is pressing Virginia to reduce its total number of deviations, and that there exist technical and language concerns in the statute that warrant clarification. Of particular interest to the Panel were issues related to imputing income, mandatory retroactivity at the outset of a support order, and how recurring vs. nonrecurring income should be treated. The Panel proposes the following substantive amendments:

#### **Imputing Income / Deviation Factor #3**

The Panel reviewed the deviation factor that allows for the imputation of income to a party who is voluntarily unemployed or voluntarily under-employed. Several Panel members, guest speakers, and individuals who spoke during the public hearings, expressed a need to review Virginia's statute on imputing income to parents in determining child support obligations. Suggestions were made to set criteria for imputing income. In particular, the Panel was urged to consider amending the deviation to include a good faith/bad faith rationale. For example, a

career change done in good faith and for good reason and purpose should be a consideration of imputing income to a parent.

Other states have dealt very comprehensively with these issues in their statute with a complex list of factors to be considered. The Panel desired a much simpler approach and recommended an amendment to allow for a *bona fide* career change done in good faith and for good reason and purpose.

#### **Earning Capacity / Deviation #11**

This deviation factor's purpose is to consider the earning capacity, obligations and needs, and financial resources of each parent when establishing child support. The proposed amendment to deviation #3, imputing income, for the most part replaces this deviation as currently written. The Panel, therefore, recommends an amendment to deviation #11 that allows the court to consider a parent's financial resources and special needs.

#### **Education and Training of the Parties / Deviation Factor #12**

The purpose of this factor is to consider a party's education and training when establishing child support. The Panel recommends deleting this deviation as the proposed amendment to deviation #3, imputing income, incorporates this deviation factor.

#### **Arrangements Regarding Custody / Deviation Factor #2**

Several Panel members in the judiciary encounter the cost of visitation travel of the child as a factor in the setting of child support. Most often, courts do not give due consideration of these costs. The Panel recommends amendment of deviation factor #2 to allow the courts to consider the cost of visitation travel in setting the child support.

#### **Extraordinary Capital Gains - One-Time Income / Deviation Factor #7**

This deviation factor allows the court to ignore as income the one-time receipt by a party of a capital gain, because of the unlikely nature of such income being received again in succeeding years. The problem with this deviation factor is that it only considers the case of capital gain income as an item of income which is unlikely to be earned again in future years by the recipient. The Panel concluded that there are many other potential categories of possible "one-time" receipts of income, such as a gift or inheritance, which also need to be addressed by the Guideline. Further, it was concluded by the Panel that this issue was better addressed in §20-108.2.C, directly as an inherent element of the determination of gross income for child support

purposes, rather than as a deviation factor. This also furthers the goal of reducing the number of deviation factors, and having more issues be determined in the presumptive guideline. Therefore the Panel recommended that the existing Deviation Factor #7 be deleted, and that a sentence be added as a new provision of §20-108.2.C.3. This sub-section addresses items not to be included in the determination of gross income. Added as an item not to be included in the determination of gross income would be: “(5). Any one-time, or very infrequent, receipt of money or value which is not expected to be repeated, as for example a capital gain, inheritance, gift, prize or award.”

#### **Standard of Living for the Family / Deviation Factor #10**

To keep the focus on the standard of living for the child established during the marriage, the Panel recommends amending this deviation to consider the standard of living for the child, and not the family.

#### **Pendente Lite Decree / Deviation Factor #17**

The Panel agreed that this deviation is contrary to §20-103.D. Furthermore, a pendente lite decree order is not given any presumptive effect, and the deviation is not needed.

### **Deviation Factors – Technical**

The remaining recommendations proposed by the Panel to the deviation factors are primarily technical in nature with the intent of cleaning up and clarifying the *Code*.

#### **Payments Ordered by the Court to Maintain Insurance Coverage / Deviation Factor #6**

The Panel recommended revision of this deviation to eliminate the inclusion of health care coverage and costs related to the provision of health care coverage. The requirement for health care coverage and the related costs are now part of the child support guideline.

#### **Age, Physical, and Mental Condition of the Child / Deviation Factor #8**

Amendment of this deviation was recommended to allow the court to address any special needs of the child. This amendment also provides clarity to this deviation regarding the child's needs based on age or physical or mental condition of the child.

#### **Contributions, Monetary and Nonmonetary / Deviation Factor #9**

The Panel recommends deletion of this deviation, as this issue is an equitable distribution



factor, not a child support factor.

#### **Marital Property Provisions / Deviation Factor #14**

The recommendation of the Panel is to add a provision in this factor to the effect that it is the income-producing potential of property which is awarded in equitable distribution that is to be considered in the determination of income. The reason for this proposed change is that it should not be the value of an item awarded in equitable distribution that is important in the determination of child support, but rather such property should be considered as a source of income. This is consistent with the determination of income set forth in §20-108.2 as not being a consideration of wealth, but of income.

#### **Written Agreements / Deviation Factor #16**

Expansion of this deviation is recommended to include a stipulation or consent order decree, which includes the amount of child support.

#### **Tax Consequences to the Parties / Deviation Factor #15 and Deviation Factor #18**

Deviation Factors # 15 and # 18 are both deviations that address tax issues. The Panel recommends deletion of deviation factor #18 and the addition of exemption, child tax credit and childcare credit factors to Deviation # 15.

#### **Debts Incurred For the Production of Income/Deviation Factor #5**

The Panel recommends deletion of this deviation factor, due to redundancy. Debts incurred for the production of income is now part of income determination in §20-108.B.

The net result of the above recommendations to change the deviation factors of §20-108.1 is to clarify these factors, to reduce redundancies, and to bring the factors current with previous changes to the guideline. The proposed changes reduce the total number of deviation factors from 18 to 14, a 22% reduction.

### **PANEL ISSUES RESULTING IN NO RECOMMENDATIONS**

#### **Shared Custody/Shared Parenting**

Panel member Robert Ingalls, presented a proposal addressing child support when the parents are in a shared custody/shared parenting arrangement. Mr. Ingalls, in recognizing that both parents have a financial obligation to the child's needs at both households in shared

custody/shared parenting arrangements proposed a formula that, after dividing the expenses into fixed and variable expenses, would apply to each parent's obligation. The proposal seeks to acknowledge the reality of shared custody/shared parenting arrangement and to ensure the child's needs are determined accurately at both households.

The Panel debated the issue and some Panel members were of the opinion that the current Guideline regarding shared custody is already working well. The current Guideline requires a parent to meet a day count (90 days) threshold of visitation before a shared custody formula is applicable. The biggest problem with the new proposal identified by the Panel is that it would require a shared custody/shared parenting determination for every child support case. DCSE cannot administratively meet the requirement of shared custody/shared parenting determination. This would require a judicial hearing for every case. The time each case would require to be heard and to achieve a better sense of fairness is nearly impossible given the size of the current caseload and the overloaded court dockets. Therefore, the Panel did not adopt Mr. Ingalls' proposal in its present form, but did agree to consider any modified proposal that redresses the identified problems with this proposal. The Panel had DCSE staff to compile a sampling of other states' shared custody/shared parenting practices for comparison. Their research indicates that Virginia's Shared Custody Guideline threshold of 90 days is less than many of the sampled states' thresholds. A judicial determination is necessary for all of the states reviewed that adjust for parenting time.

Mr. Ingalls, later, presented an amended proposal to the Panel. The amended proposal added a third cost category and simplified the math. Mr. Ingalls believed this proposal addressed the concerns previously voiced over the original proposal, and contended that the new proposal would encourage fathers to get more involved with their children and spend more time with them. Following considerable debate, it was suggested that a deviation factor could address these issues, but that suggestion was rejected by some Panel members. The Panel ultimately agreed this proposal is not administratively workable at the court level, and could not be administered by DCSE administratively. The Panel, while recognizing the need to increase father involvement, did not approve this amended proposal.

### **Minimum Obligation**

As part of the self-support reserve proposal presented by Panel member Richard Byrd, the minimum obligation would have been lowered to \$50 per month from the current minimum of \$65 per month. Research indicated Virginia's minimum obligation of \$65 closely aligned with other states' minimum obligation amounts. In consideration of the research and recognizing that implementing a self-support reserve would likely increase the number of minimum obligations, the Panel concluded the \$65 a month minimum order to be a just amount.

### **Arrears Forgiveness**

The issue of forgiving arrears is of special interest to advocates for low-income noncustodial parents and for other groups such as ex-offenders re-entering society after a period of incarceration. The Panel reviewed legislation proposed by the Department to the Secretary of Health and Human Resources for the 2005 session of the General Assembly. It called for a reduction in TANF arrears of an amount equal to one year's child support payments, including interest, if the year's payments were made on time and in the full amounts due.

Panel members Brian Hawkins and Judge Holton presented the Panel with a proposal that would forgive arrearages (TANF) if the noncustodial parent were participating in an approved job-readiness and responsible parenthood program.

This proposal also recommended that the General Assembly support, through appropriate budget amendments, the expansion of the existing Welfare-to-Work programs to include noncustodial parents whose children are receiving public assistance. The Panel indicated conceptual support for such a measure, but could not achieve consensus on a proposal.

### **Interest**

The issue of charging interest on child support arrearages and forgiving interest in certain situations is an area of concern to many in the child support arena. The Panel reviewed other states' interest rates and applicable policies, and agreed to recommend no change at this time.

## **Geographic Approach to Obligations**

The Panel considered the need for *geographic variations* in the establishment of child support orders. Research indicates that living costs are dependent on location; however, income levels are correlated with living costs to a substantial degree. The income shares model (currently in use in Virginia), therefore, somewhat adjusts for geographic differences in living costs in that the child support obligation is based on each parent's income. No other State has adopted an in-state geographical variation adjustment to its Guideline, most likely attributable to the complexity and difficulty of application of such an approach.

The Panel, in general, agreed that devising an applicable standard for a geographic adjustment to child support obligations within the context of existing Guideline would be problematic. The Chair suggested that the Panel could establish a subcommittee to take up this issue later for a subsequent proposal to future legislature.

## **PANEL REVIEW OF RELATED 2006 LEGISLATIVE PROPOSALS**

Panel member Joseph Crane, on behalf of DCSE, requested that the Panel review two case management issues that were not solely Guideline-related. The issues, however, dealt with details of program administration affecting the interests of both parents and their children, to which the Panel's reaction and advice would be extremely valuable and helpful.

The first issue relates to situations where child support arrears still exist at the time the youngest child covered by an order is emancipated. The DCSE proposed an amendment to the *Code of Virginia* that would allow the collection of arrears payments to continue at the same total amount due under the terms of the child support order for current support and arrears.

The second issue presented by DCSE relates to the difficulty of correctly prorating payments of noncustodial parents having multiple child support cases and varying "charge dates" during the month, so that amounts paid for each case correctly follow the specified hierarchy of payment distribution. The proposed solution favored by DCSE would be to amend the *Code of Virginia* to make the effective date of all child support orders, including modified orders, the first of the month.

The Panel members were not adverse to DCSE's proposed solutions, and they agreed to DCSE's request to introduce legislative proposals to the 2006 General Assembly for this purpose.

## **RECOMMENDATIONS**

**1. That the General Assembly adopt an updated Schedule of Monthly Child Support Obligations which accounts for the 17 years of inflation since the adoption of the original guideline in Virginia. Further, that legislative language be included stating the new Schedule shall be implemented prospectively, and that, for purposes of review or modification, implementation of the new Schedule shall not be considered a material change of circumstances.**

(The complete, recommended Schedule is Exhibit C)

**2. That § 20-108.1 (B) be amended as follows to delete duplication and clarify this section of the Code:**

2. Arrangements regarding custody of the children, *including the cost of visitation travel*;
3. Imputed income to a party who is voluntarily unemployed or voluntarily under-employed; provided that income may not be imputed to the custodial parent when a child is not in school, child care services are not available and the cost of such child care services are not included in the computation, *and provided further, that any consideration of imputed income based on a change in a party's employment shall be evaluated with consideration of the good faith and reasonableness of employment decisions made by the party*;
5. ~~Debts incurred for production of income~~;
6. Direct payments ordered by the court for ~~health care coverage~~, maintaining life insurance coverage pursuant to subsection D, education expenses, or other court-ordered direct payments for the benefit of the child ~~and costs~~

~~related to the provision of health care coverage pursuant to subdivision 7 of § 20-60.3;~~

~~7. Extraordinary capital gains such as capital gains resulting from the sale of the marital abode;~~

~~87. Age, physical and mental condition of the child or children, including unreimbursed medical or dental expenses, and child care expenses Any special needs of a child resulting from any physical, emotional or medical condition;~~

~~98. Independent financial resources, if any, of the child or children;~~

~~109. Standard of living for the family child or children established during the marriage;~~

~~110. Earning capacity, obligations and needs, and Financial resources and special needs of each parent;~~

~~12. Education and training of the parties and the ability and opportunity of the parties to secure such education and training;~~

~~13. Contributions, monetary and nonmonetary, of each party to the well-being of the family;~~

~~1411. Provisions made with regard to the marital property under § 20-107.3, where said property earns income or has an income earning potential;~~

~~1512. Tax consequences to the parties, regarding including claims for exemptions, child tax credit and child care credit of dependent children and child care expenses;~~

~~1613. A written agreement, stipulation or consent order or decree between the parties which includes the amount of child support;~~

~~17. A pendente lite decree, which includes the amount of child support, agreed to by both parties or by counsel for the parties; and~~

~~1814. Such other factors, including tax consequences to each party, as are necessary to consider the equities for the parents and children.~~

**3. That § 20-108.2 be amended as follows to strike unnecessary references, to insert language to incorporate a self-support reserve and to clarify this Section of the Code :**

There shall be a rebuttable presumption in any judicial or administrative proceeding for child support under this title or Title 16.1 or 63.2, including cases involving split custody or shared custody, that the amount of the award which would result from the application of the guidelines set forth in this section is the correct amount of child support to be awarded. In order to rebut the presumption, the court shall make written findings in the order as set out in § 20-108.1, which findings may be incorporated by reference, that the application of the guidelines would be unjust or inappropriate in a particular case as determined by relevant evidence pertaining to the factors set out in §§ ~~20-107.2~~ and 20-108.1. The Department of Social Services shall set child support at the amount resulting from computations using the guidelines set out in this section pursuant to the authority granted to it in Chapter 19 (§ 63.2-1900 et seq.) of Title 63.2 and subject to the provisions of § 63.2-1918.

*1. Basic Support Obligation:* For purposes of application of the guideline, a basic child support obligation shall be computed using the schedule set out below. For combined monthly gross income amounts falling between amounts shown in the schedule, basic child support obligation amounts shall be extrapolated. However, unless one of the following exemptions applies where the sole custody child support obligation as computed pursuant to subdivision G 1 is less than \$65 per month, there shall be a presumptive minimum child support obligation of \$65 per month payable by the payor parent. Exemptions from this presumptive minimum monthly child support obligation shall include: parents unable to pay child support because they lack sufficient assets from which to pay child support and who, in addition, are institutionalized in a psychiatric facility; are imprisoned with no chance of parole; are medically verified to be totally and permanently disabled with no evidence of potential for paying child support, including recipients of Supplemental Security Income (SSI); or are otherwise involuntarily unable to produce income. "Number of children" means the number of children for whom the parents share joint legal responsibility and for whom support is being sought.

*2. Self-Support Reserve:* For any party whose gross income is less than \$1,200 per month, the following adjustments shall be used in calculating guideline child support.

*(a) Use an income of \$0 for a party whose income is less than \$800 per month in the determination of Income Shares.*

*(b) For a party whose income is \$800 or more, but less than \$1,200 per month, use the party's actual gross income less \$400 per month in the determination of Income Shares.*

*(c) For incomes of \$1,200 per month and over, no adjustment is used.*

*(d) Use the actual incomes of the parties to determine the Gross Income used in Schedule of Monthly Basic Child Support Obligations.*

*(e) The minimum guideline support of \$65 still applies to support calculated using the above adjustments, as set forth in B.1. above.*

3. *Retroactivity: The 2006 revision to the guideline schedule of support obligations shall not constitute a material change in circumstances for modifying an existing order of child support.*

*Definition of Gross Income:* For purposes of this section, "gross income" means all income from all sources, and shall include, but not be limited to, income from salaries, wages, commissions, royalties, bonuses, dividends, severance pay, pensions, interest, trust income, annuities, capital gains, social security benefits except as listed below, workers' compensation benefits, unemployment insurance benefits, disability insurance benefits, veterans' benefits, spousal support, rental income, gifts, prizes or awards.

*Disability Income:* If a parent's gross income includes disability insurance benefits, it shall also include any amounts paid to or for the child who is the subject of the order and derived by the child from the parent's entitlement to disability insurance benefits. To the extent that such derivative benefits are included in a parent's gross income, that parent shall be entitled to a credit against his or her ongoing basic child support obligation for any such amounts, and, if the amount of the credit exceeds the parent's basic child support obligations, the credit may be used to reduce arrearages.

*Not Included in Gross Income:* Gross income shall be subject to deduction of reasonable business expenses for persons with income from self-employment, a partnership, or a closely held business, and for reasonable debts incurred in the production of income. "Gross income" shall not include:

(a) Benefits from public assistance and social services programs as defined in § 63.2-100;

(b) Federal supplemental security income benefits;

(c) Child support received; or

(d) Income received by the payor from secondary employment income not previously included in "gross income," where the payor obtained the income to discharge a child support arrearage established by a court or administrative order and the payor is paying the arrearage pursuant to the order. "Secondary employment income" includes but is not limited to income from an additional job, from self-employment, or from overtime employment. The cessation of such secondary income upon the payment of the arrearage shall not be the basis for a material change in circumstances upon which a modification of child support may be based.

(e) Any one time, or very infrequent, receipt of money or value which is not expected to be repeated, as for example a capital gain, inheritance, gift, prize or award.

4. *Spousal Support Paid or Received:* For purposes of this subsection: (i) spousal support



received shall be included in gross income and spousal support paid shall be deducted from gross income when paid pursuant to an order or written agreement and (ii) one-half of any self-employment tax paid shall be deducted from gross income.

*5. Support of Other Children:*

*By Order or Agreement:* Where there is an existing court or administrative order or written agreement relating to the child or children of a party to the proceeding, who are not the child or children who are the subject of the present proceeding, then there is a presumption that there shall be deducted from the gross income of the party subject to such order or written agreement, the amount that the party is actually paying for the support of a child or children pursuant to such order or agreement.

*Children Living in Household:* Where a party to the proceeding has a natural or adopted child or children in the party's household or primary physical custody, and the child or children are not the subject of the present proceeding, there is a presumption that there shall be deducted from the gross income of that party the amount as shown on the Schedule of Monthly Basic Child Support Obligations contained in subsection B that represents that party's support obligation based solely on that party's income as being the total income available for the natural or adopted child or children in the party's household or primary physical custody, who are not the subject of the present proceeding. Provided, however, that the existence of a party's financial responsibility for such a child or children shall not of itself constitute a material change in circumstances for modifying a previous order of child support in any modification proceeding. Any adjustment to gross income under this subsection shall not create or reduce a support obligation to an amount which seriously impairs the custodial parent's ability to maintain minimal adequate housing and provide other basic necessities for the child, as determined by the court.

*6. Retroactive Support:* In cases in which retroactive liability for support is being determined, the court or administrative agency may use the gross monthly income of the parties averaged over the period of retroactivity.

*D. Unreimbursed Medical Expenses:* Except for good cause shown or the agreement of the parties, in addition to any other child support obligations established pursuant to this section, any child support order shall provide that the parents pay in proportion to their gross incomes, as used for calculating the monthly support obligation, any reasonable and necessary unreimbursed medical or dental expenses that are in excess of \$250 for any calendar year for each child who is the subject of the obligation. The method of payment of those expenses shall be contained in the support order. Each parent shall pay his respective share of expenses as those expenses are incurred. Any amount paid under this subsection shall not be adjusted by, nor added to, the child support calculated in accordance with subsection G. For the purposes of this section, medical or dental expenses shall include but not be limited to eyeglasses, prescription medication, prosthetics, orthodontics, and mental health or developmental disabilities services, including but not limited to services provided by a social worker, psychologist, psychiatrist, counselor, or therapist.

*E. Health Care Coverage Costs:* Any costs for health care coverage as defined in

§ 63.2-1900 and dental care coverage, when actually being paid by a parent, to the extent such costs are directly allocable to the child or children, and which are the extra costs of covering the child or children beyond whatever coverage the parent providing the coverage would otherwise have, shall be added to the basic child support obligation.

