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## 2012 Maine Child Support Guidelines: Review and Recommendations

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# ***2012 MAINE CHILD SUPPORT GUIDELINES REVIEW AND RECOMMENDATIONS***

**Prepared for**  
**The Maine Department of Health  
and Human Services**  
**Office for Family Independence**  
**Division of Child Support Enforcement**

Prepared by

Cutler Institute for Health and Social Policy  
University of Southern Maine  
Muskie School of Public Service



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**Muskie School of Public Service**



Department of Health  
and Human Services

*Maine People Living  
Safe, Healthy and Productive Lives*

*Paul R. LePage, Governor*

*Mary C. Mayhew, Commissioner*



# **2012 Maine Child Support Guidelines Review and Recommendations**

**October 2011 - June, 2012**

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# Executive Summary of 2011-12 Quadrennial Review of Maine's Child Support Guidelines

## Introduction

This report summarizes the quadrennial review of Maine's Child Support Guidelines conducted by the Muskie School of Public Service for the Division of Support Enforcement and Recovery (DSER), within the Office for Family Independence (OFI), in Maine's Department of Health and Human Services (DHHS).

Federal law requires each state's child support guidelines be reviewed at least once every four years to "ensure that their application results in the determination of appropriate child support award amounts."<sup>1</sup> The prior review was conducted in 2007, and the schedule was last updated in 2008.

## Methods

Muskie School considered information from the following sources during the review: literature related to child support, DSER case records, current guidelines and policies, economic data, survey of and interviews with stakeholders, telephone interviews with other states, and web input from interested parties.

## Policy Analysis

Policy Analysis focused on four areas: relative economic status of custodial parent (CP) and noncustodial parent (NCP) before and after child support; impact of the self support reserve; Maine's approach to substantially equal care; and child support and multiple families.

## Economic Analysis

Muskie School reviewed changes in purchasing power due to inflation, changes in the federal poverty guidelines, and updated differences between gross and net income in order to recommend updates to the Maine Child Support schedule.

## Deviation Study

Muskie School studied a sample of deviation case records to learn about the rate and characteristics of deviations, including reasons for deviations, the direction of deviations, the accuracy of worksheets, and the effects of the deviations on both NCP and CP incomes.

## Stakeholder Input

Muskie School provided several options for stakeholder input: (1) survey of DSER staff, magistrates, attorneys, judges, Assistant Attorneys General (AAGs), and

mediators; (2) public forums; (3) interviews with stakeholders; and (4) web-based input.

## Other State Perspectives

Muskie School conducted telephone interviews with child support officials in seven other states to learn how they handle challenges that Maine also faces.

## Findings

Many aspects of Maine's child support system work well. The Income Shares model is widely regarded as an equitable approach that is easy to explain and understand. Maine's low deviation rate reflects a reasonably high level of consistency in applying the guidelines. Moreover, Maine's guidelines in large part protect the needs and interests of the children. At the same time, there are some findings of note.

### *Complex families*

- Most stakeholders agreed that the approach of giving preferential treatment to first-born (first-to-court) children is unfair to subsequent children.
- Many households that receive child support also have children not subject to the child support award. These households are treated differently when calculating child support awards, depending on whether the children belong to the CP or NCP.

### *Economic disparities and the self support reserve*

- Although Maine's rules attempt to balance the needs of children and the collectability of child support awards, as a whole, the rules provide more protections for NCPs than CPs. Moreover, the income disparities found in typical cases have a greater negative impact on CPs than NCPs.
- The issues surrounding the self support reserve are complex and not easily resolved. The self support reserve is widely seen as problematic, but for different reasons. Many stakeholders think it is unfair to the noncustodial parent, although analysis of the impact finds greater negative impact on the custodial parents. Nonetheless, noncustodial parents with very low incomes may struggle to pay child support and at the same time meet their own subsistence needs.

<sup>1</sup> 45 CFR §302.56(h).

### *Substantially equal parenting*

- The substantially equal parenting formula works as intended until there is a 75:25 income split; at that point, there is no longer any financial incentive for the higher income parent to engage in substantially equal parenting.

### *Health insurance*

- Maine's approach to providing health insurance for the children is based on data and assumptions that may no longer be valid, given significant increases in health insurance costs in recent years and reductions in the number of employers offering health insurance.

### *Imputing Income*

- Case records do not indicate clearly whether income is imputed, or on what basis. As a result, Maine does not have accurate data about how often income is imputed and whether imputation has any bearing on collections.

### *Deviations*

- In the sample of deviation cases analyzed, Muskie School found that 83% resulted in a downward deviation, averaging close to \$57 per week. NCPs with a downward deviation, on average, saw their weekly income rise by more than 10%. CPs in the lowest income quartile (with mean income of \$10,138) would see their income rise 23% if the deviation had not occurred.
- While the overall deviation rate is low (11.7%), deviation codes are not used consistently. As a result, DSER does not have an accurate picture of which deviation codes are used most often, which makes it difficult to know if codes need to be changed.

### *Calculating Child Support*

- Child Support orders are not always calculated consistently or correctly. For example, the supplemental worksheet is not always used for substantially equal care, and the standard form omits space to reflect who pays for child care or extraordinary medical expenses, which can contribute to errors.

### *Arrearages*

- Based on stakeholder input and Muskie School analysis, building two age groups into the schedule considerably increases complexity; 14% of the sample cases Muskie School reviewed

contained errors, many due to selecting the wrong figure from the schedule.

### *Updating the Schedule*

- Since the current child support guidelines were adopted in 2008, the federal poverty guidelines have increased, changes have been made in factors affecting the calculation from gross to net income, and purchasing power has decreased due to inflation. All of these factors play a role in determining if the Child Support Schedule needs to be updated.

### **Recommendations**

*Recommendation 1:* Adopt the updated Child Support Schedule attached to this report. (Appendix A).

*Recommendation 2:* Review and update policies and practices regarding health insurance in Maine's Child Support Guidelines. Obtain updated data about what is a reasonable cost for health insurance, reexamine the assumptions underlying how health insurance costs are determined, and reassess how the pending implementation of the Affordable Care Act will affect how health insurance costs are incorporated in child support calculations.

*Recommendation 3:* Adopt practices that foster more consistency in the use of deviations. For example, clarify definitions in the statutes and provide additional staff training, and modify the codes used in DSER's database to match the deviation codes listed in statute.

*Recommendation 4:* Increase the accuracy of child support determinations by including an automated worksheet on DSER's web page. Study what would be involved in adopting a single schedule for children age 0-17, and what the effects would be over the life of a typical case.

*Recommendation 5:* Develop incentives for parents to share parenting, especially those with 75% or more of the combined gross income.

*Recommendation 6:* Treat all children of custodial and noncustodial parents equitably. Reexamine the assumptions, rules, and procedures underlying the discrepancy in treatment of other children who live in the custodial or noncustodial parent's household, not subject to a child support order.

*Recommendation 7:* Increase the transparency of imputed income so parents are aware of how child support is figured and can ask questions before an order is issued.

## INTRODUCTION AND BACKGROUND

This report summarizes the quadrennial review of Maine’s Child Support Guidelines conducted by the University of Southern Maine's Cutler Institute for Health and Social Policy, Muskie School of Public Service. The report was prepared for the Division of Support Enforcement and Recovery (DSER), within the Office for Family Independence (OFI), in Maine’s Department of Health and Human Services (DHHS). The report was prepared under a Cooperative Agreement between the University of Southern Maine, Muskie School of Public Service and Maine’s DHHS, Office for Family Independence.

Federal law (45 C.F.R. §302.56(h), promulgated 2007) requires each state's child support guidelines to be reviewed at least once every four years to “ensure that their application results in the determination of appropriate child support award amounts.”<sup>2</sup> In conducting this review, “a State must consider economic data on the cost of raising children and analyze case data, gathered through sampling or other methods, on the application of, and deviations from, the guidelines. The analysis of the data must be used in the State's review of the guidelines to ensure that deviations from the guidelines are limited.”<sup>3</sup> The last review was completed in 2007 by the Center for Policy Research.<sup>4</sup>

## BACKGROUND

### ***Federal Law***

Federal child support statute and regulations were first enacted in response to a growing recognition that the composition of the Aid to Families with Dependent Children (AFDC, the predecessor to TANF, the Temporary Assistance for Needy Families), caseload had shifted. Instead of predominantly children needing assistance because a father had died, the caseload evolved to include a larger portion of children whose parents were separated, divorced, or never married. Child support enforcement was seen as a way to reduce welfare expenditures by increasing the support from noncustodial parents.<sup>5</sup>

Title IV, Part D of the Social Security Act establishes the federal government’s role in establishing standards and funding for state child support enforcement programs. Basic responsibility for administering the program is left to states. The federal government, however, plays a strong role in defining the program’s major design features; funding, monitoring and evaluating state programs; providing technical assistance; and giving assistance to states in locating absent parents and obtaining support payments.<sup>6</sup> A state must obtain federal approval for its state plan for its child support enforcement program, and the state plan must establish a single set of guidelines for child support award amounts.<sup>7</sup> Under the program, parents may apply for child support enforcement services if they need help locating an absent parent, establishing paternity, establishing a support obligation, or enforcing a support obligation.

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<sup>2</sup> 45 CFR §302.56(h).

<sup>3</sup> *Ibid.*

<sup>4</sup> Maine Child Support Enforcement Manual (10-144c351).

<sup>5</sup> Green Book. (2004). Section 8-2

<sup>6</sup> *Ibid.*

<sup>7</sup> 42 USC §467 and 45 CRF §302.56(a).

A state is also required to establish child support guidelines. These guidelines must take into consideration all earnings and income of the noncustodial parent, be based on specific descriptive and numeric criteria, and result in a computation of the support obligation. The guidelines must also address how the parents will provide for the health care needs of the child or children through health insurance coverage and cash medical support.<sup>8</sup>

The child support guidelines create a rebuttable presumption that the amount of the award is the correct amount of child support to be awarded.<sup>9</sup> This rebuttable presumption may be overcome if there is a finding that application of the guidelines would be unjust or inappropriate, according to criteria established by the state. The criteria must take into consideration the best interests of the child. Findings that rebut the guidelines must state the amount of support that would have been required under the guidelines and include a justification of why the order varies from the guidelines.<sup>10</sup>

The federal government rewards states with incentive payments for effectiveness at establishing paternity, establishing support orders, collecting on support orders and arrearages, and keeping their costs low relative to the amount collected. States are penalized for poor performance on establishing paternity, establishing support orders, and collecting on support orders.<sup>11</sup>

## ***OVERVIEW OF CHILD SUPPORT MODELS***

The most common state models for determining child support are briefly described below.

### ***Income Shares***

The Income Shares Model is based on the premise that, “a child should receive the same proportion of parental income that he or she would have received if the parents lived together. In an intact household, the income of both parents is generally pooled and spent for the benefit of all household members, including children.”<sup>12</sup> Under this approach, each parent contributes to the child support obligation in proportion to his or her income.

The Income Shares Model incorporates the “assumption that as income increases, the proportion of income spent on child support decreases.”<sup>13</sup> A significant advantage of the Income Shares Model is its perceived fairness, which stems from showing how both parents contribute to the child’s support. With the Income Shares Model, it is relatively easy to consider factors such as shared parenting or the cost of medical support and child care and allocate the costs between both parents.<sup>14</sup>

According to Laura Morgan (2010), 38 states use the Income Shares model. Maine’s Child Support Guidelines are based on the Income Shares Model.

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<sup>8</sup> 45 CFR §302.56(c).

<sup>9</sup> 42 USC §467(b)(2).

<sup>10</sup> 45 CFR §302.56(g).

<sup>11</sup> 45 CFR §305.2 and 305.40

<sup>12</sup> Laura Morgan, citing R. Williams, 1987 Development of Guidelines for Child Support Orders: Advisory Panel Recommendations and Final Report 87.

<sup>13</sup> Morgan, 2010 Supplement, 1-20.2

<sup>14</sup> Ibid.



### ***Percent of Income***

The Percent of Income Model is based solely on the income of the noncustodial parent. Nine states and the District of Columbia use the Percent of Income Model. Five states apply a flat percent across all income levels, while four states and the District of Columbia use a variable percentage.<sup>15</sup> A variable percentage reflects a decreased percent of income devoted to child support as income increases.<sup>16</sup>

The simplicity of the Percent of Income Model is its greatest advantage. Custodial and noncustodial parents alike can readily understand how the child support obligation was determined, and errors are less likely to be made in determining the obligation.

### ***Melson***

The Melson formula was developed as a method to recognize “that support of others is impossible until one’s own basic needs are met.”<sup>17</sup> It is a more complicated version of the Income Shares Model as the formula allocates to each parent a poverty self support reserve and involves a six-step process. Its strengths include its fairness and its internal consistency. It tends to produce less extreme differences in living standards for parents with disparate incomes (Erickson,1993). Its weakness is that it is seen as the most complicated of models, although its proponents claim its application is simple.<sup>18</sup>

### ***Hybrid Models***

Massachusetts and the District of Columbia have developed guidelines that are considered a hybrid approach. This model begins as a Percent of Income Model until a custodial parent’s income reaches a certain threshold, and then it considers both parents’ income to determine the child support award. It intends “to provide an economic incentive for the” custodial “parent” to work and a way for that parent to enhance their standard of living. (In 2004 the District of Columbia abandoned this concept in favor of the Percentage of Income Model (Venohr & Griffith, 2005)).

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<sup>15</sup> Morgan 2010 Supplement, 1-15

<sup>16</sup> Morgan 2010 Supplement, 1-21

<sup>17</sup> Morgan 2010 Supplement, 1-24

<sup>18</sup> Morgan 2010 Supplement 1-23-1-25

## **CHILD SUPPORT GUIDELINES IN MAINE**

### ***Calculating the Child Support Obligation***

Maine statute and regulations govern the calculation of the basic child support obligation. Child support orders can be established through an administrative or judicial process. Under 19-A MRSA § 2011, the Legislature has required the Department to establish a child support table. The child support table is used to calculate the “basic child support obligation,” which refers to the total obligation of both parents. The child support table, titled the “Schedule of Basic Child Support Obligations,” identifies a weekly support obligation that varies by the number of children, the age of the children, and the parents’ combined annual gross income.<sup>19</sup>

Section 2011 requires that the support obligations in the table be calculated based on the premise that a child is entitled to the same percentage of combined gross income that parents living in the same household in Maine ordinarily spend on their children. This model is known as the Income Shares Model.

The schedule incorporates a self support reserve for the noncustodial parent (also known as the obligor), which reduces the obligor’s payment so that the obligor has enough income to maintain at least a subsistence level of living. Obligor’s earning less than the federal poverty guideline for one person pay no more than 10% of the obligor’s weekly gross income as a parental support obligation.

### ***Maine’s Request***

Maine’s DSER requested that the Muskie School of Public Service complete a thorough review of Maine’s Child Support Guidelines. The Muskie School developed methodology for the areas of inquiry. Their request included the following:

- Obtain stakeholder input
- Examine other states’ models including their practices for dealing with low-income obligors and shared-parenting
- Review of policy assumptions underlying statutes
- Determine how tables treat subsequent families
- Determine how many cases deviate from standard table
- Consult with Family Court Administrator
- Review research on collectability
- Determine whether economic data has changed enough since 2008 to require reexamining the costs of raising a child

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<sup>19</sup>Maine Child Support Enforcement Manual (10-144c351)

## ELEMENTS OF THE REVIEW

The report consists of the following sections: introduction and background, elements of the review (literature review, policy analysis, economic analysis, deviation study, stakeholder input and interviews with other states, conclusions and recommendations), and appendices. Updated schedules, detailed methodology, and references are included in the appendices.

### LITERATURE REVIEW

Maine's Division of Support Enforcement and Recovery (DSEER) requested that the Muskie School do a thorough review of Maine's Child Support Guidelines as described in the introduction to this report. Although the child support literature is replete with research on a variety of issues related to the field, DSEER requested that the Muskie School focus its review of the literature on the following topics pertinent to Maine: multiple families, shared parenting, low-income obligors, deviations, and arrearages and collections. The following is a brief synthesis of these findings.

#### ***Multiple Families***

The traditional family structure has undergone substantial change during the last few decades. The typical family with two married parents who provide care for their biological children within a traditional nuclear family is less common than it was generations ago. The prevalence of divorced parents who form new families is among the many factors that have created alternative family structures.

The literature in the field of child support reflects that most state guidelines adequately address non-complex family structures, e.g., mother, father, and their common children. State guidelines, however, fail to address more complex family structures that form when the mother, father, or both have subsequent children with new partners (Nelc, 2009, and Lockie, 2009). The impact of child support awards in multi-family settings is shown by studies finding that the creation of a second family is one of most common reasons for deviating from child support guidelines (Venohr & Griffith, 2005a).

The literature reflects that most states follow the general rule of "first family first" by developing child support guidelines that do not reduce the amount of an award for the first child. However, this rule is sometimes circumvented when child support guidelines allow noncustodial parents a downward deviation or reduction in the award for an earlier born child.

Some experts are proponents of "equalization" in the determination of awards in multi-family arrangements (Lockie, 2009 and Nelc, 1999). In an equalization model, awards are reset upon the establishment of a new obligation. Texas has developed guidelines that provide that consideration be given to all of the obligor's children, even if they live in more than one household (Texas family code §154.128). North Dakota also provides a deduction for subsequent children whether or not they reside with the obligor (ND Admin. Code §75-02-04.1-06.4), and has a "Multiple Families Child Support Schedule (Schedule C)" as part of its guidelines.

In summary, states have adopted a variety of approaches in their child support guidelines that apply to complex family structures. This will continue to be a challenge for states as the incidence of complex family structures increases.

### ***Shared Parenting***

Most of the original state child support laws were based upon a standard obligor/obligee model with one parent having custody and the other having visitation rights (Beld & Biernat, 2003). Today, fewer family arrangements fit this pattern. As shared parenting has become a common cause for deviation from established guidelines, more states are addressing the matter statutorily. Arizona and Missouri are two examples of states whose statutes provide for modification to basic child support awards in instances of shared parenting. Doing so creates predictability and consistency in awards.

On the surface, it seems reasonable to adjust child support to reflect the expenses of shared parenting by means of a formula that reduces support obligations in direct proportion to parenting time. However, such an approach attempts to simplify a very complex problem because the expenditures of one parent do not go down in direct proportion to the expenditures of the other parent. Furthermore, there is insufficient evidence to establish the assumption that parents with a given percentage of parenting time incur that same percentage of their children's expenses (Beld & Biernat, 2003).

The literature also cites another concern, the “cliff effect.” The cliff effect is a result of adjustments in child support in cases of shared parenting when a threshold is met. For example, if guidelines do not allow a reduction in the child support award until a child spends 20% of his or her time with the noncustodial parent, the custodial parent may lose a considerable amount of child support the day that threshold is crossed (Melli & Brown, 1994).

In New Mexico, a statutory modification exists when each parent provides a home for the child at least 35% of the time. The basic award is multiplied by a factor of 1.5, and the increased award is decreased for the percentage of time spent with the non-primary parent (NMSA 40-4-11.1). This formula is a common one adopted by other states.

States continue to be challenged to develop fair and equitable child support guidelines for the increasing number of shared parenting cases.

### ***Low-Income Obligor***

A number of studies focus on states' dilemmas in establishing child support awards for low-income obligors. States are aware that primary concern should be providing for the child as reflected in the National Child Support Enforcement Agency's FY 2005–2009 Strategic Plan. Yet states are also aware that negative consequences occur when granting awards that are overly burdensome relative to the income of the obligor. These awards may either leave the obligor with insufficient means for subsistence or simply go unmet. As a result, states have established minimum award amounts and self support reserves in an attempt to balance the interests of all parties.

The literature indicates that child support awards are regressive. In most states, low-income fathers (those in the lowest quartile) are required to pay a higher share of their income (27%) than fathers

whose incomes fall in the middle or high-income brackets (16-19%) (Huang, Mincy, Garfinkel, 2005). Another problem lies in the area of imputed income for low-income obligors. While in theory child support awards are based on income and should never exceed a parent's ability to pay, some authors have found that awards based on imputed income are often unrealistic and lead to insurmountable levels of arrearages (Moldonado, 2006). Reducing award amounts has been shown to increase compliance, but not enough to offset the lowered obligation amounts (Huang, Mincy, and Garfinkel, 2005).

When child support awards are inadequate or go unpaid, it is the child who suffers. In 2008 it was estimated that 625,000 children in the U.S. would have been living below the poverty level without child support, a large majority (75%) of whom would have lived in deep poverty (below 50% of the federal poverty level) (Sorensen, 2010). States continue to be challenged to develop and enforce child support guidelines that balance the needs of children and their families who have low incomes.

## ***Deviations***

Federal regulation mandates that a review of a state's guidelines includes an analysis of deviations to ensure that deviations from the guidelines are limited (45 C.F.R. §302.56(h), promulgated 2007). This is generally interpreted to mean that deviations are limited in occurrence (Morgan, 2010). Studies show that rates of deviation have steadily declined since the enactment of the Family Support Act of 1988 as is shown below:

- 87.4% in Minnesota (Rettig, et al 1991)
- 78.3% in New York (Ray, 1993)
- 47.3% in NH (Ellis, 1997)
- 41.5% in Wisconsin (Meyer, et al 1996)
- 17% nationally (study sponsored by OCSE in 1995)

A recent study found a deviation rate of 29% in Washington (Venohr & Griffith, 2005a). In this study, 87% of deviations were downward an average of \$172 per month. In all studies reviewed, downward deviations were far more likely than upward deviations. Venohr and Griffith found that the more common reasons for deviations were: children from other families (22.9%), low-income obligor (20.5%), and shared parenting (14.9%). These findings are typical.

While guidelines should be flexible enough to accommodate uncommon situations, we still expect a high level of predictability in the guidelines. Deviations should be limited in occurrence as noted above. Further, sometimes the frequent recurrence of a particular type of deviation (for shared physical custody, for example) may be an indication that an additional adjustment should be incorporated into the guidelines.<sup>20</sup>

## ***Arrearages and Collections***

In FY 2010, the total amount of child support arrearages reported for all previous fiscal years in the United States was \$110 billion (Child Support Enforcement FY 2010 preliminary report). By and large, these arrears are owed by obligors with little ability to pay. A study of nine states prepared for the Office of Child Support Enforcement found that 11% of noncustodial parents owed 54% of total

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<sup>20</sup>Morgan 2010 Supplement, §4.04, pp. 4-26 and 4-27

arrears, and each of these obligors owed more than \$30,000 (high debtors). Seventy percent of these high debtors had no reported income or income less than \$10,000 (Sorensen, Sousa, and Schaner, 2007).

In March 2000, California's total child support arrears debt was \$14.4 billion. Seventy percent of this debt was held by individuals with net incomes less than \$10,000. It was estimated that, at most, 25% of this debt would be collected (Sorensen, Koball, Pomper, & Zibman, 2003). The authors found that growth in the amount of arrears owed is largely a result of interest charged on arrearages and unrealistic awards against low-income obligors.

Local courts and child support enforcement agencies attempt to collect child support when the noncustodial parent does not pay. The most important collection method is wage withholding. Other techniques for enforcing payments include regular billings; delinquency notices; liens on property; offset of unemployment compensation payments; seizure and sale of property; reporting arrearages to credit agencies; garnishment of wages; seizure of State and Federal income tax refunds; revocation of various types of licenses (driver's, business, occupational, recreational); attachment of lottery winnings and insurance settlements; authority to seize assets of debtor parents held by public or private retirement funds and financial institutions; and Federal imprisonment, fines, or both. In 2006, wage withholding accounted for 69.5% of all national child support collections made from enforcement techniques (Green Book, 2008, section 8).

## **Conclusion**

The literature review found that the challenges other states experience in implementing their child support guidelines are similar to Maine's experience. The specific areas described in this literature review are ones that Maine and other states are working to address with some success. The following section of the report examines Maine's Child Support Guidelines in-depth followed by conclusions and recommendations.

## POLICY ANALYSIS

As part of the review, Muskie School staff analyzed policies related to several key aspects of child support policy and looked at their effects on families and children: economic status of custodial parent (CP) and noncustodial parent (NCP) before and after child support; impact of self support reserve; Maine's approach to substantially equal care; and child support and multiple families.

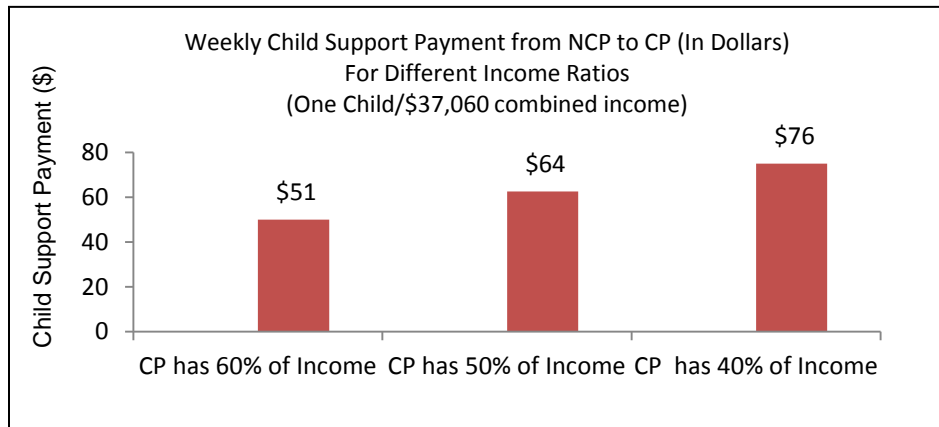
### **Economic Status of CP and NCP Before and After Child Support**

#### **Child Support When There Is a Custodial and Noncustodial Parent**

When one parent has primary custody (the Custodial Parent, or CP) and the other is the Noncustodial Parent (NCP), responsibility for the Support Obligation is distributed across the parents in proportion to their respective gross incomes.<sup>21</sup> The parent not providing the primary residential care for the child or children (NCP) pays their share to the parent who is providing the primary residence (CP). The CP is presumed to be spending their share directly on each child.

**Figure 1** below illustrates the distribution of the basic child support obligation for two parents of one child depending on the parents' share of income. This example assumes the parents' gross income equals \$37,060, making the total support obligation \$125. (Child care, health insurance premiums and extraordinary medical expenses are not factored in here.) In this case, the NCP pays the amount owed to the CP. As noted above, the CP is assumed to spend their share of the child support on the child.

**FIGURE 1. WEEKLY CHILD SUPPORT PAYMENT FROM NCP TO CP**



#### **Child Support and Household Income as a Percent of the Federal Poverty Level**

Before household income is reallocated through payment of child support, the CP and NCP with equal incomes start with unequal economic status, since economic status is a function of household income and household size. A three-person household with a household income of 37,060 is at 216% of the 2007 federal poverty guidelines issued by the U.S. Department of

<sup>21</sup> 19-A MRSA §2006(4).



Health and Human Services. Dividing that same income equally across two households reduces the economic status of each household, but the economic status of the custodial parent is reduced more. This is because the household size of the custodial parent is larger than that of the NCP. Thus, when a CP and NCP have one child, the CP's household size equals two and NCP's household size equals one. If they have equal income, the CP's economic status is 135% of the federal poverty level (FPL) for a household of two, while the CP income is 181% of FPL for one person, before child support reallocates some income to the CP.<sup>22</sup>

When there are two children, an intact family with the same income would be at 179% of the FPL. Dividing the income between two households reduces the CP's economic status (household of 3) to 108% of FPL and when there are three children (CP's household size equals four), that percentage is reduced to 90% of FPL before payment of child support, as shown in **Table 1**.

**TABLE 1. IMPACT OF CHILD SUPPORT ON ECONOMIC STATUS OF CP'S AND NCP'S HOUSEHOLDS WHEN PARENTS HAVE EQUAL INCOME**

Household Gross Income	CP/NCP Income Split		HH Income as % of FPL before CS		Child Support	HH Income After CS		HH Income as % of FPL After CS	
	CP	NCP	CP HH of 2	NCP HH of 1		CP	NCP	CP HH of 2	NCP HH of 1
<b>One Child Under 11</b>									
Combined Income	CP	NCP	CP HH of 2	NCP HH of 1	Annual Child Support	CP	NCP	CP HH of 2	NCP HH of 1
\$ 37,060	\$18,530	\$18,530	135%	181%	\$ 3,302	\$21,832	\$15,228	159%	149%
\$ 55,590	\$27,795	\$27,795	203%	272%	\$ 4,290	\$32,085	\$23,505	234%	230%
\$ 74,120	\$37,060	\$37,060	271%	363%	\$ 4,888	\$41,948	\$32,172	306%	315%
<b>Two Children Under 11</b>									
Combined Income	CP	NCP	CP HH of 3	NCP HH of 1	Annual Child Support	CP	NCP	CP HH of 3	NCP HH of 1
\$ 37,060	\$18,530	\$18,530	108%	181%	\$ 4,784	\$23,314	\$13,746	136%	135%
\$ 55,590	\$27,795	\$27,795	162%	272%	\$ 6,188	\$33,983	\$21,607	198%	212%
\$ 74,120	\$37,060	\$37,060	216%	363%	\$ 7,020	\$44,080	\$30,040	257%	294%
<b>Three Children Under 11</b>									
Combined Income	CP	NCP	CP HH of 4	NCP HH of 1	Annual Child Support	CP	NCP	CP HH of 4	NCP HH of 1
\$ 37,060	\$18,530	\$18,530	90%	181%	\$ 5,616	\$24,146	\$12,914	117%	126%
\$ 55,590	\$27,795	\$27,795	135%	272%	\$ 7,254	\$35,049	\$20,541	170%	201%
\$ 74,120	\$37,060	\$37,060	179%	363%	\$ 8,190	\$45,250	\$28,870	219%	283%

When the parents start out with equal income, payment of child support by and large corrects for this disparity in economic status, as shown in **Table 1**. A greater discrepancy results after child support for parents with higher income and more children. For example, with three children and a

<sup>22</sup> Throughout this section, child support amounts are based upon the 2008 State of Maine Child Support Guidelines. Federal Poverty Guidelines used in calculations are based upon the 2007 FPL, which was incorporated by reference in the 2008 Child Support Guidelines.



combined gross income of \$74,000, after payment of child support, the CP's economic status, at 219% of FPL, is 77% of the NCP's 283% of FPL ( $219 \div 283 = 77\%$ ).

While the income disparity is noticeable when parents have equal income, the difference is much greater when they start with unequal incomes. In Maine, child support cases more typically reflect a 70:30 income split, with the NCP earning about 70% of the combined income.<sup>23</sup> **Table 2** shows the impact of child support on economic status based on the more representative income split.

With combined gross income of \$37,060, one child, and a 70:30 split, the CP's economic status is 81% of the FPL for a household of two, while the NCP income is 254% of FPL for one person, before child support reallocates some income to the CP. When there are two children, dividing the same income between two households reduces the CP's economic status to 65% of FPL (for a household of three) and when there are three children (CP's household size equals four), that CP's economic status is only 54% of FPL before payment of child support, as shown in **Table 2**. The NCP income remains at 254% of FPL in these three examples.

**TABLE 2: IMPACT OF CHILD SUPPORT ON ECONOMIC STATUS OF CP'S AND NCP'S HOUSEHOLDS WHEN PARENTS HAVE 70:30 INCOME SPLIT**

Household Gross Income	CP/NCP Income Split		HH Income as % of FPL before CS		Child Support	HH Income After CS		HH Income as % of FPL After CS	
	CP	NCP	CP HH of 2	NCP HH of 1		CP	NCP	CP HH of 2	NCP HH of 1
<b>One Child Under 11</b>									
Combined Income	CP	NCP	CP HH of 2	NCP HH of 1	Annual Child Support	CP	NCP	CP HH of 2	NCP HH of 1
\$ 37,060	\$11,118	\$25,942	81%	254%	\$ 4,623	\$15,741	\$21,319	115%	209%
\$ 55,590	\$16,677	\$38,913	122%	381%	\$ 5,788	\$22,465	\$33,125	164%	324%
\$ 74,120	\$22,236	\$51,884	162%	508%	\$ 6,843	\$29,079	\$45,041	212%	441%
<b>Two Children Under 11</b>									
Combined Income	CP	NCP	CP HH of 3	NCP HH of 1	Annual Child Support	CP	NCP	CP HH of 3	NCP HH of 1
\$ 37,060	\$11,111	\$25,942	65%	254%	\$ 6,698	\$17,816	\$19,244	104%	188%
\$ 55,590	\$16,677	\$38,913	97%	381%	\$ 8,663	\$25,34	\$30,250	148%	296%
\$ 74,120	\$22,236	\$51,884	130%	508%	\$ 9,828	\$61,712	\$42,05	359%	412%
<b>Three Children Under 11</b>									
Combined Income	CP	NCP	CP HH of 4	NCP HH of 1	Annual Child Support	CP	NCP	CP HH of 4	NCP HH of 1
\$ 37,060	\$11,118	\$25,942	54%	254%	\$ 7,862	\$18,980	\$18,080	92%	177%
\$ 55,590	\$16,677	\$38,913	81%	381%	\$10,156	\$26,83	\$28,757	130%	282%
\$ 74,120	\$22,236	\$1,884	108%	508%	\$11,466	\$33,70	\$40,418	163%	396%

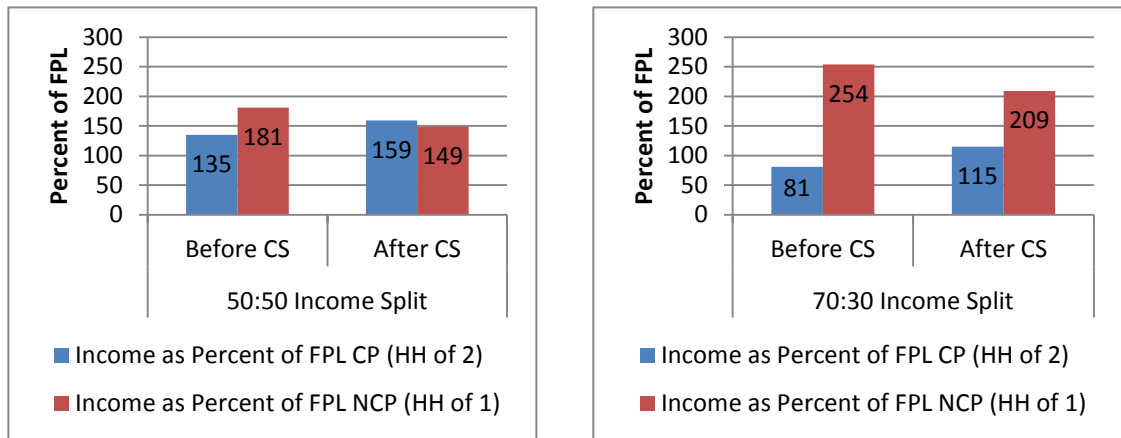
<sup>23</sup> As part of this review, Muskie School staff reviewed 430 current child support cases and found that the NCP typically had about 70.8% of the income while the CP had 29.2%.

As shown in **Table 2**, payment of child support improves, but does not equalize, the economic status of CPs in these circumstances. After child support, when there is one child and the combined gross income is \$37,060, the CP's economic status increases to 115% of the FPL, while the NCP income is 209% of FPL. With more children and at higher combined gross income levels, the discrepancy between the CP's and NCP incomes increases as a percent of the FPL. With combined income of \$74,120, three children, and a 70:30 income split, the CP's economic status is 163% of FPL after child support, while the NCP's is 396% of FPL.

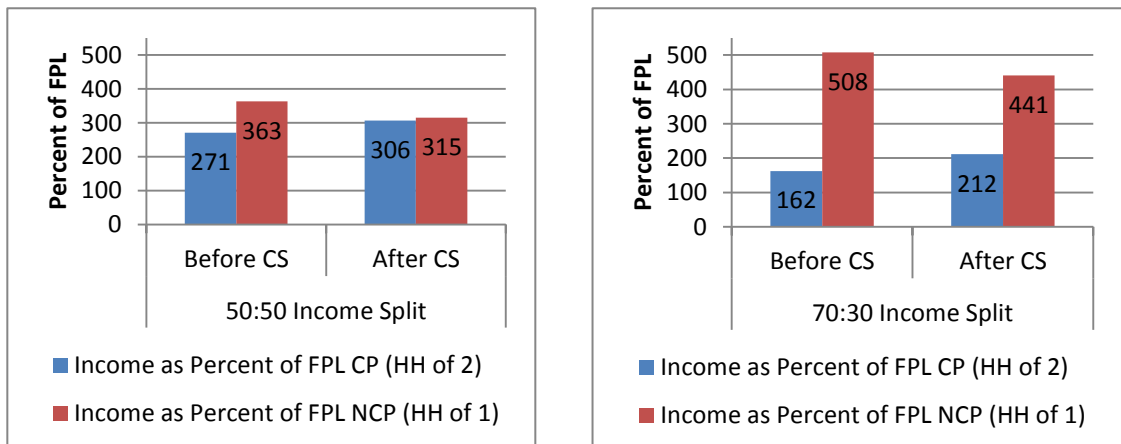
**Figure 2** below illustrates the relative economic status of the CP and NCP before and after child support in two family sizes with combined income of \$37,500. The example on the left shows a 50:50 income split, and the example on the right shows a 70:30 split.

**Figure 3** compares relative economic status when the parents' combined gross income is higher. The chart on the left represents the discrepancies for a family with combined income of \$74,120, one child, and a 50:50 income split. The example on the right illustrates the differences when the income split is 70:30.

**FIGURE 2: RELATIVE ECONOMIC STATUS OF CP AND NCP BEFORE AND AFTER CHILD SUPPORT COMBINED INCOME \$37,060, 1 CHILD UNDER 11**



**FIGURE 3: RELATIVE ECONOMIC STATUS OF CP AND NCP BEFORE AND AFTER CHILD SUPPORT COMBINED INCOME \$74,120, 1 CHILD UNDER 11**



The marginal impact of child support on the economic status of the CP's household raises important questions about child support as "poverty prevention" for children. CPs with very low income prior to child support may meet the gross income test for TANF eligibility, leading to the at least theoretical potential for the NCP to shift at least some costs of child support on to the TANF program.<sup>24</sup>

### ***The Self Support Reserve***

The disparity in economic status has greater impact at lower levels of income, largely because Maine law sets aside a "self support reserve" for the low-income NCP. If the annual gross income of the NCP is less than the federal poverty guidelines, the NCP's weekly parental support obligation may not exceed 10% of the NCP's weekly gross income, regardless of the amount of the parties' combined annual gross income. The 2007 federal poverty guideline for one person was \$10,210.<sup>25</sup>

**Table 3** on the following page illustrates the impact of the self support reserve. Again, for the sake of comparison, the parents' income is assumed to be equal. The self support reserve imposes an unequal burden for child support on the CP, with the NCP paying a fraction of the child support the CP is assumed to be providing to the child.

For example, in a situation where the CP and NCP each has income of \$8,339 (below the federal poverty level), the family is assumed to spend \$66/week on one child under 12, with the cost split between the two parents equally (\$33 each). The CP is assumed to spend their share directly on the child. Because the NCP falls below the poverty level for one, however, their CS obligation is reduced to \$16 per week ( $\$8,339/52 \text{ weeks} = \$160.37 * 10\% = \$16$ ). Over the course of the year, the CP would receive \$884 less than if the NCP income were not protected, an amount equivalent to 10% of the CP's annual income.

At these income levels, there appears to be an implicit assumption that public income support will at least partially make up for the NCP's inability to pay meaningful child support. However, it may be necessary to revisit this assumption, especially in light of the 5-year federal time limit for receipt of TANF and Maine's limited opportunity for extensions beyond that period. If TANF does not provide the safety net that the AFDC program once did, there is even less validity to the assumption that public assistance compensates for the inequities built into the child support guidelines.

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<sup>24</sup> Meeting the "gross income test" does not necessarily result in TANF eligibility. Additional income tests would apply.

<sup>25</sup> Federal Register 2007 HHS Poverty Guidelines. HHS recently released 2012 HHS Poverty Guidelines, accessible at: <http://aspe.hhs.gov/poverty/12poverty.shtml>.

**TABLE 3. IMPACT OF SELF SUPPORT RESERVE ON CHILD SUPPORT AND CP'S HOUSEHOLD INCOME WHEN INCOMES ARE EQUAL**

Combined Gross Income	Household Income		Child Support Calculation			Negative Impact of the Self-Support Reserve on Child Support Obligation		NCP's Child Support as % of CP's Child Support
	CP	NCP	Total	CP	NCP	Weekly	Annually	
<b>One Child Under 11</b>								
\$ 11,118	\$ 5,559	\$ 5,559	\$ 24	\$ 12	\$ 11	\$ 1	\$ 52	92%
\$ 12,972	\$ 6,486	\$ 6,486	\$ 47	\$ 24	\$ 12	\$ 12	\$ 598	51%
\$ 14,824	\$ 7,412	\$ 7,412	\$ 60	\$ 30	\$ 14	\$ 16	\$ 832	47%
\$ 16,678	\$ 8,339	\$ 8,339	\$ 66	\$ 33	\$ 16	\$ 17	\$ 884	48%
\$ 18,530	\$ 9,265	\$ 9,265	\$ 71	\$ 36	\$ 18	\$ 18	\$ 910	51%
<b>Two children Under 11</b>								
\$ 11,118	\$ 5,559	\$ 5,559	\$ 26	\$ 13	\$ 11	\$ 2	\$ 104	85%
\$ 12,972	\$ 6,486	\$ 6,486	\$ 48	\$ 24	\$ 12	\$ 12	\$ 624	50%
\$ 14,824	\$ 7,412	\$ 7,412	\$ 76	\$ 38	\$ 14	\$ 24	\$ 1,248	37%
\$ 16,678	\$ 8,339	\$ 8,339	\$ 96	\$ 48	\$ 16	\$ 32	\$ 1,664	33%
\$ 18,530	\$ 9,265	\$ 9,265	\$104	\$ 52	\$ 18	\$ 34	\$ 1,768	35%
<b>Three Children Under 11</b>								
\$ 11,118	\$ 5,559	\$ 5,559	\$ 30	\$ 15	\$ 11	\$ 4	\$ 208	73%
\$ 12,972	\$ 6,486	\$ 6,486	\$ 48	\$ 24	\$ 12	\$ 12	\$ 624	50%
\$ 14,824	\$ 7,412	\$ 7,412	\$ 75	\$ 38	\$ 14	\$ 24	\$ 1,222	37%
\$ 16,678	\$ 8,339	\$ 8,339	105	\$ 53	\$ 16	\$ 37	\$ 1,898	30%
\$ 18,530	\$ 9,265	\$ 9,265	\$123	\$ 62	\$ 18	\$ 44	\$ 2,262	29%

\*Note that rounding creates slight irregularities that are most noticeable in the smallest amounts.

### **Substantially Equal Care**

When the parents provide “substantially equal care” and they have equal gross incomes, neither party is required to pay child support to the other. When the parties provide substantially equal care but do not have equal annual gross incomes, a “total enhanced support entitlement” is calculated for each child. The enhanced support entitlement equals the basic support obligation multiplied by 1.5. This multiplier is intended to account for the additional costs associated with each parent maintaining a household for their child(ren).

$$\text{Enhanced Support Obligation} = \text{Basic Support Obligation} \times 1.5$$

The enhanced support obligation is divided between both parents in proportion to their income. The party with the higher gross income (the High Income Parent, or HIP) pays the other party (the Low-income Parent, or LIP) the lesser of the enhanced parental support obligations or the amount they would have paid if they had been a noncustodial parent using the basic support entitlement, whichever is lower. The parties share child care, health insurance and uninsured medical expenses according to their proportion of combined income.

**TABLE 4 COMPARING CHILD SUPPORT PAYMENTS MADE BY NONCUSTODIAL TO CUSTODIAL PARENT WITH CHILD SUPPORT PAID BY HIGHER INCOME PARENT TO LOWER INCOME PARENT**

Custodial Parent/ Non-Custodial Parent	Combined Gross Income	Income Split CP 60%/NCP 40%	Income Split CP 50%/NCP 50%	Income Split CP 40%/NCP 60%	Income Split CP 25%/NCP 75%
		\$37,060	\$51	\$64	\$76
Substantially Equal Care	Combined Gross Income	Income Split HIP 60%/LIP 40%	Income Split 50/50	Income split HIP 60%/LIP 40%	Income split HIP 75%/LIP 25%
		\$37,060	\$38	0	\$38

The top half of **Table 4** shows basic child support paid by NCP to CP (where combined gross income is \$37,060) based on several income splits: 60:40, 50:50, 40:60, and 25:75. The lower half of the table contrasts the child support paid by the Higher Income Parent (HIP) to the Lower Income Parent (LIP) at the same income splits when the parents provide substantially equal care. Because the enhanced costs of substantially equal care are higher, the calculation of child support obligation results in a smaller redistribution of income. With substantially equal care, a Higher Income Parent who earns 60% of the combined gross income owes \$38 in weekly child support, while they would have owed \$76 as the NCP in a traditional CP/NCP arrangement.

The rate of redistribution increases as the Low-Income Parent's (LIP's) share of income decreases. When the LIP's share of income is 25% or less, the rate of redistribution matches that for a LIP who is a custodial parent, when custody is not shared. When the HIP/LIP share of income is at ratio of 75:25 or higher, the child support calculated under the substantially equal care formula would be greater than the basic custody obligation under a CP/NCP arrangement. In such cases, rules provide that the HIP pays the lesser of the enhanced child support obligation or the amount they would have paid as the basic support obligation. Nonetheless, at relative income ratios of 75:25 or greater, the HIP has no economic incentive to assume responsibility for substantially equal care.

Although substantially equal care means a smaller redistribution of income, at least when there is less disparity in income, the result is not as inequitable as it is in the CP/NCP arrangement. If parenting is shared, household size is essentially equal (assuming there are no other persons involved); child support has less of a role in making a child "whole" than it does in making sure that a Low Income Parent has the resources to support a substantially equal parenting arrangement.

### ***The Substantially Equal Care Formula***

During the review process, several stakeholders suggested to Muskie staff that a step is missing in Maine's Substantially Equal Care Formula. Some suggested that the "missing step" is dividing the resulting enhanced child support award in half, while others suggested that the "missing step" is apportioning the enhanced child support award according to the percent of time each parent spends with their children. As a result, we carefully examined the statutes governing substantially equal care, reviewed the worksheet used to calculate the enhanced support obligation, and calculated enhanced support awards for many test cases to study the results of the calculations.

Based on our review and analysis, Maine's process for determining child support awards in cases with substantially equal care works as intended. It apportions the costs according to each parents' proportion of the combined gross income. The problem with dividing enhanced award in half is that it assigns costs equally to parents who most often have unequal ability to pay. Apportioning the child support award according to the percent of time each parent spends with their child would require counting nights, which is contrary to the values explicitly embodied in Maine's Child Support statutes and guidelines.

### ***The Substantially Equal Care Threshold and Other Custody Arrangements***

Maine sets a high threshold for substantially equal care: adjustments are made only for arrangements in which both parents provide "substantially equal care." (The statute defines "substantially equal care" in terms of parental participation in meeting a child's needs rather than the amount of time spent with a child.<sup>26</sup>)

By choosing not to adjust child support payments before parents provide "substantially equal care," Maine has made an implicit policy choice to provide incentives for high levels of parental involvement through substantially equal care. Only parents who provide substantially equal care have their additional expenses associated with caring for a child recognized in their child support obligation.

Conversely, Maine's guidelines discourage lower levels of involvement by failing to recognize the additional household costs associated with parents spending time with their children. In effect, parents who provide less than "substantially equal care" pay extra, unrecognized, child support in order to spend time with their children. These additional expenses may or may not be offset by savings for the custodial parent (e.g., food or recreational expenses might be reduced but not the cost of maintaining a home).

Some states have different strategies for recognizing expenses associated with visitation and lower levels of parental involvement, as discussed in the literature review earlier in this report. For example, Arizona has "codified" adjustments for the costs associated with visitation and established a table for application, while New Jersey and Colorado have adopted visitation credits (Beld & Biernat, 2003). Some strategies create "cliffs" in child support (big drops when specific thresholds are met) that encourage parents to pursue marginal increases in the time

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<sup>26</sup> "Substantially equal' care means that both parents participate substantially equally in the child's total care, which may include, but is not limited to, the child's residential, educational, recreational, child care and medical, dental and mental health care needs." 19-A MRSA §2001(8-A).

spent with their child as a strategy for reducing the amount of child support they owe. Maine's approach is designed to reduce litigation and encourage visitation and parenting arrangements that are in the interest of the child, not in the interest of minimizing or maximizing child support.

### ***Child Support and Multiple Families***

In the simplest case, a child support case involves persons whose only children are those they have in common. Increasingly, however, families have children from multiple relationships. According to the National Survey of Family Growth, 8% of men between the ages of 15-44 have had children with multiple partners (Logan et al, 2006). Looking only at men with children, 18% of them have children with multiple partners (Logan et al, 2008). For mothers, one study estimates that 7.5% have children by multiple fathers (Evenhouse et al, 2010). Fewer than .5% have children by more than two fathers. According to U.S. Census Bureau statistics, 15.8% of all children in the United States live in a blended family (Kreider & Ellis, 2009). Of those, 47.8% live with a step-parent and 76.8% live with a half-sibling or step-sibling.

For parents who have children with multiple partners, the family and household configurations can take multiple forms. A mother can have children by multiple fathers or have a child with a father who has children with multiple mothers. Or both parents can have children by multiple partners.

It is not clear how closely Maine families model national statistics. Maine has a higher divorce rate than most other states.<sup>27</sup> While it is not possible to determine whether that means Maine also has a higher percentage of complex families, the higher rate of divorce would increase the likelihood.

Like many other states, Maine's Child Support Guidelines favor children whose child support obligations were established first. Before a child support obligation is determined, Maine law adjusts parental income based on other child support obligations. Under Maine law, a parent's gross income is reduced by the amount he or she pays for any prior child support obligation, whether legally established or done voluntarily.

Maine law also provides for subsequent children who live with a noncustodial parent. In the case of the noncustodial parent, income is also adjusted to account for a theoretical support amount calculated for any other child living in the NCP's household. The theoretical support obligation is calculated by using the NCP's annual gross income to estimate a support obligation under the child support schedule.<sup>28</sup>

#### ***Prior Child Support Orders***

As illustrated in **Table 5** on page 20, child support obligations vary in different family configurations in which the CP, the NCP, or both, have a child from a previous relationship. To simplify, the example is based on a case where both the CP and the NCP have equal incomes and, if there is a prior child, the other parent of that child also has equal income. The combined income of the CP and the NCP is \$55,590.

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<sup>27</sup> According to a recent report from the Census Bureau, Maine has the nation's second highest divorce rate among men (13.0%). Elliott & Simmons (2011) Marital Events of Americans:2009, American Community Survey Reports.

<sup>28</sup> 19-A MRSA §2006(5)(A).



In this case, if either the CP or the NCP has a prior child support order, the second child's child support is 96% of the first child's. If both have a prior child support order, the second child's child support is 91% of the first child's.

**TABLE 5. SECOND CHILD SUPPORT AS A PERCENT OF FIRST CHILD'S\***

	CP or NCP has Prior Child	CP and NCP Both Have Prior Child
Percent of Support	96%	91%

\*All parents have equal income. CP and NCP Combined Income = \$55,590

***Other Children Living with the CP or NCP***

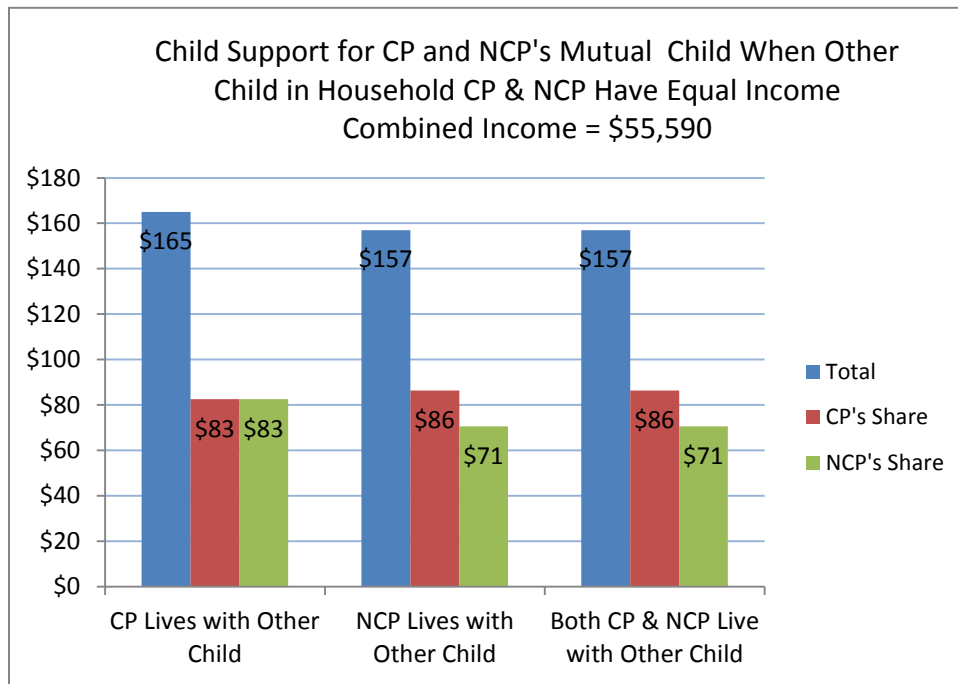
Children who live in the CP's or NCP's household, not subject to a child support order, are treated differently, with a different impact on the child support of others, depending on whose children they are. If the child lives with the NCP, a "theoretical" child support obligation is calculated based on the NCP income alone, and then deducted from the NCP income. The CP has no routine corresponding deduction for theoretical child support provided to a child in the CP's household, although it may be considered as justification for a deviation.<sup>29</sup>

In this situation, child support for CP's and NCP's mutual child will vary depending on which parent has another child living in their household. **Figure 4** shows the total child support for their child, the CP's share and the NCP's share, depending on whether the CP or the NCP, or both have another child living in their household.

<sup>29</sup> 19-A MRS-A §2007 (3)(K)



**FIGURE 4. CHILD SUPPORT FOR CP AND NCP'S MUTUAL CHILD WHEN OTHER CHILD IN HOUSEHOLD**



## Discussion

There is no widely accepted approach for dealing with complex family configurations. Some states, like Maine, give priority to the first child support order. On the other end of the spectrum, other states permit the court to open up prior child support orders within its jurisdiction. For example, in New Jersey, courts are permitted to reopen all child support orders within its jurisdiction in order to average child support orders across all children. North Dakota also permits courts to reopen child support orders. However, there is some indication that this authority is not often used in either state (Caspar, 2006; Morgan, 2010 Supplement).

States also use different approaches for addressing “theoretical” or “imputed” child support for other dependent children living with the parent. States vary on how they treat the income of the other parent of the child, weighing the value of more precisely capturing the costs of the dependent child against the additional burden of collecting information of the other parent’s income. (Brito, 2005). Some states, like Maine, do not factor in the income of the other parent of the child. Other states use formulas or other approaches for considering the impact of the other parent’s income on the obligations to that child (Brito, 2005).

Research can contribute to more meaningful processes in decision making with complex family configurations.

## Conclusions

Statutes and rules governing Maine's Child Support system strive to attain a fair balance between the needs of the children and establishing child support awards that are collectable. For parents

whose income is at or below the federal poverty level, however, that balance is very difficult to find. They likely had difficulty making ends meet as an intact family, and there is not enough money to adequately support the costs of two households when the parents divorce.

Maine's approach to substantially equal parenting succeeds in focusing on the parents' relationship with their children rather than the number of nights. When the HIP has 75% or more of the combined income, that person no longer has any financial incentive to assume an equal parenting role; the incentive is assumed to be the relationship with the children.

At the same time, analysis of several aspects of Maine's child support program suggests that some rules and procedures give more protection to the NCPs than to CPs. The self support reserve protects the subsistence needs of the NCP, but there is no comparable protection for the CP's subsistence needs, other than public assistance programs such as TANF or SNAP.<sup>30</sup> The procedures for determining child support builds in a step to adjust the NCP income if there is another child in their home; a comparable adjustment for the CP can only be done through a deviation.

In situations where the parents' shared income mirrors the split that Muskie School found to be most typical in Maine cases, namely NCP (70%) and CP (30%), child support does not correct the disparity in their incomes. This makes it difficult to meet one of the goals of the child support program, namely maintaining the same standard of living that children would have enjoyed in the intact family.

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<sup>30</sup> Supplemental Nutrition Assistance Program, formerly called Food Stamps

## ECONOMIC ANALYSIS

### Updating the CS Schedule

Although Maine's Child Support Schedule is linked to gross income levels, how much parents spend on children depends on how much money they have available to spend on them. Combined net income is the relevant income concept because it measures available income. For example, combined net income excludes income taxes and social security paid by employees, and includes EITC received.

In general, parents with a high combined net income will spend a lower percentage of their combined net income on children than parents with a low combined net income. Parents with a high combined net income normally can save a substantial portion of their net income and still maintain a high standard of living for themselves and their offspring, while those with a low combined net income cannot.

Maine's 2007 Child Support Schedule was based on Betson-Rothbarth estimates of the percent of net income people spend on their children.<sup>31</sup> As shown in the table below, Betson's estimates of the average share of family spending on children have been relatively consistent over time.

**TABLE 6: HISTORICAL ESTIMATES OF THE AVERAGE SHARE OF FAMILY SPENDING ON CHILDREN**<sup>32 33</sup>

<b>CE &amp; Study Date &amp; Author</b>	<b>One Child</b>	<b>Two Children</b>	<b>Three Children</b>
Betson 2010 <sup>34</sup> 2004-2009 CE	24	37	45
Betson 2006 2004-2006 CE	26	37	44
Betson 2000 1996-1998 CE	26	36	42
Betson 1990 1996-1998 CE	24	34	39

Betson's 2010 updated figures listed in **Table 6** were prepared for California; the data underlying his estimates in the report were not publicly available at the time this report was prepared. The steps described on the following page document how we updated the 2007 Maine Child Support Schedule. We updated in a manner that embodied the spending patterns reflected in Rothbarth-Betson estimates of the percent of net income people spend on their children, while at the same time, we updated all the elements used to determine gross to net income.

<sup>31</sup> Federal Register 2007 HHS Poverty Guidelines.

<sup>32</sup> The BLS Consumer Expenditure Survey (CE) variable for outlays is used as the basis for spending.

<sup>33</sup> The figures in this table come from Appendix A of the Judicial Council of California, Administrative Office of the Courts, Center for Families, Children, and the Courts, Review of Statewide Uniform Child Support Guideline 2010, A Report to the California Legislature, June 2011. They are point estimates for a family with \$55,000 in total spending. Appendix A was prepared by David M. Betson.

<sup>34</sup> In one place in the source report, the percentages were reported with a decimal: 23.5, 36.5, and 44.9 percent for one, two and three children, respectively.

**Table 7** below shows the percentage of net income that is spent on children, for example reflecting the spending pattern (behavior) differences between high income and low income parents. Percentages of net income spent on children vary across almost all net income categories.<sup>35</sup>

**TABLE 7: 2011 PERCENTAGE OF NET INCOME SPENT ON CHILDREN: COMPARISON ONE VS. TWO EQUAL WAGE EARNERS**

2011 Combined Annual Midpoint Gross Income	ONE EARNER			TWO EQUAL EARNERS			Difference in Annual Child Support for 2 Equal Earners vs. 1 Earner	Difference Due to Difference In Combined Net Income	Difference Due to Difference in Rate
	Combined Annual Net Income	Betson/2007 Report Re-aligned & Interpolated % of 2011 Net Income for Child Support	Annual Child Support	Combined Annual Net Income	Betson/2007 Report Re-aligned & Interpolated % of 2011 Net Income for Child Support	Annual Child Support			
20,400	17,180	23.53%	4,012	21,567	23.09%	4,980	967	1,013	-46
50,400	37,318	22.44%	8,376	42,090	21.97%	9,249	873	1,049	-176
100,200	66,413	17.01%	11,299	73,116	16.16%	11,816	517	1,083	-566
150,000	96,904	14.27%	13,833	102,424	13.91%	14,252	419	768	-349
200,400	127,353	12.59%	16,032	131,547	12.26%	16,125	93	514	-421
250,200	155,764	10.83%	16,863	161,630	10.75%	17,374	511	631	-120
300,000	184,174	10.45%	19,248	192,531	10.35%	19,929	681	865	-184
350,400	212,928	10.17%	21,651	223,804	10.08%	22,565	914	1,097	-182
400,000	240,997	9.98%	24,010	252,786	9.88%	24,983	973	1,165	-192

**Notes:**

As combined net income determines how much money parents have available to spend and the Betson % depends upon net income, the two-earner % were taken from the one earner table for the gross income corresponding to the higher two wage earner combined income.

Note that the 2007 Report percent of combined gross income paid in child support increases from 12.09% for combined gross income of 10,800 to 23.9% for 13,800, then decreases to 9.84% for combined gross incomes of 400,000. Increases and decreases are not always monotonic of combined gross income for child support for most combined income bracket categories.

Since the time the current CS schedule was developed, there has been a rise in the cost of goods and services. The purchasing power of a dollar has fallen. The current schedule was benchmarked to the April 2007 CPI-U (prices paid by urban consumers for a representative basket of goods and services); the updated schedule (Appendix A) is benchmarked to the December 2011 CPI-U.<sup>36</sup>

To use the spending patterns embodied in the current CS schedule, we converted 2011 combined net incomes to 2007 equivalent purchasing power dollars. That allowed us to compare the standard of living parents in 2011 are willing and able to provide for their children with the 2007 levels. For example, in 2011, to buy the representative basket of goods and services, it took 9.19% more 2011 dollars than April 2007 dollars. \$1,000 dollars of 2007 goods and services cost \$1,091.90 in December 2011.

<sup>35</sup> The issue of one earner vs. two equal earners will be discussed later.

<sup>36</sup> The CPI-U is commonly referred to as simply the "CPI." This convention will be followed in the rest of the text.

Since for any combined gross income bracket, the difference between combined gross and net income changed between 2007 and 2011, 2011 combined net incomes are deflated (reduced by the amount of CPI measured inflation between April of 2007 and December of 2011.) For example, 2011 combined net income of \$50,000 is deflated by 9.19%. The calculation is that \$50,000 of net income in 2011 has the same purchasing power as \$45,791 did in April 2007.

Spending behavior, as reflected in percentages of combined net income spent on children, depends on 2011 combined net incomes thus deflated to April 2007. We used the following steps to update the Child Support Tables:

- 1) Retain the current parents' combined annual **gross** income brackets, beginning with the 2011 one-person poverty guideline (\$10,890).
- 2) For these combined annual **gross** income brackets, determine the corresponding 2011 combined **net** income using the 2007 Report tax, EITC, and FICA methodology, but with 2011 tax, EITC, and FICA rates.
- 3) Use the CPI to deflate the 2011 combined annual **net** income to April 2007 levels.
- 4) From the 2007 Report, calculate the percentage that annual child support payments are of combined annual **net** income for all brackets.
- 5) For each gross income midpoint, determine the corresponding 2011 deflated combined **net** income. For example, for a combined **gross** income midpoint of \$20,400, the nominal 2011 combined **net** income is \$17,180.40 and the deflated 2011 combined **net** income is \$15,734.41. These entries all appear in the same row.
- 6) Next, identify the 2007 combined **net** income amounts which bracket the 2011 deflated combined **net** income. For example, for the \$20,400 combined **gross** income row just described, the deflated 2011 combined **net** income (\$15,734.41) is greater than the 2007 combined **net** income entry of \$15,382.50 and less than the next row's 2007 combined **net** income entry of \$15,804.60.
- 7) Move the corresponding 2007 Report percentages of combined **net** income to the same row as the lower bounds of the bracketing 2007 combined **net** income amounts. Continuing the previous example, 23.46% is moved to the same row as \$20,400 in combined **gross** income. 23.46% is the percentage that annual child support payments are of a combined **net** income of \$15,382.50 in the 2007 Report.
- 8) Interpolate the re-aligned 2007 Report child support **net** income percents. The new child support percents correspond the 2007 **net** income percentages to the equivalent 2011 deflated annual combined net income, maintaining Betson-Rothbarth relationships between net income and percent of net income spent on children.
- 9) Multiply the re-aligned and interpolated 2007 Report percents times the actual 2011 combined annual net income to determine the weekly child support payments.
- 10) Incorporate the self support reserve for obligors with low income using the 2007 Report methodology. The methodology, as stated on p. 46 of the 2007 Report, is:
  - There are four principles to the low-income adjustment.
  - The minimum order should never be less than 10 percent of income.
  - If the minimum order condition is met, the obligor's income after payment of child support should never be less than the poverty level for one person.

- If the minimum order condition is met, a work incentive is incorporated into the schedule; that is, only a portion of each dollar that an obligor earns above the poverty level is assigned to child support. This provides an incentive for the obligor to increase earnings.
- The low-income adjustment is gradually phased out into the Betson-Rothbarth estimates of child-rearing expenditures.”

The work incentive schedule suggests another basic principle: when combined annual gross income goes up, the additional CS should not be greater than the amount of the additional combined annual gross income. Also, the total amount of CS should go up with additional children, e.g., three vs. four children. In the self support part of the 2007 Report and the proposed 2011 schedule, it was not always possible to satisfy all of the principles. Even if all of the principles hold in the schedules as listed, because total CS payments depend on the number and ages of the children under consideration, the second (poverty guideline) principle may not hold when some children are age 0 through 11 and others are age 12 through 17. Accordingly, checking for conformity with the second principle needs to be determined after an initial estimate of CS is calculated. If payment of the total CS by the obligor produces a remaining NCP net income below the poverty guideline, then total CS needs to be reduced so that the first and second principles hold.

The resulting updated Child Support Schedule for 2011 is attached in Appendix A.

**Table 8** below illustrates some of the steps we used to compare 2007 to 2011 combined annual net income levels as described above. Column 5 shows the percent decrease in spending power across all the combined annual midpoint gross incomes.

**TABLE 8: COMBINED ANNUAL NET INCOME COMPARISONS**

2007 & 2011 Combined Annual Midpoint Gross Income	2011 Combined Annual Net Income	2011 Combined Annual Net Income Deflated to April 2007	2007 Combined Annual Net Income	% Decrease in Purchasing Power Between 2007 and 2011	2011 Combined Annual Net Income Compared to 2007 Combined Annual Net Income
(1)	(2)	(3)	(4)	(5)=[(3-4)/4]	(6)=(2-4)
20,400	17,180	15,734	17,071	7.8%	110
50,400	37,318	34,177	36,819	7.2%	499
100,200	66,413	60,823	65,804	7.6%	609
150,000	96,904	88,748	96,705	8.2%	199
200,400	127,353	116,634	126,438	7.8%	914
250,200	155,764	142,654	154,849	7.9%	914
300,000	184,174	168,673	183,260	8.0%	914
350,400	212,928	195,007	212,013	8.0%	914
400,000	240,997	220,714	239,479	7.8%	1,518

*\*If column 6 is positive, this means that the 2011 combined annual income is greater than 2007 combined net annual income for the listed combined annual midpoint gross income.*

## Tax Assumptions Built Into Maine's Child Support Schedule

The tax assumptions built into the 2007 table were based on a single wage earner. Since we were asked to update the existing schedule, we maintained the same assumptions in the proposed 2011 schedule (Appendix A). Nonetheless, the tax assumptions make a difference that we think is worth considering.

Tax tables for every income level reflect lower tax rates if the income is earned by two equal earners than if it is earned by a single earner. For example, with gross income of \$20,400, a single earner's federal taxes due are \$1,210, while two equal earners whose gross income is \$20,400 owe \$510 in federal taxes. When income increases to \$50,400, a single earner owes federal taxes amounting to \$6,350; a CP and NCP who are in households with two equal earners have federal tax due of \$4,415. Other factors accounting for differences in gross vs. net income are the amount of FICA paid and EITC received.

As you can see in **Table 9** below, the net income of one earner is lower than that of the combined net income of two equal earners for all gross income categories shown. With higher net incomes, two equal earners would normally spend more on their children than a one earner would spend. This is not reflected in the child support schedule as the 2007 Report implicitly assumed only one earner. The full table from which this summary was extracted, with additional explanations, is in **Appendix B**.