F. *Child Care Costs*: Any child-care costs incurred on behalf of the child or children due to employment of the custodial parent shall be added to the basic child support obligation. Child-care costs shall not exceed the amount required to provide quality care from a licensed source. When requested by the noncustodial parent, the court may require the custodial parent to present documentation to verify the costs incurred for child care under this subsection. Where appropriate, the court shall consider the willingness and availability of the noncustodial parent to provide child care personally in determining whether child-care costs are necessary or excessive. Upon the request of either party, and upon a showing of the tax savings a party derives from child-care cost deductions or credits, the court shall factor actual tax consequences into its calculation of the child-care costs to be added to the basic child support obligation.

G. 1. Sole custody support. The sole custody total monthly child support obligation shall be established by adding (i) the monthly basic child support obligation, as determined from the schedule contained in subsection B, (ii) costs for health care coverage to the extent allowable by subsection E, and (iii) work-related child-care costs and taking into consideration all the factors set forth in subsection B of § 20-108.1. The total monthly child support obligation shall be divided between the parents in the same proportion as their monthly gross incomes bear to their monthly combined gross income. The monthly obligation of each parent shall be computed by multiplying each parent's percentage of the parents' monthly combined gross income by the total monthly child support obligation, *except as set forth in subsection B.1. of this Section for certain low income parties.*

However, the monthly obligation of the noncustodial parent shall be reduced by the cost for health care coverage to the extent allowable by subsection E when paid directly by the noncustodial parent. Unreimbursed medical and dental expenses shall be calculated and allocated in accordance with subsection D.

***PROPOSAL TO THE 2005 VIRGINIA  
CHILD SUPPORT REVIEW PANEL***



**INFLATION ADJUSTMENTS  
TO THE VIRGINIA  
CHILD SUPPORT GUIDELINE**

**September 26, 2005**

By: Richard J. Byrd, Panel Member  
Byrd Mische, P.C.  
10521 Judicial Drive  
Fairfax, Virginia 22030  
703.273.0500  
[rbyrd@byrdmische.com](mailto:rbyrd@byrdmische.com)

## TABLE OF CONTENTS

	<u>Page</u>
<b>1. The Virginia Child Support Guideline, 1988 – 2005</b>	<b>1</b>
<b>2. Does the Virginia Guideline Adjust for Inflation?</b>	<b>2</b>
<b>3. Some Examples</b>	<b>4</b>
<b>4. Adjusting the Virginia Support Guideline for Inflation</b>	<b>5</b>
<b>5. Inflation Adjusted Support - Reviewing the Charts</b>	<b>6</b>
<b>6. Comparison of Inflation-Adjustment to Past Proposals</b>	<b>8</b>
<b>7. Deriving the Adjusted Guideline Charts for Up-To Six Children</b>	<b>9</b>
<b>8. Self-Support Reserve</b>	<b>10</b>
<b>9. Support Guideline Table Structure</b>	<b>11</b>
<b>10. Change in Circumstances Rule</b>	<b>11</b>
<b>11. Statutory Modifications to Implement Inflation Adjustment</b>	<b>12</b>

**Appendix containing new Guideline Child Support Table and Charts**



## VIRGINIA CHILD SUPPORT GUIDELINE REVIEW PANEL: 2005

---

*Senator Frederick M. Quayle, Chairman*

*Joseph S. Crane, DCSE representative & staff director*

*(804) 726-7431*

### **Memorandum:**

**To:** Child Support Review Panel

**From:** Richard J. Byrd, Panel Member

**Date:** September 26, 2005

### **Inflation Adjustment to Virginia Child Support Guideline**

#### **1. The Virginia Child Support Guideline, 1988 – 2005**

Virginia first adopted a Child Support Guideline in 1988, using the Income-Shares Model, which is now in use by the majority of the states. The basic table of support values<sup>1</sup> originally ended at \$7,500 per month of combined family income. Later, the guideline table was expanded to end at \$10,000 per month of combined income. A few years later, an extension to the guideline was added with three different percentages to be used for higher incomes, so that guideline support could be calculated for any level of income. However, the basic guideline table of support values has remained unchanged since 1988.

The guideline support table Virginia adopted was developed by Dr. Robert Williams of the University of Colorado, under a grant from the Department of Housing and Urban Development. The child cost figures he used were based on government statistics (the Consumer Expenditure Survey) of family expenditures

---

<sup>1</sup> Virginia Code §20-108.2.

over a number of years, extending back into the 1970's. Although there are arguments as to the validity of the data used in this study, the Virginia General Assembly adopted this set of values as being proper for the citizens of this Commonwealth, it has served us for 17 years, and we should presume for our purposes that this was the *correct* table of support values for Virginia citizens when adopted in 1988.

## **2. Does the Virginia Guideline Adjust for Inflation?**

What about inflation in the cost-of-living since 1988? Has 17 years of inflation rendered our guideline table obsolete? The Consumer Price Index for All Urban Consumers has risen by 63% since 1988.<sup>2</sup> That is, what \$100 would buy in 1988 now requires \$163 to purchase. Presumably, it now costs on the average 63% more to raise a child, at any given standard-of-living, than it did in 1988. Of course, family incomes to pay those added costs have also risen. In that same 17 years, the inflation in family incomes has been similar, but little higher, at 78%.<sup>3</sup> So, compared with 1988, the average parents now have 78% more income to pay for an increased cost to raise their children of 63%. Indeed, things are looking up – Our incomes have gone up by more than our costs!

It would appear that we are terribly behind in updating the Virginia support guideline, since we have never revised our guideline to account for inflation, and we are still using the 1988 support figures. Fortunately, the situation is not as serious as it first appears. As inflation raises the cost of child-rearing, it also raises the parents' incomes. Hence, as the years go by and inflation proceeds, inflated

---

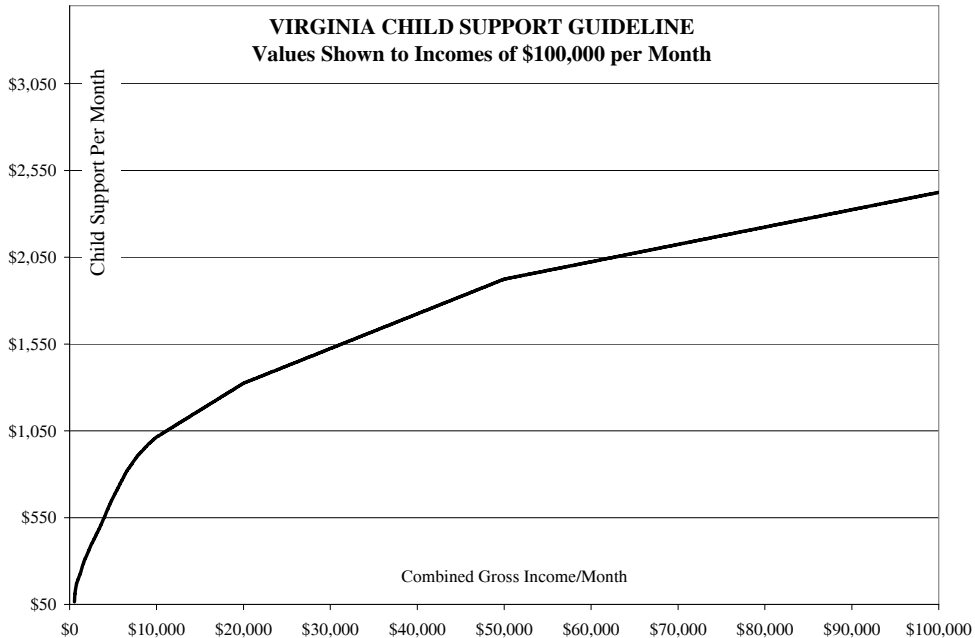
<sup>2</sup> U.S. Bureau of Labor Statistics Inflation Calculator. This is based on the CPI for All Urban Consumers (CPI-U), the index most often used to calculate inflation. See [www.bls.gov/bls/inflation.htm](http://www.bls.gov/bls/inflation.htm) for more information.

<sup>3</sup> See U.S Census Bureau: <http://www.census.gov/hhes/income/4person.html>

incomes are used in the guideline support table to derive inflated support amounts. So, it would seem that inflation may actually be “automatically adjusted.” Well, it is – to some extent. It is true that the support table is somewhat *indexed* for inflation. However, the level of *indexing* built into the Virginia guideline does not totally compensate for inflation, and over the last 17 years, the error is now becoming large, especially at higher incomes.

The problem of the built-in automatic indexing not being sufficient to adjust for inflation occurs for two reasons: (1) The Virginia Guideline child support table is non-linear; a given percent increase in income does not produce the same percent increase in child support at lower incomes as it does at higher incomes; and (2) The slope of the child support curve is less than the inflation rate at all but the lowest incomes. The slope of the support curve is the increment in support that results from a small increment in income. If the child support curve were a straight line with a slope just equal to the inflation rate, then each change in income would produce a corresponding change in support just equal to the inflation rate. However, that is not the case.

All studies of expenditures of families on children indicate that the higher the family income, the lower the *percentage* of income that is spent on children. This *flattening* of the child support guideline can be clearly seen in the chart of child support versus income shown on the next page. Look at how great a change in child support is created by a \$1,000 difference in income at \$5,000 of income compared to a \$1,000 income change at \$70,000 of income. As the curve flattens at higher incomes, the increase in income due to inflation does not nearly generate the required increase in support in order to keep up with the inflation in support. Hence, the automatic indexing in the Virginia guideline does not fully account for inflation. An adjustment to our guideline is long overdue.



**Showing the Changing Slope of the Child Support Curve**

### 3. Some Examples

Let's look at some examples to see how well inflation is compensated for by the automatic indexing of the Virginia Child Support Guideline Table. Consider a one-child family who earned \$4,000 per month in 1988. Our guideline indicates that this family needed \$553 per month to support their child in 1988. That \$4,000 of family income has now inflated 78% to \$7,120 per month. The cost of raising the child has inflated by 63% and so has grown to \$901 per month in 2005. To totally adjust for inflation, the guideline table for \$7,120 per month should now give a support level of \$901 per month for this child. However, a combined income of \$7,120 per month only gives a support amount of \$861 per month. Hence, our guideline fails to account for inflation by \$40 per month. That is, the cost of raising this child has increased by \$348 per month over the past 17 years, of which \$308 was *automatically* corrected by the indexing inherent in the Virginia Guideline, but \$40 of this inflation is not accounted for by the guideline table.



This tells us that we need to increase the child support amount at a combined income of \$7,120 per month by \$40. At moderate income levels, the automatic inflation adjustment built into the guideline is doing a pretty-good job, but it is less adequate at higher incomes.<sup>4</sup> Let's look at a somewhat higher income family.

Consider a \$10,000 per month income family in 1988. The Guideline says this family needed \$1,014 per month to support a child in 1988. Their income has now inflated by 78% to \$17,800 per month (\$213,800/year!). It now costs 63% more to raise the child, or \$1,653 per month. The guideline support for a family income of \$17,800 per month is only \$1,256, which is \$397 short to fully adjust for inflation! Inflation has increased the child-rearing cost by \$639 per month, of which the Virginia Guideline automatic indexing accounts for only \$242, leaving \$397 of child support inflation unaccounted for. This demonstrates how our Guideline fails to adjust for inflation at higher incomes. To adjust for inflation, the new Virginia Guideline Table must shift the “knee” of the child support curve, where it begins to flatten, to a higher income level, and must shift the entire curve upward in the level of support at higher income values.

#### **4. Adjusting the Virginia Support Guideline for Inflation**

The table below shows the inflation adjusted support for one child in 2005 compared to 1988 for selected income levels, and shows the amount of this adjustment which is automatically corrected by the Guideline Table, and the amount which is “missing” and still not accounted for.

---

<sup>4</sup> Virginia median household income average 2001-03, was \$52,587/year, or \$4,382 /month. U.S Census Bureau Report on Income in the United States, issued August, 2004. See [www.census.gov/prod/2004pubs/p60-226.pdf](http://www.census.gov/prod/2004pubs/p60-226.pdf)

## Results of Inflation on Child Support: 1988-2005

<b>Income 1988</b>	<b>Support 1988</b>	<b>Inflation Adjusted Income</b>	<b>Inflation- Adjusted Support</b>	<b>Actual Support</b>	<b>Support Too Low By</b>
\$1,200	\$367	\$2,136	\$367	\$365	\$1
\$3,000	\$445	\$5,340	\$725	\$710	\$15
\$5,000	\$666	\$8,900	\$1,086	\$964	\$121
\$7,000	\$848	\$12,460	\$1,382	\$1,091	\$291
\$10,000	\$1,014	\$17,800	\$1,653	\$1,256	\$397
\$20,000	\$1,324	\$35,600	\$2,158	\$1,636	\$522
\$40,000	\$1,724	\$71,200	\$2,810	\$2,136	\$674

Understanding this table is critical to understanding the approach of the inflation analysis used in this guideline proposal. Look at the row corresponding to an income level of \$3,000 per month that a family was earning in 1988. This family presumably spent \$445 on their child. Now, in 2005, the 78% inflation has raised their income to \$5,340 per month, and the needed support has grown to \$725. However, for an income of \$5,340 the current Virginia guideline gives a support of only \$699, which is \$26 short of fully adjusting for inflation. By doing this calculation for thousands of entry points in the guideline table up to \$100,000 per month in income, we can generate an entire new guideline table of support. Fortunately, computers help to automate this process.

## **5. Inflation Adjusted Support - Reviewing the Charts**

The charts included with this report show the guideline support for one child, adjusted for inflation from 1988 to 2005. Three charts are used to show more detail of the support levels for various incomes from \$600 per month all the way to \$30,000 per month of combined family income.

As seen on these charts, increases in support due to inflation are about \$40 per month, (8%) from \$3,000 - \$5,000 per month of combined income. The automatic indexing in the existing table works well out in this income range. The higher income chart shows the inflation-adjusted support guideline for incomes up to \$30,000 per month. At \$20,000 per month of combined income the increase in support is \$391 per month or almost 30%. Whereas this represents a higher increase in child support at these incomes, one must remember that only a small percent of this high income is allocated for child support. For a person earning \$40,000 per month (\$480,000 per year), he will only be paying \$2,239 to support one child, which is only 5% of his income. Leaving him 95% of his income, or almost \$38,000 per month, to spend on whatever is his heart's desire.

## **6. Comparison of Inflation-Adjustment to Past Proposals**

There have been proposals to adjust the Virginia guideline child support table at each CS Review Panel in recent years. In 1999, the JLARC proposal was reviewed, and ultimately rejected. In 2002, a quite involved study was done for the Review Panel by Dr. William Rogers of William and Mary. This proposal was based on an analysis of government Consumer Expenditure Data, and resulted in a very "bumpy" and difficult-shaped curve of income versus support. The data did not cover all income ranges and a lot of assumptions had to be made to get a complete guideline table. Opposition to this proposal resulted in a compromise

being made by the VBA Coalition, known as 2003 Senate Bill 1312.<sup>5</sup> This too was ultimately rejected in the confusion between the Dr. Williams' study and the Coalition proposal.

All of these studies, except for the VBA Coalition proposal, attempted to derive a new Virginia guideline table from U.S. Government figures on average family expenditures. Such data are derived from studies on *intact* households, which are difficult to apply to households divided by separation and divorce. These studies also present great problems in parsing adult expenditures from child expenditures, since the studies are not created to make that distinction. Also, these studies do not encompass a wide range of incomes, and require extrapolation for higher income families. Finally, a problem exists in applying the studies, since daycare and health insurance expenses are adding to our guideline calculated support whereas the government studies include such costs, leading to a *double-billing* in generating a guideline table unless extreme care is used to parse these costs from the total costs found in the study.

The Comparison chart shows all of these studies mentioned above. It is of some comfort to see that the current proposal of inflation-adjustment is reasonably consistent with all of the proposals except for the JLARC per capita approach proposal, which actually was not proposed to be adopted. The anomalous graphs of several of the studies indicate the difficulty of using survey data to determine a complete and consistent support guideline.

The approach taken in the recommendations of this proposal avoids all of the above-described pitfalls of such economic studies. The approach used here is based on the fact that Virginia has had a child support guideline in place for 17 years, which in general is working well. Our guideline gives a child support

---

<sup>5</sup> Your author was also the drafter of the proposed guideline changes in SB 1312 in 2003.

amount that, when compared to other states, is about average. The approach of this proposal is to take the current Virginia guideline and update it by adjusting it for the portion of inflation which is not automatically indexed by the inherent structure of the Virginia guideline table.

## **7. Deriving the Adjusted Guideline Charts for Up-To Six Children**

The table of values for child support for one through six children was generated by applying the income inflation and the cost inflation factors for the past 17 years to the existing guideline table. The charts included with this report show the inflation-adjusted child support for the entire range of one to six children, for three levels of incomes: Low Income, Medium Income and Higher Income. These show great detail of the support levels for various incomes from \$600 per month all the way up to \$90,000 per month of combined family income (\$1Million per year!).

## **8. Self-Support Reserve**

Several states use a *self-support reserve* for low-income wage-earners. This is procedure built into the guideline, by which minimally employed parents are allowed to pay a very low or zero child support so that they have at least some bare minimum income to able to support themselves. This is based on the proposition that a person must have some incentive to earn a wage, and if his wages are mostly all taken by law and paid for child support, then that person is far less likely to continue in the job market. Some self-support reserve methods simply truncate the support at some low wage level. Other states give self-support reserve relief only to the NCP, and several give such a break to both NCP's and to CPs.

At the August 9, 2005 meeting the Panel adopted a method of applying a self-support reserve that applies to both the CP and to the NCP. This method uses the standard guideline table, and our accepted *Income-Shares* method of calculating support, but adjusts low incomes to be even lower when used in the guideline table. Below is described the detail the steps of the method adopted by the panel.

(1) The minimum support payable to the NCP remains at \$65 per month for all numbers of children, one to six.

(2) In calculating guideline child support, use an income of \$0 for a party whose income is less than \$800 per month in determining the income shares.

(3) For a party whose income is more than \$800 per month, but less than \$1,200 per month, use actual gross income less \$400 per month in determining the income shares of the parties.

(4) For incomes of \$1,200 per month and over, no self-support reserve adjustment is given.

(5) Use the actual incomes of the parties added together for determining the combined income to be used in the child support table for the guideline calculation.

(6) After any adjustment of the parties' incomes as set forth above, the standard statutory calculations pursuant to §20-108.2 are used to determine the appropriate guideline support.

This method of applying a self-support reserve does not give dramatic reductions in support, but produces a slight bias in the support calculation slanted in favor of the party with the very low income. If it is the NCP whose income is very low, then this method reduces child support somewhat. Likewise, if it is the CP whose income is very low, the method slightly increases support.

## **9. Support Guideline Table Structure**

The existing child support guideline table in Code §20-108.2 is in tabular form to \$10,000 per month in combined income, and then uses three percentages to calculate support for higher incomes. The percentages are used for the \$10,000-\$20,000 per month range, for the \$20,000-\$50,000 range and for incomes over \$50,000 per month. Extending the basic tabulated table from the current \$10,000 per month to \$15,000 is consistent with inflation over the past 17 years, and will make the guideline more *user-friendly* in that it will be less frequently that one has to apply the percentages to calculate guideline support. When the table is tabulated out to \$15,000 it is no longer necessary to use three sets of percentages, and two percentage thresholds suffice quite well to calculate support for higher incomes. We will need one percentage for incomes from \$15,000 to \$35,000, and another percentage for incomes over \$35,000 per month.

## **10. Change in Circumstances Rule:**

Our Appeals Court rulings has said that a change in the child support guideline constitutes a “change in circumstances” allowing a review and resetting of support, since the guideline is *presumptively* the correct support. My recommendation is that we approach this change the same way as we did when we adopted the *Colorado Method* for shared custody support. In that legislation, we sated that this guideline change would *not* constitute a change in circumstances and could only be applied to a new support case or to an existing support case that was under review for a modification for other reasons. I recommend that we designate this inflation-adjustment change in support as *not* constituting a change in circumstances. I don’t believe that the moderate changes we propose here for moderate income levels are such as to *open the floodgates* of litigation, but why take the chance that

this might be used as an argument against Virginia adopting this needed change to the guideline table to adjust for the past 17 years of inflation.

## **11. Statutory Modifications to Implement Inflation Adjustment**

Attached to this Memorandum is a revised §20-108.2 incorporating the changes required to implement the changes set forth herein for the inflation adjustment of child support and for the self-support reserve.

Richard J. Byrd, Panel Member  
Byrd Mische, P.C.  
703.273.0500  
rbyrd@byrdmische.com



**PROPOSED NEW INFLATION-  
ADJUSTED SUPPORT GUIDELINE  
AND  
ACCOMPANING CHARTS**

SCHEDULE OF MONTHLY BASIC CHILD SUPPORT OBLIGATIONS

Combined Monthly Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
550	65	65	65	65	65	65
600	102	108	111	113	115	116
650	130	139	142	144	145	146
700	147	165	169	172	174	176
750	158	192	197	201	204	206
800	168	219	225	230	233	236
850	177	246	253	259	263	266
900	185	273	281	288	292	295
950	192	297	309	316	322	325
1000	199	320	337	344	351	357
1050	206	340	364	374	381	389
1100	213	361	391	402	410	422
1150	221	377	413	430	440	455
1200	229	390	434	457	470	488
1250	238	403	454	485	502	521
1300	247	416	471	510	536	554
1350	256	429	487	538	570	588
1400	265	441	504	561	604	623
1450	274	452	520	585	635	657
1500	282	463	536	610	663	692
1550	289	474	551	632	689	726
1600	296	485	566	653	713	756
1650	303	496	581	674	735	784
1700	309	507	595	695	755	810
1750	316	517	609	714	774	835
1800	322	527	623	731	792	859
1850	328	537	637	747	810	882
1900	335	547	651	761	828	903
1950	341	557	665	774	845	923
2000	348	567	679	786	862	942
2050	354	577	693	798	879	960
2100	361	587	707	811	896	977
2150	368	597	721	825	913	993
2200	375	607	735	840	931	1,008

<b>Gross Income</b>	<b>One Child</b>	<b>Two Children</b>	<b>Three Children</b>	<b>Four Children</b>	<b>Five Children</b>	<b>Six Children</b>
2250	382	617	749	856	949	1,022
2300	390	627	764	872	967	1,036
2350	398	637	779	888	984	1,051
2400	405	647	794	904	1,001	1,065
2450	413	657	808	919	1,017	1,079
2500	420	667	822	934	1,033	1,094
2550	427	677	836	949	1,049	1,110
2600	435	687	850	964	1,064	1,126
2650	443	697	864	978	1,079	1,142
2700	451	706	877	992	1,093	1,159
2750	458	715	890	1,006	1,107	1,176
2800	465	724	902	1,020	1,121	1,192
2850	471	733	914	1,034	1,135	1,208
2900	477	742	926	1,047	1,149	1,223
2950	483	751	938	1,060	1,162	1,238
3000	489	760	950	1,073	1,176	1,253
3050	495	769	963	1,086	1,189	1,268
3100	502	778	974	1,099	1,202	1,283
3150	508	787	986	1,111	1,214	1,297
3200	513	795	997	1,123	1,226	1,311
3250	519	803	1007	1,135	1,238	1,325
3300	524	811	1017	1,146	1,250	1,338
3350	528	820	1027	1,157	1,262	1,351
3400	533	828	1037	1168	1274	1364
3450	539	836	1047	1180	1287	1377
3500	544	844	1057	1191	1299	1390
3550	550	852	1066	1202	1311	1402
3600	555	860	1076	1213	1323	1416
3650	560	867	1086	1224	1335	1430
3700	565	875	1096	1235	1348	1443
3750	570	882	1106	1247	1361	1455
3800	576	890	1116	1258	1373	1468
3850	581	899	1126	1270	1385	1481
3900	586	907	1136	1281	1398	1495
3950	591	915	1146	1292	1410	1508

<b>Gross Income</b>	<b>One Child</b>	<b>Two Children</b>	<b>Three Children</b>	<b>Four Children</b>	<b>Five Children</b>	<b>Six Children</b>
4000	596	923	1156	1303	1422	1521
4050	601	931	1166	1314	1434	1534
4100	605	938	1176	1325	1446	1547
4150	611	946	1187	1337	1459	1561
4200	616	955	1197	1348	1471	1574
4250	622	963	1207	1359	1483	1587
4300	627	971	1217	1370	1495	1600
4350	632	978	1227	1381	1508	1613
4400	637	986	1237	1393	1520	1626
4450	642	994	1247	1405	1532	1640
4500	647	1003	1257	1416	1545	1653
4550	652	1011	1267	1427	1558	1665
4600	657	1018	1277	1438	1570	1678
4650	662	1025	1287	1449	1581	1691
4700	667	1033	1296	1459	1592	1704
4750	671	1040	1305	1469	1603	1715
4800	676	1047	1313	1479	1614	1726
4850	680	1055	1322	1489	1625	1738
4900	685	1062	1331	1499	1636	1750
4950	690	1068	1340	1509	1647	1761
5000	694	1075	1349	1519	1658	1772
5050	699	1083	1358	1529	1669	1784
5100	703	1091	1368	1540	1680	1797
5150	708	1098	1377	1551	1691	1809
5200	713	1106	1386	1561	1703	1822
5250	717	1113	1395	1571	1715	1834
5300	722	1120	1404	1581	1726	1845
5350	726	1128	1413	1591	1737	1858
5400	731	1135	1423	1602	1748	1870
5450	736	1142	1432	1613	1759	1883
5500	741	1150	1441	1623	1771	1895
5550	746	1157	1450	1634	1782	1907
5600	751	1164	1459	1645	1793	1918
5650	755	1172	1468	1655	1805	1930
5700	760	1179	1478	1665	1817	1942
5750	765	1187	1488	1675	1828	1955
5800	769	1195	1497	1685	1839	1968
5850	774	1203	1507	1696	1851	1980
5900	778	1210	1516	1707	1862	1992

Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
5950	783	1217	1525	1717	1873	2003
6000	787	1225	1534	1728	1885	2016
6050	792	1232	1543	1739	1897	2029
6100	797	1239	1552	1749	1908	2041
6150	803	1247	1562	1759	1919	2053
6200	808	1254	1571	1769	1931	2065
6250	812	1261	1580	1779	1942	2077
6300	817	1269	1589	1790	1953	2090
6350	821	1276	1598	1801	1964	2102
6400	826	1283	1607	1811	1975	2114
6450	830	1291	1617	1822	1987	2126
6500	835	1300	1626	1833	1999	2138
6550	840	1308	1637	1845	2012	2151
6600	846	1316	1647	1857	2025	2165
6650	851	1324	1658	1869	2038	2180
6700	857	1333	1668	1880	2050	2194
6750	862	1341	1679	1892	2063	2208
6800	868	1350	1689	1904	2077	2222
6850	873	1359	1699	1916	2090	2236
6900	879	1367	1710	1928	2103	2249
6950	884	1375	1721	1940	2116	2263
7000	889	1384	1731	1952	2129	2277
7050	894	1392	1742	1963	2142	2290
7100	899	1400	1753	1974	2155	2304
7150	905	1409	1763	1986	2167	2318
7200	910	1418	1773	1998	2180	2332
7250	916	1426	1784	2010	2193	2346
7300	921	1435	1795	2022	2206	2361
7350	927	1443	1805	2034	2219	2375
7400	932	1451	1815	2045	2232	2388
7450	938	1459	1826	2057	2246	2402
7500	943	1468	1837	2069	2259	2416
7550	949	1476	1847	2081	2272	2429
7600	954	1485	1858	2093	2284	2443
7650	960	1494	1869	2105	2297	2457
7700	965	1502	1879	2117	2310	2471
7750	969	1511	1889	2129	2323	2484
7800	974	1519	1900	2141	2336	2498
7850	980	1527	1911	2153	2349	2512
7900	985	1535	1921	2165	2362	2526

<b>Gross Income</b>	<b>One Child</b>	<b>Two Children</b>	<b>Three Children</b>	<b>Four Children</b>	<b>Five Children</b>	<b>Six Children</b>
7950	991	1544	1931	2176	2375	2540
8000	996	1553	1942	2188	2388	2555
8050	1,002	1562	1953	2200	2401	2568
8100	1,007	1570	1963	2212	2414	2582
8150	1,013	1578	1974	2224	2427	2596
8200	1,018	1586	1984	2236	2440	2610
8250	1,024	1595	1995	2248	2453	2623
8300	1,029	1603	2004	2259	2465	2636
8350	1,034	1610	2013	2270	2477	2648
8400	1,039	1617	2023	2281	2488	2661
8450	1,044	1624	2032	2291	2499	2674
8500	1,049	1632	2041	2301	2510	2686
8550	1,054	1639	2050	2311	2521	2697
8600	1,058	1646	2059	2321	2532	2709
8650	1,063	1654	2068	2331	2543	2721
8700	1,067	1661	2077	2341	2554	2732
8750	1,072	1668	2086	2351	2565	2743
8800	1,076	1674	2094	2361	2576	2755
8850	1,081	1681	2103	2371	2587	2767
8900	1,086	1689	2111	2380	2597	2778
8950	1,090	1696	2120	2390	2608	2789
9000	1,095	1702	2129	2400	2618	2799
9050	1,099	1709	2137	2409	2628	2810
9100	1,103	1716	2145	2418	2639	2822
9150	1,107	1722	2154	2428	2650	2834
9200	1,111	1729	2163	2438	2661	2845
9250	1,116	1737	2172	2447	2672	2856
9300	1,121	1744	2180	2457	2682	2867
9350	1,125	1750	2188	2467	2692	2878
9400	1,130	1757	2197	2477	2703	2890
9450	1,134	1764	2205	2487	2714	2902
9500	1,139	1770	2214	2496	2724	2913
9550	1,143	1777	2223	2506	2735	2924
9600	1,148	1785	2231	2516	2746	2935
9650	1,153	1792	2239	2525	2756	2946
9700	1,157	1798	2248	2534	2766	2958
9750	1,161	1805	2257	2544	2777	2969
9800	1,165	1812	2266	2554	2788	2980
9850	1,169	1819	2274	2564	2798	2991

<b>Gross Income</b>	<b>One Child</b>	<b>Two Children</b>	<b>Three Children</b>	<b>Four Children</b>	<b>Five Children</b>	<b>Six Children</b>
9900	1,174	1826	2282	2573	2808	3002
9950	1,178	1833	2290	2583	2819	3013
10000	1,183	1839	2299	2593	2830	3025
10050	1,188	1846	2308	2603	2840	3037
10100	1,192	1853	2317	2613	2851	3048
10150	1,197	1860	2325	2622	2861	3059
10200	1,201	1867	2333	2632	2872	3070
10250	1,206	1874	2342	2642	2882	3081
10300	1,211	1881	2351	2651	2893	3093
10350	1,215	1888	2360	2661	2904	3104
10400	1,220	1894	2368	2671	2915	3115
10450	1,224	1901	2376	2680	2925	3126
10500	1,228	1908	2384	2689	2935	3137
10550	1,232	1915	2393	2699	2946	3148
10600	1,236	1922	2402	2709	2957	3159
10650	1,241	1929	2411	2719	2967	3171
10700	1,246	1936	2419	2729	2978	3183
10750	1,250	1942	2427	2738	2989	3194
10800	1,255	1949	2436	2748	2999	3205
10850	1,259	1956	2445	2758	3009	3216
10900	1,264	1963	2454	2767	3020	3228
10950	1,268	1970	2462	2776	3031	3239
11000	1,273	1977	2470	2786	3041	3250
11050	1,278	1984	2479	2796	3051	3261
11100	1,282	1990	2488	2806	3062	3272
11150	1,286	1997	2496	2815	3073	3283
11200	1,290	2004	2505	2825	3083	3294
11250	1,294	2011	2513	2835	3094	3306
11300	1,299	2018	2521	2844	3104	3318
11350	1,303	2025	2530	2854	3115	3329
11400	1,308	2032	2539	2864	3125	3340
11450	1,313	2038	2547	2874	3136	3351
11500	1,317	2045	2556	2884	3147	3362
11550	1,322	2052	2564	2893	3157	3374
11600	1,326	2058	2572	2901	3167	3384
11650	1,329	2064	2579	2909	3176	3394
11700	1,333	2069	2586	2917	3184	3402
11750	1,337	2074	2592	2924	3191	3410
11800	1,340	2078	2598	2931	3198	3418

<b>Gross Income</b>	<b>One Child</b>	<b>Two Children</b>	<b>Three Children</b>	<b>Four Children</b>	<b>Five Children</b>	<b>Six Children</b>
11850	1,343	2083	2605	2938	3205	3425
11900	1,346	2088	2611	2945	3213	3433
11950	1,349	2093	2617	2952	3221	3442
12000	1,352	2098	2623	2959	3228	3450
12050	1,355	2103	2629	2966	3236	3458
12100	1,359	2108	2635	2973	3243	3466
12150	1,362	2113	2642	2980	3251	3475
12200	1,365	2118	2648	2987	3259	3483
12250	1,368	2123	2654	2993	3267	3491
12300	1,372	2127	2661	3000	3274	3499
12350	1,376	2132	2666	3008	3282	3508
12400	1,379	2137	2672	3015	3290	3516
12450	1,382	2142	2678	3022	3298	3524
12500	1,385	2147	2685	3029	3305	3532
12550	1,389	2152	2691	3035	3313	3541
12600	1,392	2156	2698	3042	3321	3549
12650	1,395	2161	2704	3050	3329	3557
12700	1,398	2167	2710	3057	3336	3565
12750	1,401	2172	2716	3064	3343	3573
12800	1,404	2176	2722	3070	3351	3582
12850	1,408	2181	2728	3077	3359	3589
12900	1,411	2186	2734	3085	3367	3597
12950	1,415	2191	2741	3092	3374	3605
13000	1,418	2196	2747	3098	3381	3613
13050	1,421	2201	2754	3105	3389	3621
13100	1,424	2206	2760	3113	3396	3630
13150	1,428	2211	2765	3120	3404	3638
13200	1,431	2216	2771	3127	3412	3646
13250	1,434	2221	2778	3133	3420	3654
13300	1,437	2225	2784	3140	3428	3663
13350	1,441	2230	2791	3148	3436	3671
13400	1,444	2235	2797	3155	3443	3679
13450	1,447	2241	2803	3161	3451	3687
13500	1,450	2246	2809	3168	3458	3695
13550	1,454	2250	2815	3175	3466	3704
13600	1,458	2255	2821	3182	3474	3712
13650	1,461	2260	2827	3189	3482	3720
13700	1,463	2265	2834	3196	3489	3728
13750	1,467	2270	2840	3203	3496	3737



Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
13800	1,470	2274	2847	3210	3504	3745
13850	1,474	2279	2853	3217	3512	3752
13900	1,477	2283	2859	3223	3519	3759
13950	1,479	2288	2863	3229	3525	3767
14000	1,481	2292	2869	3235	3531	3774
14050	1,483	2296	2874	3241	3537	3780
14100	1,485	2300	2879	3246	3544	3787
14150	1,488	2305	2885	3252	3550	3794
14200	1,491	2309	2890	3257	3556	3801
14250	1,493	2313	2896	3263	3563	3808
14300	1,495	2317	2900	3268	3569	3815
14350	1,497	2321	2905	3274	3575	3822
14400	1,500	2326	2911	3280	3581	3828
14450	1,503	2330	2916	3286	3587	3835
14500	1,506	2334	2922	3292	3593	3841
14550	1,508	2338	2927	3297	3600	3848
14600	1,511	2343	2933	3303	3606	3855
14650	1,513	2347	2937	3308	3612	3862
14700	1,515	2350	2942	3314	3619	3869
14750	1,518	2354	2948	3319	3625	3876
14800	1,521	2359	2953	3325	3631	3883
14850	1,523	2363	2959	3331	3637	3889
14900	1,525	2367	2964	3337	3643	3896
14950	1,527	2371	2970	3343	3649	3904
15000	1,530	2,375	2,974	3,348	3,656	3,910

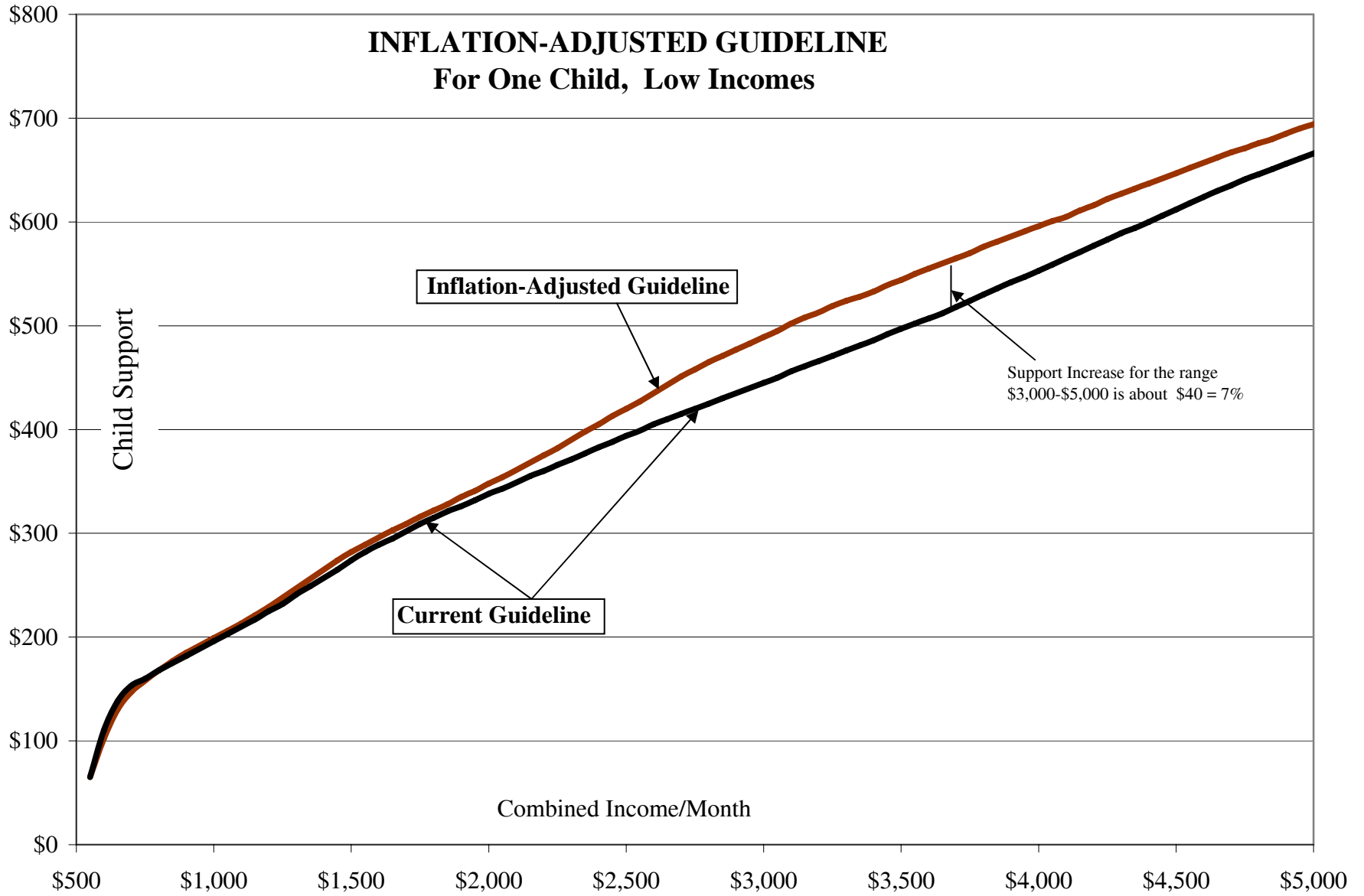
For gross monthly income between \$15,000 and \$35,000, add the amount of child support for \$15,000 to the following percentages of gross income above \$15,000.