**TABLE 9: SUMMARY OF DIFFERENCES IN NET INCOME FOR ONE VS. TWO EARNERS**

2011 Combined Annual Midpoint Income	Net Income 1 Earner	Net Income CP 2 Earners w/ Equal Income	Net Income NCP 2 Earners w/ Equal Income	Total Net Income CP+NCP 2 Earners w/ Equal Income	Difference Between Total Net Income CP+NCP 2 Earners with Equal Income and Net Income of 1 Earner
20,400	17,180	12,413	9,155	21,567	4,387
50,400	37,318	22,287	19,803	42,090	4,772
100,200	66,413	37,142	35,975	73,116	6,704
150,000	96,904	51,796	50,628	102,424	5,519
200,400	127,353	66,413	65,134	131,547	4,195
250,200	155,764	81,454	80,176	161,630	5,866
300,000	184,174	96,904	95,626	192,531	8,356
350,400	212,928	112,541	111,263	223,804	10,876
400,000	240,997	127,124	125,661	252,786	11,788

## Conclusion

Child support amounts in 2011 are lower for the lowest combined gross income categories but higher for all other categories. The changes reflect an increase in the Federal poverty guideline, the differences between gross and net income as described above, and decreases in the purchasing power for any combined gross income amount due to inflation. For the lowest combined gross income categories, consideration of the level of NCP income after payment of child support may bring about the most significant change in the level of child support compared to the 2008 schedule.



## **DEVIATION STUDY**

As stated in the introduction to this report, Federal regulation mandates that states conduct a quadrennial review of their child support guidelines that includes an analysis of deviations (45 C.F.R. §302.56(h), promulgated 2007). Maine's Division of Support Enforcement and Recovery (DSER), requested that the Muskie School study Maine's deviation rates to provide insights about how Maine's *Child Support Guidelines and Statutes* are actually applied. Prior to the study, the Muskie School had been informed anecdotally that Maine has a low deviation rate; however, this had not been confirmed through any type of study or in previous reviews of Maine's Child Support Guidelines.

### **Methodology**

To determine Maine's deviation rate and the characteristics of these deviations, the Muskie School reviewed a representative sample of child support orders (deviation and non-deviation orders). The Muskie School then compared actual awards to the amount indicated in the schedule of basic child support obligation listed in the State of Maine Child Support Guidelines and Statutes (September, 2009). All child support orders issued between July 1, 2010, and June 30, 2011, were considered for this study.

#### **Total # of Cases**

The Maine Division of Support Enforcement and Recovery (DSER), provided the Muskie School with a data extract consisting of all new orders established during the study period. The extract included the following:

- Order Type
- Court Location & Type
- Order Issue Date
- Guidelines Followed
- Date Order Effective
- IV-D Established

During the study period, 6,685 child support orders were established. More than two-thirds of (67.5%) of the cases were established in court while the remaining 32.5% of the cases were handled administratively through DSER.

#### **Case Breakdown**

Of the orders established in the study period, the overwhelming majority of orders (88.3%) were non-deviation cases. Hence the deviation rate for the study period was 11.7%. All but five of the deviation cases were established in court.

#### **Deviation Sample**

To learn more about child support order characteristics the Muskie School randomly selected orders to study in depth. The final sample consisted of 282 deviation cases (33.6%) during the study period.



### **File Review Process**

The Muskie School carried out the review from September through November 2011. Muskie staff reviewed only those cases in which a child support worksheet was present. They checked the guidelines and statutes' table to determine if the correct amount of child support was used on the worksheets. In addition, Muskie staff reviewed deviation cases to ascertain whether a deviation was present and whether a reason for the deviation was documented. The deviations reviewed were from a database provided by DSER. The deviation reasons used in the database are listed in **Table 10**. It should be noted that the list differs slightly from codes/reasons listed in the State of Maine Child Support Guidelines and Statutes as it contains two additional deviations: substantially equal care of child(ren) and shared parenting.<sup>37</sup>

Prior to the review the Muskie School staff studied the deviation criteria listed in the State of Maine Child Support Guidelines and Statutes. The Muskie School independently determined a deviation reason for each case based on reviewing documentation in the case record and then compared it to the reason provided by DSER and/or the courts.

## **Findings**

### **Reasons for Deviation Codes: DSER Findings**

The top four deviation codes used by DSER accounted for 80% of all deviations see **Table 10** below. These were as follows: not in the best interest of child(ren) (41.6%); financial resources of parent/guardian (16%); substantially equal care of child(ren) (14.5%); and shared parenting (7.3%).

**TABLE 10: DEVIATION CODE FINDINGS - DSER**

<b>DSER Deviations Codes and Reasons</b>	<b>Frequency</b>	<b>Percent</b>
D16 - Not In The Best Interest Of Child(ren)	109	41.6
D05 - Financial Resources Of Parent/Guardian	42	16.0
D01 - Substantially Equal Care Of Child(ren)	38	14.5
D17 - Shared Parenting	19	7.3
D03 - Inequitable Div Of Property/Spousal Supp	18	6.9
D15 - Cost Of Transportation	14	5.3
D06 - Standard Of Living Of The Child(ren)	8	3.1
D09 - Cost Of Living	4	1.5
D04 - Financial Resources Of Child(ren)	2	.8
D07 - Phys/Emotional Condition Of Child(ren)	2	.8
D10 - Financial Resources Of Spouse/Dom Assoc	2	.8
D12 - Tax Benefit For Claiming Child(ren)	2	.8
D08 - Educational Needs Of Child(ren)	1	.4
D11 - Other Financially Dependent Party	1	.4
<b>Total</b>	<b>262</b>	<b>100.0</b>

<sup>37</sup> Although "Substantially Equal Care of the Child" is not directly listed as a deviation reason, it is incorporated by reference as part of 19-A§2007.3.A. DSER also uses a deviation code, "Shared Parenting," that is not among the approved criteria for deviating from support guidelines. While this code is not used by the courts, it is DSER's interpretation of what occurred in the case.

**Reasons for Deviation Codes: Muskie School's Findings**

The top four deviation codes determined by Muskie staff also accounted for 80% of all codes used, although both the codes and the order were somewhat different from the DSER list; see **Table 11** below. These were as follows: not in the best interest of child(ren) (25.5%); substantially equal care of child(ren) (22.7%); financial resources of parent/guardian (17%); and inequitable division of property/spousal support (14.5%).

**TABLE 11 DEVIATION CODE FINDINGS – MUSKIE SCHOOL**

DSER Deviations Codes and Reasons	Frequency	Percent
D16 - Not In The Best Interest Of Child(ren)	72	25.5
D01 - Substantially Equal Care Of Child(ren)	64	22.7
D05 - Financial Resources Of Parent/Guardian	48	17.0
D03 - Inequitable Div Of Property/Spousal Supp	41	14.5
D15 - Cost Of Transportation	13	4.6
D06 - Standard Of Living Of The Child(ren)	9	3.2
D17 - Shared Parenting	9	3.2
D09 - Cost Of Living	7	2.5
D12 - Tax Benefit For Claiming Child(ren)	7	2.5
D04 - Financial Resources Of Child(ren)	4	1.4
D07 - Phys/Emotional Condition Of Child(ren)	4	1.4
D11 - Other Financially Dependent Party	3	1.1
D10 - Financial Resources Of Spouse/Dom Assoc	1	.4
<b>Total</b>	<b>282</b>	<b>100.0</b>

**Comparison of DSER and Muskie Findings**

The deviation code used most often by both DSER and Muskie staff was “not in the best interest of child(ren)”; however, the Muskie School used it less often (25.4%) than did DSER (41.4%). The Muskie School and DSER reversed the second and third reasons.

In nearly half (45%) the cases, the codes chosen by DSER and the Muskie School did not match. Among the 17 deviation codes listed in the statutes, two (the number of children in order is > 6 and special circumstances for child(ren) >12 yrs) were not used by Muskie or DSER for any cases drawn in the sample. Further, Muskie did not use “education needs of child” in making a deviation determination. Likewise, DSER did not use “non-income producing asset.”

**Accuracy of Child Support Worksheets**

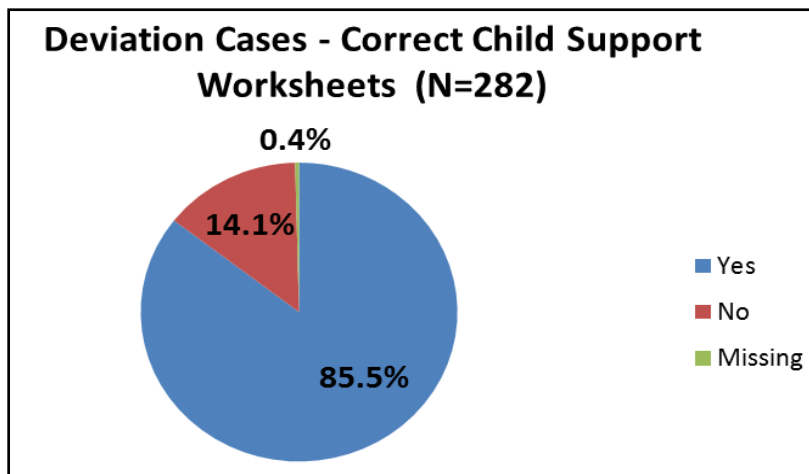
The Muskie School reviewed the worksheets of the deviation sample for accuracy and found that there was an incorrect worksheet in 40 or 14.1% of these cases<sup>38</sup> (see **Figure 5** below). The most common errors occurred in calculating the amount of child support followed by selection of a number in the chart. Currently many DSER agents and the courts complete calculations manually. The errors in these deviation cases ranged from -\$10 (too high) to \$22 (too low) with a mean of \$2.50.

<sup>38</sup> In one case (.4%), the worksheet information was incomplete or missing.

The Muskie School also reviewed the worksheets of non-deviation cases in this sample for accuracy and found that 13% of these worksheets were incorrect. When those cases are included the mean error is \$1.20 with a range of -\$36 to \$22. Of the 55 incorrect cases the Muskie School identified, 49 or 89% of them were within +/- \$10 of the correct order amount.

When one multiplies the error in weekly child support to an annual amount, this error rate may have a significant impact on hundreds of Maine families who receive child support. Even a \$10 reduction in child support translates into \$520 per year.

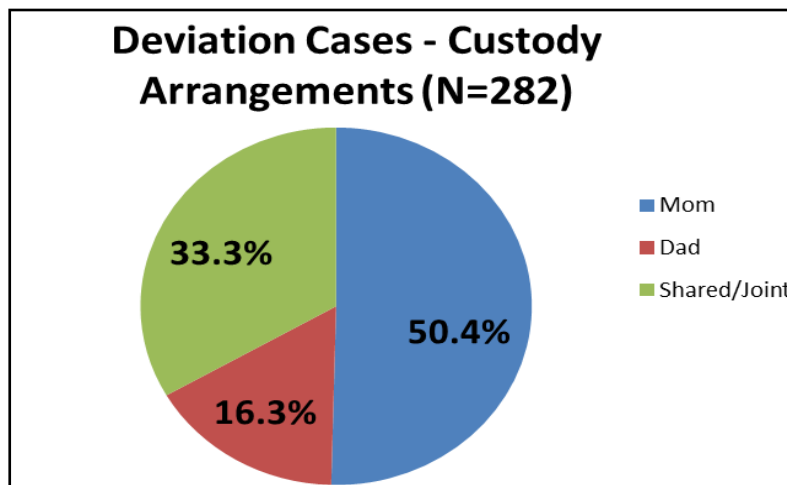
**FIGURE 5: CHILD SUPPORT WORKSHEET REVIEW FINDINGS**



**Custody**

Among the 282 deviation cases, the mother had custody in just over half (50.4%) of the cases. The father had custody in about one-sixth (16.3%) of the cases, while both parents shared custody in about a third (33.3%) of the cases. **Figure 6** below graphs these percentages.

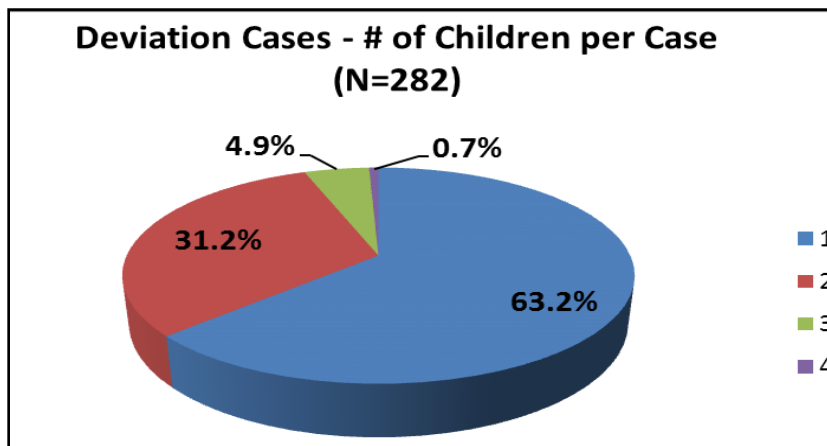
**FIGURE 6: CUSTODY ARRANGEMENTS IN DEVIATION CASES**



### **Number of Children**

Nearly two-thirds (63.1%) of the deviation cases reviewed involved just one child. The mean number of children per deviation case was 1.43. The total number of children among these cases is 404, of which 260 (64.4%) are 0-11 years of age. More than two-thirds of the deviation cases – 193 or 68.4% – involve children less than 11 years of age. **Figure 7** illustrates these percentages.

**FIGURE 7: CUSTODY ARRANGEMENTS IN DEVIATION CASES**



### **Poverty**

If the custodial parent's (CP) income was the only financial resource considered, CPs (and their children) in 65 (23.0%) of the 282 case reviewed would be living in poverty.<sup>39</sup> When child support is included, the number falls to 45 (16.0%) of the cases. If the deviated amount (those with a downward deviation) was added to the CP income, the number would fall to 33 (11.7%). It is important to note that downward deviations to the child support owed by an NCP results in an increase in poverty for low-income custodial parents.

In cases where the CP is the mother, 27.5% of those in the sample were living in poverty before child support payments. This compares to just 15.2% when the CP is the father. In cases of shared custody, the Lower Income Parent was living in poverty at a rate of 20.2%.<sup>40</sup>

### **Analysis Discussion of Deviations**

The Muskie School analyzed the data and compared the direction and the amount of deviation among the three types of custody. The most significant finding was that the majority of deviations are downward (a total of 235 or 83.3%), suggesting that the deviations from Maine's Child Support Guidelines most often reduce the amount of child support owed to the CP or the Lower Income Person. Again, child support figures represent a weekly amount so even a small reduction in a weekly amount when annualized may represent a significant reduction in income for a low-income family.

<sup>39</sup> Poverty levels are based on the 2011 HHS poverty guideline.

<sup>40</sup> The CP in shared parenting arrangements is the first person listed on the order.

**Custody and Downward Deviations**

The Muskie School found some association between the type of custody and the direction of the deviations, see **Table 12**. Among the downward deviations, the amounts were fairly consistent among the three custody types. Among the upward deviations in cases with shared or joint custody, the mean amount of deviations was quite high, \$73.91 as compared to when the Mom or Dad had custody (\$39.87 and \$26.20 respectively).

**TABLE 12: DEVIATION TYPE BY CUSTODY ARRANGEMENT**

Deviation up/down	Custody	Mean	N
Up	Mom	\$39.87	31
	Dad	26.20	5
	Shared/Joint	73.91	11
Down	Mom	\$54.66	111
	Dad	56.49	41
	Shared/Joint	59.18	83

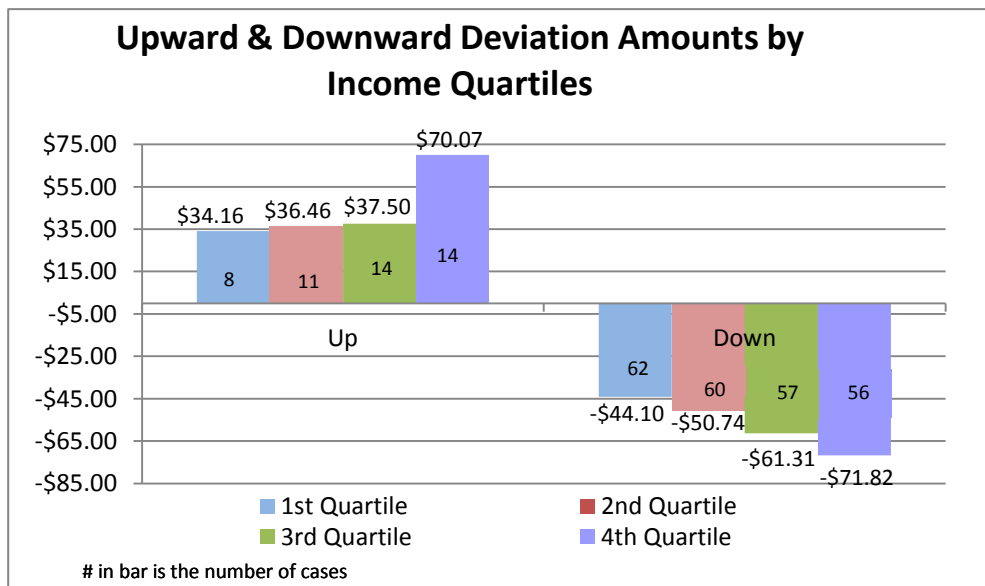
**NCP's and CP's Combined Income**

To determine if the downward deviations were statistically significant across income levels, the Muskie School combined the CP & NCP income and grouped them into quartiles. The quartiles are listed below and charted in **Figure 8**.

*The figures below represent combined incomes (CP & NCP)*

- Quartile #1 (N=70): \$8,500 - \$43,000, with a mean of \$29,646
- Quartile #2 (N=71): \$43,001 - \$60,600, with a mean of \$52,506
- Quartile #3 (N=71): \$60,601 - \$86,000, with a mean of \$72,764
- Quartile #4 (N=70): \$86,001 +, with a mean of \$123,970

**FIGURE 8: UPWARD & DOWNWARD DEVIATION AMOUNTS BY INCOME QUARTILES**



Downward deviation mean amounts ranged from \$44.10 for 1<sup>st</sup> Quartile to a high of \$71.82 for the 4<sup>th</sup> Quartile. Not surprisingly, the mean downward deviation amounts by quartile were statistically significant, meaning that as income increases, the amount of reduction in the child support also increases and the differences are greater than can be accounted for by chance.<sup>41</sup>

***Deviation Amounts as Percentage of NCP's Weekly Income***

The Muskie School looked at the impact that the deviations had on the NCPs. Among downward deviations, NCPs in the lowest income quartile (#1) saw the highest percentage change in their weekly income because of the deviation amount. Among those NCPs in the first quartile, the downward deviation represented 16% of their weekly income, a significant savings to them. With each successive quartile, the percent falls among the downward deviations. Among the upward deviations, the pattern does not repeat itself. This probably stems from the small number of cases. See **Table 13** for the breakdown.

**TABLE 13: % OF DEVIATION OF NCP'S WEEKLY INCOME**

NCP Quartiles	Deviation Up/Down	%	N
1	Up	8.31	10
	Down	16.24	70
2	Up	10.10	7
	Down	10.75	56
3	Up	4.32	13
	Down	7.23	56
4	Up	5.27	17
	Down	5.80	53

***Impact of Downward Deviations on CP Income***

In order to examine the effect of downward deviations on the CP income, the Muskie School looked at how their income would be different if the downward deviation had not occurred. To do so, we added the amount of the downward deviation back to the CP income. **Table 14**, on page 35, shows the % by which the CP income would increase as a result. CP in Quartile #1 with downward deviations would see their income increase by an average of 23% if the deviations had not occurred. For CPs in Quartile 2, the average increase would be close to 13%. The increases drop in successive quartiles, and the income of CPs in Quartile 4 would increase just 6%. Downward deviations have the greatest impact on the income of low income CP.

<sup>41</sup> ANOVA = .007. The ANOVA is a statistical test that determines whether results are generalizable.

**TABLE 14: EXAMPLE OF CP INCOME INCREASE WITHOUT DEVIATION**

<b>CP Income Quartiles</b>	<b>Mean Increase</b>	<b>N</b>
1 (mean of \$10,138)	23.3%	65
2 (mean of \$21,028)	12.9%	47
3 (mean of \$31,394)	7.7%	59
4 (mean of \$57,078)	6.4%	57
<b>Total</b>	<b>12.9%</b>	<b>228</b>

### **Conclusion**

In nearly half (45%) of the deviation cases, the Muskie School and DSER differed on the deviation reason. In addition, the Muskie School found inaccuracies on 14% of the deviation sample worksheets; the most common reason was due to miscalculation. In the sample analyzed by the Muskie School, 83% of cases (five in every six) resulted in a downward deviation. The average weekly downward deviation amount was \$56.57 with the amount growing as income increases. NCPs with a downward deviation, on average, saw their weekly income rise by more than 10%, with the figure exceeding 16% at the lowest income quartile. Likewise CPs in the lowest income quartile would see their income rise 23% if the deviation had not occurred.

## **STAKEHOLDER INPUT**

To determine whether the Maine Office for Family Independence's Division of Support Enforcement and Recovery (DSER) Child Support Guidelines are equitable and meet the needs of Maine families, the Muskie School sought stakeholder and public input through a variety of methods including public forums, web-based feedback, surveys, and interviews. The University of Southern Maine's Office of Research Integrity and Outreach's Institutional Review Board (IRB) reviewed and approved protocols for all the tools and methods used to collect and analyze stakeholder input. Each method is described in more detail below.

### **Public Forums**

Based on the success New Hampshire had with public forums during its most recent quadrennial review, the Muskie School decided to hold public forums as well. The forums offered the public the opportunity to talk about the fairness of the guidelines.

#### **Locations**

Muskie staff scheduled forums in five different geographic locations (Augusta, Bangor, Houlton, Lewiston, and Portland) from September to December 2011. Forums took place in neutral locations (e.g., community centers, space at college campuses) and ran from 3 PM to 7 PM on a weeknight.

#### **Publicity**

Muskie School sent press releases about the forums to all daily newspapers in Maine, including the URL for a web site where people could submit written comments. Muskie School sent a follow-up press release a week before each forum and posted flyers in host communities. Additionally, the Muskie School sent flyers/announcements on the forums to more than 15 statewide and regional organizations and the Maine Public Broadcasting Network to include on their web sites. Lastly, flyers were posted in all DHHS offices.

#### **Guidelines**

The Muskie School established guidelines for the forums that included provisions for participants to receive a written overview of how the forum would proceed, which participants signed. The guidelines included information about how their input would be used and acknowledgement that input would be recorded. Muskie staff recorded testimony for transcription and later analysis. As part of the IRB protocols, no names identifying the person speaking were to be included in the transcripts.

#### **Results**

Despite all the press releases, flyers, sharing of information with other organizations, no one attended any of the forums.



## ***Discussion***

The State of New Hampshire received a fair amount of input when it held four forums in the fall of 2008. According to interviews with people who oversaw the NH quadrennial review process, there was a fair amount of dissatisfaction with the state child support guidelines at that time, most of it coming from obligors and fathers' right advocates (Smith et al, 2009).

While Maine's guidelines are not embraced by everyone, the level of discontent with them does not seem to approach the levels that NH witnessed in 2008. The lack of public input at the scheduled forums can be seen on one level to signify that many custodial parents and noncustodial parents, while not necessarily enthusiastic about the guidelines, can live with them.

The lack of input might also imply that this type of format is not the most appropriate format. While the forums were held on weekdays from mid-afternoon to early evening, they may have been inconvenient for people to attend. Further, while five forums were held across the state, near or in most of the state's urban centers, some parts of the state, such as western and northwestern Maine, were not very proximate to these locations.

## ***Web-Based Feedback***

In an effort to enhance the opportunities for public input, the Muskie School developed a web site where people could post comments about Maine's Child Support Guidelines. The web site also included information about the public forums. The rules for posting comments were similar to those developed for the public forums. We discouraged respondents from using names in any of their written comments or referencing specific cases. If people wanted to discuss a particular case, they were encouraged to contact DSER; contact information was provided.

### ***Publicity***

Similar to the public forums, Muskie School's communication director circulated press releases throughout the state to let people know about the web site. The web site was active from September 2011 through January 2012.

### ***Results***

During the five months the web site was active, nine (N=9) sets of comments were posted. The Muskie School did not ask respondents to provide their names or roles; as a result, we cannot determine in all cases whether the respondents were CPs, NCPs, and/or individuals who work on child support issues.

#### ***Among the ideas expressed more than once were:***

- *Multiple Families.* Two respondents mentioned that the current child support guidelines do not adequately consider the needs of multiple families or that a noncustodial parent may undergo financial hardship to support both families.
- *CPs Who Voluntarily Work Part-time or Not at All.* Some respondents mentioned that it is unjust that custodial parents can work part-time or not at all and still collect child support when the NCP is expected to work full-time.

- *Income Determinations Made without NCP Input.* Two respondents complained that income can be imputed for NCPs without their knowledge. In one case a respondent indicated that this meant an NCP had to take on a second job.
- *Shared Parenting.* Two respondents mentioned that the shared parenting formula needs to be addressed. One person suggested that it was unjust that a person who had shared parenting (50/50) had to provide child support to his former spouse when she voluntarily did not work.
- *Update Child Support Tables.* Two people indicated that current child support orders need to be updated to reflect cost of living adjustments or calculated differently (i.e., use net income instead of gross income).

Other ideas included difficulty finding information about the guidelines, need for better education of CPs and NCPs by the courts, difficulty calculating self-employment income, charging interest, discontinuing CS payments if a minor child leaves the home, lack of responsiveness by DSER, need for prompt recalculation of CS orders when NCP income goes up, and a perception that CS orders are fair and should not be adjusted.

## **Stakeholder Survey**

The Muskie School designed a web-based survey to better understand what key stakeholders think of the current guidelines and what, if any, changes are needed to enhance the guidelines. Among the topics assessed were:

- whether Maine's Child Support Guidelines meet the needs of Maine's children
- whether the guidelines can be understood by Maine families
- whether there are any differences between administrative or court orders
- stakeholders feeling towards the use of deviations and the self support reserve
- whether the guidelines are fair in determining child support orders when parents' income vary widely

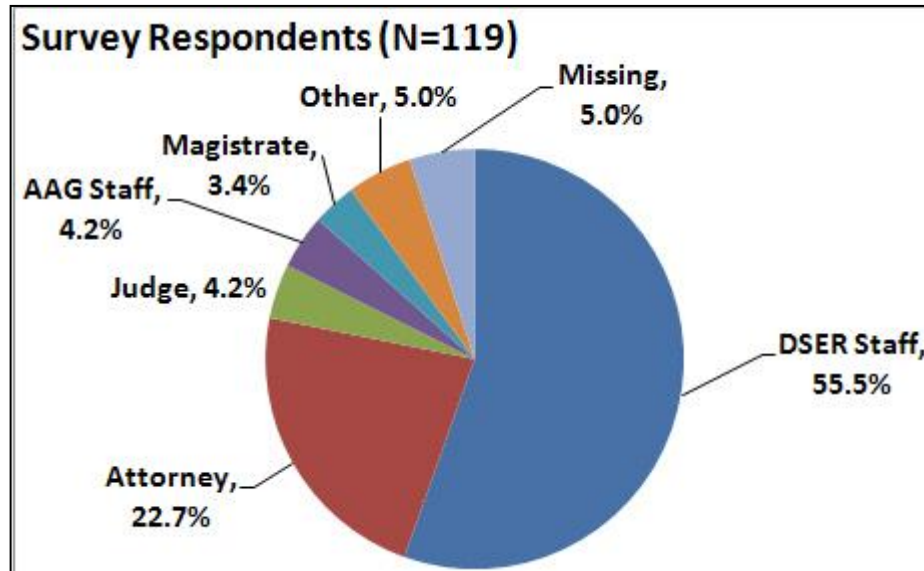
## **Methodology**

The study population comprised all DSER agents and supervisors, Attorney General's Child Support Division staff, Maine judges, magistrates, attorneys, and mediators. They completed a survey of 11 close-ended, scaled questions, five open-ended questions and one demographic question (occupation).

Participants completed the surveys between November and December 2011 using SNAP Survey software, an on-line survey tool. Muskie staff sent DSER agents and supervisors, Attorney General's Child Support Division staff, and mediators an e-mail with a link to the survey. Attorneys received notification of the survey in the bi-monthly Maine Bar of Overseers electronic newsletter; a short news story about the review included a link to the survey. At the request of the Family Court Administrator, we provided judges and magistrates with a paper version of the survey. Completed surveys were returned to the Muskie School and then entered into SNAP.

**Results**

A total of 119 people responded to the survey, of which over half (55.5%) were DSER staff. It is possible that some of the AAG staff may have marked “attorney” instead of AAG since most of them are attorneys.



**Questions 1-11** were close ended questions. Respondents selected from four responses: strongly agree, agree, disagree, and strongly disagree. We have condensed responses into two broader categories to highlight respondent's collective opinions, as shown below.

Survey Questions	% Strongly Agree & Agree	% Strongly Disagree & Disagree
#1: Maine’s Child Support Guidelines meet the needs of Maine’s children (n=117)	17.9%	82.1%
#2: Maine’s Child Support Guidelines, as written, can be understood by most Maine families (n=118)	56.4%	43.6%
#3: Child Support Orders are consistent whether done administratively or through the court system (n=118)	28.8%	71.2%
#4: The criteria for deviations in Maine’s Child Support Guidelines meet the needs of most family situations(n=119)	36.1%	63.9%
#5: Deviations are well justified, documented and easily identified in court orders (n=115)	61.7%	38.3%

<b>Survey Questions</b>	<b>% Strongly Agree &amp; Agree</b>	<b>% Strongly Disagree &amp; Disagree</b>
#6: The self support reserve is fair and reasonable to the noncustodial parent (n=114)	28.9%	71.1%
#7: The self support reserve is fair and reasonable to custodial parents and their children (n=113)	48.7%	51.3%
#8: Maine's Child Support Guidelines, as written, encourage noncustodial parents to develop and maintain relationships with their children (n=110)	72.7%	27.3%
#9: Maine's Child Support Guidelines are fair in considering the needs of children in subsequent families when determining child support awards (n=114)	41.2%	58.8%
#10: Maine's Child Support Guidelines are fair in determining child support awards when parents' incomes vary widely (n=115)	31.3%	68.7%
#11: Clients who are represented by legal counsel are more apt to have a deviation in their child support order (n=115)	27.8%	72.2%

**Questions 12-16** invited survey participants to provide open-ended comments.

**Question #12:** What is the biggest incentive for NCPs to comply with Child Support Orders? 111 (93%) of the 119 respondents provided comments, with many providing more than one idea (total of 166 ideas). 37.8% of the respondents mentioned "License Revocation" followed by "Enforcement of Order" at 34.2% and "Providing for/maintaining a relationship with kids" at 23.4%. These three responses comprised 63% of all responses. Other comments, including reasonable/affordable orders, payroll deduction, loss of other licenses, each received 8 or fewer mentions.

<b>Question #12</b>	<b># comments</b>
License Revocation (e.g., driver's license)	42
Enforcement of Order (threat thereof)by DHHS & DSER/ Court Action (fear of)	38
Providing for/Maintaining a relationship with kids	26
Bank levy/garnishment/lien/tax refund intercept	11
Other	41
<b>Total Comments</b>	<b>166</b>

**Questions #13:** What is the biggest obstacle preventing NCPs from complying with child support orders? 111 (93%) of the 119 respondents provided comments, with many providing more than one idea (total of 169 comments). Job availability/the economy was mentioned by 34.5% of the respondents followed by “financial hardship/lack enough income to make CS payments” at 28.8%. These two responses accounted for 43% of all the responses received. Other comments, including self employed NCPs, loss of visitation, lack of education/skills, and income fluctuations, were mentioned 8 or fewer times each.

<b>Question #13</b>	<b># comments</b>
Job availability/economy	41
Financial hardship/Lack enough income to make CS payments/ 2nd family/ Arrearages	32
Attitudes of NCPs/Lack of motivation/ No personal responsibility/Lack of desire to support kids	18
Conflict/Feelings towards the other parents	16
NCPs (and others) don't understand the CS system/Issues with CS system/Imputation issues	16
Perceived inequities in the way CS orders are determined (% is higher for lower income NCPs)	14
Other	14
<b>Total Comments</b>	<b>169</b>

**Questions #14:** How could Maine's CS Guidelines be improved? 91 (76%) of the 119 respondents provided a total of 127 comments. Calculating child support orders differently and considering other expenses was mentioned by 41.8% of the respondents followed by simplify/make it easier to understand at 19.8% and change shared parenting formula and supplemental worksheets at 17.6%. The top three comments comprised 57% of all the comments received. Respondents made other comments 8 or fewer times, including the self support reserve (for and against), subsequent families (consider/don't consider), the need for better education about CS, and requiring proof of health and child care expenses.

<b>Question # 14</b>	<b># comments</b>
Calculate CS orders differently - Consider other expenses; differences in cost of living across the state; remove exemptions; Get rid of under 3 exemption; impute for the self-employed; Consider other Benefits (SSI & VA); Do not adjust CS orders when kids turn 12	38
Simplify/Make it easier to understand; Change Guidelines, book, charts; Make it easier to apply/pay (pay monthly)	18
Change shared parenting formula and supplemental worksheets	16
Inequity of CS payments (those with lower incomes pay a higher %); Need fair orders (debt)	14
Other	41
<b>Total Comments</b>	<b>127</b>

**Questions #15:** What do you like about Maine’s Child Support Guidelines? 100 (84%) of the 119 respondents provided comments. The standardization, consistency, fairness of the guidelines was mentioned by 50.0% of the respondents followed by easy to apply/understand at 28.0%. Other comments, including the existence of the charts/table, the Income Shares Model, and the opportunity to deviate, all received five or fewer mentions.

<b>Question # 15</b>	<b># comments</b>
Standardization/Consistency, Fairness	50
Easy to apply/understand	28
Other	33
<b>Total Comments</b>	<b>111</b>

**Questions #16:** Other comments about Maine’s Child Support Guidelines. 46 (39%) of the 119 respondents provided comments. Simplifying the guidelines and N/A (none) were both mentioned by 17.4% of the respondents. Five (10.9%) respondents indicated that the guidelines were fine as is. An additional five (10.9%) respondents mentioned second/subsequent family issues in their comments. Respondents made other comments, including inequities in CS orders, the economy, financial hardship for the NCPs, and enforcement, three or fewer times.