	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
	3.1%	5.1%	6.8%	7.7%	8.6%	9.3%
35000	2150	3395	4334	4888	5376	5770

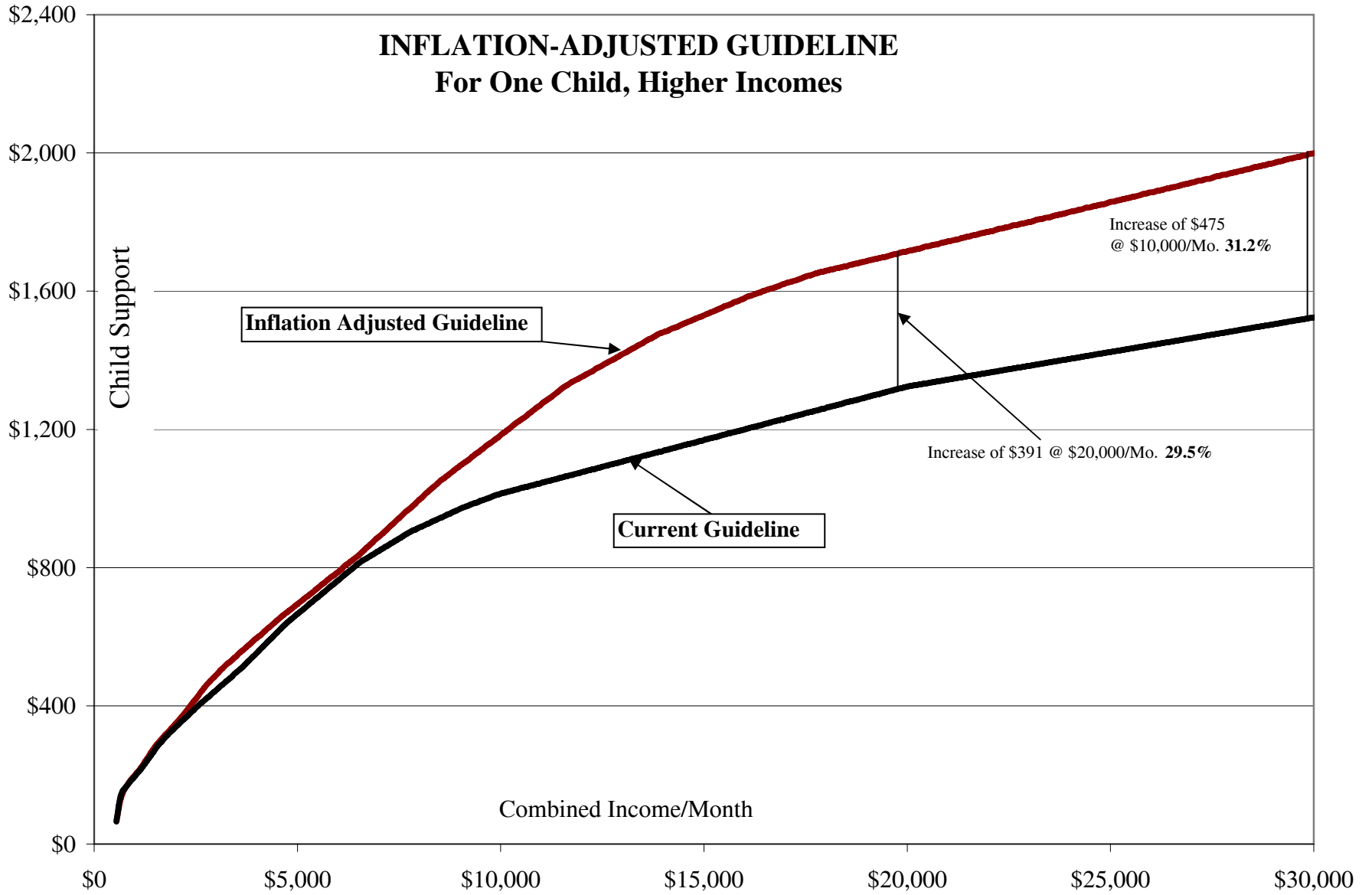
For gross monthly income over \$35,000, add the amount of child support for \$35,000 to the following percentages of gross income above \$35,000.

	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
	1.8%	3.1%	4.5%	5.4%	6.2%	7.0%

# INFLATION-ADJUSTED GUIDELINE For One Child, Low Incomes

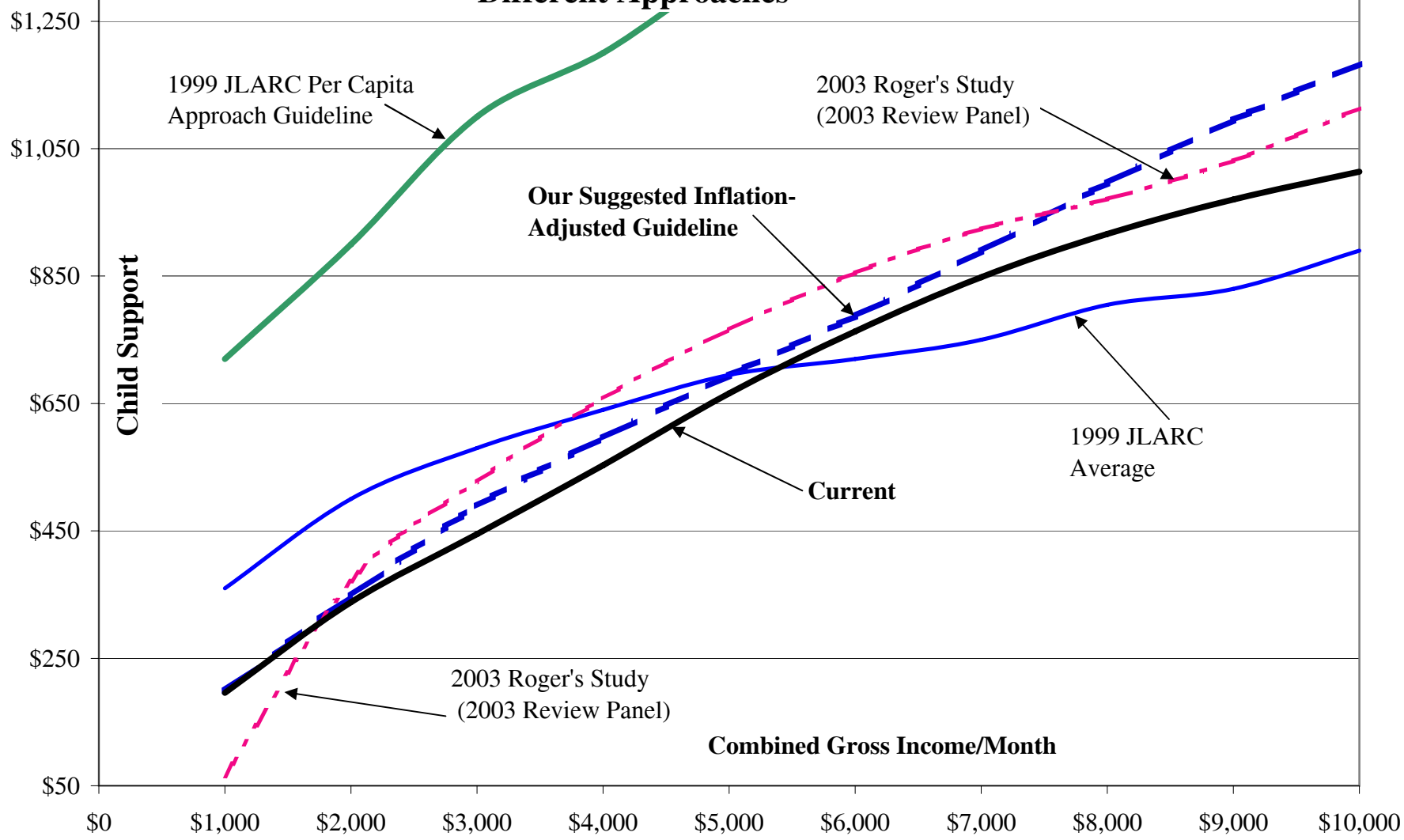


# INFLATION-ADJUSTED GUIDELINE For One Child, Higher Incomes

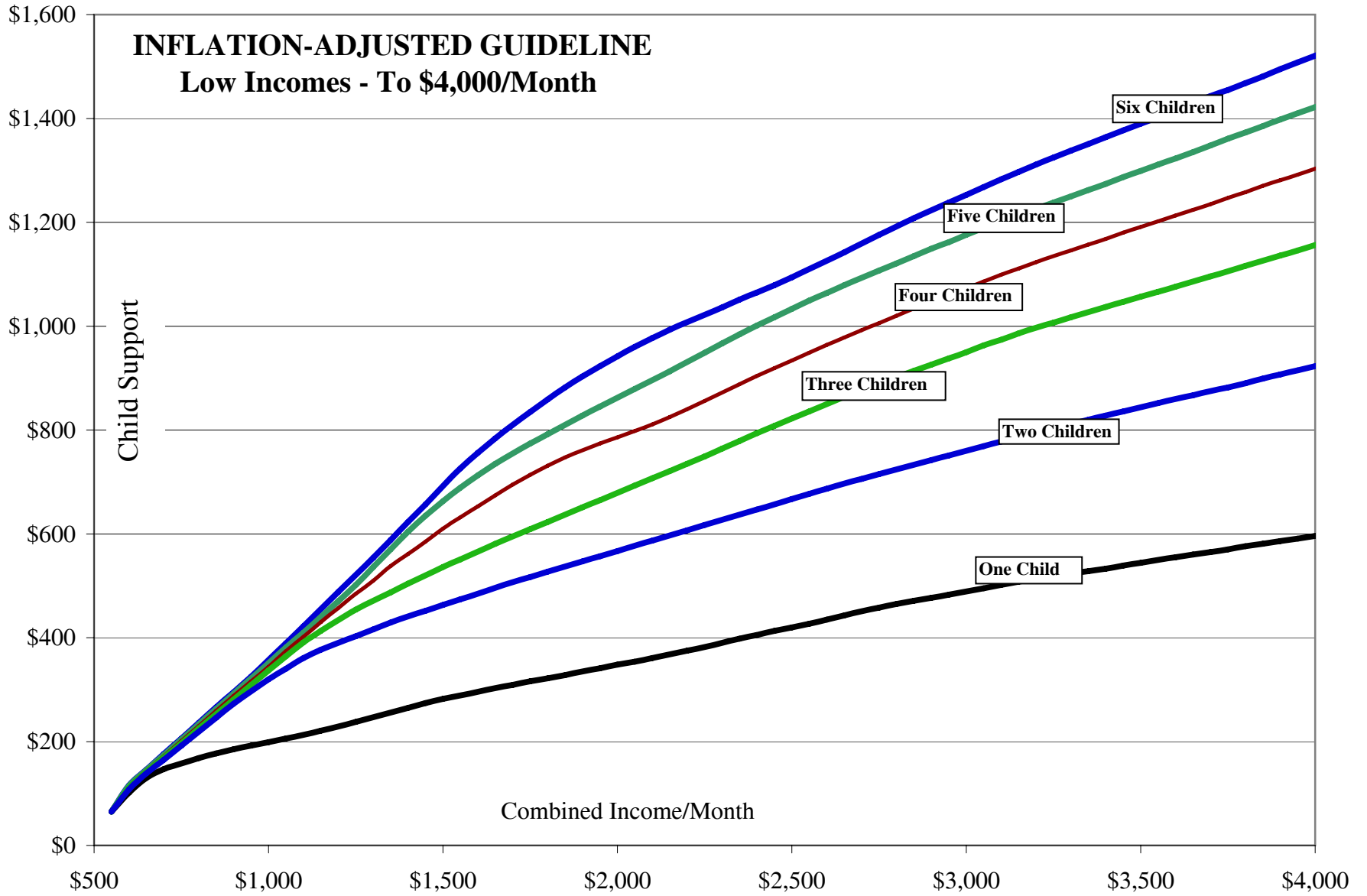


# COMPARISON OF GUIDELINE PROPOSALS

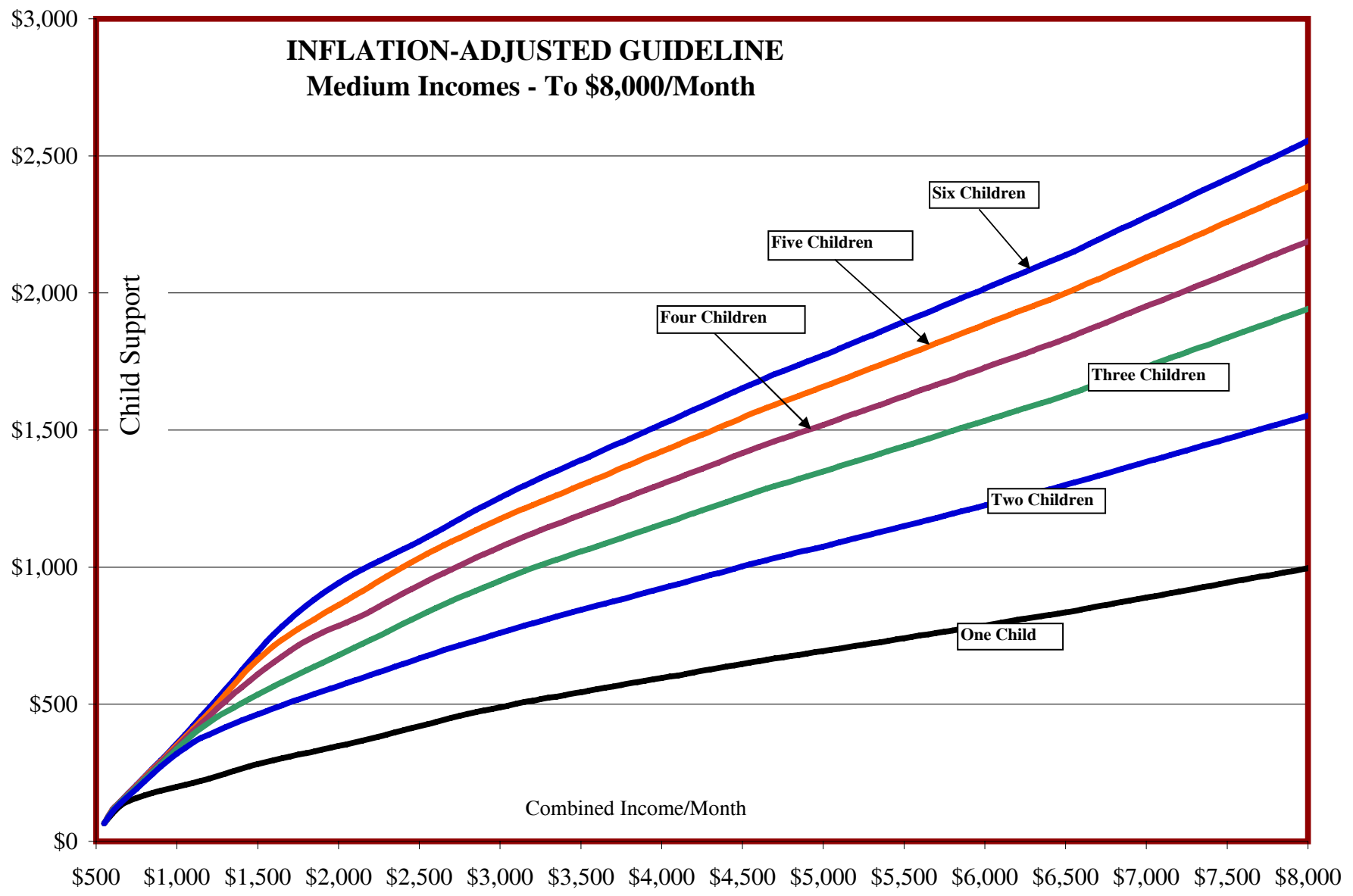
## Different Approaches



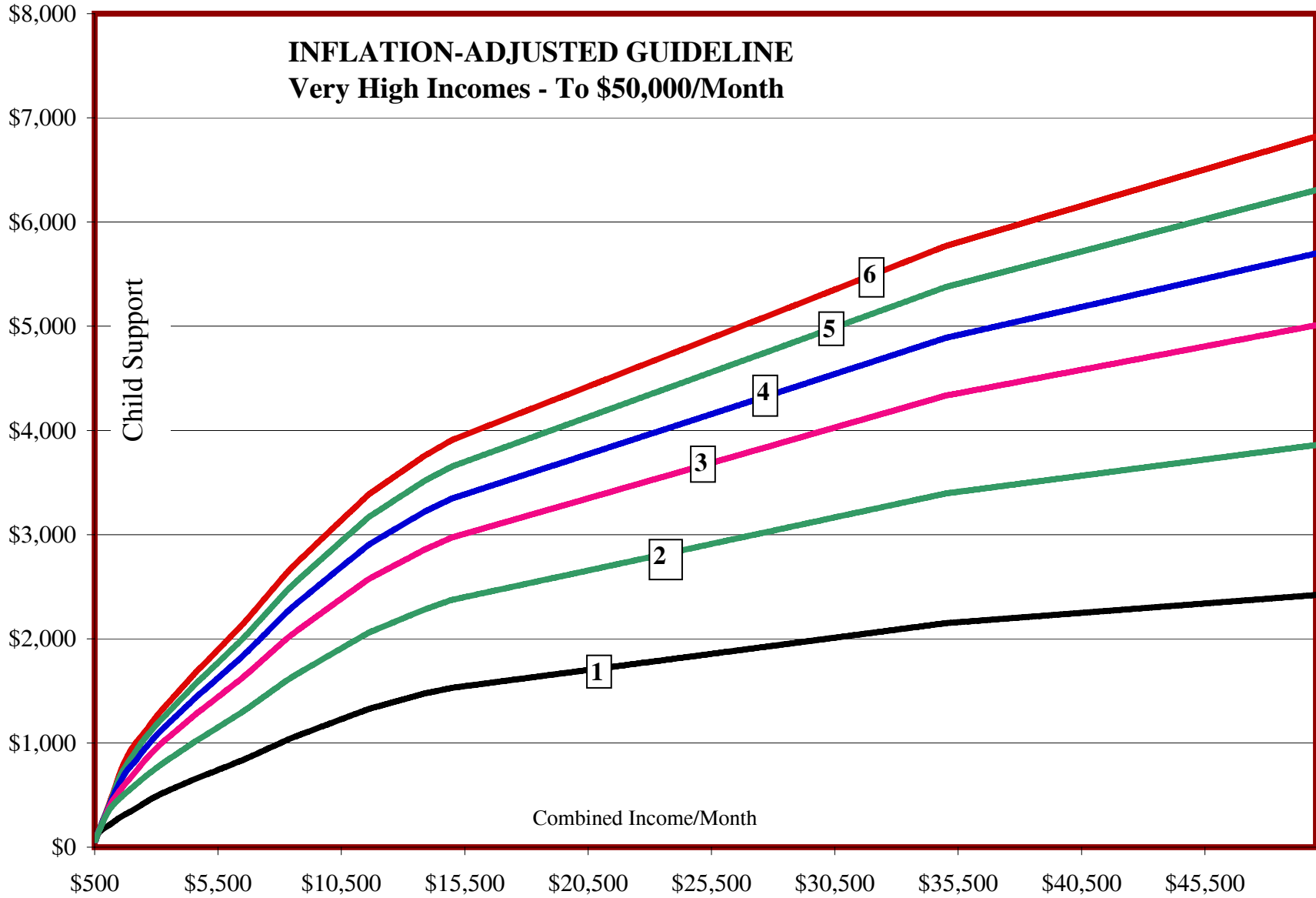
**INFLATION-ADJUSTED GUIDELINE**  
**Low Incomes - To \$4,000/Month**



**INFLATION-ADJUSTED GUIDELINE**  
**Medium Incomes - To \$8,000/Month**



**INFLATION-ADJUSTED GUIDELINE**  
**Very High Incomes - To \$50,000/Month**



**EXHIBIT B****Comparison of Schedules: Current and Proposed**

Combined Gross Monthly Income	One Child				Two Children			
	Schedules		Share of Combined Gross Monthly Income		Schedules		Share of Combined Gross Monthly Income	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
0-599	65	65	11%	11%	65	65	11%	11%
600	110	102	18%	17%	110	108	18%	18%
650	138	130	21%	20%	140	139	21%	21%
700	153	147	22%	21%	169	165	24%	24%
750	160	158	21%	21%	197	192	26%	26%
800	168	168	21%	21%	226	219	28%	27%
850	175	177	21%	21%	254	246	30%	29%
900	182	185	20%	21%	281	273	31%	30%
950	189	192	20%	20%	292	297	31%	31%
1000	196	199	20%	20%	304	320	30%	32%
1050	203	206	19%	20%	315	340	30%	32%
1100	210	213	19%	19%	326	361	30%	33%
1150	217	221	19%	19%	337	377	29%	33%
1200	225	229	19%	19%	348	390	29%	33%
1250	232	238	19%	19%	360	403	29%	32%
1300	241	247	19%	19%	373	416	29%	32%
1350	249	256	18%	19%	386	429	29%	32%
1400	257	265	18%	19%	398	441	28%	32%
1450	265	274	18%	19%	411	452	28%	31%
1500	274	282	18%	19%	426	463	28%	31%
1550	282	289	18%	19%	436	474	28%	31%
1600	289	296	18%	19%	447	485	28%	30%
1650	295	303	19%	18%	458	496	28%	30%
1700	302	309	19%	18%	468	507	28%	30%
1750	309	316	19%	18%	479	517	27%	30%
1800	315	322	18%	18%	488	527	27%	29%
1850	321	328	17%	18%	497	537	27%	29%
1900	326	335	17%	18%	506	547	27%	29%
1950	332	341	17%	17%	514	557	26%	29%
2000	338	348	17%	17%	523	567	26%	28%
2050	343	354	17%	17%	532	577	26%	28%
2100	349	361	17%	17%	540	587	26%	28%
2150	355	368	17%	17%	549	597	26%	28%
2200	360	375	16%	17%	558	607	25%	28%
2250	366	382	16%	17%	567	617	25%	27%
2300	371	390	16%	17%	575	627	25%	27%
2350	377	398	16%	17%	584	637	25%	27%



**EXHIBIT B****Comparison of Schedules: Current and Proposed**

Combined Gross Monthly Income	One Child				Two Children			
	Schedules		Share of Combined Gross Monthly Income		Schedules		Share of Combined Gross Monthly Income	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
2400	383	405	16%	17%	593	647	25%	27%
2450	388	413	16%	17%	601	657	25%	27%
2500	394	420	16%	17%	610	667	24%	27%
2550	399	427	16%	17%	619	677	24%	27%
2600	405	435	16%	17%	627	687	24%	26%
2650	410	443	15%	17%	635	697	24%	26%
2700	415	451	15%	17%	643	706	24%	26%
2750	420	458	15%	17%	651	715	24%	26%
2800	425	465	15%	17%	658	724	24%	26%
2850	430	471	15%	17%	667	733	23%	26%
2900	435	477	15%	16%	675	742	23%	26%
2950	440	483	15%	16%	683	751	23%	25%
3000	445	489	15%	16%	691	760	23%	25%
3050	450	495	15%	16%	699	769	23%	25%
3100	456	502	15%	16%	707	778	23%	25%
3150	461	508	15%	16%	715	787	23%	25%
3200	466	513	15%	16%	723	795	23%	25%
3250	471	519	14%	16%	732	803	23%	25%
3300	476	524	14%	16%	740	811	22%	25%
3350	481	528	14%	16%	748	820	22%	24%
3400	486	533	14%	16%	756	828	22%	24%
3450	492	539	14%	16%	764	836	22%	24%
3500	497	544	14%	16%	772	844	22%	24%
3550	502	550	14%	15%	780	852	22%	24%
3600	507	555	14%	15%	788	860	22%	24%
3650	512	560	14%	15%	797	867	22%	24%
3700	518	565	14%	15%	806	875	22%	24%
3750	524	570	14%	15%	815	882	22%	24%
3800	530	576	14%	15%	824	890	22%	23%
3850	536	581	14%	15%	834	899	22%	23%
3900	542	586	14%	15%	843	907	22%	23%
3950	547	591	14%	15%	852	915	22%	23%
4000	553	596	14%	15%	861	923	22%	23%
4050	559	601	14%	15%	871	931	22%	23%
4100	565	605	14%	15%	880	938	21%	23%
4150	571	611	14%	15%	889	946	21%	23%
4200	577	616	14%	15%	898	955	21%	23%

**EXHIBIT B****Comparison of Schedules: Current and Proposed**

Combined Gross Monthly Income	One Child				Two Children			
	Schedules		Share of Combined Gross Monthly Income		Schedules		Share of Combined Gross Monthly Income	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
4250	583	622	14%	15%	907	963	21%	23%
4300	589	627	14%	15%	917	971	21%	23%
4350	594	632	14%	15%	926	978	21%	22%
4400	600	637	14%	14%	935	986	21%	22%
4450	606	642	14%	14%	944	994	21%	22%
4500	612	647	14%	14%	954	1003	21%	22%
4550	618	652	14%	14%	963	1011	21%	22%
4600	624	657	14%	14%	972	1018	21%	22%
4650	630	662	14%	14%	981	1025	21%	22%
4700	635	667	14%	14%	989	1033	21%	22%
4750	641	671	13%	14%	997	1040	21%	22%
4800	646	676	13%	14%	1005	1047	21%	22%
4850	651	680	13%	14%	1013	1055	21%	22%
4900	656	685	13%	14%	1021	1062	21%	22%
4950	661	690	13%	14%	1028	1068	21%	22%
5000	666	694	13%	14%	1036	1075	21%	22%
5050	671	699	13%	14%	1043	1083	21%	21%
5100	675	703	13%	14%	1051	1091	21%	21%
5150	680	708	13%	14%	1058	1098	21%	21%
5200	685	713	13%	14%	1066	1106	21%	21%
5250	690	717	13%	14%	1073	1113	20%	21%
5300	695	722	13%	14%	1081	1120	20%	21%
5350	700	726	13%	14%	1088	1128	20%	21%
5400	705	731	13%	14%	1096	1135	20%	21%
5450	710	736	13%	14%	1103	1142	20%	21%
5500	714	741	13%	13%	1111	1150	20%	21%
5550	719	746	13%	13%	1118	1157	20%	21%
5600	724	751	13%	13%	1126	1164	20%	21%
5650	729	755	13%	13%	1133	1172	20%	21%
5700	734	760	13%	13%	1141	1179	20%	21%
5750	739	765	13%	13%	1148	1187	20%	21%
5800	744	769	13%	13%	1156	1195	20%	21%
5850	749	774	13%	13%	1163	1203	20%	21%
5900	753	778	13%	13%	1171	1210	20%	21%
5950	758	783	13%	13%	1178	1217	20%	20%
6000	763	783	13%	13%	1186	1225	20%	20%
6050	768	787	13%	13%	1193	1232	20%	20%

**EXHIBIT B****Comparison of Schedules: Current and Proposed**

Combined Gross Monthly Income	One Child				Two Children			
	Schedules		Share of Combined Gross Monthly Income		Schedules		Share of Combined Gross Monthly Income	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
6100	773	792	13%	13%	1201	1239	20%	20%
6150	778	797	13%	13%	1208	1247	20%	20%
6200	783	803	13%	13%	1216	1254	20%	20%
6250	788	808	13%	13%	1223	1261	20%	20%
6300	792	812	13%	13%	1231	1269	20%	20%
6350	797	817	13%	13%	1238	1276	19%	20%
6400	802	821	13%	13%	1246	1283	19%	20%
6450	807	826	13%	13%	1253	1291	19%	20%
6500	812	830	13%	13%	1261	1300	19%	20%
6550	816	835	13%	13%	1267	1308	19%	20%
6600	820	840	13%	13%	1272	1316	19%	20%
6650	823	846	13%	13%	1277	1324	19%	20%
6700	827	851	13%	13%	1283	1333	19%	20%
6750	830	857	13%	13%	1288	1341	19%	20%
6800	834	868	13%	13%	1293	1350	19%	20%
6850	837	873	13%	13%	1299	1359	19%	20%
6900	841	879	13%	13%	1304	1367	19%	20%
6950	845	884	13%	13%	1309	1375	19%	20%
7000	848	889	13%	13%	1315	1384	19%	20%
7050	852	894	13%	13%	1320	1392	19%	20%
7100	855	899	13%	13%	1325	1400	19%	20%
7150	859	905	13%	13%	1331	1409	19%	20%
7200	862	910	13%	13%	1336	1418	19%	20%
7250	866	916	13%	13%	1341	1426	18%	20%
7300	870	921	13%	13%	1347	1435	18%	20%
7350	873	927	13%	13%	1352	1443	18%	20%
7400	877	932	13%	13%	1358	1451	18%	20%
7450	880	938	13%	13%	1363	1459	18%	20%
7500	884	943	13%	13%	1368	1468	18%	20%
7550	887	949	13%	13%	1374	1476	18%	20%
7600	891	954	13%	13%	1379	1485	18%	20%
7650	895	960	13%	13%	1384	1494	18%	20%
7700	898	965	13%	13%	1390	1502	18%	20%
7750	902	969	12%	13%	1395	1511	18%	19%
7800	905	974	12%	12%	1400	1519	18%	19%
7850	908	980	12%	12%	1405	1527	18%	19%
7900	910	985	12%	12%	1409	1535	18%	19%

**EXHIBIT B****Comparison of Schedules: Current and Proposed**

Combined Gross Monthly Income	One Child				Two Children			
	Schedules		Share of Combined Gross Monthly Income		Schedules		Share of Combined Gross Monthly Income	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
7950	913	991	11%	12%	1414	1544	18%	19%
8000	916	996	11%	12%	1418	1553	18%	19%
8050	918	1,002	11%	12%	1423	1562	18%	19%
8100	921	1,007	11%	12%	1428	1570	18%	19%
8150	924	1,013	11%	12%	1432	1578	18%	19%
8200	927	1,018	11%	12%	1437	1586	18%	19%
8250	929	1,024	11%	12%	1441	1595	17%	19%
8300	932	1,029	11%	12%	1446	1603	17%	19%
8350	935	1,034	11%	12%	1450	1610	17%	19%
8400	937	1,039	11%	12%	1455	1617	17%	19%
8450	940	1,044	11%	12%	1459	1624	17%	19%
8500	943	1,049	11%	12%	1464	1632	17%	19%
8550	945	1,054	11%	12%	1468	1639	17%	19%
8600	948	1,058	11%	12%	1473	1646	17%	19%
8650	951	1,063	11%	12%	1478	1654	17%	19%
8700	954	1,067	11%	12%	1482	1661	17%	19%
8750	956	1,072	11%	12%	1487	1668	17%	19%
8800	959	1,076	11%	12%	1491	1674	17%	19%
8850	962	1,081	11%	12%	1496	1681	17%	19%
8900	964	1,086	11%	12%	1500	1689	17%	19%
8950	967	1,090	11%	12%	1505	1696	17%	19%
9000	970	1,095	11%	12%	1509	1702	17%	19%
9050	973	1,099	11%	12%	1514	1709	17%	19%
9100	975	1,103	11%	12%	1517	1716	17%	19%
9150	977	1,107	11%	12%	1521	1722	17%	19%
9200	979	1,111	11%	12%	1524	1729	17%	19%
9250	982	1,116	11%	12%	1527	1737	17%	19%
9300	984	1,121	11%	12%	1531	1744	16%	19%
9350	986	1,125	11%	12%	1534	1750	16%	19%
9400	988	1,130	11%	12%	1537	1757	16%	19%
9450	990	1,134	10%	12%	1541	1764	16%	19%
9500	993	1,139	10%	12%	1544	1770	16%	19%
9550	995	1,143	10%	12%	1547	1777	16%	19%
9600	997	1,148	10%	12%	1551	1785	16%	19%
9650	999	1,153	10%	12%	1554	1792	16%	19%
9700	1001	1,157	10%	12%	1557	1798	16%	19%
9750	1003	1,161	10%	12%	1561	1805	16%	19%

**EXHIBIT B****Comparison of Schedules: Current and Proposed**

Combined Gross Monthly Income	One Child				Two Children			
	Schedules		Share of Combined Gross Monthly Income		Schedules		Share of Combined Gross Monthly Income	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
9800	1006	1,165	10%	12%	1564	1812	16%	18%
9850	1008	1,169	10%	12%	1567	1819	16%	18%
9900	1010	1,174	10%	12%	1571	1826	16%	18%
9950	1012	1,178	10%	12%	1574	1833	16%	18%
10000	1014	1,183	10%	12%	1577	1839	16%	18%
10200	1020	1,201	10%	12%	1587	1867	16%	18%
10400	1026	1,220	10%	12%	1597	1894	15%	18%
10600	1033	1,236	10%	12%	1608	1922	15%	18%
10800	1039	1,255	10%	12%	1618	1949	15%	18%
11000	1045	1,282	10%	12%	1628	1977	15%	18%
11200	1051	1,290	9%	12%	1638	2004	15%	18%
11400	1057	1,308	9%	11%	1648	2032	14%	18%
11600	1064	1326	9%	11%	1659	2058	14%	18%
11800	1070	1340	9%	11%	1669	2078	14%	18%
12000	1076	1352	9%	11%	1679	2098	14%	17%
12200	1082	1365	9%	11%	1689	2118	14%	17%
12400	1088	1379	9%	11%	1699	2137	14%	17%
12600	1095	1392	9%	11%	1710	2156	14%	17%
12800	1101	1404	9%	11%	1720	2176	13%	17%
13000	1107	1418	9%	11%	1730	2196	13%	17%
13200	1113	1431	8%	11%	1740	2216	13%	17%
13400	1119	1444	8%	11%	1750	2235	13%	17%
13600	1126	1458	8%	11%	1761	2255	13%	17%
13800	1132	1470	8%	11%	1771	2274	13%	16%
14000	1138	1481	8%	11%	1781	2292	13%	16%
14200	1144	1491	8%	11%	1791	2309	13%	16%
14400	1150	1500	8%	10%	1801	2326	13%	16%
14600	1157	1551	8%	10%	1812	2343	12%	16%
14800	1163	1521	8%	10%	1822	2359	12%	16%
15000	1169	1530	8%	10%	1832	2375	12%	16%

**EXHIBIT B**

**Comparison of Schedules: Current and Proposed**

**Three and Four Children**

Combined Gross Monthly Income	Three Children				Four Children			
	Schedules		Share of Combined Gross Monthly Income		Schedules		Share of Combined Gross Monthly Income	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
0-599	65	65	11%	11%	65	65	11%	11%
600	113	111	19%	19%	114	113	19%	19%
650	142	142	22%	22%	143	144	22%	22%
700	170	169	24%	24%	172	172	25%	25%
750	199	197	27%	26%	202	201	27%	27%
800	228	225	29%	28%	231	230	29%	29%
850	257	253	30%	30%	260	259	31%	30%
900	286	281	32%	31%	289	288	32%	32%
950	315	309	33%	33%	318	316	33%	33%
1000	344	337	34%	34%	348	344	35%	34%
1050	373	364	36%	35%	377	374	36%	36%
1100	402	391	37%	36%	406	402	41%	37%
1150	422	413	37%	36%	435	430	38%	37%
1200	436	434	36%	36%	465	457	39%	38%
1250	451	454	36%	36%	497	485	40%	39%
1300	467	471	36%	36%	526	510	40%	39%
1350	483	487	36%	36%	545	538	40%	40%
1400	499	504	36%	36%	563	561	40%	40%
1450	515	520	36%	36%	581	585	40%	40%
1500	533	536	36%	36%	602	610	40%	41%
1550	547	551	35%	36%	617	632	40%	41%
1600	560	566	35%	35%	632	653	40%	41%
1650	573	581	35%	35%	647	674	39%	41%
1700	587	595	35%	35%	662	695	39%	41%
1750	600	609	34%	35%	676	714	39%	41%
1800	612	623	34%	35%	690	731	38%	41%
1850	623	637	34%	34%	702	747	38%	40%
1900	634	651	33%	34%	714	761	38%	40%
1950	645	665	33%	34%	727	774	37%	40%
2000	655	679	33%	34%	739	786	37%	39%
2050	666	693	32%	34%	751	798	37%	39%
2100	677	707	32%	34%	763	811	36%	39%
2150	688	721	32%	34%	776	825	36%	38%
2200	699	735	32%	33%	788	840	36%	38%
2250	710	749	32%	33%	800	856	36%	38%
2300	721	764	31%	33%	812	872	35%	38%

**EXHIBIT B****Comparison of Schedules: Current and Proposed**

Combined Gross Monthly Income	Three Children				Four Children			
	Schedules		Share of Combined Gross Monthly Income		Schedules		Share of Combined Gross Monthly Income	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
2350	732	779	31%	33%	825	888	35%	38%
2400	743	794	31%	33%	837	904	35%	38%
2450	754	808	31%	33%	849	919	35%	38%
2500	765	822	31%	33%	862	934	34%	37%
2550	776	836	30%	33%	874	949	34%	37%
2600	787	850	30%	33%	886	964	34%	37%
2650	797	864	30%	33%	897	978	34%	37%
2700	806	877	30%	32%	908	992	34%	37%
2750	816	890	30%	32%	919	1,006	33%	37%
2800	826	902	30%	32%	930	1,020	33%	36%
2850	836	914	29%	32%	941	1,034	33%	36%
2900	846	926	29%	32%	953	1,047	33%	36%
2950	856	938	29%	32%	964	1,060	33%	36%
3000	866	950	29%	32%	975	1,073	33%	36%
3050	876	963	29%	32%	987	1,086	32%	36%
3100	886	974	29%	31%	998	1,099	32%	35%
3150	896	986	28%	31%	1010	1,111	32%	35%
3200	906	997	28%	31%	1021	1,123	32%	35%
3250	917	1007	28%	31%	1032	1,135	32%	35%
3300	927	1017	28%	31%	1044	1,146	32%	35%
3350	937	1027	28%	31%	1055	1,157	31%	35%
3400	947	1037	28%	31%	1067	1168	31%	34%
3450	957	1047	28%	30%	1078	1180	31%	34%
3500	967	1057	28%	30%	1089	1191	31%	34%
3550	977	1066	28%	30%	1101	1202	31%	34%
3600	987	1076	27%	30%	1112	1213	31%	34%
3650	997	1086	27%	30%	1124	1224	31%	34%
3700	1009	1096	27%	30%	1137	1235	31%	33%
3750	1020	1106	27%	29%	1150	1247	31%	33%
3800	1032	1116	27%	29%	1163	1258	31%	33%
3850	1043	1126	27%	29%	1176	1270	31%	33%
3900	1055	1136	27%	29%	1189	1281	30%	33%
3950	1066	1146	27%	29%	1202	1292	30%	33%
4000	1078	1156	27%	29%	1214	1303	30%	33%
4050	1089	1166	27%	29%	1227	1314	30%	32%
4100	1101	1176	27%	29%	1240	1325	30%	32%
4150	1112	1187	27%	29%	1253	1337	30%	32%

**EXHIBIT B**

**Comparison of Schedules: Current and Proposed**

Combined Gross Monthly Income	Three Children				Four Children			
	Schedules		Share of Combined Gross Monthly Income		Schedules		Share of Combined Gross Monthly Income	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
4200	1124	1197	27%	29%	1266	1348	30%	32%
4250	1135	1207	27%	28%	1279	1359	30%	32%
4300	1147	1217	27%	28%	1292	1370	30%	32%
4350	1158	1227	27%	28%	1305	1381	30%	32%
4400	1170	1237	27%	28%	1318	1393	30%	32%
4450	1181	1247	27%	28%	1331	1405	30%	32%
4500	1193	1257	27%	28%	1344	1416	30%	31%
4550	1204	1267	26%	28%	1357	1427	30%	31%
4600	1216	1277	26%	28%	1370	1438	30%	31%
4650	1227	1287	26%	28%	1383	1449	30%	31%
4700	1237	1296	26%	28%	1395	1459	30%	31%
4750	1247	1305	26%	27%	1406	1469	30%	31%
4800	1257	1313	26%	27%	1417	1479	30%	31%
4850	1267	1322	26%	27%	1428	1489	29%	31%
4900	1277	1331	26%	27%	1439	1499	29%	31%
4950	1286	1340	26%	27%	1450	1509	29%	30%
5000	1295	1349	26%	27%	1460	1519	29%	30%
5050	1305	1358	26%	27%	1471	1529	29%	30%
5100	1314	1368	26%	27%	1481	1540	29%	30%
5150	1323	1377	26%	27%	1492	1551	29%	30%
5200	1333	1386	26%	27%	1502	1561	29%	30%
5250	1342	1395	26%	27%	1513	1571	29%	30%
5300	1351	1404	25%	26%	1524	1581	29%	30%
5350	1361	1413	25%	26%	1534	1591	29%	30%
5400	1370	1423	25%	26%	1545	1602	29%	30%
5450	1379	1432	25%	26%	1555	1613	29%	30%
5500	1389	1441	25%	26%	1566	1623	28%	30%
5550	1398	1450	25%	26%	1576	1634	28%	29%
5600	1407	1459	25%	26%	1587	1645	28%	29%
5650	1417	1468	25%	26%	1598	1655	28%	29%
5700	1426	1478	25%	26%	1608	1665	28%	29%
5750	1435	1488	25%	26%	1619	1675	28%	29%
5800	1445	1497	25%	26%	1629	1685	28%	29%
5850	1454	1507	25%	26%	1640	1696	28%	29%
5900	1463	1516	25%	26%	1650	1707	28%	29%
5950	1473	1525	25%	26%	1661	1717	28%	29%
6000	1482	1534	25%	26%	1672	1728	28%	29%