<b>Question # 16</b>	<b>Total</b>
Simplify them - Need for more automation on CS calculations & payment; Do away with differing CS Orders for younger & older kids	8
N/A, none	8
Guidelines fine as is	5
Subsequent family issues	5
Other	25
<b>Total Comments</b>	<b>51</b>

## **Conclusion**

Some of the findings from the survey are surprising given the sources – professionals working on child support issues. For example, 82% of the respondents disagreed with the statement that “Maine’s Child Support Guidelines meet the needs of Maine’s children.” When the DSER responses are analyzed by themselves, the response to question #1 is even more pronounced; 87.9% DSER agents and supervisors strongly disagree or disagree with the statement. Clearly, most respondents feel the guidelines need some changes. Building off the previous question, nearly half (43.6%) the respondents to question #2 feel the guidelines cannot be understood by most Maine families.

Another compelling finding is that nearly three-quarters (71.1%) of the respondents think the self support reserve is not fair to the noncustodial parent. Likewise, most respondents (68.7%) disagreed that Maine’s Child Support Guidelines are fair in determining child support awards when parents’ incomes vary widely.

A more positive finding is that nearly three-quarters (72.7%) of respondents strongly agree or agree with the statement, “Maine’s Child Support Guidelines, as written, encourage noncustodial parents to develop and maintain relationships with their children.” The percentage is a bit lower (67.2%) among DSER agents and supervisors.

According to survey respondents, license revocation is the most effective incentive in making an NCP comply with a child support order. The lack of jobs and the economy are the biggest obstacles.

Many respondents mentioned that the way in which child support orders are calculated needs to be changed. Some mentioned that other expenses should be included and the differences in cost of living across the state should be considered. Conversely, respondents feel that the child support guidelines are consistent and easy to apply.

## **Stakeholder Interviews**

The Muskie School designed an interview instrument to better understand what key stakeholders in Maine think of the current guidelines and what, if any, changes are needed to enhance the guidelines. Among the topics addressed in the interviews were:

- strengths of and concerns with Maine’s Child Support Guidelines
- barriers to collecting child support
- the self support reserve
- deviations
- imputing income
- shared parenting
- multiple families and child support awards
- how child support awards are established



## Study Population

In consultation with DSER, a list of potential interviewees was developed. Among the state agencies/organizations/professions represented on this list include:

- Attorney General's Office, Child Support Division
- Cooperative Extension
- Department of Health & Human Services, Division of Support Enforcement and Recovery (DSER)
- Family Law Advisory Committee
- Maine Equal Justice Partners
- State of Maine Judicial Branch, Family Division
- family law practitioners

The evaluation team chose 12 individuals from the list representing a cross-section of agencies, organizations and individuals involved in child support issues in ME to be interviewed.

## Survey Instrument

The interviews consisted of 15 open-ended questions some of which had follow-up questions. Typically, the interviews ran an hour. The Muskie School recorded the interviews and transcribed for later analysis.

## Analysis

The evaluator coded and analyzed interview transcripts using NVIVO 9, qualitative data analysis software developed by QSR International, and then identified themes from the transcripts. Throughout the results section, quotes illustrate the themes. This summary focuses on the questions and observations related to the guidelines themselves.

## Results

**Major Strengths of Maine's Child Support Guidelines:** The strengths mentioned most often were that Maine's Child Support Guidelines are predictable, fair and/or consistent, followed by they are easy to explain, and the model itself – income shares. Nine of the 12 interviewees addressed the predictable/fair/consistent nature of the guidelines.

“...the guidelines create a uniform process in approaching the subject of child support. Before the guidelines were in effect nobody knew what to expect so everybody would negotiate based on their budget and their income.”

**Major Concerns Regarding Maine's Child Support Guidelines:** The theme stated most often was that the guidelines do not reflect “reality,” followed by the inability of the guidelines to keep up with the changing family structure in Maine, substantially equal care/shared parenting, and medical expenses.



Several other ideas expressed are worth mentioning here.

1. Guidelines have two age brackets. This can cause some errors in calculating orders.
2. Guidelines do not address college expenses.
3. Disabled adult children. Guidelines do not address how these expenses should be handled.
4. Multiple families. Right now the child/family that gets a child support order first benefits the most from the current system. Often, subsequent children do not get the same level of child support.
5. Children under three. Currently custodial parents of children under age 3 are deemed unavailable for employment. One interviewee suggested that in these economic times this creates undue hardship on the NCP.

*“So we health insure the children, each parent pays their appropriate percentage and as a result of that both parents are poor before we even start thinking about other expenses for the children. The cost of health care is putting overwhelming stress on the families in divorce and causes them to fight about child support...”*

**Major Barriers to Collecting Child Support:** The barrier mentioned most often was self-employment or non-reported income, followed by a lack of consistent enforcement, unrealistic child support orders, and parent not involved in their child’s life. Eight of the 12 interviewees cited the challenges of collecting child support from NCPs who are self-employed or fail to disclose all of their income. Some of these respondents spoke of NCPs who participate in the underground economy and fail to adequately report all of their income. One respondent mentioned that imputed wages may be too high in some situations, and imputed wages may lead to unrealistic orders. Some CPs/NCPs may not have the capacity to earn the imputed figure.

*“...we have a fair number of self-employed individuals and they are always going to be difficult to collect from... [With] a self-employed individual you have to work harder to find the money you need. You need to find assets or find bank etc. You can’t just send an income withholding order to an employer and expect money to come in every week because it’s not going to come in with the self-employed individuals. Also it’s not uncommon for them to be part of cash economy so it may often be very difficult to actually intercept anything.”*

*“Another barrier would be for many of the men in particular, they don’t have a relationship with the child due to the circumstances surrounding the birth of the child. So you have for example a paternity case and a parent who’s notified that he’s a father and it’s the first he’s learned of it; and it has steep financial consequences. That person often does not develop a relationship with that child. To me that’s a real weakness.”*

**Charging a Fee for Collecting Child Support:** Many interviewees were amenable to the idea of charging a fee for collecting child support for non-welfare cases. There was less support among the respondents for charging a fee for those on public assistance.

*"I think in non-welfare cases when you contrast the services that the state provides versus what they would have to pay for them to either hire a private collection agency or hire their own attorney."*

**Self support Reserve:** Respondents were fairly evenly split on the self support reserve with slightly more than half (N=7) expressing some concern with it and slightly less than half (N=5) favoring it. Among the detractors, interviewees mentioned that the self support reserve levels need to be re-calculated. Some felt that the levels were not high enough, while others mentioned that non-monetary income should be considered when the self support reserve is being considered. Still others felt it was too complicated and was not used on a consistent basis.

*"I think it's gotten so extended and become so complicated ...that you can spend a lot of time doing really extensive calculations on this and get very little difference in the amount of the support award. In fact because it's extended so far you'll actually sometimes even get anomalous results where you might get a result under the self support reserve that is worse than if you didn't use it in the first place. That therefore is to the complexity because you need to go back and double check to make sure you're not making that person worse off..."*

**Deviation Codes:** Interviewees were asked about Maine's deviation codes, their familiarity with the codes, whether they are used consistently and appropriately, and what, if any, changes they would make to the codes. Eight of the respondents stated that they were familiar with Maine's 17 deviation codes or many of them. Several interviewees stated that the codes could be used more consistently. Some mentioned that a few of the codes are not used much and that some could be revised.

Some of the family law practitioners mentioned they use the codes on behalf of their clients. Others stated they refer to them in preparing child support cases.

*"...what I said is that I do think that a lot of times the courts are not spending a lot of time figuring out what codes to use. I wish they would give a little more thought, not necessarily that it would make a big difference on a day to day basis in applying this."*

**Imputing Income:** The themes that stand out above the rest are:

1. Imputing income serves as motivating factor.
2. Some CPs/NCPs choose to earn less/work underground.
3. Use Department of Labor wage guidelines when imputing.
4. Some CPs/NCPs do not have the capacity to make the imputed wage figures.

*"...I also think imputing income has another value to its which is to say to people, you have got to get out there, get a job and support your child and this is the bare minimum we are asking of you. In my world most parents are pretty receptive to that, I do have some chronic non-employed."*

**Shared Parenting:** Many respondents did not like the shared parenting formula/model or had an issue with some facet of it. Some interviewees like it despite some of its shortcomings. Among those voicing some concerns, eight people mentioned that the model does not work for parents with disparate incomes. Others said the worksheet was missing a step.<sup>42</sup> For a parent who might be earning 75% or more of the combined income, the shared parenting formula does not provide them with any financial incentive to engage in shared parenting.

*“...They just did them [the formula] and said two is too much, one isn’t enough, and it’s one point five. I hear from people that it’s just too expensive. If you have one parent with 75% of the income and one with 25% of the income, the shared formula doesn’t work. Because it costs more if you use the shared formula the higher paid parent is actually paying more than they would than if they didn’t have the kids half the time.”*

**First Born Children:** Similar to shared parenting, a majority (N=7) of respondents either indicated that children from subsequent families should be treated the same and/or wanted the current policy favoring the first child/family in child support orders revised. Some interviewees addressed the inequities in the current policy. One person mentioned that birth or birth family order should not create differences in child support order amounts.

Echoing an idea that came up in numerous interviews, one person said one way to ameliorate this issue is to establish realistic orders in the first place. If an NCP has a realistic first order, s/he may be more likely to pay a second order.

*“...all children in the family as a matter of equal protection should be treated the same. And so if you have subsequent children the child support calculations should be allocated by and amongst the children in equal shares no matter when they were born.”*

**Changes to the Child Support Worksheet:** More than half (N=7) of the respondents indicated that some aspect of the child support worksheets needed to be changed. Most targeted their comments at the shared parenting worksheet. One of these individuals indicated the child support worksheet was fine, but did not care for the substantially equal care worksheet. Another person mentioned that the child support worksheet needs to be revised to account for people who are self-employed. This person went on to say that adding a section to the worksheet to get at self-employment income would assist judges and magistrates.

While many stated their displeasure with the forms, two people voiced their support for them and suggested that the forms are fine as is.

One person said the guidelines/worksheets should include just one age bracket. This person believes it would simplify things a great deal, cut down on errors and change the appearance of the worksheet for the better. Another person suggested that a deviation check box and deviation code should be added to the worksheet to indicate when a deviation has been granted.

<sup>42</sup> See discussion on page 24 of this report.

*"[For] substantially equal care the suggestion was that there be one worksheet. So there'd actually be two child support worksheets; one for when it's not substantially equal care and one for when it is substantially equal care. So you don't have to attach a separate worksheet if there's substantially equal care."*

*"There needs to be better instructions for the very end of that form where it talks about the lower paid parent and the higher paid parent. To realize that sometimes one parent is paying for daycare and one parent is paying for health insurance. You just have to know how to net it; it won't tell you on the form, you have to learn how to do it."*

**Data needed if Child Support Guidelines are Changed:** Interviewees were asked to consider what types of data would be most helpful in crafting changes to the child support guidelines. Two thirds (N=8) of the respondents indicated health insurance and child care information. Several years ago, DSER surveyed large employers in the state to get a sense of how much employees were paying for the cost of their health insurance. Based on the results, DSER determined that employees at these businesses were paying 6% of their gross income for health insurance. One person suggested that the 6% figure might be unrealistic for someone working at a small business that does not have the purchasing power of a large business.

*"How many people have cut insurance coverage available at the time of an order? That for example might provide some hard evidence of what people are apparently doing with insurance coverage..."*

**Arrearages:** In response to how to address arrearages and increase collections, at least five or more individuals mentioned the following themes:

1. Establish realistic orders.
2. Need to negotiate on arrears.
3. Limit the number of years arrearages can be assessed in paternity cases.
4. State (DSER, courts, AG's office) has enough tools.

Establishing realistic orders was mentioned by six respondents. Interviewees suggested that establishing realistic orders, even when it may not appear to be a reasonable amount to raise a child, allows the NCP to contribute something. One interviewee warned that unrealistic awards could quickly put an NCP in debt and forestall future child support payments. One respondent cautioned that once an NCP falls behind in their child support payments they may go underground.

*"I also think that in terms of increasing collections ... setting orders that are realistic is going to increase collections just in the fact that you're not apt to drive somebody underground as quickly as you would if you were under an order that's really huge and probably unrealistic. So set realistic orders on somebody's past and present ability to pay."*

**Changes to the Current Child Support Guidelines:** Interviewees were asked to suggest priority changes to the current child support guidelines. Among the ideas/changes mentioned often were:

1. Given the changing family structure, guidelines are a disfavor to some parents.
2. Move to one age bracket.
3. Adjust the self support reserve.
4. Simplify the guidelines.
5. Deal with after born child issue.

Some interviewees suggested that the guidelines need to evolve to keep up with the changing family structure, because current family structures are very different compared to 15-20 years ago.

## **Conclusion**

In summary, stakeholders see the guidelines as predictable, though for some the guidelines do not take into account the changing family structure. The self-employed who do not report all their income pose a significant challenge in the collection of child support payments. Stakeholders were evenly split on the self support reserve, with many favoring some adjustments. Many of those interviewed had issues with the shared parenting formula or worksheet. Likewise, many stakeholders interviewed had issue with the first born child (or first to court) receiving more child support than subsequent children.

## ***INTERVIEWS WITH OTHER STATE CHILD SUPPORT OFFICIALS***

In order to learn more about practices and innovations in other states, the Muskie School contacted a small sample of IV-D agencies in other states to learn about how they are implementing their own child support programs and what, if any, practices might be helpful in Maine. The seven states contacted were selected from a list of states developed in consultation with DSER and information from Laura Morgan's, 2010 Supplement. Muskie School arranged phone interviews with the IV-D Director, Deputy Director, or senior level official in the following states:

- Arizona
- Connecticut
- Minnesota
- New Hampshire
- New Mexico
- New York
- Vermont

The interviews consisted of 11 open-ended questions, some of which had follow-up questions; typically, the interviews ran about 45 minutes. Interviews were recorded for transcription and later analysis. In one case the interviewee provided written responses to the questions. The University of Southern Maine's Office of Research Integrity and Outreach's Institutional Review Board (IRB) reviewed and approved protocols for interviews with other states.

### ***Results***

Most of the states contacted use an Income Shares model.<sup>43</sup> Overall, they reported that the model is equitable and easy to understand. Like Maine, the other states struggle to find a way to deal fairly with income inequities and to design guidelines that are as fair as possible for people with low incomes.

The challenge mentioned most often during interviews with the states dealt with income disparities and how to craft guidelines and fashion child support orders for the poor and/or other special populations. One respondent also mentioned the recent economic downturn.

***Adjustments for Shared Parenting:*** The states contacted all make adjustments in child support awards for shared parenting, though they have different thresholds and different criteria for what constitutes shared parenting. Some states use a sliding scale, others use a deviation approach, and still others use an offset approach in making adjustments. Most often, the courts determine deviations for shared parenting.

***Treatment of Low-Income Obligor:*** A majority (4) of the states indicated they use minimum orders for low-income obligors. The minimum orders generally were in the \$50/month range for one child. The New York State Court recently found its minimum orders to be unconstitutional.

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<sup>43</sup> At the time of the interview, New Hampshire expected its legislature to adopt a modified income shares model to replace its current system (a modified percent of income model).



Three states said they use a self support reserve as an approach in working with low-income obligors. The income thresholds for the self support reserve include a fixed income level tied to eligibility, 100% FPL, 115 % FPL, and 120% of the FPL for one person.

***Initiatives to Reduce Arrearages:*** States use different approaches to reducing arrearages. Several use arrearage management programs that combine active case management with reduction or forgiveness of arrearages owed to the state in return for certain actions by the NCP. See the highlights below for specific examples. One state limits accrual of arrearages for low income NCPs. Other states focus on collection efforts, and another identified establishing realistic orders as its primary strategy to avoid arrearages.

***Subsequent Children/Multiple Families:*** Three states mentioned that the first order cannot be decreased and that, typically, older children (or those first to court) get priority. Under this principle, subsequent children receive a smaller share of the NCP income.

***Child Support Adjustments for Older Child:*** Six of the seven states interviewed indicated they do not make adjustments for older children in determining child support awards. The seventh state did not answer the questions directly. Compared to the aforementioned six states, Maine's practice of routinely using higher amounts for children 12-17 seems to be an exception.

## ***Highlights Of Successful Practices***

During the interviews, states shared a wide variety of successful approaches that they have used to address specific challenges in establishing fair and collectable child support orders. The following represent highlights of their approaches.

1. ***Child Support Guidelines Commission:*** In Connecticut, the guidelines mandate a Child Support Guideline Commission that is composed of one-to-three magistrates, one-to-two judges, the Chief of the Court, the DSER Director, obligors, a couple of staff from the state legislature, and private attorneys (currently 10 people total on the Commission). Their deliberative process enhances the likelihood that the resulting child support guidelines will be acceptable to all parties.
2. ***Revamping the child support determination process for the worker:*** In Connecticut, the IV-D agency is re-engineering the Connecticut Child Support Enforcement System. Their efforts are geared at simplifying the process and making it more user friendly for the end line worker. With increased staff turnover due to retirements and shrinking state resources, the agency is trying to increase efficiency.
3. ***Moving to a production line type of model:*** In New Mexico, the IV-D agency has moved to a more of a production line model for the production of legal pleadings. Previously the state had very general roles for case workers, who would handle a case from beginning to its close. Now they have moved to more a task oriented approach in their field offices; as a result, they have seen improvements in their productivity, which have resulted in a significant increase in their obligated case percentage and collections.

4. *Opportunity for NCP to challenge the amount of CS order:* In Vermont, under some circumstances, a noncustodial parent can go back to court within a year of establishment of an order to challenge the amount of the order.
5. *Clarifying how deviations are in the best interest of the children:* In Minnesota, if the court grants a deviation, it must state why it is in the best interest of the children.
6. *Handling increases in costs of living:* Minnesota applies a COLA every two years.
7. *Court education:* Arizona is working with the courts to consider child support orders as part of the bigger picture. As a result, all sides are realizing the ability to pay and reasonable orders are a lot better for all parties involved.
8. *Expediting establishment of paternity:* New Mexico adopted a uniform parentage act in 2009. Consequently, acknowledgments of paternity done after that date have the effect of a judicial determination of paternity. This allows the state to establish child support awards and begin collecting child support more quickly.
9. *Fresh Start Arrears Management Program:* In 2006, New Mexico adopted a program whereby they forgive the arrears owed to the state in exchange for the NCP making a lump sum payment to the CP. Since its inception, they have been able to close 1105 of 1439 arrearage cases and 50% of remaining cases are now current in meeting their support obligation.
10. *Minimizing accrual of uncollectable arrearages:* In New York, if the NCP is below the poverty level, arrears do not accrue beyond a \$500 ceiling.
11. *Reducing arrears while supporting connection between NCPs and children:* In Connecticut, when the non- custodial parent owes arrears to the state, if the NCP works with a certified center for a period of time and complies with a visitation involvement plan with the dependent child, the state will reduce the arrearages owed. Please note that this does not apply to cases in which the noncustodial parent owes arrearages to the custodial parent.

### ***Highlights of Some Proposed Changes***

1. *Initiating review and modification:* Vermont has proposed legislation concerning NCPs who have been or will be incarcerated for a year, those receiving some sort of means tested benefits, and those who reunite with the custodial parent. If passed, the legislation would allow the state agency to bring the case into court to ask for a modification without any party asking them to do so. The intent is to act on cases where the orders need to be adjusted but nobody is motivated to do anything about it.



2. *Credit for payment of arrearages*: In Vermont, legislation submitted this year would grant an obligor credit for payment of arrearages on pre-existing orders that could be applied on new orders.
3. *Significant revision of guidelines*: In response to their last quadrennial review, New Hampshire has introduced legislation that will significantly revise their child support program, including changing from a modified percent of income model to a modified income shares model.

## CONCLUSIONS AND RECOMMENDATIONS

Many aspects of Maine's child support system work well. The Income Shares model is widely regarded as an equitable approach that is easy to explain and understand. Maine's low deviation rate reflects a high level of consistency in applying the guidelines. Moreover, Maine's guidelines in large part protect the needs and interests of the children. At the same time, improvements can be made. The following conclusions and recommendations are organized by themes rather than by components of the review process. The authors thought that this approach best represented the interconnectedness of the findings. Recommendations are summarized separately at the end of this section.

### FINDINGS AND CONCLUSIONS

#### ***Complex Families***

Many aspects of Maine's Child Support Guidelines reflect a family structure that is no longer the norm.

1. The Income Shares Model is based on the premise that "a child should receive the same proportion of parental income that he or she would have received if the parents lived together."<sup>44</sup> Increasingly complex family structures abound, and some children are born to parents who never lived together as a family. As a result, policy makers face increasing challenges in maintaining a child support program that is reasonable and equitable in diverse parent and child configurations.
2. Many households that receive child support also have children who are not subject to the child support award. These households are treated differently when calculating child support awards, depending on whether they belong to the noncustodial or custodial parent. If the child lives with the noncustodial parent, a "theoretical" child support obligation is calculated based on the noncustodial parent's income alone, and then deducted from the income. The custodial parent has no routine corresponding deduction for theoretical child support provided to a child in the custodial parent's household, although it may be considered as justification for a deviation.
3. Most Maine stakeholders interviewed indicated they would like to change the firstborn/first-to-court policy. While some stakeholders suggested that first born children should get preferential treatment, most indicated that birth order or being first to court should not dictate child support payments for subsequent children. As a matter of fairness, all children born to the custodial parent or noncustodial parent should be treated equitably.

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<sup>44</sup>Laura Morgan, citing R. Williams, Development of Guidelines for Child Support Orders: Advisory Panel Recommendations and Final Report, 1987.

### ***Economic Disparities and the Self support Reserve***

Even the rare custodial and noncustodial parents with *equal* incomes start with *unequal* economic status as a function of their household size. This is true before some income is reallocated through payment of child support. Income disparity after child support is much greater when the noncustodial and custodial parents start with unequal income

1. Based on the sample of cases that Muskie School reviewed as part of the deviation case review, in Maine the typical income split is 70% (NCP) and 30% (CP).
2. While child support is not intended to create economic equality between the noncustodial and custodial parents, it is intended to ensure that the parents contribute what they would have if the family were intact. Payment of child support in many cases only partially achieves this intent. The disparate impact of child support on the economic status of the custodial parent's household raises questions about its effectiveness at achieving the original goal of child support as a "poverty prevention" measure for children.
3. In cases where both parents live close to or below the poverty level, a reduction in a noncustodial parent's child support due to the self support reserve or a deviation may keep the custodial parent and his/her child(ren) in poverty. The self support reserve helps to address the subsistence needs of the noncustodial parent and so increases the likelihood that the noncustodial parent will be able to pay a small child support obligation predictably. There is no comparable consideration for the custodial parent.
4. The self support reserve seems built on an implicit assumption that public welfare programs will at least partially make up for the noncustodial parent's inability to pay meaningful child support. Maine's recent tightening of the criteria for extensions beyond the five-year limit for receipt of Temporary Assistance for Needy Families (TANF) means that this assumption may no longer be valid.
5. Just as low-income families pay a higher percentage of their income on raising children than their higher income counterparts, low income obligors also pay a higher percentage of their income on child support than high income obligors. Low-income parents who might have struggled to support their children in one household have an even greater challenge when their costs are spread over two households. Perhaps because the child support guidelines are only able to reallocate limited resources rather than address the underlying issue of poverty, they are perceived by many to be unfair.
6. Based on the Muskie School's review of a random sample of child support cases for the deviation study, in cases where the custodial parent was the mother, 27.5% were living in poverty before payment of child support. This compares to the 15.2% living in poverty when the custodial parent was the father. While these disparities may simply reflect patterns in the broader economy, they also represent the context in which many women raise their children.

### ***Shared Parenting***

The shared parenting formula works well for parents with comparable incomes. Maine's choice to base shared parenting on the parents' roles and relationships with their children rather than on counting nights encourages visitation and parenting arrangements that are in the best interest of the child, not in the interest of minimizing or maximizing child support.

1. The terms "shared parenting," "shared custody," and "substantially equal care" are often used interchangeably, but not always with the same understanding. Muskie School's review of a sample of child support cases found that a significant number of deviation cases involved shared parenting/substantially equal care. In some cases the substantially equal care worksheet was used, while in other cases it was not. DSER, the courts, and the Attorney General's Office would benefit from clearer, shared definitions and consistent procedures in these cases.
2. Muskie School staff concluded that the Substantially Equal Care formula works as intended. Some stakeholders suggested that the formula is missing a step, namely dividing the award in two. The problem with that approach is that it assigns equal costs to parents who most often have unequal abilities to pay. Some states address this by apportioning the award by the percent of time each parent spends with the child; that requires counting nights, a step Maine has intentionally avoided.
3. Notwithstanding the conclusion that the formula works as intended, when the parents' incomes are split 75:25 or greater, the higher income parent pays the same under the shared parenting formula as he or she would if this arrangement was not in place. As a result, the higher income parent has no economic incentive to assume responsibility for substantially equal care. It would be helpful if policy makers could explore other incentives that might encourage a parent with 75% or more of the combined income to take an active role in their child's life.

### ***Health Insurance***

Like other states, Maine faces significant challenges with the rising costs of health insurance, encouraging parents to provide health insurance coverage for their children, and finding a reasonable way to reflect those costs in child support calculations.

1. Maine's Child Support Guidelines were constructed when health insurance costs were much lower and employees bore a smaller proportion of the cost. Current Maine child support procedures and the definition of "reasonable cost" for health insurance are based on an informal study of large employers that DSER conducted several years ago. Fewer employers now offer health insurance and those who do often provide plans that have high deductibles, require employees to pay more of the cost, and provide less coverage.
2. The DHHS Maine Child Support Manual states that the cost of private health insurance is presumed to be reasonable if the cost to the parent responsible for providing medical support

does not exceed 6% of their gross income.<sup>45</sup> The Attorney General's Office reported different interpretations of this rule. Some consider it within the broader context of the Income Shares Model, meaning that when the cost of health insurance is shared according to each parent's proportion of the combined income, neither parent's share is more than 6% of their respective income. Others have interpreted it as meaning that the full cost of providing health insurance for the children does not exceed 6% of the income of the parent who has the policy.

3. It will be important to reassess the rules regarding provision of health insurance and the assumptions underlying them within the context of the pending implementation of (and possible changes to) the Affordable Care Act.

### ***Imputing Income***

Although Maine statute allows for imputation of income, Maine has little data to indicate how or how often income is imputed and whether imputation of income has any bearing on collections.

1. Imputed income figures are not always realistic. Sometimes the figures underestimate earning ability, while other times they may overestimate earning ability. Based on the Muskie School's study of records as part of the deviation study, it is not clear whether Department of Labor data are used consistently or at all in imputing income for persons whose training and work history indicate the ability to earn more than the minimum wage.
2. The worksheet and case records do not indicate whether income is imputed. Adding this information would not only give DSER a good source of information about the extent of imputation, it would also be very helpful to DSER agents, the courts and others when a case is reviewed or modified. It is reasonable to expect that someone who reviews the cases three or more years after it was issued may not have been involved in the case when it was first issued.

### ***Deviations***

Overall, Maine's deviation rate of 11.7% in fiscal year 2011 seems to be reasonable. The majority of deviations are granted by the courts.

1. The majority of deviations are downward (83% of deviations reviewed), reducing the amount of child support owed to the custodial or lower income parent. Based on the deviation study conducted as part of this review, for custodial parents in the lowest income quartile (mean income of \$10,138) the average downward deviation was \$53.06 per week or over \$2,700 per year. In some cases deviation amounts determined whether the custodial parent and his/her children lived in poverty.
2. One of the states contacted as part of this review requires all deviation cases to include a statement about how the deviation is in the best interest of the children. Maine could benefit from requiring a statement about the impact of deviations granted.

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<sup>45</sup> Maine Child Support Enforcement Manual (10-144c351).

3. Deviation codes are not used consistently. In part, the issue is a result of a lack of clear definitions; moreover, reviewers also found a generally low level of investment in using the codes consistently. Even DSER's data base for tracking case information includes shared parenting as a deviation code, although the calculations are built into the supplemental worksheet for child support cases with shared parenting and it is not one of the reasons listed in the statute. Lack of consistency in using the codes makes it difficult to determine which codes might be dropped from the list because of infrequency of use. In the sample of deviation cases the Muskie School analyzed, the reviewers determined a deviation reason that was different from the one recorded in 45% of the cases. The Muskie School found many similar cases in which DSER staff used different codes when the same one could have been used. In addition to clarifying definitions of the deviation codes, more staff training in how to use the codes and interpret information on the child support orders would help. It would also be helpful to add a check box to child support orders to indicate deviation code.

### ***Calculating Child Support***

The Muskie School identified several concerns pertaining to the child support worksheet used to establish child support awards in its review.

1. The standard worksheet (FM-040) does not include space to reflect who pays for child care or extraordinary medical expenses, though it includes space to reflect who pays for health insurance. The form is set up in a way that assumes that the custodial parent pays for both of these expenses. In cases where the noncustodial parent actually pays for either of these items, strictly using the steps on the worksheet results in the noncustodial parent paying the full direct cost of the items plus an additional cost representing their proportional share of the combined gross income.
2. Muskie School found errors in 14% of the worksheets it reviewed as part of the deviation study. In order to decrease errors, both the standard form (FM-040) and the supplemental worksheet (FM-040A) should be automated. The automated forms could be made available on the DSER webpage.
3. In order to improve data collection and the ability to analyze trends in its cases, DSER could add check boxes to the worksheets to reflect: 1) whether income was imputed and 2) if a deviation was granted (with the appropriate code).
4. Muskie School found that the supplemental worksheet for substantially equal care was not always used in cases where a deviation was granted because of substantially equal care. Often, DSER staff entering data may be interpreting work done by the court. Nonetheless, this adds to the lack of clarity about substantially equal care and whether it should ever be considered a deviation.
5. Having two age groups in the child support schedule complicates completion of child support worksheets. It was a major factor contributing to errors found by the Muskie School during its

review of records for the deviation study. Respondents to the Muskie School survey of stakeholders recommended calculating child support orders differently and simplifying the guidelines so they are easier to understand, including eliminating the two-age tiers. Additionally, some of the key stakeholders interviewed by the Muskie School also suggested simplifying the guidelines and eliminating the two age groups.

While economic data support the fact that it costs more to raise teenagers compared to younger children, the majority of states use a single schedule for all age groups, based on the average costs of raising a child over the life of the child.<sup>46</sup> Only the following states treat children of different ages differently in their child support guidelines.<sup>47</sup>

- Arizona: for children over 12 years of age, the court may add up to 10% to the basic award.
- Kansas: three age groups (0 - 6, 7 - 15, 16 – 18)
- Florida (deviation factor)
- Georgia (deviation factor)
- Mississippi (deviation factor)
- Nevada (deviation factor)
- North Dakota (deviation factor for child over 12)
- Pennsylvania (deviation factor)
- Texas (deviation factor)
- Virginia (deviation factor)
- Wyoming (deviation factor)
- Washington D.C.: three age groups (0 – 6, 7 – 12 and 13 – 21)
- Maine: two age groups (0 - 11 and 12 - 17)
- Washington: two age groups (0 - 11 and 12 – 18)
- Massachusetts: four age groups (0 - 6-, 7 - 12, 13 - 18, and over 18)

According to Morgan, the courts have been split on the question of higher child support for older children in deciding cases in states without specific age-related provisions.<sup>48</sup>

### ***Arrearages***

The literature and the majority of stakeholders contacted as part of this review agree that setting realistic child support orders is the best way to minimize arrearages. Research has found that the majority of arrearages (nationally) are owed by low-income obligors. The literature review and interviews with other states suggest that establishing arrearages as far back as six years decreases the likelihood of collection.

1. Maine may want to reexamine its timeframe for establishing arrearages and reduce the current period of six years to two or three years from establishment of a case.
2. Maine may also want to consider capping arrearages for low-income noncustodial parents to avoid accumulation of arrearages that are unlikely to ever be paid.

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<sup>46</sup>Morgan 2010 Supplement, §3.05, pp. 3-56 and 3-57

<sup>47</sup>Morgan 2010 Supplement, footnote on p. 3-56

<sup>48</sup>Morgan 2010 Supplement, §3.05, pp 3-57 and 3-58



### ***Maine's Child Support Schedule***

The schedule in Maine's 2008 Child Support Guidelines is based on economic data from 2007.

The proposed update of the schedule (attached as Appendix A) reflects child support amounts in 2011 that are lower for the lowest combined gross income categories, but higher for all other categories. The changes reflect an increase in the Federal poverty guideline, the differences between gross and net income, and decreases in the purchasing power for any combined gross income amount due to inflation. For the lowest combined gross income categories, consideration of the level of NCP income after payment of child support may bring about the most significant change in the level of child support compared to the 2008 schedule.

## **RECOMMENDATIONS**

**Recommendation 1:** *Adopt the updated Child Support Schedule attached to this report. (Appendix A).*

**Recommendation 2:** *Review and update policies and practices regarding health insurance in Maine's Child Support Guidelines.* Obtain updated data about what is a reasonable cost for health insurance, reexamine the assumptions underlying how health insurance costs are determined, and reassess how the pending implementation of the Affordable Care Act will affect how health insurance costs are incorporated in child support calculations. Additionally, clarify the language in the Maine Child Support Manual regarding how to determine percent of income considered a reasonable expenditure for health insurance in order that DSER, the courts, and staff at the Attorney General's Office have the same understanding of how to apply this rule.

**Recommendation 3:** *Develop practices that foster more consistency in the use of deviations.* Clarify the definitions of deviations in the statutes, provide more staff training in how to use the codes and interpret information on the child support orders, modify the codes used in DSER's database to match the codes listed in statute, require a brief statement on the support orders in deviation cases summarizing how the deviation meets the best interest of the children, and add a check box to child support orders to indicate if a deviation was granted with a place to reflect the corresponding code.

**Recommendation 4:** *Increase the accuracy of child support determinations.*

- a) Correct the basic worksheet (FM-040) to clearly reflect who pays the costs of child care and extraordinary medical expenses to avoid the possibility of significantly overcharging an NCP who pays for either of those items directly. DSER could accomplish this easily by adding a section to FM-040 similar to the section in the Supplemental Worksheet (FM-040A) that defines who pays what amount for child care and extraordinary medical expenses.
- b) Automate the child support worksheets to reduce errors. Make the automated worksheets available on the DSER webpage.
- c) Study what would be involved in adopting a single schedule for children age 0-17, and what the effects would be over the life of a typical case.



**Recommendation 5:** *Develop incentives for parents to share parenting responsibilities.* Currently there are disincentives for a parent with 75% or more of the combined gross income to participate in substantially equal parenting. Consider incentives that could offset the lack of financial incentive at that proportion of income. For example, one incentive could be offering the parent with the higher income the dependent credit on his or her taxes.

**Recommendation 6:** *Treat all children of custodial and noncustodial parents equitably.* Reexamine the assumptions, rules, and procedures underlying the discrepancy in treatment of other children who live in the custodial or noncustodial parent's household, not subject to a child support order. Devise new rules that treat the children equitably, whether they are the children of the custodial or noncustodial parent. In connection with this step, reconsider the first-born/first-to-court policy. Consider how this type of policy change could be implemented and what the costs would be to the custodial and noncustodial parents.

**Recommendation 7:** *Increase the transparency of imputed income so parents are aware of how child support is figured and can ask questions before a child support order is issued.*

**Recommendation 8:** *Study whether the self support reserve can be adjusted to make it more equitable for low income custodial parents.* Areas to consider could include: comparative collection rates for cases within and just above the self support reserve, the level of income protected by other states, advantages and disadvantages of minimum support orders vs. self support reserves, and whether elements of the Melson formula (those that consider minimum needs of the custodial parent) could be incorporated in Maine's guidelines, creating a hybrid model.

## **SUGGESTIONS**

The following suggestions are simple changes that could increase the accuracy of child support calculations and give DSER better information about characteristics and patterns in child support cases.

- In cases with deviations, require a brief statement about how and why the deviation is in the best interests of the children.
- Add a check box to the worksheet to indicate whether income is imputed, and if so, on what basis. Tracking this information would allow DSER to better understand effects of imputation on collections.
- Include space on the basic worksheet (FM-040) to show who pays for health insurance, child care, and extraordinary medical expenses to be sure that NCPs do not inadvertently pay more than fair share.

# APPENDICES

## APPENDIX A – SUPPORT OBLIGATION WITH AGE ADJUSTMENTS

2011

MAINE

### Schedule of Basic Child Support Obligation

With Self support Reserve (shaded area)  
(per child, per week, rounded to the nearest dollar)

Parents' Combined Annual Gross Income	Ages of Children Age 0 thru 11 Years						Parents' Combined Annual Gross Income	Ages of Children Age 12 thru 17 Years					
	Number of Children							Number of Children					
	1	2	3	4	5	6		1	2	3	4	5	6
	10% when below poverty guideline							10% when below poverty guideline					
\$10,890	21	11	8	7	6	6	\$10,800	21	11	8	7	6	6
\$11,400	22	11	8	7	6	6	\$11,400	22	12	9	7	6	6
\$12,000	23	12	9	7	6	6	\$12,000	23	12	9	7	6	6
\$12,600	27	14	11	9	8	7	\$12,600	28	16	11	9	8	7
\$13,200	31	16	11	10	9	8	\$13,200	34	17	13	10	9	8
\$13,800	39	20	14	12	10	9	\$13,800	44	22	16	12	11	9
\$14,400	49	25	17	14	12	11	\$14,400	54	27	19	15	13	11
\$15,000	58	30	20	16	14	12	\$15,000	65	32	23	18	15	13
\$15,600	62	34	23	18	16	14	\$15,600	74	37	26	20	17	15
\$16,200	64	39	26	22	18	16	\$16,200	79	42	30	23	19	16
\$16,800	66	43	29	24	20	17	\$16,800	82	47	33	25	21	18
\$17,400	68	48	32	26	21	18	\$17,400	84	52	37	28	23	20
\$18,000	70	52	35	28	23	20	\$18,000	87	57	40	30	25	21
\$18,600	72	53	39	30	25	21	\$18,600	89	62	44	33	27	23
\$19,200	74	54	42	32	26	22	\$19,200	92	67	47	36	29	25
\$19,800	75	56	43	33	27	23	\$19,800	94	69	50	38	31	26
\$20,400	77	57	45	34	29	25	\$20,400	96	70	54	41	33	28
\$21,000	79	58	46	35	31	27	\$21,000	98	72	56	44	35	30
\$21,600	81	59	47	37	33	28	\$21,600	100	73	58	46	37	32
\$22,200	83	60	48	39	34	30	\$22,200	102	74	59	48	39	33
\$22,800	85	62	49	40	35	32	\$22,800	105	76	60	50	41	35

Parents' Combined Annual Gross Income	Ages of Children Age 0 thru 11 Years						Parents' Combined Annual Gross Income	Ages of Children Age 12 thru 17 Years					
	Number of Children							Number of Children					
	1	2	3	4	5	6		1	2	3	4	5	6
	10% when below poverty guideline							10% when below poverty guideline					
\$23,400	86	63	50	41	36	33	\$23,400	107	77	61	51	43	37
\$24,000	88	64	51	42	37	33	\$24,000	109	79	63	52	45	39
\$24,600	90	65	52	43	37	34	\$24,600	111	81	64	53	46	41
\$25,200	92	67	53	44	38	35	\$25,200	113	82	65	54	47	43
\$25,800	93	68	54	44	39	35	\$25,800	116	84	66	55	48	44
\$26,400	95	69	55	45	39	36	\$26,400	118	85	68	56	49	45
\$27,000	97	71	56	46	40	37	\$27,000	120	87	69	57	50	46
\$27,600	99	72	57	47	41	37	\$27,600	122	88	70	58	51	46
\$28,200	101	73	58	48	42	38	\$28,200	124	90	71	59	52	47
\$28,800	102	74	59	49	43	39	\$28,800	127	92	72	60	53	48
\$29,400	104	75	60	49	43	39	\$29,400	129	93	74	61	54	49
\$30,000	106	77	61	50	44	40	\$30,000	131	95	75	62	55	50
\$30,600	108	78	62	51	45	41	\$30,600	133	96	76	63	56	51
\$31,200	110	79	63	52	46	41	\$31,200	135	98	77	64	56	52
\$31,800	112	81	64	53	46	42	\$31,800	138	100	79	65	57	52
\$32,400	113	82	65	54	47	43	\$32,400	140	102	80	66	58	53
\$33,000	115	83	66	55	48	44	\$33,000	142	103	81	67	59	54
\$33,600	117	85	67	56	49	44	\$33,600	144	105	82	68	60	55
\$34,200	119	86	68	56	49	45	\$34,200	146	106	84	69	61	56
\$34,800	121	87	69	57	50	46	\$34,800	149	108	85	70	62	57
\$35,400	122	88	70	58	51	46	\$35,400	151	110	86	72	63	58
\$36,000	124	90	71	59	52	47	\$36,000	153	111	87	73	64	58
\$36,600	126	91	72	60	52	48	\$36,600	155	113	88	74	65	58
\$37,200	128	92	73	61	53	48	\$37,200	158	114	90	75	66	59
\$37,800	130	94	74	61	54	48	\$37,800	160	115	91	76	67	60
\$38,400	131	95	75	61	55	49	\$38,400	162	117	92	77	68	61
\$39,000	133	96	76	62	56	50	\$39,000	164	119	93	78	69	62
\$39,600	135	97	77	63	56	51	\$39,600	166	120	95	79	69	63
\$40,200	137	98	78	64	57	51	\$40,200	168	122	96	80	70	63
\$40,800	139	100	79	65	58	52	\$40,800	171	123	97	81	71	64
\$41,400	140	101	80	66	59	53	\$41,400	173	125	98	82	72	65

Parents' Combined Annual Gross Income	Ages of Children Age 0 thru 11 Years						Parents' Combined Annual Gross Income	Ages of Children Age 12 thru 17 Years					
	Number of Children							Number of Children					
	1	2	3	4	5	6		1	2	3	4	5	6
	10% when below poverty guideline							10% when below poverty guideline					
\$42,000	141	102	81	67	59	54	\$42,000	175	127	100	83	73	66
\$42,600	143	104	82	67	60	54	\$42,600	177	128	101	84	74	67
\$43,200	145	105	83	68	61	55	\$43,200	179	130	102	85	75	68
\$43,800	147	106	84	69	61	56	\$43,800	182	132	103	86	76	68
\$44,400	149	107	84	70	62	56	\$44,400	184	133	104	87	76	69
\$45,000	150	108	85	71	62	57	\$45,000	185	135	105	87	77	70
\$45,600	151	109	86	71	62	57	\$45,600	187	136	106	88	78	70
\$46,200	152	110	86	72	63	58	\$46,200	188	137	107	89	79	71
\$46,800	154	111	87	72	63	58	\$46,800	190	138	108	90	79	72
\$47,400	155	112	88	73	64	58	\$47,400	191	139	109	91	80	72
\$48,000	156	113	88	73	64	59	\$48,000	193	140	109	91	81	73
\$48,600	157	114	89	74	65	59	\$48,600	195	141	110	91	81	73
\$49,200	159	114	90	74	66	60	\$49,200	196	142	111	92	82	74
\$49,800	160	115	91	75	66	60	\$49,800	198	143	112	93	82	74
\$50,400	161	116	91	76	67	61	\$50,400	199	144	113	93	82	75
\$51,000	163	117	92	76	67	61	\$51,000	201	145	114	94	83	75
\$51,600	164	118	93	77	68	62	\$51,600	202	147	115	95	84	76
\$52,200	165	119	93	78	68	62	\$52,200	204	148	115	95	84	77
\$52,800	166	120	94	78	69	62	\$52,800	206	149	116	96	85	78
\$53,400	167	121	95	79	69	62	\$53,400	208	150	117	97	85	78
\$54,000	169	122	95	79	70	63	\$54,000	209	151	118	97	86	79
\$54,600	170	122	96	80	70	63	\$54,600	211	152	119	98	87	79
\$55,200	171	123	97	80	71	64	\$55,200	212	153	120	99	87	80
\$55,800	172	124	97	81	71	64	\$55,800	213	154	120	100	88	80
\$56,400	174	125	98	82	72	65	\$56,400	215	155	121	100	88	80
\$57,000	175	126	99	82	72	66	\$57,000	216	156	122	101	89	81
\$57,600	176	127	99	82	73	66	\$57,600	218	157	123	102	90	81
\$58,200	177	128	100	83	73	67	\$58,200	220	158	124	103	91	82
\$58,800	178	129	100	83	74	67	\$58,800	221	159	124	103	91	82
\$59,400	179	129	101	83	74	67	\$59,400	221	159	124	104	91	83
\$60,000	179	129	102	84	74	67	\$60,000	222	160	125	104	92	83

Parents' Combined Annual Gross Income	Ages of Children Age 0 thru 11 Years						Parents' Combined Annual Gross Income	Ages of Children Age 12 thru 17 Years					
	Number of Children							Number of Children					
	1	2	3	4	5	6		1	2	3	4	5	6
	10% when below poverty guideline							10% when below poverty guideline					
\$60,600	180	130	102	84	74	68	\$60,600	223	161	126	104	92	83
\$61,200	181	130	102	84	74	68	\$61,200	224	162	126	105	92	84
\$61,800	181	131	103	85	75	68	\$61,800	224	162	127	105	93	84
\$62,400	182	131	103	85	75	68	\$62,400	225	163	127	105	93	84
\$63,000	182	132	103	85	75	69	\$63,000	226	163	127	106	93	84
\$63,600	183	132	103	85	75	69	\$63,600	227	163	128	106	94	85
\$64,200	183	132	104	86	76	69	\$64,200	227	164	128	106	94	85
\$64,800	184	133	104	86	76	69	\$64,800	228	164	128	106	94	85
\$65,400	185	133	104	86	76	69	\$65,400	229	165	129	107	94	85
\$66,000	186	134	105	87	76	69	\$66,000	229	165	129	107	95	86
\$66,600	186	134	105	87	77	70	\$66,600	230	166	130	107	95	86
\$67,200	187	134	105	87	78	70	\$67,200	231	166	130	108	95	86
\$67,800	187	135	106	87	78	70	\$67,800	232	167	131	108	96	86
\$68,400	188	135	106	88	78	71	\$68,400	233	168	131	109	96	87
\$69,000	189	136	107	88	79	71	\$69,000	234	168	132	109	96	87
\$69,600	190	137	107	88	79	71	\$69,600	235	169	132	110	97	88
\$70,200	191	138	108	89	79	72	\$70,200	236	170	133	110	97	88
\$70,800	192	138	108	90	79	72	\$70,800	238	171	134	111	98	88
\$71,400	193	139	109	90	80	72	\$71,400	239	172	134	111	98	89
\$72,000	194	140	109	91	80	73	\$72,000	240	173	135	112	99	90
\$72,600	195	140	110	91	80	73	\$72,600	241	174	136	112	99	90
\$73,200	196	141	110	92	81	73	\$73,200	242	175	136	113	100	91
\$73,800	197	142	111	92	81	73	\$73,800	244	175	137	114	100	91
\$74,400	198	142	111	92	82	74	\$74,400	245	176	138	114	101	92
\$75,000	199	143	111	93	82	74	\$75,000	246	177	138	115	102	92
\$75,600	200	144	112	93	82	74	\$75,600	247	178	139	115	102	92
\$76,200	201	144	112	94	83	75	\$76,200	248	179	140	116	103	93
\$76,800	202	145	113	94	83	75	\$76,800	250	180	140	116	103	93
\$77,400	203	146	114	94	83	75	\$77,400	251	180	141	117	103	94
\$78,000	203	146	114	94	83	75	\$78,000	251	180	141	117	103	94
\$78,600	203	146	114	95	83	75	\$78,600	251	181	141	117	103	94

Parents' Combined Annual Gross Income	Ages of Children Age 0 thru 11 Years						Parents' Combined Annual Gross Income	Ages of Children Age 12 thru 17 Years					
	Number of Children							Number of Children					
	1	2	3	4	5	6		1	2	3	4	5	6
	10% when below poverty guideline							10% when below poverty guideline					
\$79,200	204	146	114	95	84	75	\$79,200	252	181	141	117	104	94
\$79,800	204	146	115	95	84	75	\$79,800	252	181	141	117	104	94
\$80,400	204	147	115	95	84	76	\$80,400	253	181	141	117	104	94
\$81,000	204	147	115	95	84	76	\$81,000	253	182	142	117	104	94
\$81,600	205	147	115	95	84	76	\$81,600	253	182	142	117	104	94
\$82,200	205	147	115	95	84	76	\$82,200	253	182	142	118	104	94
\$82,800	205	147	115	95	84	76	\$82,800	254	182	142	118	104	94
\$83,400	206	147	115	95	84	76	\$83,400	254	182	142	118	104	94
\$84,000	206	147	115	95	84	76	\$84,000	254	182	142	118	104	94
\$84,600	206	148	115	95	84	76	\$84,600	255	183	142	118	104	95
\$85,200	207	148	116	96	84	76	\$85,200	256	183	143	118	104	95
\$85,800	207	149	116	96	84	76	\$85,800	256	183	143	118	105	95
\$86,400	207	149	116	96	84	76	\$86,400	257	183	143	118	105	95
\$87,000	207	149	116	96	84	76	\$87,000	257	184	143	118	105	95
\$87,600	208	149	116	96	85	76	\$87,600	257	185	143	119	105	95
\$88,200	209	150	116	96	85	76	\$88,200	258	185	143	119	105	95
\$88,800	209	150	116	96	85	77	\$88,800	258	185	143	119	105	95
\$89,400	209	150	116	96	85	78	\$89,400	259	185	143	119	105	95
\$90,000	210	150	116	96	85	78	\$90,000	259	186	144	119	105	95
\$90,600	210	150	117	96	85	78	\$90,600	259	186	144	119	105	95
\$91,200	210	150	117	96	85	78	\$91,200	260	186	144	119	106	96
\$91,800	210	151	117	97	85	78	\$91,800	260	186	144	119	106	96
\$92,400	211	151	117	97	85	78	\$92,400	261	186	144	120	106	96
\$93,000	211	151	117	97	86	78	\$93,000	262	187	145	120	106	96
\$93,600	212	151	117	97	86	78	\$93,600	262	187	145	120	106	96
\$94,200	212	152	118	97	86	78	\$94,200	263	188	145	121	106	97
\$94,800	213	152	118	98	86	79	\$94,800	263	188	146	121	107	97
\$95,400	213	153	118	98	86	79	\$95,400	263	188	146	121	107	97
\$96,000	214	153	118	98	87	79	\$96,000	264	189	146	121	107	97
\$96,600	214	153	119	98	87	79	\$96,600	265	189	146	121	107	97
\$97,200	215	154	119	98	87	79	\$97,200	265	190	147	122	108	97

Parents' Combined Annual Gross Income	Ages of Children Age 0 thru 11 Years						Parents' Combined Annual Gross Income	Ages of Children Age 12 thru 17 Years					
	Number of Children							Number of Children					
	1	2	3	4	5	6		1	2	3	4	5	6
	10% when below poverty guideline							10% when below poverty guideline					
\$97,800	215	154	119	99	87	79	\$97,800	266	190	147	122	108	98
\$98,400	216	154	119	99	87	80	\$98,400	266	191	147	122	108	98
\$99,000	216	155	120	99	87	80	\$99,000	267	191	148	122	108	98
\$99,600	217	155	120	99	88	80	\$99,600	268	191	148	123	109	98
\$100,200	217	155	120	99	88	80	\$100,200	269	192	148	123	109	98
\$100,800	218	156	120	100	88	80	\$100,800	269	192	149	123	109	99
\$101,400	218	156	121	100	88	80	\$101,400	270	193	150	123	109	99
\$102,000	219	156	121	100	88	81	\$102,000	271	193	150	124	109	99
\$102,600	219	156	121	100	88	81	\$102,600	271	194	150	124	110	99
\$103,200	220	157	121	100	89	81	\$103,200	272	194	151	124	110	100
\$103,800	221	157	122	101	90	81	\$103,800	272	194	151	125	110	100
\$104,400	221	157	122	102	90	81	\$104,400	273	194	151	126	110	100
\$105,000	222	158	122	102	90	81	\$105,000	274	195	152	126	110	100
\$105,600	222	158	122	102	90	82	\$105,600	274	195	152	126	111	100
\$106,200	223	158	123	102	90	82	\$106,200	275	196	152	126	111	100
\$106,800	223	159	123	102	90	82	\$106,800	275	197	153	126	111	101
\$107,400	223	159	123	103	91	82	\$107,400	276	197	153	127	111	102
\$108,000	224	159	123	103	91	82	\$108,000	277	198	153	127	112	102
\$108,600	224	160	124	103	91	82	\$108,600	278	198	153	127	112	102
\$109,200	225	161	124	103	91	82	\$109,200	278	199	154	127	112	102
\$109,800	225	161	124	103	91	83	\$109,800	279	199	154	128	112	103
\$110,400	226	162	125	104	92	83	\$110,400	280	200	154	128	113	103
\$111,000	227	162	126	104	92	83	\$111,000	281	200	155	128	114	103
\$111,600	227	162	126	104	92	83	\$111,600	281	200	155	129	114	103
\$112,200	228	163	126	104	92	83	\$112,200	282	201	155	129	114	103
\$112,800	228	163	126	105	92	84	\$112,800	283	201	156	129	114	104
\$113,400	229	164	126	105	93	84	\$113,400	283	202	156	130	114	104
\$114,000	229	164	127	105	93	84	\$114,000	284	202	156	130	115	104
\$114,600	230	164	127	105	93	84	\$114,600	285	203	157	130	115	104
\$115,200	230	164	127	105	93	84	\$115,200	285	203	157	130	115	104
\$115,800	231	165	128	106	93	85	\$115,800	285	204	158	130	115	105



Parents' Combined Annual Gross Income	Ages of Children Age 0 thru 11 Years						Parents' Combined Annual Gross Income	Ages of Children Age 12 thru 17 Years					
	Number of Children							Number of Children					
	1	2	3	4	5	6		1	2	3	4	5	6
	10% when below poverty guideline							10% when below poverty guideline					
\$116,400	232	165	128	106	94	85	\$116,400	286	204	158	131	116	105
\$117,000	233	166	128	106	94	85	\$117,000	287	204	158	131	116	105
\$117,600	233	166	129	106	94	85	\$117,600	288	205	159	131	116	105
\$118,200	234	166	129	107	94	85	\$118,200	288	205	159	132	117	106
\$118,800	234	167	129	107	95	85	\$118,800	289	206	159	132	117	106
\$119,400	235	167	130	107	95	86	\$119,400	290	206	160	132	117	106
\$120,000	236	168	130	108	95	86	\$120,000	291	207	161	133	118	107
\$120,600	236	168	130	108	95	86	\$120,600	292	208	161	133	118	107
\$121,200	237	169	131	108	96	86	\$121,200	292	209	161	134	118	107
\$121,800	237	169	131	108	96	87	\$121,800	293	209	162	134	118	107
\$122,400	237	169	131	109	96	87	\$122,400	294	210	162	134	118	108
\$123,000	238	170	131	109	96	87	\$123,000	295	210	163	135	119	108
\$123,600	239	170	132	109	96	87	\$123,600	295	211	163	135	119	108
\$124,200	239	171	132	109	96	87	\$124,200	296	211	163	135	119	108
\$124,800	240	171	132	109	97	88	\$124,800	297	212	164	136	120	108
\$125,400	241	171	133	110	97	88	\$125,400	298	212	164	137	120	109
\$126,000	241	173	133	110	97	88	\$126,000	298	213	165	137	120	109
\$126,600	242	173	133	110	97	88	\$126,600	299	213	165	136	121	109
\$127,200	242	173	134	111	98	88	\$127,200	300	214	166	137	121	110
\$127,800	243	173	134	111	98	89	\$127,800	301	214	166	138	121	110
\$128,400	244	174	134	111	98	90	\$128,400	301	215	166	138	121	110
\$129,000	245	174	135	111	98	90	\$129,000	302	216	167	138	122	110
\$129,600	245	175	135	112	99	90	\$129,600	303	216	167	139	122	111
\$130,200	246	175	135	112	99	90	\$130,200	304	217	168	139	122	111
\$130,800	246	176	136	112	99	90	\$130,800	305	217	168	139	123	111
\$131,400	247	176	136	112	99	91	\$131,400	305	218	168	140	123	111
\$132,000	248	176	136	113	100	91	\$132,000	306	218	168	140	123	112
\$132,600	248	177	137	114	100	91	\$132,600	307	218	169	140	123	113
\$133,200	249	177	138	114	100	91	\$133,200	308	219	169	141	124	113
\$133,800	249	178	138	114	100	92	\$133,800	308	219	170	141	124	112
\$134,400	250	178	138	114	100	92	\$134,400	309	220	170	141	124	113

Parents' Combined Annual Gross Income	Ages of Children Age 0 thru 11 Years						Parents' Combined Annual Gross Income	Ages of Children Age 12 thru 17 Years					
	Number of Children							Number of Children					
	1	2	3	4	5	6		1	2	3	4	5	6
	10% when below poverty guideline							10% when below poverty guideline					
\$135,000	251	179	138	115	101	92	\$135,000	310	221	170	142	124	114
\$135,600	251	179	139	115	102	92	\$135,600	311	221	171	142	125	114
\$136,200	252	180	139	115	102	92	\$136,200	311	222	171	142	126	114
\$136,800	252	180	139	115	102	92	\$136,800	312	222	172	142	126	114
\$137,400	253	180	140	116	102	93	\$137,400	313	223	173	143	126	115
\$138,000	254	181	140	116	103	93	\$138,000	314	223	173	143	127	115
\$138,600	254	181	140	116	103	93	\$138,600	314	224	173	143	127	115
\$139,200	255	181	141	117	103	93	\$139,200	315	225	174	144	127	115
\$139,800	256	182	141	117	103	94	\$139,800	316	225	174	144	128	116
\$140,400	257	182	141	117	104	94	\$140,400	317	226	175	144	128	116
\$141,000	257	183	142	117	104	94	\$141,000	318	226	175	145	128	116
\$141,600	257	183	142	118	104	94	\$141,600	318	227	176	145	129	117
\$142,200	258	183	142	118	104	94	\$142,200	319	227	176	145	129	117
\$142,800	258	184	143	118	104	95	\$142,800	320	228	176	146	129	117
\$143,400	259	185	143	118	105	95	\$143,400	321	228	176	146	129	117
\$144,000	260	185	143	118	105	95	\$144,000	321	229	177	146	129	117
\$144,600	260	186	143	119	105	95	\$144,600	321	229	177	147	130	118
\$145,200	261	186	144	119	105	95	\$145,200	322	230	178	147	130	118
\$145,800	261	187	144	119	106	95	\$145,800	323	230	178	147	130	118
\$146,400	262	187	144	120	106	96	\$146,400	324	231	178	148	131	118
\$147,000	263	187	145	120	106	96	\$147,000	324	232	179	149	131	119
\$147,600	263	188	145	120	106	96	\$147,600	325	232	179	149	131	119
\$148,200	264	188	145	120	106	96	\$148,200	326	232	180	148	132	119
\$148,800	264	189	146	121	107	97	\$148,800	327	233	180	149	132	120
\$149,400	265	189	146	121	107	97	\$149,400	328	234	180	150	132	120
\$150,000	266	190	146	121	107	97	\$150,000	328	234	181	150	132	120
\$150,600	266	190	146	121	107	97	\$150,600	329	235	181	150	133	120
\$151,200	267	190	147	122	108	97	\$151,200	330	235	182	151	133	121
\$151,800	268	190	147	122	108	98	\$151,800	331	236	182	151	133	121
\$152,400	268	191	147	122	108	98	\$152,400	331	236	182	151	134	121
\$153,000	269	191	148	122	108	98	\$153,000	332	237	183	152	134	121

Parents' Combined Annual Gross Income	Ages of Children Age 0 thru 11 Years						Parents' Combined Annual Gross Income	Ages of Children Age 12 thru 17 Years					
	Number of Children							Number of Children					
	1	2	3	4	5	6		1	2	3	4	5	6
	10% when below poverty guideline							10% when below poverty guideline					
\$153,600	270	192	148	122	108	98	\$153,600	333	237	183	152	134	121
\$154,200	270	192	149	123	109	98	\$154,200	333	237	183	152	134	122
\$154,800	271	192	149	123	109	98	\$154,800	334	238	183	153	134	122
\$155,400	271	193	148	123	109	99	\$155,400	335	238	184	153	135	122
\$156,000	272	193	149	123	109	99	\$156,000	335	239	185	153	135	122
\$156,600	272	193	150	124	109	99	\$156,600	336	239	185	153	135	122
\$157,200	273	194	150	124	110	99	\$157,200	337	240	185	154	135	123
\$157,800	273	194	150	124	110	99	\$157,800	337	240	186	154	135	123
\$158,400	273	195	151	124	110	99	\$158,400	338	241	186	154	136	123
\$159,000	274	195	151	124	110	100	\$159,000	339	241	186	154	136	123
\$159,600	274	195	151	125	110	100	\$159,600	340	242	187	155	136	124
\$160,200	275	196	151	126	110	100	\$160,200	340	242	187	155	136	124
\$160,800	275	197	152	126	111	100	\$160,800	341	242	187	155	137	124
\$161,400	276	197	152	126	111	100	\$161,400	342	242	188	155	138	124
\$162,000	276	197	152	126	111	100	\$162,000	342	243	188	156	138	124
\$162,600	277	197	153	127	111	101	\$162,600	343	243	188	156	138	124
\$163,200	278	198	153	127	111	102	\$163,200	344	244	189	156	138	125
\$163,800	278	198	153	127	112	102	\$163,800	344	245	189	156	138	126
\$164,400	279	198	153	127	112	102	\$164,400	345	245	189	157	139	126
\$165,000	280	199	153	127	112	102	\$165,000	346	246	189	157	139	126
\$165,600	280	199	154	128	112	102	\$165,600	346	246	190	157	139	126
\$166,200	281	200	154	128	112	102	\$166,200	347	247	190	158	139	127
\$166,800	281	200	154	128	113	103	\$166,800	348	247	190	158	140	127
\$167,400	282	200	154	128	114	103	\$167,400	348	248	191	158	140	127
\$168,000	282	201	155	128	114	103	\$168,000	348	248	191	158	140	127
\$168,600	283	201	155	129	114	103	\$168,600	349	248	192	158	140	127
\$169,200	283	201	155	129	114	103	\$169,200	350	249	192	159	141	128
\$169,800	284	202	156	129	114	104	\$169,800	351	249	192	159	141	128
\$170,400	284	202	156	129	114	104	\$170,400	351	250	193	159	141	128
\$171,000	285	202	156	130	115	104	\$171,000	352	250	193	160	141	128
\$171,600	285	203	156	130	115	104	\$171,600	353	251	193	161	142	128

Parents' Combined Annual Gross Income	Ages of Children Age 0 thru 11 Years						Parents' Combined Annual Gross Income	Ages of Children Age 12 thru 17 Years					
	Number of Children							Number of Children					
	1	2	3	4	5	6		1	2	3	4	5	6
	10% when below poverty guideline							10% when below poverty guideline					
\$172,200	286	203	157	130	115	104	\$172,200	353	251	194	161	142	129
\$172,800	287	204	157	130	115	104	\$172,800	354	252	194	161	142	129
\$173,400	287	204	157	130	115	104	\$173,400	355	252	194	161	142	129
\$174,000	287	204	157	130	116	105	\$174,000	355	253	195	162	142	129
\$174,600	288	204	157	131	116	105	\$174,600	356	253	195	162	143	130
\$175,200	288	205	158	131	116	105	\$175,200	357	253	195	162	143	130
\$175,800	289	205	158	131	116	105	\$175,800	357	253	195	163	143	130
\$176,400	289	205	158	131	116	105	\$176,400	358	254	196	163	143	130
\$177,000	290	206	159	132	117	106	\$177,000	359	254	197	163	144	130
\$177,600	290	206	159	132	117	106	\$177,600	359	255	197	163	144	131
\$178,200	291	207	159	132	117	106	\$178,200	360	256	197	163	144	131
\$178,800	292	207	159	132	117	106	\$178,800	361	256	198	164	144	131
\$179,400	292	207	160	133	117	106	\$179,400	361	257	198	164	145	131
\$180,000	293	208	161	133	117	106	\$180,000	362	257	198	164	145	131
\$180,600	293	209	161	133	118	106	\$180,600	363	258	199	165	145	132
\$181,200	294	209	161	133	118	107	\$181,200	364	258	199	165	145	132
\$181,800	295	209	161	133	118	107	\$181,800	364	259	199	165	145	132
\$182,400	295	210	162	133	118	107	\$182,400	365	259	200	165	146	132
\$183,000	296	210	162	134	118	107	\$183,000	365	259	200	166	146	132
\$183,600	296	210	162	134	119	107	\$183,600	366	260	200	166	146	133
\$184,200	297	211	162	134	119	108	\$184,200	367	260	201	166	146	133
\$184,800	297	211	163	134	119	108	\$184,800	367	261	201	166	147	133
\$185,400	298	211	163	135	119	108	\$185,400	367	261	201	167	147	133
\$186,000	298	212	163	135	119	108	\$186,000	368	261	201	167	147	134
\$186,600	298	212	163	135	119	108	\$186,600	369	262	202	167	147	134
\$187,200	299	212	164	135	119	108	\$187,200	369	262	202	167	148	134
\$187,800	299	213	164	135	120	108	\$187,800	370	263	202	168	148	134
\$188,400	300	213	164	135	120	109	\$188,400	371	263	203	168	149	134
\$189,000	300	213	164	136	120	109	\$189,000	371	263	203	168	149	134
\$189,600	301	214	165	136	120	109	\$189,600	372	264	203	168	148	135
\$190,200	301	214	165	136	120	109	\$190,200	372	264	203	169	149	135

Parents' Combined Annual Gross Income	Ages of Children Age 0 thru 11 Years						Parents' Combined Annual Gross Income	Ages of Children Age 12 thru 17 Years					
	Number of Children							Number of Children					
	1	2	3	4	5	6		1	2	3	4	5	6
	10% when below poverty guideline							10% when below poverty guideline					
\$190,800	302	214	165	136	121	109	\$190,800	373	265	204	169	150	135
\$191,400	302	215	165	136	121	109	\$191,400	374	265	204	169	150	135
\$192,000	303	215	165	137	121	110	\$192,000	375	265	204	169	150	135
\$192,600	304	215	166	138	121	110	\$192,600	375	266	205	170	150	136
\$193,200	304	216	166	138	121	110	\$193,200	376	266	205	170	150	136
\$193,800	305	216	166	138	122	110	\$193,800	376	267	205	170	151	136
\$194,400	305	216	166	138	122	110	\$194,400	377	268	205	170	151	136
\$195,000	306	216	167	138	122	110	\$195,000	378	268	206	170	151	136
\$195,600	306	217	167	139	122	110	\$195,600	378	269	206	171	151	137
\$196,200	307	217	167	139	122	111	\$196,200	379	269	206	171	152	138
\$196,800	307	217	167	139	122	111	\$196,800	379	269	207	171	152	138
\$197,400	308	218	168	139	122	111	\$197,400	380	269	207	171	152	138
\$198,000	308	218	168	139	123	111	\$198,000	381	270	207	172	152	138
\$198,600	308	218	168	139	123	111	\$198,600	381	270	207	173	152	138
\$199,200	308	218	168	140	123	111	\$199,200	381	270	207	173	152	138
\$199,800	308	218	168	140	123	111	\$199,800	381	270	207	173	152	138
\$200,400	308	218	168	140	123	111	\$200,400	381	270	207	173	152	138
\$201,000	309	218	168	140	123	111	\$201,000	381	271	207	173	152	138
\$201,600	309	218	168	140	123	111	\$201,600	382	271	208	173	152	138
\$202,200	309	218	168	140	123	111	\$202,200	382	271	209	173	152	138
\$202,800	309	219	168	140	123	111	\$202,800	382	271	209	173	153	139
\$203,400	309	219	168	140	123	111	\$203,400	382	271	209	173	153	139
\$204,000	309	219	168	140	123	111	\$204,000	382	271	209	173	153	139
\$204,600	310	219	168	140	123	111	\$204,600	383	271	209	173	153	139
\$205,200	310	219	168	140	123	111	\$205,200	383	271	209	173	153	139
\$205,800	310	219	168	140	123	112	\$205,800	383	271	209	173	153	139
\$206,400	310	219	169	140	123	112	\$206,400	383	271	209	173	153	139
\$207,000	310	219	169	140	123	112	\$207,000	383	272	209	173	153	139
\$207,600	310	219	169	140	123	112	\$207,600	384	272	209	173	153	139
\$208,200	310	219	169	140	123	112	\$208,200	384	272	209	173	153	139
\$208,800	311	219	169	140	123	112	\$208,800	384	272	209	173	153	139