**EXHIBIT B****Comparison of Schedules: Current and Proposed**

Combined Gross Monthly Income	Three Children				Four Children			
	Schedules		Share of Combined Gross Monthly Income		Schedules		Share of Combined Gross Monthly Income	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
6050	1491	1543	25%	26%	1682	1739	28%	29%
6100	1501	1552	25%	25%	1693	1749	28%	29%
6150	1510	1562	25%	25%	1703	1759	28%	29%
6200	1519	1571	25%	25%	1714	1769	28%	29%
6250	1529	1580	24%	25%	1724	1779	28%	28%
6300	1538	1589	24%	25%	1735	1790	28%	28%
6350	1547	1598	24%	25%	1745	1801	27%	28%
6400	1557	1607	24%	25%	1756	1811	27%	28%
6450	1566	1617	24%	25%	1767	1822	27%	28%
6500	1575	1626	24%	25%	1777	1833	27%	28%
6550	1583	1637	24%	25%	1786	1845	27%	28%
6600	1590	1647	24%	25%	1794	1857	27%	28%
6650	1597	1658	24%	25%	1801	1869	27%	28%
6700	1604	1668	24%	25%	1809	1880	27%	28%
6750	1610	1679	24%	25%	1817	1892	27%	28%
6800	1617	1689	24%	25%	1824	1904	27%	28%
6850	1624	1699	24%	25%	1832	1916	27%	28%
6900	1631	1710	24%	25%	1839	1928	27%	28%
6950	1637	1721	24%	25%	1847	1940	27%	28%
7000	1644	1731	23%	25%	1855	1952	27%	28%
7050	1651	1742	23%	25%	1862	1963	26%	28%
7100	1658	1753	23%	25%	1870	1974	26%	28%
7150	1665	1763	23%	25%	1878	1986	26%	28%
7200	1671	1773	23%	25%	1885	1998	26%	28%
7250	1678	1784	23%	25%	1893	2010	26%	28%
7300	1685	1795	23%	25%	1900	2022	26%	28%
7350	1692	1805	23%	25%	1908	2034	26%	28%
7400	1698	1815	23%	25%	1916	2045	26%	28%
7450	1705	1826	23%	25%	1923	2057	26%	28%
7500	1712	1837	23%	24%	1931	2069	26%	28%
7550	1719	1847	23%	24%	1938	2081	26%	28%
7600	1725	1858	23%	24%	1946	2093	26%	28%
7650	1732	1869	23%	24%	1954	2105	26%	28%
7700	1739	1879	23%	24%	1961	2117	25%	27%
7750	1746	1889	23%	24%	1969	2129	25%	27%
7800	1753	1900	22%	24%	1977	2141	25%	27%
7850	1758	1911	22%	24%	1983	2153	25%	27%

**EXHIBIT B****Comparison of Schedules: Current and Proposed**

Combined Gross Monthly Income	Three Children				Four Children			
	Schedules		Share of Combined Gross Monthly Income		Schedules		Share of Combined Gross Monthly Income	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
7900	1764	1921	22%	24%	1989	2165	25%	27%
7950	1770	1931	22%	24%	1995	2176	25%	27%
8000	1776	1942	22%	24%	2001	2188	25%	27%
8050	1781	1953	22%	24%	2007	2200	25%	27%
8100	1787	1963	22%	24%	2014	2212	25%	27%
8150	1793	1974	22%	24%	2020	2224	25%	27%
8200	1799	1984	22%	24%	2026	2236	25%	27%
8250	1804	1995	22%	24%	2032	2248	25%	27%
8300	1810	2004	22%	24%	2038	2259	25%	27%
8350	1816	2013	22%	24%	2045	2270	24%	27%
8400	1822	2023	22%	24%	2051	2281	24%	27%
8450	1827	2032	22%	24%	2057	2291	24%	27%
8500	1833	2041	22%	24%	2063	2301	24%	27%
8550	1839	2050	22%	24%	2069	2311	24%	27%
8600	1845	2059	21%	24%	2076	2321	24%	27%
8650	1850	2068	21%	24%	2082	2331	24%	27%
8700	1856	2077	21%	24%	2088	2341	24%	27%
8750	1862	2086	21%	24%	2094	2351	24%	27%
8800	1868	2094	21%	24%	2100	2361	24%	27%
8850	1873	2103	21%	24%	2107	2371	24%	27%
8900	1879	2111	21%	24%	2113	2380	24%	27%
8950	1885	2120	21%	24%	2119	2390	24%	27%
9000	1891	2129	21%	24%	2125	2400	24%	27%
9050	1896	2137	21%	24%	2131	2409	24%	27%
9100	1901	2145	21%	24%	2137	2418	23%	27%
9150	1905	2154	21%	24%	2141	2428	23%	27%
9200	1909	2163	21%	24%	2146	2438	23%	27%
9250	1914	2172	21%	23%	2151	2447	23%	26%
9300	1918	2180	21%	23%	2156	2457	23%	26%
9350	1922	2188	21%	23%	2160	2467	23%	26%
9400	1926	2197	20%	23%	2165	2477	23%	26%
9450	1930	2205	20%	23%	2170	2487	23%	26%
9500	1935	2214	20%	23%	2175	2496	23%	26%
9550	1939	2223	20%	23%	2179	2506	23%	26%
9600	1943	2231	20%	23%	2184	2516	23%	26%
9650	1947	2239	20%	23%	2189	2525	23%	26%
9700	1951	2248	20%	23%	2194	2534	23%	26%

**EXHIBIT B****Comparison of Schedules: Current and Proposed**

Combined Gross Monthly Income	Three Children				Four Children			
	Schedules		Share of Combined Gross Monthly Income		Schedules		Share of Combined Gross Monthly Income	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
9750	1956	2257	20%	23%	2198	2544	23%	26%
9800	1960	2266	20%	23%	2203	2554	22%	26%
9850	1964	2274	20%	23%	2208	2564	22%	26%
9900	1968	2282	20%	23%	2213	2573	22%	26%
9950	1972	2290	20%	23%	2218	2583	22%	26%
10000	1977	2299	20%	23%	2222	2593	22%	26%
10200	1991	2333	20%	23%	2238	2632	22%	26%
10400	2004	2368	19%	23%	2253	2671	22%	26%
10600	2018	2402	19%	23%	2269	2709	21%	26%
10800	2031	2436	19%	23%	2284	2748	21%	25%
11000	2045	2470	19%	22%	2300	2786	21%	25%
11200	2059	2505	18%	22%	2316	2825	21%	25%
11400	2072	2539	18%	22%	2331	2864	20%	25%
11600	2086	2572	18%	22%	2347	2901	20%	25%
11800	2099	2598	18%	22%	2362	2931	20%	25%
12000	2113	2623	18%	22%	2378	2959	20%	25%
12200	2127	2648	17%	22%	2394	2987	20%	24%
12400	2140	2672	17%	22%	2409	3015	19%	24%
12600	2154	2698	17%	21%	2425	3042	19%	24%
12800	2167	2722	17%	21%	2440	3070	19%	24%
13000	2181	2747	17%	21%	2456	3098	19%	24%
13200	2195	2771	17%	21%	2472	3127	19%	24%
13400	2208	2797	16%	21%	2487	3155	19%	24%
13600	2222	2821	16%	21%	2503	3182	18%	23%
13800	2235	2847	16%	21%	2518	3210	18%	23%
14000	2249	2869	16%	20%	2534	3235	18%	23%
14200	2263	2890	16%	20%	2550	3257	18%	23%
14400	2276	2911	16%	20%	2565	3280	18%	23%
14600	2290	2933	16%	20%	2581	3303	18%	23%
14800	2303	2953	16%	20%	2596	3325	18%	22%
15000	2317	2974	15%	20%	2612	3348	17%	22%

**EXHIBIT B****Comparison of Schedules: Current and Proposed****Five and Six Children**

Combined Gross Monthly Income	Five Children				Six Children			
	Schedules		Share of Combined Gross Monthly Income		Schedules		Share of Combined Gross Monthly Income	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
0-599	65	65	11%	11%	65	65	11%	11%
600	115	115	19%	19%	116	116	19%	19%
650	145	145	22%	22%	146	146	22%	22%
700	174	174	25%	25%	176	176	25%	25%
750	204	204	27%	27%	206	206	27%	27%
800	233	233	29%	29%	236	236	29%	30%
850	263	263	33%	31%	266	266	31%	31%
900	292	292	32%	32%	295	295	33%	33%
950	322	322	34%	34%	325	325	34%	34%
1000	351	351	35%	35%	355	357	35%	36%
1050	381	381	36%	36%	385	389	36%	37%
1100	410	410	37%	37%	415	422	38%	38%
1150	440	440	38%	38%	445	455	39%	40%
1200	470	470	39%	39%	475	488	40%	41%
1250	502	502	40%	40%	507	521	41%	42%
1300	536	536	41%	41%	542	554	42%	43%
1350	570	570	42%	42%	576	588	43%	44%
1400	605	604	43%	43%	611	623	44%	45%
1450	633	635	44%	44%	645	657	44%	45%
1500	656	663	44%	44%	680	692	45%	46%
1550	672	689	43%	44%	714	726	46%	47%
1600	689	713	43%	45%	737	756	46%	47%
1650	705	735	43%	45%	754	784	46%	48%
1700	721	755	42%	44%	772	810	45%	48%
1750	738	774	42%	44%	789	835	45%	48%
1800	752	792	42%	44%	805	859	45%	48%
1850	766	810	41%	44%	819	882	44%	48%
1900	779	828	41%	44%	834	903	44%	48%
1950	793	845	41%	43%	848	923	43%	47%
2000	806	862	40%	43%	862	942	43%	47%
2050	819	879	40%	43%	877	960	43%	47%
2100	833	896	40%	43%	891	977	42%	47%
2150	846	913	39%	42%	905	993	42%	46%
2200	860	931	39%	42%	920	1,008	42%	46%
2250	873	949	39%	42%	934	1,022	42%	45%

**EXHIBIT B****Comparison of Schedules: Current and Proposed**

Combined Gross Monthly Income	Five Children				Six Children			
	Schedules		Share of Combined Gross Monthly Income		Schedules		Share of Combined Gross Monthly Income	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
2300	886	967	39%	42%	948	1,036	41%	45%
2350	900	984	38%	42%	963	1,051	41%	45%
2400	913	1,001	38%	42%	977	1,065	41%	44%
2450	927	1,017	38%	42%	991	1,079	40%	44%
2500	940	1,033	38%	41%	1006	1,094	40%	44%
2550	954	1,049	37%	41%	1020	1,110	40%	44%
2600	967	1,064	37%	41%	1034	1,126	40%	43%
2650	979	1,079	37%	41%	1048	1,142	40%	43%
2700	991	1,093	37%	40%	1060	1,159	39%	43%
2750	1003	1,107	36%	40%	1073	1,176	39%	43%
2800	1015	1,121	36%	40%	1085	1,192	39%	43%
2850	1027	1,135	36%	40%	1098	1,208	39%	42%
2900	1039	1,149	36%	40%	1112	1,223	38%	42%
2950	1052	1,162	36%	39%	1125	1,238	38%	42%
3000	1064	1,176	35%	39%	1138	1,253	38%	42%
3050	1076	1,189	35%	39%	1152	1,268	38%	42%
3100	1089	1,202	35%	39%	1165	1,283	38%	41%
3150	1101	1,214	35%	39%	1178	1,297	37%	41%
3200	1114	1,226	35%	38%	1191	1,311	37%	41%
3250	1126	1,238	35%	38%	1205	1,325	37%	41%
3300	1139	1,250	35%	38%	1218	1,338	37%	41%
3350	1151	1,262	34%	38%	1231	1,351	37%	40%
3400	1164	1,274	34%	37%	1245	1,364	37%	40%
3450	1176	1,287	34%	37%	1258	1,377	36%	40%
3500	1189	1,299	34%	37%	1271	1,390	36%	40%
3550	1201	1,311	34%	37%	1285	1,402	36%	39%
3600	1213	1,323	34%	37%	1298	1,416	36%	39%
3650	1226	1,335	34%	37%	1311	1,430	36%	39%
3700	1240	1,348	34%	36%	1326	1,443	36%	39%
3750	1254	1,361	33%	36%	1342	1,455	36%	39%
3800	1268	1,373	33%	36%	1357	1,468	36%	39%
3850	1283	1,385	33%	36%	1372	1,481	36%	38%
3900	1297	1,398	33%	36%	1387	1,495	36%	38%
3950	1311	1,410	33%	36%	1402	1,508	35%	38%
4000	1325	1,422	33%	36%	1417	1,521	35%	38%
4050	1339	1,434	33%	35%	1432	1,534	35%	38%
4100	1353	1,446	33%	35%	1448	1,547	35%	38%

**EXHIBIT B****Comparison of Schedules: Current and Proposed**

Combined Gross Monthly Income	Five Children				Six Children			
	Schedules		Share of Combined Gross Monthly Income		Schedules		Share of Combined Gross Monthly Income	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
4150	1367	1459	33%	35%	1463	1561	35%	38%
4200	1382	1471	33%	35%	1478	1574	35%	37%
4250	1396	1483	33%	35%	1493	1587	35%	37%
4300	1410	1495	33%	35%	1508	1600	35%	37%
4350	1424	1508	33%	35%	1523	1613	35%	37%
4400	1438	1520	33%	35%	1538	1626	35%	37%
4450	1452	1532	33%	34%	1553	1640	35%	37%
4500	1467	1545	33%	34%	1569	1653	35%	37%
4550	1481	1558	33%	34%	1584	1665	35%	37%
4600	1495	1570	33%	34%	1599	1678	35%	36%
4650	1509	1581	32%	34%	1614	1691	35%	36%
4700	1522	1592	32%	34%	1627	1704	35%	36%
4750	1534	1603	32%	34%	1641	1715	35%	36%
4800	1546	1614	32%	34%	1654	1726	34%	36%
4850	1558	1625	32%	34%	1667	1738	34%	36%
4900	1570	1636	32%	33%	1679	1750	34%	36%
4950	1582	1647	32%	33%	1692	1761	34%	36%
5000	1593	1658	32%	33%	1704	1772	34%	35%
5050	1605	1669	32%	33%	1716	1784	34%	35%
5100	1616	1680	32%	33%	1728	1797	34%	35%
5150	1628	1691	32%	33%	1741	1809	34%	35%
5200	1640	1703	32%	33%	1753	1822	34%	35%
5250	1651	1715	31%	33%	1765	1834	34%	35%
5300	1663	1726	31%	33%	1778	1845	34%	35%
5350	1674	1737	31%	32%	1790	1858	33%	35%
5400	1686	1748	31%	32%	1802	1870	33%	35%
5450	1697	1759	31%	32%	1815	1883	33%	35%
5500	1709	1771	31%	32%	1827	1895	33%	34%
5550	1720	1782	31%	32%	1839	1907	33%	34%
5600	1732	1793	31%	32%	1851	1918	33%	34%
5650	1743	1805	31%	32%	1864	1930	33%	34%
5700	1755	1817	31%	32%	1876	1942	33%	34%
5750	1766	1828	31%	32%	1888	1955	33%	34%
5800	1778	1839	31%	32%	1901	1968	33%	34%
5850	1790	1851	31%	32%	1913	1980	33%	34%
5900	1801	1862	31%	32%	1925	1992	33%	34%
5950	1813	1873	30%	31%	1937	2003	33%	34%

**EXHIBIT B**

**Comparison of Schedules: Current and Proposed**

Combined Gross Monthly Income	Five Children				Six Children			
	Schedules		Share of Combined Gross Monthly Income		Schedules		Share of Combined Gross Monthly Income	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
6000	1824	1885	30%	31%	1950	2016	33%	34%
6050	1836	1897	30%	31%	1962	2029	32%	34%
6100	1847	1908	30%	31%	1974	2041	32%	33%
6150	1859	1919	30%	31%	1987	2053	32%	33%
6200	1870	1931	30%	31%	1999	2065	32%	33%
6250	1882	1942	30%	31%	2011	2077	32%	33%
6300	1893	1953	30%	31%	2023	2090	32%	33%
6350	1905	1964	30%	31%	2036	2102	32%	33%
6400	1916	1975	30%	31%	2048	2114	32%	33%
6450	1928	1987	30%	31%	2060	2126	32%	33%
6500	1940	1999	30%	31%	2073	2138	32%	33%
6550	1949	2012	30%	31%	2083	2151	32%	33%
6600	1957	2025	30%	31%	2092	2165	32%	33%
6650	1965	2038	30%	31%	2100	2180	32%	33%
6700	1974	2050	29%	31%	2109	2194	31%	33%
6750	1982	2063	29%	31%	2118	2208	31%	33%
6800	1990	2077	29%	31%	2127	2222	31%	33%
6850	1999	2090	29%	31%	2136	2236	31%	33%
6900	2007	2103	29%	30%	2145	2249	31%	33%
6950	2016	2116	29%	30%	2154	2263	31%	33%
7000	2024	2129	29%	30%	2163	2277	31%	33%
7050	2032	2142	29%	30%	2172	2290	31%	32%
7100	2041	2155	29%	30%	2181	2304	31%	32%
7150	2049	2167	29%	30%	2190	2318	31%	32%
7200	2057	2180	29%	30%	2199	2332	31%	32%
7250	2066	2193	28%	30%	2207	2346	30%	32%
7300	2074	2206	28%	30%	2216	2361	30%	32%
7350	2082	2219	28%	30%	2225	2375	30%	32%
7400	2091	2232	28%	30%	2234	2388	30%	32%
7450	2099	2246	28%	30%	2243	2402	30%	32%
7500	2108	2259	28%	30%	2252	2416	30%	32%
7550	2116	2272	28%	30%	2261	2429	30%	32%
7600	2124	2284	28%	30%	2270	2443	30%	32%
7650	2133	2297	28%	30%	2279	2457	30%	32%
7700	2141	2310	28%	30%	2288	2471	30%	32%
7750	2149	2323	28%	30%	2297	2484	30%	32%
7800	2158	2336	28%	30%	2305	2498	30%	32%

**EXHIBIT B****Comparison of Schedules: Current and Proposed**

Combined Gross Monthly Income	Five Children				Six Children			
	Schedules		Share of Combined Gross Monthly Income		Schedules		Share of Combined Gross Monthly Income	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
7850	2164	2349	28%	30%	2313	2512	29%	32%
7900	2171	2362	27%	30%	2320	2526	29%	32%
7950	2178	2375	27%	30%	2328	2540	29%	32%
8000	2185	2388	27%	30%	2335	2555	29%	32%
8050	2192	2401	27%	30%	2343	2568	29%	32%
8100	2198	2414	27%	30%	2350	2582	29%	32%
8150	2205	2427	27%	30%	2357	2596	29%	32%
8200	2212	2440	27%	30%	2365	2610	29%	32%
8250	2219	2453	27%	30%	2372	2623	29%	32%
8300	2226	2465	27%	30%	2380	2636	29%	32%
8350	2232	2477	27%	30%	2387	2648	29%	32%
8400	2239	2488	27%	30%	2395	2661	29%	32%
8450	2246	2499	27%	30%	2402	2674	28%	32%
8500	2253	2510	27%	30%	2410	2686	28%	32%
8550	2260	2521	26%	29%	2417	2697	28%	32%
8600	2266	2532	26%	29%	2425	2709	28%	32%
8650	2273	2543	26%	29%	2432	2721	28%	31%
8700	2280	2554	26%	29%	2440	2732	28%	31%
8750	2287	2565	26%	29%	2447	2743	28%	31%
8800	2294	2576	26%	29%	2455	2755	28%	31%
8850	2300	2587	26%	29%	2462	2767	28%	31%
8900	2307	2597	26%	29%	2470	2778	28%	31%
8950	2314	2608	26%	29%	2477	2789	28%	31%
9000	2321	2618	26%	29%	2484	2799	28%	31%
9050	2328	2628	26%	29%	2492	2810	28%	31%
9100	2334	2639	26%	29%	2498	2822	27%	31%
9150	2339	2650	26%	29%	2503	2834	27%	31%
9200	2344	2661	25%	29%	2509	2845	27%	31%
9250	2349	2672	25%	29%	2514	2856	27%	31%
9300	2354	2682	25%	29%	2520	2867	27%	31%
9350	2359	2692	25%	29%	2525	2878	27%	31%
9400	2365	2703	25%	29%	2531	2890	27%	31%
9450	2370	2714	25%	29%	2536	2902	27%	31%
9500	2375	2724	25%	29%	2541	2913	27%	31%
9550	2380	2735	25%	29%	2547	2924	27%	31%
9600	2385	2746	25%	29%	2552	2935	27%	31%
9650	2390	2756	25%	29%	2558	2946	27%	31%



**EXHIBIT B****Comparison of Schedules: Current and Proposed**

Combined Gross Monthly Income	Five Children				Six Children			
	Schedules		Share of Combined Gross Monthly Income		Schedules		Share of Combined Gross Monthly Income	
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
9700	2396	2766	25%	29%	2563	2958	26%	30%
9750	2401	2777	25%	28%	2569	2969	26%	30%
9800	2406	2788	25%	28%	2574	2980	26%	30%
9850	2411	2798	24%	28%	2580	2991	26%	30%
9900	2416	2808	24%	28%	2585	3002	26%	30%
9950	2421	2819	24%	28%	2590	3013	26%	30%
10000	2427	2830	24%	28%	2596	3025	26%	30%
10200	2445	2872	24%	28%	2615	3070	26%	30%
10400	2462	2915	24%	28%	2634	3115	25%	30%
10600	2480	2957	23%	28%	2653	3159	25%	30%
10800	2497	2999	23%	28%	2672	3205	25%	30%
11000	2515	3041	23%	28%	2691	3250	24%	30%
11200	2533	3083	23%	28%	2710	3294	24%	29%
11400	2550	3125	22%	27%	2729	3340	24%	29%
11600	2568	3167	22%	27%	2748	3384	24%	29%
11800	2585	3198	22%	27%	2767	3418	23%	29%
12000	2603	3228	22%	27%	2786	3450	23%	29%
12200	2621	3259	21%	27%	2805	3483	23%	28%
12400	2638	3290	21%	27%	2824	3516	23%	28%
12600	2656	3321	21%	26%	2843	3549	23%	28%
12800	2673	3351	21%	26%	2862	3582	22%	28%
13000	2691	3381	21%	26%	2881	3613	22%	28%
13200	2709	3412	21%	26%	2900	3646	22%	28%
13400	2726	3443	20%	26%	2919	3679	22%	27%
13600	2744	3474	20%	26%	2938	3712	22%	27%
13800	2761	3504	20%	25%	2957	3745	21%	27%
14000	2779	3531	20%	25%	2976	3774	21%	27%
14200	2797	3556	20%	25%	2995	3801	21%	27%
14400	2814	3581	20%	25%	3014	3828	21%	27%
14600	2832	3606	19%	25%	3033	3855	21%	26%
14800	2849	3631	19%	25%	3052	3883	21%	26%
15000	2867	3656	19%	24%	3071	3910	20%	26%

**EXHIBIT C****SCHEDULE OF MONTHLY BASIC CHILD SUPPORT OBLIGATIONS**

<b>Combined Monthly Gross Income</b>	<b>One Child</b>	<b>Two Children</b>	<b>Three Children</b>	<b>Four Children</b>	<b>Five Children</b>	<b>Six Children</b>
550	65	65	65	65	65	65
600	102	108	111	113	115	116
650	130	139	142	144	145	146
700	147	165	169	172	174	176
750	158	192	197	201	204	206
800	168	219	225	230	233	236
850	177	246	253	259	263	266
900	185	273	281	288	292	295
950	192	297	309	316	322	325
1000	199	320	337	344	351	357
1050	206	340	364	374	381	389
1100	213	361	391	402	410	422
1150	221	377	413	430	440	455
1200	229	390	434	457	470	488
1250	238	403	454	485	502	521
1300	247	416	471	510	536	554
1350	256	429	487	538	570	588
1400	265	441	504	561	604	623
1450	274	452	520	585	635	657
1500	282	463	536	610	663	692
1550	289	474	551	632	689	726
1600	296	485	566	653	713	756
1650	303	496	581	674	735	784
1700	309	507	595	695	755	810
1750	316	517	609	714	774	835
1800	322	527	623	731	792	859
1850	328	537	637	747	810	882
1900	335	547	651	761	828	903
1950	341	557	665	774	845	923
2000	348	567	679	786	862	942
2050	354	577	693	798	879	960
2100	361	587	707	811	896	977
2150	368	597	721	825	913	993
2200	375	607	735	840	931	1,008
2250	382	617	749	856	949	1,022
2300	390	627	764	872	967	1,036
2350	398	637	779	888	984	1,051
2400	405	647	794	904	1,001	1,065
2450	413	657	808	919	1,017	1,079
2500	420	667	822	934	1,033	1,094
2550	427	677	836	949	1,049	1,110
2600	435	687	850	964	1,064	1,126
2650	443	697	864	978	1,079	1,142
2700	451	706	877	992	1,093	1,159
2750	458	715	890	1,006	1,107	1,176
2800	465	724	902	1,020	1,121	1,192
2850	471	733	914	1,034	1,135	1,208
2900	477	742	926	1,047	1,149	1,223

<b>Gross Income</b>	<b>One Child</b>	<b>Two Children</b>	<b>Three Children</b>	<b>Four Children</b>	<b>Five Children</b>	<b>Six Children</b>
<b>2950</b>	483	751	938	1,060	1,162	1,238
<b>3000</b>	489	760	950	1,073	1,176	1,253
<b>3050</b>	495	769	963	1,086	1,189	1,268
<b>3100</b>	502	778	974	1,099	1,202	1,283
<b>3150</b>	508	787	986	1,111	1,214	1,297
<b>3200</b>	513	795	997	1,123	1,226	1,311
<b>3250</b>	519	803	1007	1,135	1,238	1,325
<b>3300</b>	524	811	1017	1,146	1,250	1,338
<b>3350</b>	528	820	1027	1,157	1,262	1,351
<b>3400</b>	533	828	1037	1168	1274	1364
<b>3450</b>	539	836	1047	1180	1287	1377
<b>3500</b>	544	844	1057	1191	1299	1390
<b>3550</b>	550	852	1066	1202	1311	1402
<b>3600</b>	555	860	1076	1213	1323	1416
<b>3650</b>	560	867	1086	1224	1335	1430
<b>3700</b>	565	875	1096	1235	1348	1443
<b>3750</b>	570	882	1106	1247	1361	1455
<b>3800</b>	576	890	1116	1258	1373	1468
<b>3850</b>	581	899	1126	1270	1385	1481
<b>3900</b>	586	907	1136	1281	1398	1495
<b>3950</b>	591	915	1146	1292	1410	1508
<b>4000</b>	596	923	1156	1303	1422	1521
<b>4050</b>	601	931	1166	1314	1434	1534
<b>4100</b>	605	938	1176	1325	1446	1547
<b>4150</b>	611	946	1187	1337	1459	1561
<b>4200</b>	616	955	1197	1348	1471	1574
<b>4250</b>	622	963	1207	1359	1483	1587
<b>4300</b>	627	971	1217	1370	1495	1600
<b>4350</b>	632	978	1227	1381	1508	1613
<b>4400</b>	637	986	1237	1393	1520	1626
<b>4450</b>	642	994	1247	1405	1532	1640
<b>4500</b>	647	1003	1257	1416	1545	1653
<b>4550</b>	652	1011	1267	1427	1558	1665
<b>4600</b>	657	1018	1277	1438	1570	1678
<b>4650</b>	662	1025	1287	1449	1581	1691
<b>4700</b>	667	1033	1296	1459	1592	1704
<b>4750</b>	671	1040	1305	1469	1603	1715
<b>4800</b>	676	1047	1313	1479	1614	1726
<b>4850</b>	680	1055	1322	1489	1625	1738
<b>4900</b>	685	1062	1331	1499	1636	1750
<b>4950</b>	690	1068	1340	1509	1647	1761
<b>5000</b>	694	1075	1349	1519	1658	1772
<b>5050</b>	699	1083	1358	1529	1669	1784
<b>5100</b>	703	1091	1368	1540	1680	1797
<b>5150</b>	708	1098	1377	1551	1691	1809
<b>5200</b>	713	1106	1386	1561	1703	1822
<b>5250</b>	717	1113	1395	1571	1715	1834
<b>5300</b>	722	1120	1404	1581	1726	1845
<b>5350</b>	726	1128	1413	1591	1737	1858
<b>5400</b>	731	1135	1423	1602	1748	1870
<b>5450</b>	736	1142	1432	1613	1759	1883
<b>5500</b>	741	1150	1441	1623	1771	1895

<b>Gross Income</b>	<b>One Child</b>	<b>Two Children</b>	<b>Three Children</b>	<b>Four Children</b>	<b>Five Children</b>	<b>Six Children</b>
<b>5550</b>	746	1157	1450	1634	1782	1907
<b>5600</b>	751	1164	1459	1645	1793	1918
<b>5650</b>	755	1172	1468	1655	1805	1930
<b>5700</b>	760	1179	1478	1665	1817	1942
<b>5750</b>	765	1187	1488	1675	1828	1955
<b>5800</b>	769	1195	1497	1685	1839	1968
<b>5850</b>	774	1203	1507	1696	1851	1980
<b>5900</b>	778	1210	1516	1707	1862	1992
<b>5950</b>	783	1217	1525	1717	1873	2003
<b>6000</b>	787	1225	1534	1728	1885	2016
<b>6050</b>	792	1232	1543	1739	1897	2029
<b>6100</b>	797	1239	1552	1749	1908	2041
<b>6150</b>	803	1247	1562	1759	1919	2053
<b>6200</b>	808	1254	1571	1769	1931	2065
<b>6250</b>	812	1261	1580	1779	1942	2077
<b>6300</b>	817	1269	1589	1790	1953	2090
<b>6350</b>	821	1276	1598	1801	1964	2102
<b>6400</b>	826	1283	1607	1811	1975	2114
<b>6450</b>	830	1291	1617	1822	1987	2126
<b>6500</b>	835	1300	1626	1833	1999	2138
<b>6550</b>	840	1308	1637	1845	2012	2151
<b>6600</b>	846	1316	1647	1857	2025	2165
<b>6650</b>	851	1324	1658	1869	2038	2180
<b>6700</b>	857	1333	1668	1880	2050	2194
<b>6750</b>	862	1341	1679	1892	2063	2208
<b>6800</b>	868	1350	1689	1904	2077	2222
<b>6850</b>	873	1359	1699	1916	2090	2236
<b>6900</b>	879	1367	1710	1928	2103	2249
<b>6950</b>	884	1375	1721	1940	2116	2263
<b>7000</b>	889	1384	1731	1952	2129	2277
<b>7050</b>	894	1392	1742	1963	2142	2290
<b>7100</b>	899	1400	1753	1974	2155	2304
<b>7150</b>	905	1409	1763	1986	2167	2318
<b>7200</b>	910	1418	1773	1998	2180	2332
<b>7250</b>	916	1426	1784	2010	2193	2346
<b>7300</b>	921	1435	1795	2022	2206	2361
<b>7350</b>	927	1443	1805	2034	2219	2375
<b>7400</b>	932	1451	1815	2045	2232	2388
<b>7450</b>	938	1459	1826	2057	2246	2402
<b>7500</b>	943	1468	1837	2069	2259	2416
<b>7550</b>	949	1476	1847	2081	2272	2429
<b>7600</b>	954	1485	1858	2093	2284	2443
<b>7650</b>	960	1494	1869	2105	2297	2457
<b>7700</b>	965	1502	1879	2117	2310	2471
<b>7750</b>	969	1511	1889	2129	2323	2484
<b>7800</b>	974	1519	1900	2141	2336	2498
<b>7850</b>	980	1527	1911	2153	2349	2512
<b>7900</b>	985	1535	1921	2165	2362	2526
<b>7950</b>	991	1544	1931	2176	2375	2540
<b>8000</b>	996	1553	1942	2188	2388	2555
<b>8050</b>	1,002	1562	1953	2200	2401	2568
<b>8100</b>	1,007	1570	1963	2212	2414	2582
<b>8150</b>	1,013	1578	1974	2224	2427	2596
<b>8200</b>	1,018	1586	1984	2236	2440	2610

<b>Gross Income</b>	<b>One Child</b>	<b>Two Children</b>	<b>Three Children</b>	<b>Four Children</b>	<b>Five Children</b>	<b>Six Children</b>
<b>8250</b>	1,024	1595	1995	2248	2453	2623
<b>8300</b>	1,029	1603	2004	2259	2465	2636
<b>8350</b>	1,034	1610	2013	2270	2477	2648
<b>8400</b>	1,039	1617	2023	2281	2488	2661
<b>8450</b>	1,044	1624	2032	2291	2499	2674
<b>8500</b>	1,049	1632	2041	2301	2510	2686
<b>8550</b>	1,054	1639	2050	2311	2521	2697
<b>8600</b>	1,058	1646	2059	2321	2532	2709
<b>8650</b>	1,063	1654	2068	2331	2543	2721
<b>8700</b>	1,067	1661	2077	2341	2554	2732
<b>8750</b>	1,072	1668	2086	2351	2565	2743
<b>8800</b>	1,076	1674	2094	2361	2576	2755
<b>8850</b>	1,081	1681	2103	2371	2587	2767
<b>8900</b>	1,086	1689	2111	2380	2597	2778
<b>8950</b>	1,090	1696	2120	2390	2608	2789
<b>9000</b>	1,095	1702	2129	2400	2618	2799
<b>9050</b>	1,099	1709	2137	2409	2628	2810
<b>9100</b>	1,103	1716	2145	2418	2639	2822
<b>9150</b>	1,107	1722	2154	2428	2650	2834
<b>9200</b>	1,111	1729	2163	2438	2661	2845
<b>9250</b>	1,116	1737	2172	2447	2672	2856
<b>9300</b>	1,121	1744	2180	2457	2682	2867
<b>9350</b>	1,125	1750	2188	2467	2692	2878
<b>9400</b>	1,130	1757	2197	2477	2703	2890
<b>9450</b>	1,134	1764	2205	2487	2714	2902
<b>9500</b>	1,139	1770	2214	2496	2724	2913
<b>9550</b>	1,143	1777	2223	2506	2735	2924
<b>9600</b>	1,148	1785	2231	2516	2746	2935
<b>9650</b>	1,153	1792	2239	2525	2756	2946
<b>9700</b>	1,157	1798	2248	2534	2766	2958
<b>9750</b>	1,161	1805	2257	2544	2777	2969
<b>9800</b>	1,165	1812	2266	2554	2788	2980
<b>9850</b>	1,169	1819	2274	2564	2798	2991
<b>9900</b>	1,174	1826	2282	2573	2808	3002
<b>9950</b>	1,178	1833	2290	2583	2819	3013
<b>10000</b>	1,183	1839	2299	2593	2830	3025
<b>10050</b>	1,188	1846	2308	2603	2840	3037
<b>10100</b>	1,192	1853	2317	2613	2851	3048
<b>10150</b>	1,197	1860	2325	2622	2861	3059
<b>10200</b>	1,201	1867	2333	2632	2872	3070
<b>10250</b>	1,206	1874	2342	2642	2882	3081
<b>10300</b>	1,211	1881	2351	2651	2893	3093
<b>10350</b>	1,215	1888	2360	2661	2904	3104
<b>10400</b>	1,220	1894	2368	2671	2915	3115
<b>10450</b>	1,224	1901	2376	2680	2925	3126
<b>10500</b>	1,228	1908	2384	2689	2935	3137
<b>10550</b>	1,232	1915	2393	2699	2946	3148
<b>10600</b>	1,236	1922	2402	2709	2957	3159
<b>10650</b>	1,241	1929	2411	2719	2967	3171
<b>10700</b>	1,246	1936	2419	2729	2978	3183
<b>10750</b>	1,250	1942	2427	2738	2989	3194
<b>10800</b>	1,255	1949	2436	2748	2999	3205
<b>10850</b>	1,259	1956	2445	2758	3009	3216

<b>Gross Income</b>	<b>One Child</b>	<b>Two Children</b>	<b>Three Children</b>	<b>Four Children</b>	<b>Five Children</b>	<b>Six Children</b>
<b>10950</b>	1,268	1970	2462	2776	3031	3239
<b>11100</b>	1,282	1990	2488	2806	3062	3272
<b>11150</b>	1,286	1997	2496	2815	3073	3283
<b>11200</b>	1,290	2004	2505	2825	3083	3294
<b>11250</b>	1,294	2011	2513	2835	3094	3306
<b>11300</b>	1,299	2018	2521	2844	3104	3318
<b>11350</b>	1,303	2025	2530	2854	3115	3329
<b>11400</b>	1,308	2032	2539	2864	3125	3340
<b>11450</b>	1,313	2038	2547	2874	3136	3351
<b>11500</b>	1,317	2045	2556	2884	3147	3362
<b>11550</b>	1,322	2052	2564	2893	3157	3374
<b>11600</b>	1,326	2058	2572	2901	3167	3384
<b>11650</b>	1,329	2064	2579	2909	3176	3394
<b>11700</b>	1,333	2069	2586	2917	3184	3402
<b>11750</b>	1,337	2074	2592	2924	3191	3410
<b>11800</b>	1,340	2078	2598	2931	3198	3418
<b>11850</b>	1,343	2083	2605	2938	3205	3425
<b>11900</b>	1,346	2088	2611	2945	3213	3433
<b>11950</b>	1,349	2093	2617	2952	3221	3442
<b>12000</b>	1,352	2098	2623	2959	3228	3450
<b>12050</b>	1,355	2103	2629	2966	3236	3458
<b>12100</b>	1,359	2108	2635	2973	3243	3466
<b>12150</b>	1,362	2113	2642	2980	3251	3475
<b>12200</b>	1,365	2118	2648	2987	3259	3483
<b>12250</b>	1,368	2123	2654	2993	3267	3491
<b>12300</b>	1,372	2127	2661	3000	3274	3499
<b>12350</b>	1,376	2132	2666	3008	3282	3508
<b>12400</b>	1,379	2137	2672	3015	3290	3516
<b>12450</b>	1,382	2142	2678	3022	3298	3524
<b>12500</b>	1,385	2147	2685	3029	3305	3532
<b>12550</b>	1,389	2152	2691	3035	3313	3541
<b>12600</b>	1,392	2156	2698	3042	3321	3549
<b>12650</b>	1,395	2161	2704	3050	3329	3557
<b>12700</b>	1,398	2167	2710	3057	3336	3565
<b>12750</b>	1,401	2172	2716	3064	3343	3573
<b>12800</b>	1,404	2176	2722	3070	3351	3582
<b>12850</b>	1,408	2181	2728	3077	3359	3589
<b>12900</b>	1,411	2186	2734	3085	3367	3597
<b>12950</b>	1,415	2191	2741	3092	3374	3605
<b>13000</b>	1,418	2196	2747	3098	3381	3613
<b>13050</b>	1,421	2201	2754	3105	3389	3621
<b>13100</b>	1,424	2206	2760	3113	3396	3630
<b>13150</b>	1,428	2211	2765	3120	3404	3638
<b>13200</b>	1,431	2216	2771	3127	3412	3646
<b>13250</b>	1,434	2221	2778	3133	3420	3654
<b>13300</b>	1,437	2225	2784	3140	3428	3663
<b>13350</b>	1,441	2230	2791	3148	3436	3671
<b>13400</b>	1,444	2235	2797	3155	3443	3679
<b>13450</b>	1,447	2241	2803	3161	3451	3687
<b>13500</b>	1,450	2246	2809	3168	3458	3695
<b>13550</b>	1,454	2250	2815	3175	3466	3704

<b>Gross Income</b>	<b>One Child</b>	<b>Two Children</b>	<b>Three Children</b>	<b>Four Children</b>	<b>Five Children</b>	<b>Six Children</b>
13600	1,458	2255	2821	3182	3474	3712
13650	1,461	2260	2827	3189	3482	3720
13700	1,463	2265	2834	3196	3489	3728
13750	1,467	2270	2840	3203	3496	3737
13800	1,470	2274	2847	3210	3504	3745
13850	1,474	2279	2853	3217	3512	3752
13900	1,477	2283	2859	3223	3519	3759
13950	1,479	2288	2863	3229	3525	3767
14000	1,481	2292	2869	3235	3531	3774
14050	1,483	2296	2874	3241	3537	3780
14100	1,485	2300	2879	3246	3544	3787
14150	1,488	2305	2885	3252	3550	3794
14200	1,491	2309	2890	3257	3556	3801
14250	1,493	2313	2896	3263	3563	3808
14300	1,495	2317	2900	3268	3569	3815
14350	1,497	2321	2905	3274	3575	3822
14400	1,500	2326	2911	3280	3581	3828
14450	1,503	2330	2916	3286	3587	3835
14500	1,506	2334	2922	3292	3593	3841
14550	1,508	2338	2927	3297	3600	3848
14600	1,511	2343	2933	3303	3606	3855
14650	1,513	2347	2937	3308	3612	3862
14700	1,515	2350	2942	3314	3619	3869
14750	1,518	2354	2948	3319	3625	3876
14800	1,521	2359	2953	3325	3631	3883
14850	1,523	2363	2959	3331	3637	3889
14900	1,525	2367	2964	3337	3643	3896
14950	1,527	2371	2970	3343	3649	3904
15000	1,530	2,375	2,974	3,348	3,656	3,910

For gross monthly income between \$15,000 and \$35,000, add the amount of child support for \$15,000 to the following percentages of gross income above \$15,000.

	<b>One Child</b>	<b>Two Children</b>	<b>Three Children</b>	<b>Four Children</b>	<b>Five Children</b>	<b>Six Children</b>
	3.1%	5.1%	6.8%	7.7%	8.6%	9.3%
<b>35000</b>	2150	3395	4334	4888	5376	5770

For gross monthly income over \$35,000, add the amount of child support for \$35,000 to the following percentages of gross income above \$35,000.