Parents' Combined Annual Gross Income	Ages of Children Age 0 thru 11 Years						Parents' Combined Annual Gross Income	Ages of Children Age 12 thru 17 Years					
	Number of Children							Number of Children					
	1	2	3	4	5	6		1	2	3	4	5	6
	10% when below poverty guideline							10% when below poverty guideline					
\$209,400	311	220	169	140	123	112	\$209,400	384	272	209	174	153	139
\$210,000	311	221	169	140	123	112	\$210,000	384	272	209	174	153	139
\$210,600	311	221	169	140	123	112	\$210,600	384	272	209	174	153	139
\$211,200	311	221	169	140	123	112	\$211,200	385	272	209	174	153	139
\$211,800	311	221	169	140	123	112	\$211,800	385	273	210	174	153	139
\$212,400	312	221	169	140	123	112	\$212,400	385	273	210	174	153	139
\$213,000	312	221	169	140	124	112	\$213,000	385	273	210	174	153	139
\$213,600	312	221	169	141	124	112	\$213,600	385	273	210	174	153	139
\$214,200	312	221	169	141	124	112	\$214,200	386	273	210	174	153	139
\$214,800	312	221	169	141	124	112	\$214,800	387	273	210	174	153	139
\$215,400	312	221	169	141	124	112	\$215,400	387	273	210	174	153	139
\$216,000	312	221	169	141	124	112	\$216,000	387	273	210	174	154	139
\$216,600	313	222	169	141	124	112	\$216,600	387	273	210	174	154	139
\$217,200	313	222	169	141	124	112	\$217,200	387	273	210	174	154	140
\$217,800	313	222	169	141	124	112	\$217,800	388	274	210	174	154	140
\$218,400	313	222	170	141	124	112	\$218,400	388	274	210	174	154	140
\$219,000	313	222	170	141	124	112	\$219,000	388	274	210	174	154	140
\$219,600	313	222	170	141	124	112	\$219,600	388	274	210	174	154	140
\$220,200	314	222	170	141	124	112	\$220,200	388	274	210	174	154	140
\$220,800	314	222	170	141	124	112	\$220,800	388	274	210	175	154	140
\$221,400	314	222	170	141	124	112	\$221,400	389	274	211	175	154	140
\$222,000	314	222	170	141	124	112	\$222,000	389	274	211	175	154	140
\$222,600	314	222	170	141	124	112	\$222,600	389	274	211	175	154	140
\$223,200	314	222	170	141	124	113	\$223,200	389	275	211	175	154	140
\$223,800	315	223	170	141	125	114	\$223,800	389	275	211	175	154	140
\$224,400	316	223	170	141	125	114	\$224,400	390	275	211	175	154	140
\$225,000	316	223	170	141	124	114	\$225,000	390	275	211	175	154	140
\$225,600	316	223	170	141	124	114	\$225,600	390	275	211	175	154	140
\$226,200	316	223	170	141	124	114	\$226,200	390	275	211	175	154	140
\$226,800	316	223	170	141	124	114	\$226,800	390	275	211	175	154	140
\$227,400	316	223	170	141	124	114	\$227,400	390	275	211	175	154	140

Parents' Combined Annual Gross Income	Ages of Children Age 0 thru 11 Years						Parents' Combined Annual Gross Income	Ages of Children Age 12 thru 17 Years					
	Number of Children							Number of Children					
	1	2	3	4	5	6		1	2	3	4	5	6
	10% when below poverty guideline							10% when below poverty guideline					
\$228,000	316	223	170	142	124	114	\$228,000	391	275	211	175	154	140
\$228,600	316	223	170	142	124	114	\$228,600	391	276	211	175	154	140
\$229,200	317	223	170	142	125	114	\$229,200	391	276	211	175	155	140
\$229,800	317	223	171	142	126	114	\$229,800	391	276	211	175	155	140
\$230,400	317	224	171	142	126	114	\$230,400	392	276	212	175	155	140
\$231,000	317	224	171	142	126	114	\$231,000	392	276	212	175	155	140
\$231,600	317	224	171	142	126	114	\$231,600	392	276	212	175	155	141
\$232,200	317	224	171	142	126	114	\$232,200	392	276	212	176	155	141
\$232,800	318	224	171	142	126	114	\$232,800	392	276	212	176	155	141
\$233,400	318	224	171	142	126	114	\$233,400	393	276	212	176	155	141
\$234,000	318	224	171	142	126	114	\$234,000	393	277	212	176	155	141
\$234,600	318	224	171	142	126	114	\$234,600	393	277	212	176	155	141
\$235,200	318	224	171	142	126	114	\$235,200	393	277	212	176	155	141
\$235,800	318	224	171	142	126	114	\$235,800	393	277	212	176	155	141
\$236,400	318	224	171	142	126	114	\$236,400	393	277	212	176	155	141
\$237,000	319	224	171	142	126	114	\$237,000	394	277	212	176	155	141
\$237,600	319	225	171	142	126	114	\$237,600	394	277	212	176	155	141
\$238,200	319	225	171	142	126	114	\$238,200	394	277	212	176	155	141
\$238,800	319	225	171	142	126	114	\$238,800	394	277	212	176	155	141
\$239,400	319	225	171	142	126	114	\$239,400	394	277	212	176	155	141
\$240,000	319	225	171	142	126	114	\$240,000	395	278	213	176	155	141
\$240,600	320	225	171	142	126	114	\$240,600	395	278	213	176	155	141
\$241,200	320	225	171	143	126	114	\$241,200	395	278	213	176	155	141
\$241,800	320	225	172	143	126	115	\$241,800	395	278	213	176	156	141
\$242,400	320	225	173	143	126	115	\$242,400	395	278	213	176	156	141
\$243,000	320	225	173	143	126	115	\$243,000	396	278	213	176	156	141
\$243,600	320	225	173	143	126	115	\$243,600	396	278	213	177	156	141
\$244,200	320	226	173	143	126	115	\$244,200	396	278	213	177	156	141
\$244,800	321	226	173	143	126	115	\$244,800	396	279	213	177	156	141
\$245,400	321	226	173	143	127	115	\$245,400	396	280	213	177	156	141
\$246,000	321	226	173	143	127	115	\$246,000	396	280	213	177	156	142



Parents' Combined Annual Gross Income	Ages of Children Age 0 thru 11 Years						Parents' Combined Annual Gross Income	Ages of Children Age 12 thru 17 Years					
	Number of Children							Number of Children					
	1	2	3	4	5	6		1	2	3	4	5	6
	10% when below poverty guideline							10% when below poverty guideline					
\$246,600	321	226	173	143	127	115	\$246,600	397	280	213	177	156	142
\$247,200	321	226	173	143	127	115	\$247,200	397	280	213	177	156	142
\$247,800	322	227	173	143	127	115	\$247,800	398	280	214	177	156	142
\$248,400	323	227	173	144	127	115	\$248,400	399	281	214	178	157	142
\$249,000	323	227	174	144	127	115	\$249,000	399	281	215	178	157	142
\$249,600	324	228	174	144	127	116	\$249,600	400	282	215	178	157	142
\$250,200	324	228	174	144	128	116	\$250,200	401	282	215	178	157	143
\$250,800	325	229	175	144	128	116	\$250,800	401	283	215	179	158	143
\$251,400	325	229	175	145	128	116	\$251,400	402	283	216	179	158	143
\$252,000	326	229	175	145	128	116	\$252,000	403	283	216	179	158	143
\$252,600	327	229	176	145	128	117	\$252,600	404	284	216	179	158	144
\$253,200	327	230	176	145	129	117	\$253,200	404	284	217	180	159	144
\$253,800	327	230	176	146	129	117	\$253,800	405	285	217	180	159	144
\$254,400	328	230	176	146	129	117	\$254,400	406	285	218	180	159	144
\$255,000	329	231	177	146	129	117	\$255,000	406	286	218	181	159	145
\$255,600	329	231	177	146	130	118	\$255,600	407	286	218	181	160	145
\$256,200	330	232	177	147	130	118	\$256,200	408	287	219	181	161	145
\$256,800	330	233	177	147	130	118	\$256,800	408	287	219	182	161	145
\$257,400	331	233	178	147	130	118	\$257,400	409	288	219	182	161	146
\$258,000	331	233	178	147	130	118	\$258,000	410	288	220	182	161	146
\$258,600	332	234	178	148	130	118	\$258,600	411	288	221	183	162	146
\$259,200	332	234	179	148	131	119	\$259,200	411	289	221	183	162	146
\$259,800	333	235	179	149	131	119	\$259,800	412	289	222	183	162	146
\$260,400	334	235	179	149	131	119	\$260,400	413	290	222	183	163	147
\$261,000	334	235	179	148	131	119	\$261,000	413	290	222	183	163	147
\$261,600	335	236	180	149	132	119	\$261,600	414	291	222	184	163	147
\$262,200	335	236	180	150	132	120	\$262,200	415	292	223	185	163	147
\$262,800	336	237	180	150	132	120	\$262,800	415	292	223	185	163	148
\$263,400	336	237	181	150	132	120	\$263,400	415	293	223	185	164	148
\$264,000	337	237	181	150	132	120	\$264,000	416	293	224	186	164	148
\$264,600	337	237	181	151	133	120	\$264,600	417	294	224	186	164	148

Parents' Combined Annual Gross Income	Ages of Children Age 0 thru 11 Years						Parents' Combined Annual Gross Income	Ages of Children Age 12 thru 17 Years					
	Number of Children							Number of Children					
	1	2	3	4	5	6		1	2	3	4	5	6
	10% when below poverty guideline							10% when below poverty guideline					
\$265,200	338	238	182	151	133	120	\$265,200	418	294	225	186	164	149
\$265,800	339	238	182	151	133	121	\$265,800	418	295	225	187	165	150
\$266,400	340	239	182	151	133	121	\$266,400	419	295	225	187	165	150
\$267,000	340	239	182	152	133	121	\$267,000	420	296	226	187	165	150
\$267,600	341	239	182	152	134	121	\$267,600	420	296	226	188	166	150
\$268,200	341	240	183	152	134	121	\$268,200	421	297	226	188	166	151
\$268,800	342	240	183	152	134	122	\$268,800	422	297	227	188	166	151
\$269,400	342	240	183	153	134	122	\$269,400	423	298	227	189	166	151
\$270,000	342	241	184	153	134	122	\$270,000	423	298	228	189	167	151
\$270,600	343	241	185	153	135	122	\$270,600	424	299	228	189	167	151
\$271,200	343	242	185	153	135	122	\$271,200	425	299	228	189	167	152
\$271,800	344	242	185	153	135	123	\$271,800	425	299	229	189	167	152
\$272,400	344	242	186	154	135	123	\$272,400	426	299	229	190	167	152
\$273,000	345	243	186	154	136	123	\$273,000	427	300	229	190	168	152
\$273,600	346	243	186	154	136	123	\$273,600	427	300	229	190	168	153
\$274,200	346	243	187	154	136	123	\$274,200	428	301	230	191	168	153
\$274,800	347	244	187	155	136	123	\$274,800	429	301	230	191	169	153
\$275,400	347	245	187	155	136	124	\$275,400	429	302	231	191	169	153
\$276,000	348	245	187	155	136	124	\$276,000	430	302	231	192	169	154
\$276,600	348	245	187	155	137	124	\$276,600	431	303	231	192	169	154
\$277,200	349	246	188	156	138	124	\$277,200	431	304	232	192	170	154
\$277,800	349	246	188	156	138	124	\$277,800	432	304	233	193	170	154
\$278,400	350	247	188	156	138	125	\$278,400	433	305	233	193	170	154
\$279,000	351	247	189	156	138	126	\$279,000	434	305	233	193	170	155
\$279,600	352	247	189	156	139	126	\$279,600	435	306	234	193	171	155
\$280,200	352	248	189	157	139	126	\$280,200	435	306	234	193	171	155
\$280,800	353	248	190	157	139	126	\$280,800	436	307	235	194	171	155
\$281,400	353	249	190	157	139	126	\$281,400	437	307	235	194	171	156
\$282,000	354	249	190	157	139	127	\$282,000	437	308	235	194	172	156
\$282,600	354	249	190	158	140	127	\$282,600	438	308	236	195	173	156
\$283,200	355	250	191	158	140	127	\$283,200	439	309	236	195	173	156

Parents' Combined Annual Gross Income	Ages of Children Age 0 thru 11 Years						Parents' Combined Annual Gross Income	Ages of Children Age 12 thru 17 Years					
	Number of Children							Number of Children					
	1	2	3	4	5	6		1	2	3	4	5	6
	10% when below poverty guideline							10% when below poverty guideline					
\$283,800	355	250	191	158	140	127	\$283,800	439	309	236	195	173	157
\$284,400	355	250	191	158	140	127	\$284,400	440	310	236	196	173	157
\$285,000	356	251	192	159	140	127	\$285,000	441	310	237	197	174	157
\$285,600	357	251	192	159	141	128	\$285,600	441	311	237	197	174	157
\$286,200	357	251	192	159	141	128	\$286,200	441	311	238	197	174	158
\$286,800	358	252	192	159	141	128	\$286,800	442	311	238	198	174	158
\$287,400	358	252	193	160	141	128	\$287,400	443	312	238	198	175	158
\$288,000	359	252	193	161	141	128	\$288,000	443	312	239	198	175	158
\$288,600	359	253	193	161	142	129	\$288,600	444	313	239	199	175	158
\$289,200	360	253	193	161	142	129	\$289,200	445	313	239	199	176	159
\$289,800	360	254	194	161	142	129	\$289,800	445	314	240	199	176	159
\$290,400	361	254	194	161	142	129	\$290,400	446	314	240	199	176	159
\$291,000	362	254	194	162	143	129	\$291,000	447	315	241	199	176	159
\$291,600	363	255	195	162	143	129	\$291,600	448	316	241	200	176	160
\$292,200	363	256	195	162	143	130	\$292,200	449	316	241	200	177	161
\$292,800	364	256	195	162	143	130	\$292,800	449	317	242	200	177	161
\$293,400	364	257	196	163	143	130	\$293,400	450	317	242	201	177	161
\$294,000	365	257	197	163	143	130	\$294,000	451	317	242	201	177	161
\$294,600	365	257	197	163	144	130	\$294,600	451	318	243	201	178	162
\$295,200	366	258	197	163	144	131	\$295,200	452	318	244	202	178	162
\$295,800	366	258	197	164	144	131	\$295,800	453	319	244	202	178	162
\$296,400	367	259	198	164	144	131	\$296,400	453	319	243	202	179	162
\$297,000	367	259	198	164	145	131	\$297,000	454	320	244	203	179	162
\$297,600	368	259	198	164	145	131	\$297,600	455	320	245	203	179	163
\$298,200	369	259	198	164	145	132	\$298,200	455	321	245	203	179	163
\$298,800	369	260	199	165	145	132	\$298,800	456	321	246	203	180	163
\$299,400	370	260	199	165	145	132	\$299,400	457	322	246	204	180	163
\$300,000	370	260	199	165	146	132	\$300,000	458	322	246	204	180	164
\$300,600	370	261	200	165	146	132	\$300,600	458	322	247	204	180	164
\$301,200	371	261	200	166	146	132	\$301,200	459	323	247	204	181	164
\$301,800	371	262	200	166	146	133	\$301,800	460	323	247	205	181	164

Parents' Combined Annual Gross Income	Ages of Children Age 0 thru 11 Years						Parents' Combined Annual Gross Income	Ages of Children Age 12 thru 17 Years					
	Number of Children							Number of Children					
	1	2	3	4	5	6		1	2	3	4	5	6
	10% when below poverty guideline							10% when below poverty guideline					
\$302,400	372	262	201	166	146	133	\$302,400	460	324	248	205	181	165
\$303,000	372	262	201	166	147	133	\$303,000	461	324	248	205	181	165
\$303,600	373	263	201	167	147	133	\$303,600	462	325	249	206	182	165
\$304,200	374	263	201	167	147	133	\$304,200	462	325	249	206	182	165
\$304,800	375	264	202	167	147	134	\$304,800	463	326	249	206	182	166
\$305,400	375	264	202	167	147	134	\$305,400	464	326	250	207	182	166
\$306,000	376	264	202	168	148	134	\$306,000	465	327	250	207	183	166
\$306,600	376	265	203	168	148	134	\$306,600	465	328	250	207	183	166
\$307,200	377	265	203	168	148	134	\$307,200	466	328	250	207	183	166
\$307,800	377	266	203	168	148	135	\$307,800	467	329	251	208	184	167
\$308,400	378	266	203	168	149	135	\$308,400	467	329	251	209	185	167
\$309,000	378	266	204	169	150	135	\$309,000	467	330	252	209	185	167
\$309,600	379	266	204	169	150	135	\$309,600	468	330	252	209	185	167
\$310,200	380	267	204	169	150	135	\$310,200	469	331	252	210	185	168
\$310,800	380	268	204	169	150	135	\$310,800	470	331	253	210	185	168
\$311,400	381	268	205	170	150	136	\$311,400	470	332	253	210	186	168
\$312,000	381	269	205	170	150	136	\$312,000	471	332	253	210	186	168
\$312,600	382	269	205	170	151	136	\$312,600	472	333	254	211	186	169
\$313,200	382	269	206	170	151	136	\$313,200	472	333	254	211	186	169
\$313,800	383	270	206	171	151	136	\$313,800	473	333	255	211	187	169
\$314,400	383	270	206	171	151	137	\$314,400	474	333	256	212	187	169
\$315,000	384	270	207	171	152	138	\$315,000	474	334	256	212	187	170
\$315,600	385	271	207	171	152	138	\$315,600	475	334	256	212	188	170
\$316,200	385	271	207	172	152	138	\$316,200	476	335	257	213	188	170
\$316,800	385	272	207	173	152	138	\$316,800	476	335	257	213	188	170
\$317,400	386	272	207	173	152	138	\$317,400	477	336	257	213	188	170
\$318,000	387	272	208	173	153	139	\$318,000	478	336	258	213	189	171
\$318,600	387	273	209	173	153	139	\$318,600	479	337	258	214	189	171
\$319,200	388	273	209	173	153	139	\$319,200	479	337	258	214	189	171
\$319,800	388	274	209	174	153	139	\$319,800	480	338	259	214	189	171
\$320,400	389	274	210	174	153	139	\$320,400	481	338	259	215	189	171

Parents' Combined Annual Gross Income	Ages of Children Age 0 thru 11 Years						Parents' Combined Annual Gross Income	Ages of Children Age 12 thru 17 Years					
	Number of Children							Number of Children					
	1	2	3	4	5	6		1	2	3	4	5	6
	10% when below poverty guideline							10% when below poverty guideline					
\$321,000	389	274	210	174	154	139	\$321,000	482	339	259	215	190	172
\$321,600	390	274	210	174	154	140	\$321,600	482	340	260	215	190	173
\$322,200	390	275	211	175	154	140	\$322,200	483	340	260	215	190	173
\$322,800	391	275	211	175	154	140	\$322,800	484	341	260	216	191	173
\$323,400	392	276	211	175	154	140	\$323,400	484	341	261	216	191	173
\$324,000	392	276	211	175	155	140	\$324,000	485	342	261	216	191	174
\$324,600	393	276	212	176	155	141	\$324,600	486	342	262	217	191	174
\$325,200	393	277	212	176	155	141	\$325,200	486	343	262	217	192	174
\$325,800	394	277	212	176	155	141	\$325,800	487	343	262	217	192	174
\$326,400	394	278	213	176	156	141	\$326,400	488	344	263	217	192	174
\$327,000	395	278	213	176	156	141	\$327,000	488	344	263	218	192	175
\$327,600	395	278	213	177	156	141	\$327,600	489	345	263	218	193	175
\$328,200	396	279	213	177	156	142	\$328,200	490	345	264	218	193	175
\$328,800	397	280	214	177	156	142	\$328,800	490	345	264	219	193	175
\$329,400	397	280	214	177	156	142	\$329,400	491	346	265	219	194	176
\$330,000	398	281	214	178	157	142	\$330,000	492	346	265	219	194	176
\$330,600	399	281	215	178	157	142	\$330,600	492	347	265	220	194	176
\$331,200	399	281	215	178	157	143	\$331,200	492	347	265	221	194	176
\$331,800	400	282	215	178	157	143	\$331,800	493	348	266	221	194	177
\$332,400	400	282	215	179	157	143	\$332,400	494	348	266	221	195	177
\$333,000	400	282	216	179	158	143	\$333,000	495	349	266	221	195	177
\$333,600	401	282	216	179	158	143	\$333,600	496	349	267	222	195	177
\$334,200	401	283	216	179	158	144	\$334,200	496	349	268	222	195	178
\$334,800	402	283	217	180	158	144	\$334,800	497	350	268	222	196	178
\$335,400	403	284	217	180	159	144	\$335,400	498	351	269	222	197	178
\$336,000	403	284	217	180	159	144	\$336,000	498	351	269	223	197	178
\$336,600	404	284	218	180	159	144	\$336,600	499	352	269	223	197	178
\$337,200	404	285	218	180	159	144	\$337,200	500	352	270	223	198	179
\$337,800	405	285	218	181	159	145	\$337,800	500	353	270	224	198	179
\$338,400	405	286	218	181	159	145	\$338,400	501	353	270	224	198	179
\$339,000	406	286	218	181	160	145	\$339,000	502	354	271	224	198	179

Parents' Combined Annual Gross Income	Ages of Children Age 0 thru 11 Years						Parents' Combined Annual Gross Income	Ages of Children Age 12 thru 17 Years					
	Number of Children							Number of Children					
	1	2	3	4	5	6		1	2	3	4	5	6
	10% when below poverty guideline							10% when below poverty guideline					
\$339,600	406	286	219	181	161	145	\$339,600	502	354	271	225	199	180
\$340,200	407	287	219	182	161	145	\$340,200	503	355	272	225	199	180
\$340,800	407	287	219	182	161	146	\$340,800	504	355	272	225	199	180
\$341,400	408	288	220	182	161	146	\$341,400	504	355	272	226	199	180
\$342,000	409	288	221	182	162	146	\$342,000	505	356	272	226	199	181
\$342,600	409	288	221	183	162	146	\$342,600	506	356	273	226	200	181
\$343,200	410	289	221	183	162	146	\$343,200	507	357	273	226	200	181
\$343,800	411	289	222	183	162	147	\$343,800	507	357	273	227	200	181
\$344,400	411	290	222	183	162	147	\$344,400	508	358	274	227	201	181
\$345,000	412	290	222	183	163	147	\$345,000	509	358	274	227	201	182
\$345,600	412	290	222	185	163	147	\$345,600	510	359	275	227	201	182
\$346,200	413	290	223	185	163	147	\$346,200	510	359	275	228	201	182
\$346,800	413	291	223	185	163	147	\$346,800	511	360	275	228	202	182
\$347,400	414	292	223	185	163	148	\$347,400	512	360	276	228	202	183
\$348,000	415	292	223	185	164	148	\$348,000	512	361	276	229	202	183
\$348,600	415	292	224	186	164	148	\$348,600	513	361	276	229	202	183
\$349,200	415	293	224	186	164	148	\$349,200	514	362	277	229	203	183
\$349,800	416	293	224	186	164	148	\$349,800	514	363	277	230	203	184
\$350,400	416	294	225	186	164	149	\$350,400	515	363	278	230	203	185
\$351,000	417	294	225	187	165	150	\$351,000	516	364	278	230	203	185
\$351,600	417	294	225	187	165	150	\$351,600	516	364	278	231	204	185
\$352,200	418	295	225	187	165	150	\$352,200	517	365	278	232	204	185
\$352,800	418	295	226	187	165	150	\$352,800	518	365	280	232	204	186
\$353,400	419	296	226	188	166	150	\$353,400	519	366	280	231	204	186
\$354,000	420	296	226	188	166	150	\$354,000	519	366	280	231	205	186
\$354,600	420	296	227	188	166	151	\$354,600	519	367	280	232	205	186
\$355,200	421	297	227	188	166	151	\$355,200	520	367	281	233	205	186
\$355,800	421	297	227	188	166	151	\$355,800	521	367	281	233	205	187
\$356,400	422	298	228	189	166	151	\$356,400	521	367	282	233	206	187
\$357,000	423	298	228	189	167	151	\$357,000	522	368	282	234	206	187
\$357,600	423	298	228	189	167	152	\$357,600	523	368	282	234	206	187

Parents' Combined Annual Gross Income	Ages of Children Age 0 thru 11 Years						Parents' Combined Annual Gross Income	Ages of Children Age 12 thru 17 Years					
	Number of Children							Number of Children					
	1	2	3	4	5	6		1	2	3	4	5	6
	10% when below poverty guideline							10% when below poverty guideline					
\$358,200	424	298	228	189	167	152	\$358,200	523	369	283	234	207	188
\$358,800	424	299	229	190	167	152	\$358,800	524	369	283	235	207	188
\$359,400	425	299	229	190	168	152	\$359,400	525	370	283	235	207	188
\$360,000	426	300	229	190	168	152	\$360,000	526	370	284	235	207	188
\$360,400	426	300	229	190	168	152	\$360,400	526	371	284	235	207	188
\$360,800	426	300	229	190	168	153	\$360,800	526	371	284	236	208	189
\$361,200	427	300	230	191	168	153	\$361,200	527	371	284	236	208	189
\$361,600	427	301	230	191	168	153	\$361,600	528	372	284	236	209	189
\$362,000	427	301	230	191	168	153	\$362,000	528	372	285	236	209	189
\$362,400	428	301	230	191	169	153	\$362,400	528	372	285	237	209	189
\$362,800	428	301	230	191	169	153	\$362,800	529	372	285	237	209	189
\$363,200	428	301	231	191	169	153	\$363,200	529	373	286	237	209	190
\$363,600	429	302	231	192	169	153	\$363,600	530	373	286	237	209	190
\$364,000	429	302	232	192	169	154	\$364,000	531	373	286	237	210	190
\$364,400	429	302	232	192	169	154	\$364,400	531	374	286	237	210	190
\$364,800	429	303	232	192	169	154	\$364,800	531	375	286	237	210	190
\$365,200	430	303	232	192	170	154	\$365,200	532	375	287	238	210	190
\$365,600	430	304	233	192	170	154	\$365,600	532	375	287	238	210	191
\$366,000	430	304	233	192	170	154	\$366,000	533	376	287	238	211	191
\$366,400	431	304	233	193	170	154	\$366,400	533	376	287	238	211	191
\$366,800	432	304	233	193	170	154	\$366,800	533	376	287	238	211	191
\$367,200	432	305	233	193	170	155	\$367,200	534	377	288	239	211	191
\$367,600	432	305	233	193	170	155	\$367,600	535	377	288	239	211	191
\$368,000	433	305	234	193	170	155	\$368,000	535	377	288	239	211	191
\$368,400	433	306	234	193	171	155	\$368,400	535	378	289	239	212	192
\$368,800	433	306	234	194	171	155	\$368,800	535	378	289	240	212	192
\$369,200	433	306	234	194	171	155	\$369,200	536	378	289	240	212	192
\$369,600	434	306	234	194	171	155	\$369,600	537	378	289	240	212	192
\$370,000	435	306	235	194	171	155	\$370,000	537	379	289	240	212	192
\$370,400	435	307	235	194	171	156	\$370,400	537	379	290	240	213	192
\$370,800	435	307	235	194	172	156	\$370,800	538	379	290	241	213	193



Parents' Combined Annual Gross Income	Ages of Children Age 0 thru 11 Years						Parents' Combined Annual Gross Income	Ages of Children Age 12 thru 17 Years					
	Number of Children							Number of Children					
	1	2	3	4	5	6		1	2	3	4	5	6
	10% when below poverty guideline							10% when below poverty guideline					
\$371,200	436	307	235	194	173	156	\$371,200	538	380	290	241	213	193
\$371,600	436	308	235	195	173	156	\$371,600	539	380	290	241	213	193
\$372,000	436	308	236	196	173	156	\$372,000	540	380	291	241	213	193
\$372,400	437	308	236	196	173	156	\$372,400	540	381	291	241	213	193
\$372,800	437	308	236	195	173	156	\$372,800	540	381	292	241	213	193
\$373,200	438	308	236	195	173	156	\$373,200	541	381	292	241	214	193
\$373,600	438	309	236	195	173	157	\$373,600	541	382	292	242	214	194
\$374,000	438	309	236	196	173	157	\$374,000	542	382	293	243	214	194
\$374,400	439	309	237	196	174	157	\$374,400	543	382	293	243	214	194
\$374,800	439	310	237	197	174	157	\$374,800	543	383	293	242	214	194
\$375,200	439	310	237	197	174	157	\$375,200	543	383	293	242	214	194
\$375,600	440	310	237	197	174	157	\$375,600	544	383	293	243	215	194
\$376,000	440	310	237	197	174	157	\$376,000	544	383	294	243	215	195
\$376,400	440	310	238	197	174	157	\$376,400	545	383	294	243	215	195
\$376,800	441	311	238	197	174	158	\$376,800	545	384	294	243	215	195
\$377,200	441	311	238	198	175	158	\$377,200	545	384	294	244	215	196
\$377,600	441	311	238	198	175	158	\$377,600	546	384	295	244	216	196
\$378,000	442	311	239	198	175	158	\$378,000	546	385	295	245	216	195
\$378,400	442	311	239	198	175	158	\$378,400	547	385	295	245	216	195
\$378,800	443	312	239	198	175	158	\$378,800	547	385	296	245	216	196
\$379,200	444	312	239	198	175	158	\$379,200	547	386	296	245	216	197
\$379,600	444	312	239	199	175	158	\$379,600	548	386	296	246	216	197
\$380,000	444	313	239	199	175	159	\$380,000	549	387	296	246	217	197
\$380,400	444	313	239	199	176	159	\$380,400	549	387	296	246	217	197
\$380,800	444	313	240	199	176	159	\$380,800	549	387	297	246	217	197
\$381,200	445	314	240	199	176	160	\$381,200	550	388	297	246	217	197
\$381,600	445	314	240	199	176	160	\$381,600	550	388	297	246	217	198
\$382,000	445	314	240	199	176	159	\$382,000	551	388	297	246	217	198
\$382,400	446	315	240	200	176	159	\$382,400	552	389	297	247	217	198
\$382,800	446	315	241	200	177	159	\$382,800	552	389	298	247	218	198
\$383,200	447	315	241	200	177	160	\$383,200	552	389	298	247	219	198

Parents' Combined Annual Gross Income	Ages of Children Age 0 thru 11 Years						Parents' Combined Annual Gross Income	Ages of Children Age 12 thru 17 Years					
	Number of Children							Number of Children					
	1	2	3	4	5	6		1	2	3	4	5	6
	10% when below poverty guideline							10% when below poverty guideline					
\$383,600	447	316	241	200	177	161	\$383,600	552	390	298	247	219	198
\$384,000	447	316	241	200	177	161	\$384,000	553	390	299	247	218	198
\$384,400	448	316	241	200	177	161	\$384,400	554	390	299	248	218	199
\$384,800	449	316	242	201	177	161	\$384,800	554	391	299	248	219	199
\$385,200	449	316	242	201	177	161	\$385,200	554	391	299	248	219	199
\$385,600	449	317	242	201	177	161	\$385,600	555	391	299	248	219	199
\$386,000	449	317	242	201	178	161	\$386,000	555	392	300	249	219	199
\$386,400	450	317	243	201	178	161	\$386,400	556	392	300	249	220	199
\$386,800	450	318	243	201	178	161	\$386,800	557	392	300	249	220	200
\$387,200	450	318	243	201	178	162	\$387,200	557	393	300	249	220	200
\$387,600	451	318	244	202	178	162	\$387,600	557	393	300	249	221	200
\$388,000	451	318	244	202	178	162	\$388,000	558	393	301	250	221	200
\$388,400	451	318	244	202	178	162	\$388,400	558	393	302	250	221	200
\$388,800	452	319	244	202	179	162	\$388,800	559	394	302	250	221	200
\$389,200	452	319	244	202	179	162	\$389,200	559	394	302	250	221	200
\$389,600	452	319	245	202	179	162	\$389,600	559	394	303	250	221	201
\$390,000	453	320	245	203	179	162	\$390,000	560	395	303	251	221	201
\$390,400	453	320	245	203	179	163	\$390,400	560	395	303	251	222	201
\$390,800	453	320	245	203	179	163	\$390,800	561	395	303	251	222	201
\$391,200	454	320	245	203	179	163	\$391,200	561	396	303	251	222	201
\$391,600	454	320	246	203	179	163	\$391,600	561	396	304	251	222	201
\$392,000	455	321	246	203	180	163	\$392,000	562	396	304	251	222	202
\$392,400	455	321	246	203	180	163	\$392,400	563	397	304	251	223	202
\$392,800	455	321	246	204	180	163	\$392,800	563	397	304	252	223	202
\$393,200	456	321	246	204	180	163	\$393,200	563	397	304	252	223	202
\$393,600	456	321	247	204	180	164	\$393,600	564	397	305	252	223	202
\$394,000	456	322	247	204	180	164	\$394,000	565	397	305	252	223	202
\$394,400	456	322	247	204	180	164	\$394,400	565	398	305	252	223	202
\$394,800	457	322	247	204	180	164	\$394,800	565	399	306	253	224	202
\$395,200	458	322	247	205	181	164	\$395,200	566	399	306	253	224	203
\$395,600	458	323	247	205	181	164	\$395,600	566	399	306	253	224	203

Parents' Combined Annual Gross Income	Ages of Children Age 0 thru 11 Years						Parents' Combined Annual Gross Income	Ages of Children Age 12 thru 17 Years					
	Number of Children							Number of Children					
	1	2	3	4	5	6		1	2	3	4	5	6
	10% when below poverty guideline							10% when below poverty guideline					
\$396,000	458	323	247	205	181	164	\$396,000	566	400	306	253	224	203
\$396,400	459	323	248	205	181	164	\$396,400	567	400	306	253	224	203
\$396,800	459	323	248	205	181	165	\$396,800	567	400	306	254	224	203
\$397,200	459	324	248	205	181	165	\$397,200	568	401	307	254	224	203
\$397,600	460	324	248	206	181	165	\$397,600	568	401	307	254	225	203
\$398,000	460	324	248	206	181	165	\$398,000	569	401	307	254	225	204
\$398,400	461	324	249	206	182	165	\$398,400	569	401	307	254	225	204
\$398,800	461	324	249	206	182	165	\$398,800	570	402	308	254	225	204
\$399,200	461	325	249	206	182	165	\$399,200	570	402	308	255	225	204
\$399,600	462	325	249	206	182	165	\$399,600	570	402	308	256	226	204
\$400,000	462	325	249	206	182	165	\$400,000	571	402	308	256	226	204

## APPENDIX B – CALCULATIONS OF GROSS TO NET INCOME

Start of Range (increases by 600 until \$360,100, when it increases by 400)	Midpoint of Gross Income Range <sup>49</sup>	Federal Taxable Income	Federal Tax Due <sup>50</sup>	EITC	Maine Taxable Income	Maine Tax	FICA Due	Difference Combined Gross Midpoint and Net Annual Income	Net Annual Income
7,500	7,800	7,800	570	446	2,100	0	597	721	7,079
8,100	8,400	8,400	630	400	2,700	0	643	873	7,527
8,700	9,000	9,000	690	355	3,300	7	689	1,031	7,970
9,300	9,600	9,600	750	309	3,900	19	734	1,194	8,406
9,900	10,200	10,200	810	263	4,500	31	780	1,358	8,842
10,500	10,800	10,800	880	217	5,100	43	826	1,532	9,268
11,100	11,400	11,400	970	171	5,700	55	872	1,726	9,674
11,700	12,000	12,000	1,060	125	6,300	67	918	1,920	10,080
12,300	12,600	12,600	1,150	79	6,900	79	964	2,114	10,486
12,900	13,200	13,200	1,240	33	7,500	91	1,010	2,308	10,892
13,500	13,800	13,800	1,330		8,100	107	1,056	2,492	11,308
14,100	14,400	14,400	1,420		8,700	134	1,102	2,655	11,745
14,700	15,000	15,000	1,510		9,300	161	1,148	2,818	12,182
15,300	15,600	15,600	1,600		9,900	188	1,193	2,981	12,619
15,900	16,200	16,200	1,690		10,500	215	1,239	3,144	13,056
16,500	16,800	16,800	1,780		11,100	242	1,285	3,307	13,493
17,100	17,400	17,400	1,870		11,700	269	1,331	3,470	13,930
17,700	18,000	18,000	1,960		12,300	296	1,377	3,633	14,367
18,300	18,600	18,600	2,050		12,900	323	1,423	3,796	14,804
18,900	19,200	19,200	2,140		13,500	365	1,469	3,974	15,226
19,500	19,800	19,800	2,230		14,100	407	1,515	4,152	15,648
20,100	20,400	20,400	2,320		14,700	449	1,561	4,330	16,070
20,700	21,000	21,000	2,410		15,300	491	1,607	4,508	16,493
21,300	21,600	21,600	2,500		15,900	533	1,652	4,685	16,915
21,900	22,200	22,200	2,590		16,500	575	1,698	4,863	17,337
22,500	22,800	22,800	2,680		17,100	617	1,744	5,041	17,759
23,100	23,400	23,400	2,770		17,700	659	1,790	5,219	18,181
23,700	24,000	24,000	2,860		18,300	701	1,836	5,397	18,603
24,300	24,600	24,600	2,950		18,900	743	1,882	5,575	19,025

<sup>49</sup> FICA Rate of 7.65% used on the combined annual income up to the \$ amount subject to OASDHI: \$106,800

<sup>50</sup> withholding allowances: ME - \$5,700 and US - \$7,400

Start of Range (increases by 600 until \$360,100, when it increases by 400)	Midpoint of Gross Income Range <sup>49</sup>	Federal Taxable Income	Federal Tax Due <sup>50</sup>	EITC	Maine Taxable Income	Maine Tax	FICA Due	Difference Combined Gross Midpoint and Net Annual Income	Net Annual Income
24,900	25,200	25,200	3,040		19,500	785	1,928	5,753	19,447
25,500	25,800	25,800	3,130		20,100	827	1,974	5,931	19,869
26,100	26,400	26,400	3,220		20,700	869	2,020	6,109	20,291
26,700	27,000	27,000	3,310		21,300	911	2,066	6,287	20,714
27,300	27,600	27,600	3,400		21,900	953	2,111	6,464	21,136
27,900	28,200	28,200	3,490		22,500	995	2,157	6,642	21,558
28,500	28,800	28,800	3,580		23,100	1,040	2,203	6,823	21,977
29,100	29,400	29,400	3,670		23,700	1,091	2,249	7,010	22,390
29,700	30,000	30,000	3,760		24,300	1,142	2,295	7,197	22,803
30,300	30,600	30,600	3,850		24,900	1,193	2,341	7,384	23,216
30,900	31,200	31,200	3,940		25,500	1,244	2,387	7,571	23,629
31,500	31,800	31,800	4,030		26,100	1,295	2,433	7,758	24,042
32,100	32,400	32,400	4,120		26,700	1,346	2,479	7,945	24,455
32,700	33,000	33,000	4,210		27,300	1,397	2,525	8,132	24,869
33,300	33,600	33,600	4,300		27,900	1,448	2,570	8,318	25,282
33,900	34,200	34,200	4,390		28,500	1,499	2,616	8,505	25,695
34,500	34,800	34,800	4,480		29,100	1,550	2,662	8,692	26,108
35,100	35,400	35,400	4,570		29,700	1,601	2,708	8,879	26,521
35,700	36,000	36,000	4,660		30,300	1,652	2,754	9,066	26,934
36,300	36,600	36,600	4,750		30,900	1,703	2,800	9,253	27,347
36,900	37,200	37,200	4,900		31,500	1,754	2,846	9,500	27,700
37,500	37,800	37,800	5,050		32,100	1,805	2,892	9,747	28,053
38,100	38,400	38,400	5,200		32,700	1,856	2,938	9,994	28,406
38,700	39,000	39,000	5,350		33,300	1,907	2,984	10,241	28,760
39,300	39,600	39,600	5,500		33,900	1,958	3,029	10,487	29,113
39,900	40,200	40,200	5,650		34,500	2,009	3,075	10,734	29,466
40,500	40,800	40,800	5,800		35,100	2,060	3,121	10,981	29,819
41,100	41,400	41,400	5,950		35,700	2,111	3,167	11,228	30,172
41,700	42,000	42,000	6,100		36,300	2,162	3,213	11,475	30,525
42,300	42,600	42,600	6,250		36,900	2,213	3,259	11,722	30,878
42,900	43,200	43,200	6,400		37,500	2,264	3,305	11,969	31,231
43,500	43,800	43,800	6,550		38,100	2,315	3,351	12,216	31,584
44,100	44,400	44,400	6,700		38,700	2,366	3,397	12,463	31,937
44,700	45,000	45,000	6,850		39,300	2,417	3,443	12,710	32,291
45,300	45,600	45,600	7,000		39,900	2,468	3,488	12,956	32,644
45,900	46,200	46,200	7,150		40,500	2,519	3,534	13,203	32,997
46,500	46,800	46,800	7,300		41,100	2,570	3,580	13,450	33,350

Start of Range (increases by 600 until \$360,100, when it increases by 400)	Midpoint of Gross Income Range <sup>49</sup>	Federal Taxable Income	Federal Tax Due <sup>50</sup>	EITC	Maine Taxable Income	Maine Tax	FICA Due	Difference Combined Gross Midpoint and Net Annual Income	Net Annual Income
47,100	47,400	47,400	7,450		41,700	2,621	3,626	13,697	33,703
47,700	48,000	48,000	7,600		42,300	2,672	3,672	13,944	34,056
48,300	48,600	48,600	7,750		42,900	2,723	3,718	14,191	34,409
48,900	49,200	49,200	7,900		43,500	2,774	3,764	14,438	34,762
49,500	49,800	49,800	8,050		44,100	2,825	3,810	14,685	35,115
50,100	50,400	50,400	8,200		44,700	2,876	3,856	14,932	35,468
50,700	51,000	51,000	8,350		45,300	2,927	3,902	15,179	35,822
51,300	51,600	51,600	8,500		45,900	2,978	3,947	15,425	36,175
51,900	52,200	52,200	8,650		46,500	3,029	3,993	15,672	36,528
52,500	52,800	52,800	8,800		47,100	3,080	4,039	15,919	36,881
53,100	53,400	53,400	8,950		47,700	3,131	4,085	16,166	37,234
53,700	54,000	54,000	9,100		48,300	3,182	4,131	16,413	37,587
54,300	54,600	54,600	9,250		48,900	3,233	4,177	16,660	37,940
54,900	55,200	55,200	9,400		49,500	3,284	4,223	16,907	38,293
55,500	55,800	55,800	9,550		50,100	3,335	4,269	17,154	38,646
56,100	56,400	56,400	9,700		50,700	3,386	4,315	17,401	38,999
56,700	57,000	57,000	9,850		51,300	3,437	4,361	17,648	39,353
57,300	57,600	57,600	10,000		51,900	3,488	4,406	17,894	39,706
57,900	58,200	58,200	10,150		52,500	3,539	4,452	18,141	40,059
58,500	58,800	58,800	10,300		53,100	3,590	4,498	18,388	40,412
59,100	59,400	59,400	10,450		53,700	3,641	4,544	18,635	40,765
59,700	60,000	60,000	10,600		54,300	3,692	4,590	18,882	41,118
60,300	60,600	60,600	10,750		54,900	3,743	4,636	19,129	41,471
60,900	61,200	61,200	10,900		55,500	3,794	4,682	19,376	41,824
61,500	61,800	61,800	11,050		56,100	3,845	4,728	19,623	42,177
62,100	62,400	62,400	11,200		56,700	3,896	4,774	19,870	42,530
62,700	63,000	63,000	11,350		57,300	3,947	4,820	20,117	42,884
63,300	63,600	63,600	11,500		57,900	3,998	4,865	20,363	43,237
63,900	64,200	64,200	11,650		58,500	4,049	4,911	20,610	43,590
64,500	64,800	64,800	11,800		59,100	4,100	4,957	20,857	43,943
65,100	65,400	65,400	11,950		59,700	4,151	5,003	21,104	44,296
65,700	66,000	66,000	12,100		60,300	4,202	5,049	21,351	44,649
66,300	66,600	66,600	12,250		60,900	4,253	5,095	21,598	45,002
66,900	67,200	67,200	12,400		61,500	4,304	5,141	21,845	45,355
67,500	67,800	67,800	12,550		62,100	4,355	5,187	22,092	45,708
68,100	68,400	68,400	12,700		62,700	4,406	5,233	22,339	46,061
68,700	69,000	69,000	12,850		63,300	4,457	5,279	22,586	46,415

Start of Range (increases by 600 until \$360,100, when it increases by 400)	Midpoint of Gross Income Range <sup>49</sup>	Federal Taxable Income	Federal Tax Due <sup>50</sup>	EITC	Maine Taxable Income	Maine Tax	FICA Due	Difference Combined Gross Midpoint and Net Annual Income	Net Annual Income
69,300	69,600	69,600	13,000		63,900	4,508	5,324	22,832	46,768
69,900	70,200	70,200	13,150		64,500	4,559	5,370	23,079	47,121
70,500	70,800	70,800	13,300		65,100	4,610	5,416	23,326	47,474
71,100	71,400	71,400	13,450		65,700	4,661	5,462	23,573	47,827
71,700	72,000	72,000	13,600		66,300	4,712	5,508	23,820	48,180
72,300	72,600	72,600	13,750		66,900	4,763	5,554	24,067	48,533
72,900	73,200	73,200	13,900		67,500	4,814	5,600	24,314	48,886
73,500	73,800	73,800	14,050		68,100	4,865	5,646	24,561	49,239
74,100	74,400	74,400	14,200		68,700	4,916	5,692	24,808	49,592
74,700	75,000	75,000	14,350		69,300	4,967	5,738	25,055	49,946
75,300	75,600	75,600	14,500		69,900	5,018	5,783	25,301	50,299
75,900	76,200	76,200	14,650		70,500	5,069	5,829	25,548	50,652
76,500	76,800	76,800	14,800		71,100	5,120	5,875	25,795	51,005
77,100	77,400	77,400	14,950		71,700	5,171	5,921	26,042	51,358
77,700	78,000	78,000	15,100		72,300	5,222	5,967	26,289	51,711
78,300	78,600	78,600	15,250		72,900	5,273	6,013	26,536	52,064
78,900	79,200	79,200	15,400		73,500	5,324	6,059	26,783	52,417
79,500	79,800	79,800	15,550		74,100	5,375	6,105	27,030	52,770
80,100	80,400	80,400	15,700		74,700	5,426	6,151	27,277	53,123
80,700	81,000	81,000	15,850		75,300	5,477	6,197	27,524	53,477
81,300	81,600	81,600	16,000		75,900	5,528	6,242	27,770	53,830
81,900	82,200	82,200	16,150		76,500	5,579	6,288	28,017	54,183
82,500	82,800	82,800	16,300		77,100	5,630	6,334	28,264	54,536
83,100	83,400	83,400	16,450		77,700	5,681	6,380	28,511	54,889
83,700	84,000	84,000	16,600		78,300	5,732	6,426	28,758	55,242
84,300	84,600	84,600	16,750		78,900	5,783	6,472	29,005	55,595
84,900	85,200	85,200	16,900		79,500	5,834	6,518	29,252	55,948
85,500	85,800	85,800	17,053		80,100	5,885	6,564	29,502	56,298
86,100	86,400	86,400	17,221		80,700	5,936	6,610	29,767	56,633
86,700	87,000	87,000	17,389		81,300	5,987	6,656	30,032	56,969
87,300	87,600	87,600	17,557		81,900	6,038	6,701	30,296	57,304
87,900	88,200	88,200	17,725		82,500	6,089	6,747	30,561	57,639
88,500	88,800	88,800	17,893		83,100	6,140	6,793	30,826	57,974
89,100	89,400	89,400	18,061		83,700	6,191	6,839	31,091	58,309
89,700	90,000	90,000	18,229		84,300	6,242	6,885	31,356	58,644
90,300	90,600	90,600	18,397		84,900	6,293	6,931	31,621	58,979
90,900	91,200	91,200	18,565		85,500	6,344	6,977	31,886	59,314



Start of Range (increases by 600 until \$360,100, when it increases by 400)	Midpoint of Gross Income Range <sup>49</sup>	Federal Taxable Income	Federal Tax Due <sup>50</sup>	EITC	Maine Taxable Income	Maine Tax	FICA Due	Difference Combined Gross Midpoint and Net Annual Income	Net Annual Income
91,500	91,800	91,800	18,733		86,100	6,395	7,023	32,151	59,649
92,100	92,400	92,400	18,901		86,700	6,446	7,069	32,416	59,984
92,700	93,000	93,000	19,069		87,300	6,497	7,115	32,681	60,320
93,300	93,600	93,600	19,237		87,900	6,548	7,160	32,945	60,655
93,900	94,200	94,200	19,405		88,500	6,599	7,206	33,210	60,990
94,500	94,800	94,800	19,573		89,100	6,650	7,252	33,475	61,325
95,100	95,400	95,400	19,741		89,700	6,701	7,298	33,740	61,660
95,700	96,000	96,000	19,909		90,300	6,752	7,344	34,005	61,995
96,300	96,600	96,600	20,077		90,900	6,803	7,390	34,270	62,330
96,900	97,200	97,200	20,245		91,500	6,854	7,436	34,535	62,665
97,500	97,800	97,800	20,413		92,100	6,905	7,482	34,800	63,000
98,100	98,400	98,400	20,581		92,700	6,956	7,528	35,065	63,335
98,700	99,000	99,000	20,749		93,300	7,007	7,574	35,330	63,671
99,300	99,600	99,600	20,917		93,900	7,058	7,619	35,594	64,006
99,900	100,200	100,200	21,085		94,500	7,109	7,665	35,859	64,341
100,500	100,800	100,800	21,253		95,100	7,160	7,711	36,124	64,676
101,100	101,400	101,400	21,421		95,700	7,211	7,757	36,389	65,011
101,700	102,000	102,000	21,589		96,300	7,262	7,803	36,654	65,346
102,300	102,600	102,600	21,757		96,900	7,313	7,849	36,919	65,681
102,900	103,200	103,200	21,925		97,500	7,364	7,895	37,184	66,016
103,500	103,800	103,800	22,093		98,100	7,415	7,941	37,449	66,351
104,100	104,400	104,400	22,261		98,700	7,466	7,987	37,714	66,686
104,700	105,000	105,000	22,429		99,300	7,517	8,033	37,979	67,022
105,300	105,600	105,600	22,597		99,900	7,568	8,078	38,243	67,357
105,900	106,200	106,200	22,765		100,500	7,619	8,124	38,508	67,692
106,500	106,800	106,800	22,933		101,100	7,670	8,170	38,773	68,027
107,100	107,400	107,400	23,101		101,700	7,721	8,179	39,001	68,399
107,700	108,000	108,000	23,269		102,300	7,772	8,188	39,229	68,771
108,300	108,600	108,600	23,437		102,900	7,823	8,196	39,456	69,144
108,900	109,200	109,200	23,605		103,500	7,874	8,205	39,684	69,516
109,500	109,800	109,800	23,773		104,100	7,925	8,214	39,912	69,888
110,100	110,400	110,400	23,941		104,700	7,976	8,222	40,139	70,261
110,700	111,000	111,000	24,109		105,300	8,027	8,231	40,367	70,633
111,300	111,600	111,600	24,277		105,900	8,078	8,240	40,595	71,005
111,900	112,200	112,200	24,445		106,500	8,129	8,249	40,823	71,378
112,500	112,800	112,800	24,613		107,100	8,180	8,257	41,050	71,750
113,100	113,400	113,400	24,781		107,700	8,231	8,266	41,278	72,122

Start of Range (increases by 600 until \$360,100, when it increases by 400)	Midpoint of Gross Income Range <sup>49</sup>	Federal Taxable Income	Federal Tax Due <sup>50</sup>	EITC	Maine Taxable Income	Maine Tax	FICA Due	Difference Combined Gross Midpoint and Net Annual Income	Net Annual Income
113,700	114,000	114,000	24,949		108,300	8,282	8,275	41,506	72,494
114,300	114,600	114,600	25,117		108,900	8,333	8,283	41,733	72,867
114,900	115,200	115,200	25,285		109,500	8,384	8,292	41,961	73,239
115,500	115,800	115,800	25,453		110,100	8,435	8,301	42,189	73,611
116,100	116,400	116,400	25,621		110,700	8,486	8,309	42,416	73,984
116,700	117,000	117,000	25,789		111,300	8,537	8,318	42,644	74,356
117,300	117,600	117,600	25,957		111,900	8,588	8,327	42,872	74,728
117,900	118,200	118,200	26,125		112,500	8,639	8,336	43,100	75,101
118,500	118,800	118,800	26,293		113,100	8,690	8,344	43,327	75,473
119,100	119,400	119,400	26,461		113,700	8,741	8,353	43,555	75,845
119,700	120,000	120,000	26,629		114,300	8,792	8,362	43,783	76,217
120,300	120,600	120,600	26,797		114,900	8,843	8,370	44,010	76,590
120,900	121,200	121,200	26,965		115,500	8,894	8,379	44,238	76,962
121,500	121,800	121,800	27,133		116,100	8,945	8,388	44,466	77,334
122,100	122,400	122,400	27,301		116,700	8,996	8,396	44,693	77,707
122,700	123,000	123,000	27,469		117,300	9,047	8,405	44,921	78,079
123,300	123,600	123,600	27,637		117,900	9,098	8,414	45,149	78,451
123,900	124,200	124,200	27,805		118,500	9,149	8,423	45,377	78,824
124,500	124,800	124,800	27,973		119,100	9,200	8,431	45,604	79,196
125,100	125,400	125,400	28,141		119,700	9,251	8,440	45,832	79,568
125,700	126,000	126,000	28,309		120,300	9,302	8,449	46,060	79,940
126,300	126,600	126,600	28,477		120,900	9,353	8,457	46,287	80,313
126,900	127,200	127,200	28,645		121,500	9,404	8,466	46,515	80,685
127,500	127,800	127,800	28,813		122,100	9,455	8,475	46,743	81,057
128,100	128,400	128,400	28,981		122,700	9,506	8,483	46,970	81,430
128,700	129,000	129,000	29,149		123,300	9,557	8,492	47,198	81,802
129,300	129,600	129,600	29,317		123,900	9,608	8,501	47,426	82,174
129,900	130,200	130,200	29,485		124,500	9,659	8,510	47,654	82,547
130,500	130,800	130,800	29,653		125,100	9,710	8,518	47,881	82,919
131,100	131,400	131,400	29,821		125,700	9,761	8,527	48,109	83,291
131,700	132,000	132,000	29,989		126,300	9,812	8,536	48,337	83,663
132,300	132,600	132,600	30,157		126,900	9,863	8,544	48,564	84,036
132,900	133,200	133,200	30,325		127,500	9,914	8,553	48,792	84,408
133,500	133,800	133,800	30,493		128,100	9,965	8,562	49,020	84,780
134,100	134,400	134,400	30,661		128,700	10,016	8,570	49,247	85,153
134,700	135,000	135,000	30,829		129,300	10,067	8,579	49,475	85,525
135,300	135,600	135,600	30,997		129,900	10,118	8,588	49,703	85,897

Start of Range (increases by 600 until \$360,100, when it increases by 400)	Midpoint of Gross Income Range <sup>49</sup>	Federal Taxable Income	Federal Tax Due <sup>50</sup>	EITC	Maine Taxable Income	Maine Tax	FICA Due	Difference Combined Gross Midpoint and Net Annual Income	Net Annual Income
135,900	136,200	136,200	31,165		130,500	10,169	8,597	49,931	86,270
136,500	136,800	136,800	31,333		131,100	10,220	8,605	50,158	86,642
137,100	137,400	137,400	31,501		131,700	10,271	8,614	50,386	87,014
137,700	138,000	138,000	31,669		132,300	10,322	8,623	50,614	87,386
138,300	138,600	138,600	31,837		132,900	10,373	8,631	50,841	87,759
138,900	139,200	139,200	32,005		133,500	10,424	8,640	51,069	88,131
139,500	139,800	139,800	32,173		134,100	10,475	8,649	51,297	88,503
140,100	140,400	140,400	32,341		134,700	10,526	8,657	51,524	88,876
140,700	141,000	141,000	32,509		135,300	10,577	8,666	51,752	89,248
141,300	141,600	141,600	32,677		135,900	10,628	8,675	51,980	89,620
141,900	142,200	142,200	32,845		136,500	10,679	8,684	52,208	89,993
142,500	142,800	142,800	33,013		137,100	10,730	8,692	52,435	90,365
143,100	143,400	143,400	33,181		137,700	10,781	8,701	52,663	90,737
143,700	144,000	144,000	33,349		138,300	10,832	8,710	52,891	91,109
144,300	144,600	144,600	33,517		138,900	10,883	8,718	53,118	91,482
144,900	145,200	145,200	33,685		139,500	10,934	8,727	53,346	91,854
145,500	145,800	145,800	33,853		140,100	10,985	8,736	53,574	92,226
146,100	146,400	146,400	34,021		140,700	11,036	8,744	53,801	92,599
146,700	147,000	147,000	34,189		141,300	11,087	8,753	54,029	92,971
147,300	147,600	147,600	34,357		141,900	11,138	8,762	54,257	93,343
147,900	148,200	148,200	34,525		142,500	11,189	8,771	54,485	93,716
148,500	148,800	148,800	34,693		143,100	11,240	8,779	54,712	94,088
149,100	149,400	149,400	34,861		143,700	11,291	8,788	54,940	94,460
149,700	150,000	150,000	35,029		144,300	11,342	8,797	55,168	94,832
150,300	150,600	150,600	35,197		144,900	11,393	8,805	55,395	95,205
150,900	151,200	151,200	35,365		145,500	11,444	8,814	55,623	95,577
151,500	151,800	151,800	35,533		146,100	11,495	8,823	55,851	95,949
152,100	152,400	152,400	35,701		146,700	11,546	8,831	56,078	96,322
152,700	153,000	153,000	35,869		147,300	11,597	8,840	56,306	96,694
153,300	153,600	153,600	36,037		147,900	11,648	8,849	56,534	97,066
153,900	154,200	154,200	36,205		148,500	11,699	8,858	56,762	97,439
154,500	154,800	154,800	36,373		149,100	11,750	8,866	56,989	97,811
155,100	155,400	155,400	36,541		149,700	11,801	8,875	57,217	98,183
155,700	156,000	156,000	36,709		150,300	11,852	8,884	57,445	98,555
156,300	156,600	156,600	36,877		150,900	11,903	8,892	57,672	98,928
156,900	157,200	157,200	37,045		151,500	11,954	8,901	57,900	99,300
157,500	157,800	157,800	37,213		152,100	12,005	8,910	58,128	99,672

Start of Range (increases by 600 until \$360,100, when it increases by 400)	Midpoint of Gross Income Range <sup>49</sup>	Federal Taxable Income	Federal Tax Due <sup>50</sup>	EITC	Maine Taxable Income	Maine Tax	FICA Due	Difference Combined Gross Midpoint and Net Annual Income	Net Annual Income
158,100	158,400	158,400	37,381		152,700	12,056	8,918	58,355	100,045
158,700	159,000	159,000	37,549		153,300	12,107	8,927	58,583	100,417
159,300	159,600	159,600	37,717		153,900	12,158	8,936	58,811	100,789
159,900	160,200	160,200	37,885		154,500	12,209	8,945	59,039	101,162
160,500	160,800	160,800	38,053		155,100	12,260	8,953	59,266	101,534
161,100	161,400	161,400	38,221		155,700	12,311	8,962	59,494	101,906
161,700	162,000	162,000	38,389		156,300	12,362	8,971	59,722	102,278
162,300	162,600	162,600	38,557		156,900	12,413	8,979	59,949	102,651
162,900	163,200	163,200	38,725		157,500	12,464	8,988	60,177	103,023
163,500	163,800	163,800	38,893		158,100	12,515	8,997	60,405	103,395
164,100	164,400	164,400	39,061		158,700	12,566	9,005	60,632	103,768
164,700	165,000	165,000	39,229		159,300	12,617	9,014	60,860	104,140
165,300	165,600	165,600	39,397		159,900	12,668	9,023	61,088	104,512
165,900	166,200	166,200	39,565		160,500	12,719	9,032	61,316	104,885
166,500	166,800	166,800	39,733		161,100	12,770	9,040	61,543	105,257
167,100	167,400	167,400	39,901		161,700	12,821	9,049	61,771	105,629
167,700	168,000	168,000	40,069		162,300	12,872	9,058	61,999	106,001
168,300	168,600	168,600	40,237		162,900	12,923	9,066	62,226	106,374
168,900	169,200	169,200	40,405		163,500	12,974	9,075	62,454	106,746
169,500	169,800	169,800	40,573		164,100	13,025	9,084	62,682	107,118
170,100	170,400	170,400	40,741		164,700	13,076	9,092	62,909	107,491
170,700	171,000	171,000	40,909		165,300	13,127	9,101	63,137	107,863
171,300	171,600	171,600	41,077		165,900	13,178	9,110	63,365	108,235
171,900	172,200	172,200	41,245		166,500	13,229	9,119	63,593	108,608
172,500	172,800	172,800	41,413		167,100	13,280	9,127	63,820	108,980
173,100	173,400	173,400	41,581		167,700	13,331	9,136	64,048	109,352
173,700	174,000	174,000	41,749		168,300	13,382	9,145	64,276	109,724
174,300	174,600	174,600	41,917		168,900	13,433	9,153	64,503	110,097
174,900	175,200	175,200	42,085		169,500	13,484	9,162	64,731	110,469
175,500	175,800	175,800	42,253		170,100	13,535	9,171	64,959	110,841
176,100	176,400	176,400	42,421		170,700	13,586	9,179	65,186	111,214
176,700	177,000	177,000	42,614		171,300	13,637	9,188	65,439	111,561
177,300	177,600	177,600	42,812		171,900	13,688	9,197	65,697	111,903
177,900	178,200	178,200	43,010		172,500	13,739	9,206	65,955	112,246
178,500	178,800	178,800	43,208		173,100	13,790	9,214	66,212	112,588
179,100	179,400	179,400	43,406		173,700	13,841	9,223	66,470	112,930
179,700	180,000	180,000	43,604		174,300	13,892	9,232	66,728	113,272

Start of Range (increases by 600 until \$360,100, when it increases by 400)	Midpoint of Gross Income Range <sup>49</sup>	Federal Taxable Income	Federal Tax Due <sup>50</sup>	EITC	Maine Taxable Income	Maine Tax	FICA Due	Difference Combined Gross Midpoint and Net Annual Income	Net Annual Income
180,300	180,600	180,600	43,802		174,900	13,943	9,240	66,985	113,615
180,900	181,200	181,200	44,000		175,500	13,994	9,249	67,243	113,957
181,500	181,800	181,800	44,198		176,100	14,045	9,258	67,501	114,299
182,100	182,400	182,400	44,396		176,700	14,096	9,266	67,758	114,642
182,700	183,000	183,000	44,594		177,300	14,147	9,275	68,016	114,984
183,300	183,600	183,600	44,792		177,900	14,198	9,284	68,274	115,326
183,900	184,200	184,200	44,990		178,500	14,249	9,293	68,532	115,669
184,500	184,800	184,800	45,188		179,100	14,300	9,301	68,789	116,011
185,100	185,400	185,400	45,386		179,700	14,351	9,310	69,047	116,353
185,700	186,000	186,000	45,584		180,300	14,402	9,319	69,305	116,695
186,300	186,600	186,600	45,782		180,900	14,453	9,327	69,562	117,038
186,900	187,200	187,200	45,980		181,500	14,504	9,336	69,820	117,380
187,500	187,800	187,800	46,178		182,100	14,555	9,345	70,078	117,722
188,100	188,400	188,400	46,376		182,700	14,606	9,353	70,335	118,065
188,700	189,000	189,000	46,574		183,300	14,657	9,362	70,593	118,407
189,300	189,600	189,600	46,772		183,900	14,708	9,371	70,851	118,749
189,900	190,200	190,200	46,970		184,500	14,759	9,380	71,109	119,092
190,500	190,800	190,800	47,168		185,100	14,810	9,388	71,366	119,434
191,100	191,400	191,400	47,366		185,700	14,861	9,397	71,624	119,776
191,700	192,000	192,000	47,564		186,300	14,912	9,406	71,882	120,118
192,300	192,600	192,600	47,762		186,900	14,963	9,414	72,139	120,461
192,900	193,200	193,200	47,960		187,500	15,014	9,423	72,397	120,803
193,500	193,800	193,800	48,158		188,100	15,065	9,432	72,655	121,145
194,100	194,400	194,400	48,356		188,700	15,116	9,440	72,912	121,488
194,700	195,000	195,000	48,554		189,300	15,167	9,449	73,170	121,830
195,300	195,600	195,600	48,752		189,900	15,218	9,458	73,428	122,172
195,900	196,200	196,200	48,950		190,500	15,269	9,467	73,686	122,515
196,500	196,800	196,800	49,148		191,100	15,320	9,475	73,943	122,857
197,100	197,400	197,400	49,346		191,700	15,371	9,484	74,201	123,199
197,700	198,000	198,000	49,544		192,300	15,422	9,493	74,459	123,541
198,300	198,600	198,600	49,742		192,900	15,473	9,501	74,716	123,884
198,900	199,200	199,200	49,940		193,500	15,524	9,510	74,974	124,226
199,500	199,800	199,800	50,138		194,100	15,575	9,519	75,232	124,568
200,100	200,400	200,400	50,336		194,700	15,626	9,527	75,489	124,911
200,700	201,000	201,000	50,534		195,300	15,677	9,536	75,747	125,253
201,300	201,600	201,600	50,732		195,900	15,728	9,545	76,005	125,595
201,900	202,200	202,200	50,930		196,500	15,779	9,554	76,263	125,938

Start of Range (increases by 600 until \$360,100, when it increases by 400)	Midpoint of Gross Income Range <sup>49</sup>	Federal Taxable Income	Federal Tax Due <sup>50</sup>	EITC	Maine Taxable Income	Maine Tax	FICA Due	Difference Combined Gross Midpoint and Net Annual Income	Net Annual Income
202,500	202,800	202,800	51,128		197,100	15,830	9,562	76,520	126,280
203,100	203,400	203,400	51,326		197,700	15,881	9,571	76,778	126,622
203,700	204,000	204,000	51,524		198,300	15,932	9,580	77,036	126,964
204,300	204,600	204,600	51,722		198,900	15,983	9,588	77,293	127,307
204,900	205,200	205,200	51,920		199,500	16,034	9,597	77,551	127,649
205,500	205,800	205,800	52,118		200,100	16,085	9,606	77,809	127,991
206,100	206,400	206,400	52,316		200,700	16,136	9,614	78,066	128,334
206,700	207,000	207,000	52,514		201,300	16,187	9,623	78,324	128,676
207,300	207,600	207,600	52,712		201,900	16,238	9,632	78,582	129,018
207,900	208,200	208,200	52,910		202,500	16,289	9,641	78,840	129,361
208,500	208,800	208,800	53,108		203,100	16,340	9,649	79,097	129,703
209,100	209,400	209,400	53,306		203,700	16,391	9,658	79,355	130,045
209,700	210,000	210,000	53,504		204,300	16,442	9,667	79,613	130,387
210,300	210,600	210,600	53,702		204,900	16,493	9,675	79,870	130,730
210,900	211,200	211,200	53,900		205,500	16,544	9,684	80,128	131,072
211,500	211,800	211,800	54,098		206,100	16,595	9,693	80,386	131,414
212,100	212,400	212,400	54,296		206,700	16,646	9,701	80,643	131,757
212,700	213,000	213,000	54,494		207,300	16,697	9,710	80,901	132,099
213,300	213,600	213,600	54,692		207,900	16,748	9,719	81,159	132,441
213,900	214,200	214,200	54,890		208,500	16,799	9,728	81,417	132,784
214,500	214,800	214,800	55,088		209,100	16,850	9,736	81,674	133,126
215,100	215,400	215,400	55,286		209,700	16,901	9,745	81,932	133,468
215,700	216,000	216,000	55,484		210,300	16,952	9,754	82,190	133,810
216,300	216,600	216,600	55,682		210,900	17,003	9,762	82,447	134,153
216,900	217,200	217,200	55,880		211,500	17,054	9,771	82,705	134,495
217,500	217,800	217,800	56,078		212,100	17,105	9,780	82,963	134,837
218,100	218,400	218,400	56,276		212,700	17,156	9,788	83,220	135,180
218,700	219,000	219,000	56,474		213,300	17,207	9,797	83,478	135,522
219,300	219,600	219,600	56,672		213,900	17,258	9,806	83,736	135,864
219,900	220,200	220,200	56,870		214,500	17,309	9,815	83,994	136,207
220,500	220,800	220,800	57,068		215,100	17,360	9,823	84,251	136,549
221,100	221,400	221,400	57,266		215,700	17,411	9,832	84,509	136,891
221,700	222,000	222,000	57,464		216,300	17,462	9,841	84,767	137,233
222,300	222,600	222,600	57,662		216,900	17,513	9,849	85,024	137,576
222,900	223,200	223,200	57,860		217,500	17,564	9,858	85,282	137,918
223,500	223,800	223,800	58,058		218,100	17,615	9,867	85,540	138,260
224,100	224,400	224,400	58,256		218,700	17,666	9,875	85,797	138,603