<b>One Child</b>	<b>Two Children</b>	<b>Three Children</b>	<b>Four Children</b>	<b>Five Children</b>	<b>Six Children</b>
1.8%	3.1%	4.5%	5.4%	6.2%	7.0%

**Commonwealth of Virginia**  
**CHILD SUPPORT GUIDELINE REVIEW PANEL**

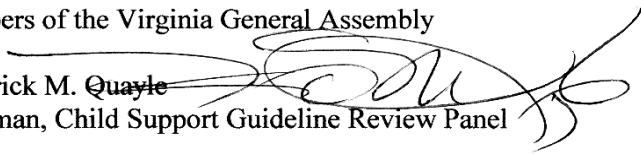


*Senator Frederick M. Quayle, Chairman*

December 12, 2005

TO: The Honorable Mark R. Warner,  
Governor, and

Members of the Virginia General Assembly

FROM: Frederick M. Quayle   
Chairman, Child Support Guideline Review Panel

SUBJECT: Addendum to Panel Report for 2005

As described at the front of this document in my letter transmitting the Final Report of the Panel's 2005 deliberations, the *Code of Virginia*, in §§ 20-108.1 and .2, sets forth the Commonwealth's guideline for determination of child support. The Report contains important legislative and other recommendations, and is the culmination of many months' work, many meetings and hearings, extensive debate, and a comprehensive development and review process, with an eye to looming submission and other deadlines.

After the electronic version of the Report had already been issued, Mr. Robert Ingalls, one of the panel's two appointed non-custodial parent members, who had not provided comments during the Report development process starting in September, communicated he had just returned from a lengthy travel period where he was out of reach on sensitive business for many weeks, unable even to contact the Panel staff by electronic mail. Even so, he was most anxious to provide a "minority report" to emphasize his disagreement with certain of the Panel's key decisions that had occupied a great deal of our deliberation time during the year.

Wanting to ensure that those reviewing the Report have the benefit of the analyses and arguments on both sides of these issues, I have agreed as Chairman to add the following supplement to the basic Panel Report. In the interest of fairness, I have also asked Richard Byrd, Esq., author of the Panel recommendations most objectionable to Mr. Ingalls, to provide a brief summary of the points on which he differs with the latter. Both statements are published just as provided by the two members.

cc: The Honorable Timothy M. Kaine, Governor-Elect  
The Honorable Jane H. Woods, Secretary of Health and Human Resources

Mailing Address: 7 North Eighth Street, First Floor  
Richmond, VA 23219-3301  
804-726-7431



**DISSENTING OPINION  
OF  
ROBERT W. INGALLS, LT COLONEL, USAF (RETIRED)  
PANEL MEMBER, 2005 CHILD SUPPORT GUIDELINE REVIEW**

**REGARDING THE PROPOSAL TO INCREASE THE CHILD SUPPORT  
GUIDELINE BASED ON INFLATION**

There was never a unanimous agreement by the 2005 Child Support Guideline Review panel members to adopt Mr. Richard Byrd's (an expert in law but without professional experience involving inflation adjustment determinations) proposed increase of child support based on inflation. What is acknowledged is that the Guideline table as originally designed is self-adjusted for inflation. As income rises, so does child support. What was attempted in the proposed inflation-adjusted increase was to adjust a leveling off slope of support of the original guideline table which was designed under the premise that as income rises, the percentage of total income that directly benefits the child decreases. This is normal. Mr. Byrd's proposal was to compensate for the fact that today's average income levels result closer to the leveling off of the slope, rather than the exception for higher income families.

The greatest flaw of Mr. Byrd's approach is that it uses the Consumer Price Index for All Urban Consumers (CPI-U). The CPI-U factor includes many items that are not properly part of child related costs, including:

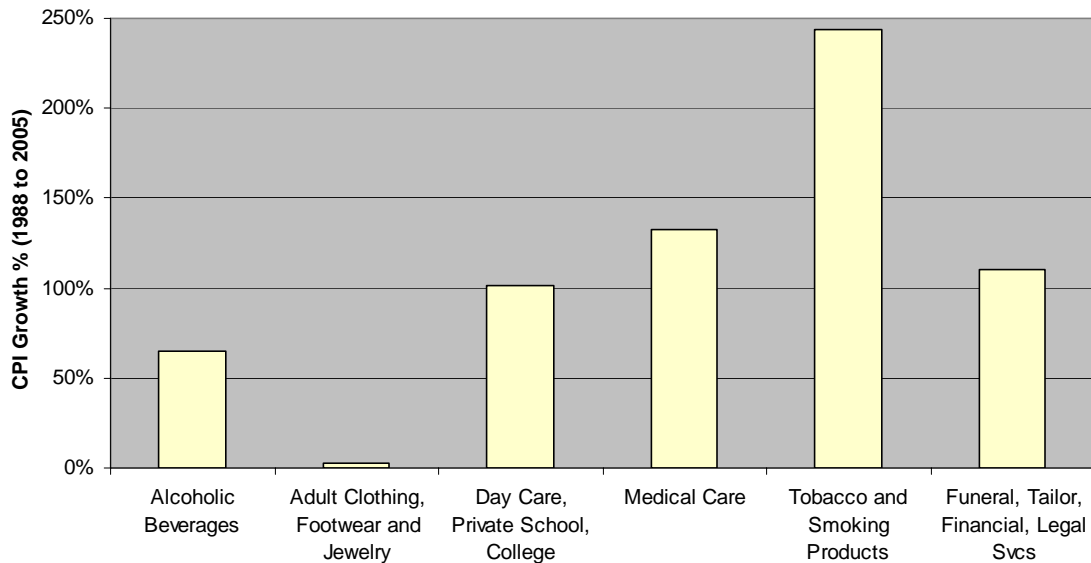
- Alcoholic Beverages
- Adult Clothing, Footwear and Jewelry
- Private Schools and Colleges
- Tobacco and Smoking Products
- Funerals, Tailors, Financial Advisors, and Other Professional Services

In addition, the CPI-U includes highly-inflationary categories of medical/health care which has risen faster than inflation of the specific expenses related to the benefit of the child. These items are handled outside the child support guideline tables, as add-ons to the Guideline support level, specifically

- Day Care
- Medical Care

If applied correctly, the CPI-U should have been adjusted downward to exclude medical costs, insurance, and day care. Doing so would have resulted in little change to the Guideline table and even decrease, not increase, the guidelines. Including Day Care and Medical Care in the analysis to adjust the base Guideline effectively double counts these items since Virginia Code stipulates that these costs are to be added to the basic support determined by the Guideline.

### CPI-U Items Outside Child Support

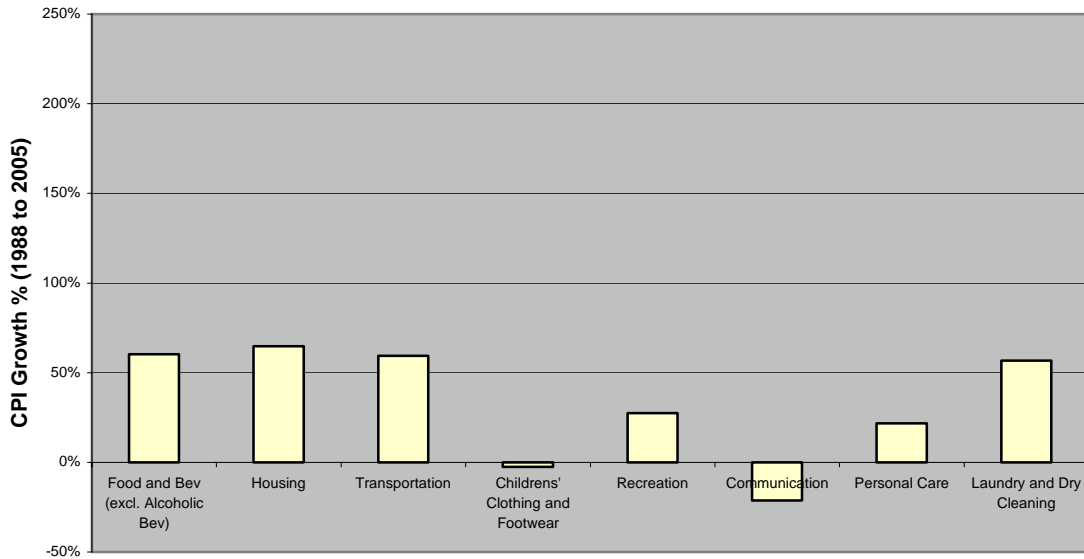


Evaluating these inappropriate items separately reveals costs for these items, which are properly **NOT** part of child support, increased 96% since 1988, while the overall CPI-U factor showed an increase of 63%, according to Mr. Byrd. Including these inappropriate items in the analysis skewed Mr. Byrd's results to reflect an extraordinarily high child support adjustment.

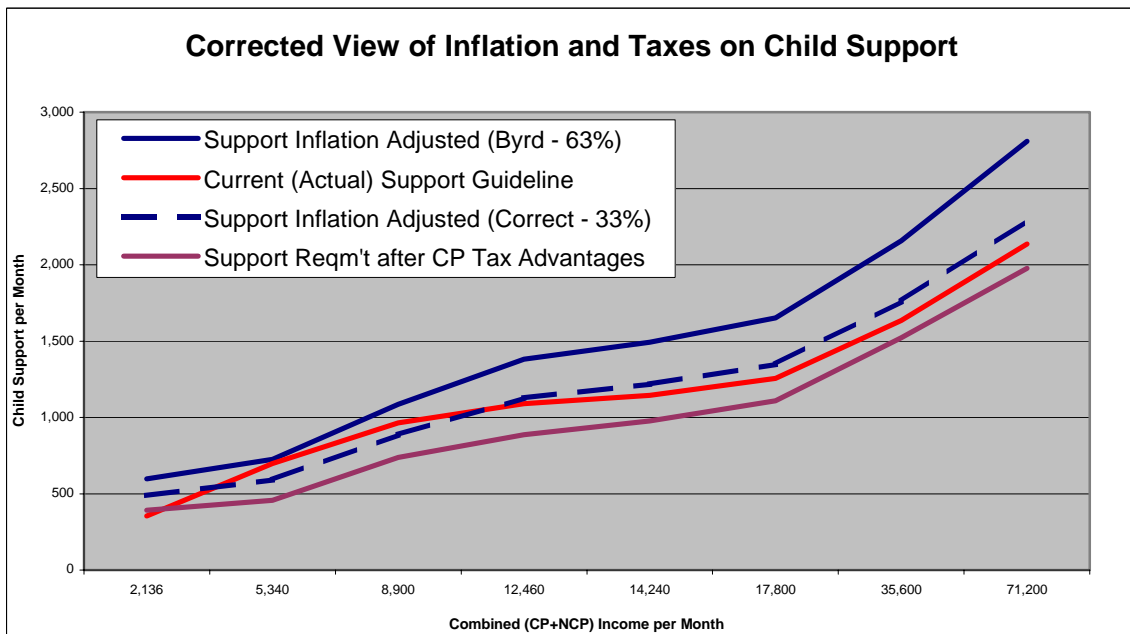
Removing these inappropriate items from the CPI-U factor leaves those items that **ARE** properly part of child support, including:

- Food and Beverages (excluding Alcoholic Beverages)
- Housing
- Transportation
- Children's Clothing and Footwear
- Recreation
- Communication
- Personal Care Items
- Laundry and Dry Cleaning

### CPI-U Items In Child Support



Evaluating these child related items separately reveals costs for appropriate child related items increased only 33% since 1988. Considering wages and salaries increased by 78% since 1988, as reported by Mr. Byrd, increases in child support due to wage and salary increases have kept pace with the 33% increase in child related costs.



Further, since 1988, Federal tax benefits related to children have increased substantially. These tax benefits typically accrue to the custodial parent and can mean several hundred dollars per month to the custodial parent to offset child related costs. Considering

Federal tax benefits, the current guideline **OVERCOMPENSATES** by 12% to 24% of the guideline amount. If any adjustments are to be made to the Guideline, they should be made downward to lower the Guideline to reflect the true effects of changes in both costs and tax benefits since 1988.

Finally, Virginia's child support guideline does not currently consider child related costs of the non custodial parent until after 90 days of custody. At that point, an arbitrary 1.4 "fudge factor" is multiplied by the Guideline support amount before any cost sharing, meaning that non custodial parents actually do not receive any consideration for their direct child related expenses until about 110 days of custody. This situation means that non-custodial parents are forced to **pay DOUBLE** for child related costs during their custody time, once to the custodial parent based on the Guideline and again for their actual costs. This situation must be corrected to provide equitable treatment of non-custodial parents. Suggestions to address this situation were rejected with no constructive ideas offered to replace them.

### **Recommendations**

This dissenting opinion recommends the following legislative actions:

1. Reject Mr. Byrd's child support increase proposal (Panel Recommendation).
2. Instruct Virginia courts to alternate tax benefits annually between the custodial and non custodial parents.
3. Begin sharing child support amounts from day 1 of custody to properly account for each parent's child related costs.
4. Eliminate the current mathematics involved in the current Shared Custody Child Support calculations which has no sound basis in mathematics or in economics. Re-accomplish using sound math and logic.

Respectfully submitted,

Robert W. Ingalls, Lt Colonel, USAF (Retired)  
Governor Appointee, 2005 Child Support Guideline Review Panel

## **RESPONSE TO DISSENTING OPINION OF ROBERT W. INGALLS**

By: Richard J. Byrd, Panel Member

Mr. Ingalls' Dissenting Opinion mostly challenges the inflation adjustment to the Virginia Child Support Guideline adopted by the Panel. As author of this inflation adjustment proposal, I have been selected to present the Panel response to Mr. Ingalls' Dissent.

The Virginia Child Support Guideline was adopted in 1988. From 1988 to 2005, average family income in the U.S. has risen 78%, and the average cost of goods and services has risen 63%. No adjustment has ever been made in our Child Support Guideline figures over the past 17 years to account for this inflation. Mr. Ingalls states in the opening paragraph of his Dissent that "... the guideline table as originally designed is self-adjusted for inflation." This automatic-indexing is true only at low incomes. Below \$18,000 per year in combined family income, the steeply rising curve of income versus support mostly compensates for the inflationary rise in the costs of raising children. However, as combined family income rises, the increment added to child support for a corresponding increment in income is significantly decreased. Because of this "flattening" of the child support curve, the automatic-indexing is insufficient to account for inflation. At a combined family income of \$48,000 per year, our guideline child support is too low to keep up with inflation by some \$40 (5%) per month. For even higher incomes, the Child Support Guideline is woefully inadequate in adjusting for inflation. At a combined income of \$80,000 per year, the guideline support is too low to compensate for inflation by almost \$290 per month, or 28%.

Mr. Ingalls' Dissenting Opinion challenges the use of the Consumer Price Index for all urban consumers (CPI-U), as a gauge for measuring the inflation in the cost of raising children over the past 17 years. He asserts that the CPI-U includes costs for alcoholic beverages, adult clothing, and tobacco, which he says do not apply to child expenses. This reasoning is flawed. The use of the CPI-U as a measure of inflation is not based upon what items are included in it; it is based on the percentage increase that all items, on the average, have risen since 1988.

Mr. Ingalls states that there is perhaps some inflation-disparity between different items in the market-basket that comprises the CPI-U, in that some items have risen higher than the average inflation, and others have risen less than the average. He suspects that some items which have had high inflation are not appropriate to include in the analysis of child-raising costs. This may or may not be true, but Mr. Ingalls has not produced any scientific, economic analysis which could establish a suitable parsing of these factors, if indeed such anomalies do exist. His own analysis of this is far too simplistic to be complete. For example, in 1988 there was no cost element in raising children for computers, internet and electronics. In 2005 these items may well constitute a significant part of a teen-age child's expenses in an average family. It would take a much more in-depth economic analysis to factor all such elements into their constituent components, and to determine how they might affect inflation of costs appropriate to be considered in a child support guideline.

The Panel heard testimony from one of the foremost experts in child support on a national level, Laura W. Morgan, Esq. The Panel considered her testimony and that of many others, with regard to the use of government statistics and other such studies of the costs of raising children and the applicability of these studies as a basis in determining an appropriate child support guideline for Virginia. The conclusion Ms. Morgan and that of the Panel was the same conclusion that has been made by the previous two Child Support Review Panels: - That such

government surveys of expenditures by families do not accurately represent what people spend solely on children in divorced and separated households. Not only do these surveys fail to make the proper distinctions, but it may be that the distinctions are impossible to make. For example, if a family consisting of mother and father and two children spend \$600 per month on food, who can accurately determine what amount of that food is consumed by the children? And if you determine it for one family, how likely is that to be similar to the cost for another family? Do a three year old and a five year old consume the same food expense as two teenage boys who are on the high-school football squad? When a family spends \$300 per month on electricity, how much of that electricity is consumed by the children? The answer really is that nobody knows and no one will ever know. There is simply no data to confirm Mr. Ingalls' proposed analysis as to what constitutes appropriate or non-appropriate items to include in child-raising cost for the purpose of an inflation analysis.

In his Dissenting Opinion, Mr. Ingalls admits that the current guideline does not automatically adjust for inflation in the higher levels of income. Although he attempts to show flaws in using the statistical standards of the United States Government for the inflation in goods and services and the inflation in wages and incomes, he never proposes any alternative Child Support Schedule which he thinks should result from the application of his own economic analysis.

Mr. Ingalls proposes that tax benefits accorded parents might overcompensate for inflation, but he offers no data to support this. The two principal tax benefits are the income tax Exemption and the Child Tax Credit. The tax credit is taken by the parent who gets the exemption. However, under §20-108.1.E, the court may apportion these tax benefits to either parent. Hence Mr. Ingalls is incorrect in arbitrarily assuming that the custodial parent has these tax benefits and that the guideline amounts should reflect a reduced support level due to these tax factors.

The Panel carefully considered Mr. Ingalls' views in all of these areas and they asked him many questions. Ultimately, the Panel found that the use of the government standards for the inflation of the costs of goods and services and for the inflation in incomes and wages were appropriate standards to use to adjust the Virginia Child Support Guidelines, and the Panel concluded that is appropriate to adjust this guideline after 17 years of inflation.

The final point in Mr. Ingalls' dissenting opinion concerns a totally separate matter from the items addressed above. Mr. Ingalls made his own proposal for Virginia to make a dramatic change in the basic method of calculating child support. Virginia has a "Shared Custody Guideline" which is used in cases where each of the parents has physical custody of a child for more than 90 days per year. The evidence presented by the domestic relations attorneys and judges on the Panel, and by those who testified before the panel, was that this shared-guideline is only used in less than about 10% of Virginia cases. Mr. Ingalls proposal was to extend the Shared Custody guideline calculation methods to be applicable regardless of how many days each parent has the child. This proposal has serious flaws. Every child support calculation would entail a *day-counting* calculation, about which parents would dispute endlessly. The Department of Child Support Enforcement (DCSE) considers that the intricacies of *day-counting* in shared custody cases is not a trivial matter, and cannot be done by administrative personnel authorized to establish child support in administrative orders. DCSE sends all shared custody support cases to court for adjudication. If we were to adopt Mr. Ingalls proposal such that all cases are shared custody cases, then DCSE could not function. There could be no administrative orders. All child support cases in Virginia would have to be sent for judicial determination.

The Panel discussed at length Mr. Ingalls' proposals with regard to requiring shared-custody day-counting in all support cases. His proposals failed by substantial majorities in the several votes that were taken. To Mr. Ingalls' credit,



when his first proposal was rejected, with a lengthy discussion as to the reasons therefore, he did take those reasons into account and he made a second proposal later. Although his second proposal answered some of the reservations of the Panel members, it still left basic flaws in the determination of child support, and the Panel rejected his proposal. Mr. Ingalls states that the Virginia Guideline should “Begin sharing child support amounts from day 1...” It was the Panel’s conclusion that such a statute would cause parents to litigate every day of visitation “...from day 1...” The Panel members did not feel that this was in the best interest of children.

Some of Mr. Ingalls’ ideas were very novel, and he was thorough in the mathematics and graphs shown in support of his proposals. He has an intense desire to adjust the methods of calculating child support to give results he believes to be *more fair* to the non-custodial parent. These views are obviously shared by many citizens. After careful consideration of these proposals, and the public testimony, and the testimony of the experts given to the Panel, the Panel rejected the recommendations of Mr. Ingalls to make all child support calculation to be a shared-custody calculation.

Richard J. Byrd  
Panel Member