Start of Range (increases by 600 until \$360,100, when it increases by 400)	Midpoint of Gross Income Range <sup>49</sup>	Federal Taxable Income	Federal Tax Due <sup>50</sup>	EITC	Maine Taxable Income	Maine Tax	FICA Due	Difference Combined Gross Midpoint and Net Annual Income	Net Annual Income
224,700	225,000	225,000	58,454		219,300	17,717	9,884	86,055	138,945
225,300	225,600	225,600	58,652		219,900	17,768	9,893	86,313	139,287
225,900	226,200	226,200	58,850		220,500	17,819	9,902	86,571	139,630
226,500	226,800	226,800	59,048		221,100	17,870	9,910	86,828	139,972
227,100	227,400	227,400	59,246		221,700	17,921	9,919	87,086	140,314
227,700	228,000	228,000	59,444		222,300	17,972	9,928	87,344	140,656
228,300	228,600	228,600	59,642		222,900	18,023	9,936	87,601	140,999
228,900	229,200	229,200	59,840		223,500	18,074	9,945	87,859	141,341
229,500	229,800	229,800	60,038		224,100	18,125	9,954	88,117	141,683
230,100	230,400	230,400	60,236		224,700	18,176	9,962	88,374	142,026
230,700	231,000	231,000	60,434		225,300	18,227	9,971	88,632	142,368
231,300	231,600	231,600	60,632		225,900	18,278	9,980	88,890	142,710
231,900	232,200	232,200	60,830		226,500	18,329	9,989	89,148	143,053
232,500	232,800	232,800	61,028		227,100	18,380	9,997	89,405	143,395
233,100	233,400	233,400	61,226		227,700	18,431	10,006	89,663	143,737
233,700	234,000	234,000	61,424		228,300	18,482	10,015	89,921	144,079
234,300	234,600	234,600	61,622		228,900	18,533	10,023	90,178	144,422
234,900	235,200	235,200	61,820		229,500	18,584	10,032	90,436	144,764
235,500	235,800	235,800	62,018		230,100	18,635	10,041	90,694	145,106
236,100	236,400	236,400	62,216		230,700	18,686	10,049	90,951	145,449
236,700	237,000	237,000	62,414		231,300	18,737	10,058	91,209	145,791
237,300	237,600	237,600	62,612		231,900	18,788	10,067	91,467	146,133
237,900	238,200	238,200	62,810		232,500	18,839	10,076	91,725	146,476
238,500	238,800	238,800	63,008		233,100	18,890	10,084	91,982	146,818
239,100	239,400	239,400	63,206		233,700	18,941	10,093	92,240	147,160
239,700	240,000	240,000	63,404		234,300	18,992	10,102	92,498	147,502
240,300	240,600	240,600	63,602		234,900	19,043	10,110	92,755	147,845
240,900	241,200	241,200	63,800		235,500	19,094	10,119	93,013	148,187
241,500	241,800	241,800	63,998		236,100	19,145	10,128	93,271	148,529
242,100	242,400	242,400	64,196		236,700	19,196	10,136	93,528	148,872
242,700	243,000	243,000	64,394		237,300	19,247	10,145	93,786	149,214
243,300	243,600	243,600	64,592		237,900	19,298	10,154	94,044	149,556
243,900	244,200	244,200	64,790		238,500	19,349	10,163	94,302	149,899
244,500	244,800	244,800	64,988		239,100	19,400	10,171	94,559	150,241
245,100	245,400	245,400	65,186		239,700	19,451	10,180	94,817	150,583
245,700	246,000	246,000	65,384		240,300	19,502	10,189	95,075	150,925
246,300	246,600	246,600	65,582		240,900	19,553	10,197	95,332	151,268



Start of Range (increases by 600 until \$360,100, when it increases by 400)	Midpoint of Gross Income Range <sup>49</sup>	Federal Taxable Income	Federal Tax Due <sup>50</sup>	EITC	Maine Taxable Income	Maine Tax	FICA Due	Difference Combined Gross Midpoint and Net Annual Income	Net Annual Income
246,900	247,200	247,200	65,780		241,500	19,604	10,206	95,590	151,610
247,500	247,800	247,800	65,978		242,100	19,655	10,215	95,848	151,952
248,100	248,400	248,400	66,176		242,700	19,706	10,223	96,105	152,295
248,700	249,000	249,000	66,374		243,300	19,757	10,232	96,363	152,637
249,300	249,600	249,600	66,572		243,900	19,808	10,241	96,621	152,979
249,900	250,200	250,200	66,770		244,500	19,859	10,250	96,879	153,322
250,500	250,800	250,800	66,968		245,100	19,910	10,258	97,136	153,664
251,100	251,400	251,400	67,166		245,700	19,961	10,267	97,394	154,006
251,700	252,000	252,000	67,364		246,300	20,012	10,276	97,652	154,348
252,300	252,600	252,600	67,562		246,900	20,063	10,284	97,909	154,691
252,900	253,200	253,200	67,760		247,500	20,114	10,293	98,167	155,033
253,500	253,800	253,800	67,958		248,100	20,165	10,302	98,425	155,375
254,100	254,400	254,400	68,156		248,700	20,216	10,310	98,682	155,718
254,700	255,000	255,000	68,354		249,300	20,267	10,319	98,940	156,060
255,300	255,600	255,600	68,552		249,900	20,318	10,328	99,198	156,402
255,900	256,200	256,200	68,750		250,500	20,369	10,337	99,456	156,745
256,500	256,800	256,800	68,948		251,100	20,420	10,345	99,713	157,087
257,100	257,400	257,400	69,146		251,700	20,471	10,354	99,971	157,429
257,700	258,000	258,000	69,344		252,300	20,522	10,363	100,229	157,771
258,300	258,600	258,600	69,542		252,900	20,573	10,371	100,486	158,114
258,900	259,200	259,200	69,740		253,500	20,624	10,380	100,744	158,456
259,500	259,800	259,800	69,938		254,100	20,675	10,389	101,002	158,798
260,100	260,400	260,400	70,136		254,700	20,726	10,397	101,259	159,141
260,700	261,000	261,000	70,334		255,300	20,777	10,406	101,517	159,483
261,300	261,600	261,600	70,532		255,900	20,828	10,415	101,775	159,825
261,900	262,200	262,200	70,730		256,500	20,879	10,424	102,033	160,168
262,500	262,800	262,800	70,928		257,100	20,930	10,432	102,290	160,510
263,100	263,400	263,400	71,126		257,700	20,981	10,441	102,548	160,852
263,700	264,000	264,000	71,324		258,300	21,032	10,450	102,806	161,194
264,300	264,600	264,600	71,522		258,900	21,083	10,458	103,063	161,537
264,900	265,200	265,200	71,720		259,500	21,134	10,467	103,321	161,879
265,500	265,800	265,800	71,918		260,100	21,185	10,476	103,579	162,221
266,100	266,400	266,400	72,116		260,700	21,236	10,484	103,836	162,564
266,700	267,000	267,000	72,314		261,300	21,287	10,493	104,094	162,906
267,300	267,600	267,600	72,512		261,900	21,338	10,502	104,352	163,248
267,900	268,200	268,200	72,710		262,500	21,389	10,511	104,610	163,591
268,500	268,800	268,800	72,908		263,100	21,440	10,519	104,867	163,933



Start of Range (increases by 600 until \$360,100, when it increases by 400)	Midpoint of Gross Income Range <sup>49</sup>	Federal Taxable Income	Federal Tax Due <sup>50</sup>	EITC	Maine Taxable Income	Maine Tax	FICA Due	Difference Combined Gross Midpoint and Net Annual Income	Net Annual Income
269,100	269,400	269,400	73,106		263,700	21,491	10,528	105,125	164,275
269,700	270,000	270,000	73,304		264,300	21,542	10,537	105,383	164,617
270,300	270,600	270,600	73,502		264,900	21,593	10,545	105,640	164,960
270,900	271,200	271,200	73,700		265,500	21,644	10,554	105,898	165,302
271,500	271,800	271,800	73,898		266,100	21,695	10,563	106,156	165,644
272,100	272,400	272,400	74,096		266,700	21,746	10,571	106,413	165,987
272,700	273,000	273,000	74,294		267,300	21,797	10,580	106,671	166,329
273,300	273,600	273,600	74,492		267,900	21,848	10,589	106,929	166,671
273,900	274,200	274,200	74,690		268,500	21,899	10,598	107,187	167,014
274,500	274,800	274,800	74,888		269,100	21,950	10,606	107,444	167,356
275,100	275,400	275,400	75,086		269,700	22,001	10,615	107,702	167,698
275,700	276,000	276,000	75,284		270,300	22,052	10,624	107,960	168,040
276,300	276,600	276,600	75,482		270,900	22,103	10,632	108,217	168,383
276,900	277,200	277,200	75,680		271,500	22,154	10,641	108,475	168,725
277,500	277,800	277,800	75,878		272,100	22,205	10,650	108,733	169,067
278,100	278,400	278,400	76,076		272,700	22,256	10,658	108,990	169,410
278,700	279,000	279,000	76,274		273,300	22,307	10,667	109,248	169,752
279,300	279,600	279,600	76,472		273,900	22,358	10,676	109,506	170,094
279,900	280,200	280,200	76,670		274,500	22,409	10,685	109,764	170,437
280,500	280,800	280,800	76,868		275,100	22,460	10,693	110,021	170,779
281,100	281,400	281,400	77,066		275,700	22,511	10,702	110,279	171,121
281,700	282,000	282,000	77,264		276,300	22,562	10,711	110,537	171,463
282,300	282,600	282,600	77,462		276,900	22,613	10,719	110,794	171,806
282,900	283,200	283,200	77,660		277,500	22,664	10,728	111,052	172,148
283,500	283,800	283,800	77,858		278,100	22,715	10,737	111,310	172,490
284,100	284,400	284,400	78,056		278,700	22,766	10,745	111,567	172,833
284,700	285,000	285,000	78,254		279,300	22,817	10,754	111,825	173,175
285,300	285,600	285,600	78,452		279,900	22,868	10,763	112,083	173,517
285,900	286,200	286,200	78,650		280,500	22,919	10,772	112,341	173,860
286,500	286,800	286,800	78,848		281,100	22,970	10,780	112,598	174,202
287,100	287,400	287,400	79,046		281,700	23,021	10,789	112,856	174,544
287,700	288,000	288,000	79,244		282,300	23,072	10,798	113,114	174,886
288,300	288,600	288,600	79,442		282,900	23,123	10,806	113,371	175,229
288,900	289,200	289,200	79,640		283,500	23,174	10,815	113,629	175,571
289,500	289,800	289,800	79,838		284,100	23,225	10,824	113,887	175,913
290,100	290,400	290,400	80,036		284,700	23,276	10,832	114,144	176,256
290,700	291,000	291,000	80,234		285,300	23,327	10,841	114,402	176,598

Start of Range (increases by 600 until \$360,100, when it increases by 400)	Midpoint of Gross Income Range <sup>49</sup>	Federal Taxable Income	Federal Tax Due <sup>50</sup>	EITC	Maine Taxable Income	Maine Tax	FICA Due	Difference Combined Gross Midpoint and Net Annual Income	Net Annual Income
291,300	291,600	291,600	80,432		285,900	23,378	10,850	114,660	176,940
291,900	292,200	292,200	80,630		286,500	23,429	10,859	114,918	177,283
292,500	292,800	292,800	80,828		287,100	23,480	10,867	115,175	177,625
293,100	293,400	293,400	81,026		287,700	23,531	10,876	115,433	177,967
293,700	294,000	294,000	81,224		288,300	23,582	10,885	115,691	178,309
294,300	294,600	294,600	81,422		288,900	23,633	10,893	115,948	178,652
294,900	295,200	295,200	81,620		289,500	23,684	10,902	116,206	178,994
295,500	295,800	295,800	81,818		290,100	23,735	10,911	116,464	179,336
296,100	296,400	296,400	82,016		290,700	23,786	10,919	116,721	179,679
296,700	297,000	297,000	82,214		291,300	23,837	10,928	116,979	180,021
297,300	297,600	297,600	82,412		291,900	23,888	10,937	117,237	180,363
297,900	298,200	298,200	82,610		292,500	23,939	10,946	117,495	180,706
298,500	298,800	298,800	82,808		293,100	23,990	10,954	117,752	181,048
299,100	299,400	299,400	83,006		293,700	24,041	10,963	118,010	181,390
299,700	300,000	300,000	83,204		294,300	24,092	10,972	118,268	181,732
300,300	300,600	300,600	83,402		294,900	24,143	10,980	118,525	182,075
300,900	301,200	301,200	83,600		295,500	24,194	10,989	118,783	182,417
301,500	301,800	301,800	83,798		296,100	24,245	10,998	119,041	182,759
302,100	302,400	302,400	83,996		296,700	24,296	11,006	119,298	183,102
302,700	303,000	303,000	84,194		297,300	24,347	11,015	119,556	183,444
303,300	303,600	303,600	84,392		297,900	24,398	11,024	119,814	183,786
303,900	304,200	304,200	84,590		298,500	24,449	11,033	120,072	184,129
304,500	304,800	304,800	84,788		299,100	24,500	11,041	120,329	184,471
305,100	305,400	305,400	84,986		299,700	24,551	11,050	120,587	184,813
305,700	306,000	306,000	85,184		300,300	24,602	11,059	120,845	185,155
306,300	306,600	306,600	85,382		300,900	24,653	11,067	121,102	185,498
306,900	307,200	307,200	85,580		301,500	24,704	11,076	121,360	185,840
307,500	307,800	307,800	85,778		302,100	24,755	11,085	121,618	186,182
308,100	308,400	308,400	85,976		302,700	24,806	11,093	121,875	186,525
308,700	309,000	309,000	86,174		303,300	24,857	11,102	122,133	186,867
309,300	309,600	309,600	86,372		303,900	24,908	11,111	122,391	187,209
309,900	310,200	310,200	86,570		304,500	24,959	11,120	122,649	187,552
310,500	310,800	310,800	86,768		305,100	25,010	11,128	122,906	187,894
311,100	311,400	311,400	86,966		305,700	25,061	11,137	123,164	188,236
311,700	312,000	312,000	87,164		306,300	25,112	11,146	123,422	188,578
312,300	312,600	312,600	87,362		306,900	25,163	11,154	123,679	188,921
312,900	313,200	313,200	87,560		307,500	25,214	11,163	123,937	189,263

Start of Range (increases by 600 until \$360,100, when it increases by 400)	Midpoint of Gross Income Range <sup>49</sup>	Federal Taxable Income	Federal Tax Due <sup>50</sup>	EITC	Maine Taxable Income	Maine Tax	FICA Due	Difference Combined Gross Midpoint and Net Annual Income	Net Annual Income
313,500	313,800	313,800	87,758		308,100	25,265	11,172	124,195	189,605
314,100	314,400	314,400	87,956		308,700	25,316	11,180	124,452	189,948
314,700	315,000	315,000	88,154		309,300	25,367	11,189	124,710	190,290
315,300	315,600	315,600	88,352		309,900	25,418	11,198	124,968	190,632
315,900	316,200	316,200	88,550		310,500	25,469	11,207	125,226	190,975
316,500	316,800	316,800	88,748		311,100	25,520	11,215	125,483	191,317
317,100	317,400	317,400	88,946		311,700	25,571	11,224	125,741	191,659
317,700	318,000	318,000	89,144		312,300	25,622	11,233	125,999	192,001
318,300	318,600	318,600	89,342		312,900	25,673	11,241	126,256	192,344
318,900	319,200	319,200	89,540		313,500	25,724	11,250	126,514	192,686
319,500	319,800	319,800	89,738		314,100	25,775	11,259	126,772	193,028
320,100	320,400	320,400	89,936		314,700	25,826	11,267	127,029	193,371
320,700	321,000	321,000	90,134		315,300	25,877	11,276	127,287	193,713
321,300	321,600	321,600	90,332		315,900	25,928	11,285	127,545	194,055
321,900	322,200	322,200	90,530		316,500	25,979	11,294	127,803	194,398
322,500	322,800	322,800	90,728		317,100	26,030	11,302	128,060	194,740
323,100	323,400	323,400	90,926		317,700	26,081	11,311	128,318	195,082
323,700	324,000	324,000	91,124		318,300	26,132	11,320	128,576	195,424
324,300	324,600	324,600	91,322		318,900	26,183	11,328	128,833	195,767
324,900	325,200	325,200	91,520		319,500	26,234	11,337	129,091	196,109
325,500	325,800	325,800	91,718		320,100	26,285	11,346	129,349	196,451
326,100	326,400	326,400	91,916		320,700	26,336	11,354	129,606	196,794
326,700	327,000	327,000	92,114		321,300	26,387	11,363	129,864	197,136
327,300	327,600	327,600	92,312		321,900	26,438	11,372	130,122	197,478
327,900	328,200	328,200	92,510		322,500	26,489	11,381	130,380	197,821
328,500	328,800	328,800	92,708		323,100	26,540	11,389	130,637	198,163
329,100	329,400	329,400	92,906		323,700	26,591	11,398	130,895	198,505
329,700	330,000	330,000	93,104		324,300	26,642	11,407	131,153	198,847
330,300	330,600	330,600	93,302		324,900	26,693	11,415	131,410	199,190
330,900	331,200	331,200	93,500		325,500	26,744	11,424	131,668	199,532
331,500	331,800	331,800	93,698		326,100	26,795	11,433	131,926	199,874
332,100	332,400	332,400	93,896		326,700	26,846	11,441	132,183	200,217
332,700	333,000	333,000	94,094		327,300	26,897	11,450	132,441	200,559
333,300	333,600	333,600	94,292		327,900	26,948	11,459	132,699	200,901
333,900	334,200	334,200	94,490		328,500	26,999	11,468	132,957	201,244
334,500	334,800	334,800	94,688		329,100	27,050	11,476	133,214	201,586
335,100	335,400	335,400	94,886		329,700	27,101	11,485	133,472	201,928

Start of Range (increases by 600 until \$360,100, when it increases by 400)	Midpoint of Gross Income Range <sup>49</sup>	Federal Taxable Income	Federal Tax Due <sup>50</sup>	EITC	Maine Taxable Income	Maine Tax	FICA Due	Difference Combined Gross Midpoint and Net Annual Income	Net Annual Income
335,700	336,000	336,000	95,084		330,300	27,152	11,494	133,730	202,270
336,300	336,600	336,600	95,282		330,900	27,203	11,502	133,987	202,613
336,900	337,200	337,200	95,480		331,500	27,254	11,511	134,245	202,955
337,500	337,800	337,800	95,678		332,100	27,305	11,520	134,503	203,297
338,100	338,400	338,400	95,876		332,700	27,356	11,528	134,760	203,640
338,700	339,000	339,000	96,074		333,300	27,407	11,537	135,018	203,982
339,300	339,600	339,600	96,272		333,900	27,458	11,546	135,276	204,324
339,900	340,200	340,200	96,470		334,500	27,509	11,555	135,534	204,667
340,500	340,800	340,800	96,668		335,100	27,560	11,563	135,791	205,009
341,100	341,400	341,400	96,866		335,700	27,611	11,572	136,049	205,351
341,700	342,000	342,000	97,064		336,300	27,662	11,581	136,307	205,693
342,300	342,600	342,600	97,262		336,900	27,713	11,589	136,564	206,036
342,900	343,200	343,200	97,460		337,500	27,764	11,598	136,822	206,378
343,500	343,800	343,800	97,658		338,100	27,815	11,607	137,080	206,720
344,100	344,400	344,400	97,856		338,700	27,866	11,615	137,337	207,063
344,700	345,000	345,000	98,054		339,300	27,917	11,624	137,595	207,405
345,300	345,600	345,600	98,252		339,900	27,968	11,633	137,853	207,747
345,900	346,200	346,200	98,450		340,500	28,019	11,642	138,111	208,090
346,500	346,800	346,800	98,648		341,100	28,070	11,650	138,368	208,432
347,100	347,400	347,400	98,846		341,700	28,121	11,659	138,626	208,774
347,700	348,000	348,000	99,044		342,300	28,172	11,668	138,884	209,116
348,300	348,600	348,600	99,242		342,900	28,223	11,676	139,141	209,459
348,900	349,200	349,200	99,440		343,500	28,274	11,685	139,399	209,801
349,500	349,800	349,800	99,638		344,100	28,325	11,694	139,657	210,143
350,100	350,400	350,400	99,836		344,700	28,376	11,702	139,914	210,486
350,700	351,000	351,000	100,034		345,300	28,427	11,711	140,172	210,828
351,300	351,600	351,600	100,232		345,900	28,478	11,720	140,430	211,170
351,900	352,200	352,200	100,430		346,500	28,529	11,729	140,688	211,513
352,500	352,800	352,800	100,628		347,100	28,580	11,737	140,945	211,855
353,100	353,400	353,400	100,826		347,700	28,631	11,746	141,203	212,197
353,700	354,000	354,000	101,024		348,300	28,682	11,755	141,461	212,539
354,300	354,600	354,600	101,222		348,900	28,733	11,763	141,718	212,882
354,900	355,200	355,200	101,420		349,500	28,784	11,772	141,976	213,224
355,500	355,800	355,800	101,618		350,100	28,835	11,781	142,234	213,566
356,100	356,400	356,400	101,816		350,700	28,886	11,789	142,491	213,909
356,700	357,000	357,000	102,014		351,300	28,937	11,798	142,749	214,251
357,300	357,600	357,600	102,212		351,900	28,988	11,807	143,007	214,593

Start of Range (increases by 600 until \$360,100, when it increases by 400)	Midpoint of Gross Income Range <sup>49</sup>	Federal Taxable Income	Federal Tax Due <sup>50</sup>	EITC	Maine Taxable Income	Maine Tax	FICA Due	Difference Combined Gross Midpoint and Net Annual Income	Net Annual Income
357,900	358,200	358,200	102,410		352,500	29,039	11,816	143,265	214,936
358,500	358,800	358,800	102,608		353,100	29,090	11,824	143,522	215,278
359,100	359,400	359,400	102,806		353,700	29,141	11,833	143,780	215,620
359,700	360,000	360,000	103,004		354,300	29,192	11,842	144,038	215,962
360,100	360,400	360,400	103,136		354,700	29,226	11,847	144,209	216,191
360,500	360,800	360,800	103,268		355,100	29,260	11,853	144,381	216,419
360,900	361,200	361,200	103,400		355,500	29,294	11,859	144,553	216,647
361,300	361,600	361,600	103,532		355,900	29,328	11,865	144,725	216,875
361,700	362,000	362,000	103,664		356,300	29,362	11,871	144,897	217,103
362,100	362,400	362,400	103,796		356,700	29,396	11,876	145,068	217,332
362,500	362,800	362,800	103,928		357,100	29,430	11,882	145,240	217,560
362,900	363,200	363,200	104,060		357,500	29,464	11,888	145,412	217,788
363,300	363,600	363,600	104,192		357,900	29,498	11,894	145,584	218,016
363,700	364,000	364,000	104,324		358,300	29,532	11,900	145,756	218,244
364,100	364,400	364,400	104,456		358,700	29,566	11,905	145,927	218,473
364,500	364,800	364,800	104,588		359,100	29,600	11,911	146,099	218,701
364,900	365,200	365,200	104,720		359,500	29,634	11,917	146,271	218,929
365,300	365,600	365,600	104,852		359,900	29,668	11,923	146,443	219,157
365,700	366,000	366,000	104,984		360,300	29,702	11,929	146,615	219,385
366,100	366,400	366,400	105,116		360,700	29,736	11,934	146,786	219,614
366,500	366,800	366,800	105,248		361,100	29,770	11,940	146,958	219,842
366,900	367,200	367,200	105,380		361,500	29,804	11,946	147,130	220,070
367,300	367,600	367,600	105,512		361,900	29,838	11,952	147,302	220,298
367,700	368,000	368,000	105,644		362,300	29,872	11,958	147,474	220,526
368,100	368,400	368,400	105,776		362,700	29,906	11,963	147,645	220,755
368,500	368,800	368,800	105,908		363,100	29,940	11,969	147,817	220,983
368,900	369,200	369,200	106,040		363,500	29,974	11,975	147,989	221,211
369,300	369,600	369,600	106,172		363,900	30,008	11,981	148,161	221,439
369,700	370,000	370,000	106,304		364,300	30,042	11,987	148,333	221,667
370,100	370,400	370,400	106,436		364,700	30,076	11,992	148,504	221,896
370,500	370,800	370,800	106,568		365,100	30,110	11,998	148,676	222,124
370,900	371,200	371,200	106,700		365,500	30,144	12,004	148,848	222,352
371,300	371,600	371,600	106,832		365,900	30,178	12,010	149,020	222,580
371,700	372,000	372,000	106,964		366,300	30,212	12,016	149,192	222,808
372,100	372,400	372,400	107,096		366,700	30,246	12,021	149,363	223,037
372,500	372,800	372,800	107,228		367,100	30,280	12,027	149,535	223,265
372,900	373,200	373,200	107,360		367,500	30,314	12,033	149,707	223,493

Start of Range (increases by 600 until \$360,100, when it increases by 400)	Midpoint of Gross Income Range <sup>49</sup>	Federal Taxable Income	Federal Tax Due <sup>50</sup>	EITC	Maine Taxable Income	Maine Tax	FICA Due	Difference Combined Gross Midpoint and Net Annual Income	Net Annual Income
373,300	373,600	373,600	107,492		367,900	30,348	12,039	149,879	223,721
373,700	374,000	374,000	107,624		368,300	30,382	12,045	150,051	223,949
374,100	374,400	374,400	107,756		368,700	30,416	12,050	150,222	224,178
374,500	374,800	374,800	107,888		369,100	30,450	12,056	150,394	224,406
374,900	375,200	375,200	108,020		369,500	30,484	12,062	150,566	224,634
375,300	375,600	375,600	108,152		369,900	30,518	12,068	150,738	224,862
375,700	376,000	376,000	108,284		370,300	30,552	12,074	150,910	225,090
376,100	376,400	376,400	108,416		370,700	30,586	12,079	151,081	225,319
376,500	376,800	376,800	108,548		371,100	30,620	12,085	151,253	225,547
376,900	377,200	377,200	108,680		371,500	30,654	12,091	151,425	225,775
377,300	377,600	377,600	108,812		371,900	30,688	12,097	151,597	226,003
377,700	378,000	378,000	108,944		372,300	30,722	12,103	151,769	226,231
378,100	378,400	378,400	109,076		372,700	30,756	12,108	151,940	226,460
378,500	378,800	378,800	109,208		373,100	30,790	12,114	152,112	226,688
378,900	379,200	379,200	109,340		373,500	30,824	12,120	152,284	226,916
379,300	379,600	379,600	109,472		373,900	30,858	12,126	152,456	227,144
379,700	380,000	380,000	109,604		374,300	30,892	12,132	152,628	227,372
380,100	380,400	380,400	109,736		374,700	30,926	12,137	152,799	227,601
380,500	380,800	380,800	109,868		375,100	30,960	12,143	152,971	227,829
380,900	381,200	381,200	110,000		375,500	30,994	12,149	153,143	228,057
381,300	381,600	381,600	110,139		375,900	31,028	12,155	153,322	228,278
381,700	382,000	382,000	110,279		376,300	31,062	12,161	153,502	228,498
382,100	382,400	382,400	110,419		376,700	31,096	12,166	153,681	228,719
382,500	382,800	382,800	110,559		377,100	31,130	12,172	153,861	228,939
382,900	383,200	383,200	110,699		377,500	31,164	12,178	154,041	229,159
383,300	383,600	383,600	110,839		377,900	31,198	12,184	154,221	229,379
383,700	384,000	384,000	110,979		378,300	31,232	12,190	154,401	229,599
384,100	384,400	384,400	111,119		378,700	31,266	12,195	154,580	229,820
384,500	384,800	384,800	111,259		379,100	31,300	12,201	154,760	230,040
384,900	385,200	385,200	111,399		379,500	31,334	12,207	154,940	230,260
385,300	385,600	385,600	111,539		379,900	31,368	12,213	155,120	230,480
385,700	386,000	386,000	111,679		380,300	31,402	12,219	155,300	230,700
386,100	386,400	386,400	111,819		380,700	31,436	12,224	155,479	230,921
386,500	386,800	386,800	111,959		381,100	31,470	12,230	155,659	231,141
386,900	387,200	387,200	112,099		381,500	31,504	12,236	155,839	231,361
387,300	387,600	387,600	112,239		381,900	31,538	12,242	156,019	231,581
387,700	388,000	388,000	112,379		382,300	31,572	12,248	156,199	231,801

Start of Range (increases by 600 until \$360,100, when it increases by 400)	Midpoint of Gross Income Range <sup>49</sup>	Federal Taxable Income	Federal Tax Due <sup>50</sup>	EITC	Maine Taxable Income	Maine Tax	FICA Due	Difference Combined Gross Midpoint and Net Annual Income	Net Annual Income
388,100	388,400	388,400	112,519		382,700	31,606	12,253	156,378	232,022
388,500	388,800	388,800	112,659		383,100	31,640	12,259	156,558	232,242
388,900	389,200	389,200	112,799		383,500	31,674	12,265	156,738	232,462
389,300	389,600	389,600	112,939		383,900	31,708	12,271	156,918	232,682
389,700	390,000	390,000	113,079		384,300	31,742	12,277	157,098	232,902
390,100	390,400	390,400	113,219		384,700	31,776	12,282	157,277	233,123
390,500	390,800	390,800	113,359		385,100	31,810	12,288	157,457	233,343
390,900	391,200	391,200	113,499		385,500	31,844	12,294	157,637	233,563
391,300	391,600	391,600	113,639		385,900	31,878	12,300	157,817	233,783
391,700	392,000	392,000	113,779		386,300	31,912	12,306	157,997	234,003
392,100	392,400	392,400	113,919		386,700	31,946	12,311	158,176	234,224
392,500	392,800	392,800	114,059		387,100	31,980	12,317	158,356	234,444
392,900	393,200	393,200	114,199		387,500	32,014	12,323	158,536	234,664
393,300	393,600	393,600	114,339		387,900	32,048	12,329	158,716	234,884
393,700	394,000	394,000	114,479		388,300	32,082	12,335	158,896	235,104
394,100	394,400	394,400	114,619		388,700	32,116	12,340	159,075	235,325
394,500	394,800	394,800	114,759		389,100	32,150	12,346	159,255	235,545
394,900	395,200	395,200	114,899		389,500	32,184	12,352	159,435	235,765
395,300	395,600	395,600	115,039		389,900	32,218	12,358	159,615	235,985
395,700	396,000	396,000	115,179		390,300	32,252	12,364	159,795	236,205
396,100	396,400	396,400	115,319		390,700	32,286	12,369	159,974	236,426
396,500	396,800	396,800	115,459		391,100	32,320	12,375	160,154	236,646
396,900	397,200	397,200	115,599		391,500	32,354	12,381	160,334	236,866
397,300	397,600	397,600	115,739		391,900	32,388	12,387	160,514	237,086
397,700	398,000	398,000	115,879		392,300	32,422	12,393	160,694	237,306
398,100	398,400	398,400	116,019		392,700	32,456	12,398	160,873	237,527
398,500	398,800	398,800	116,159		393,100	32,490	12,404	161,053	237,747
398,900	399,200	399,200	116,299		393,500	32,524	12,410	161,233	237,967
399,300	399,600	399,600	116,439		393,900	32,558	12,416	161,413	238,187
399,700	400,000	400,000	116,579		394,300	32,592	12,422	161,593	238,407



**APPENDIX C – SUPPORT OBLIGATION WITHOUT AGE ADJUSTMENT**

**2011**

**MAINE**

**Schedule of Basic Child Support Obligation**

**Without Age Adjustment**

**With Self support Reserve (shaded area)**

**(per child, per week, rounded to the nearest dollar)**

Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
	10% when below poverty guideline					
\$10,890	21	11	8	7	6	6
\$11,400	22	12	9	7	6	6
\$12,000	23	12	9	7	6	6
\$12,600	28	15	11	9	8	7
\$13,200	32	17	12	10	9	8
\$13,800	42	21	15	12	11	9
\$14,400	52	26	18	15	13	11
\$15,000	62	31	22	17	15	13
\$15,600	68	35	25	19	17	15
\$16,200	72	40	28	23	19	16
\$16,800	74	45	31	25	21	18
\$17,400	76	50	35	27	22	19
\$18,000	79	54	38	29	24	21
\$18,600	81	57	42	32	26	22
\$19,200	83	60	44	34	28	24
\$19,800	84	62	47	36	29	25
\$20,400	86	63	49	37	31	27
\$21,000	88	65	51	39	33	29
\$21,600	90	66	52	42	35	30



Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
	10% when below poverty guideline					
\$22,200	93	67	53	44	37	32
\$22,800	95	69	54	45	38	34
\$23,400	96	70	55	46	40	35
\$24,000	98	72	57	47	41	36
\$24,600	100	73	58	48	42	38
\$25,200	102	75	59	49	43	39
\$25,800	104	76	60	49	44	39
\$26,400	106	77	61	50	44	40
\$27,000	108	79	62	51	45	41
\$27,600	110	80	63	52	46	41
\$28,200	112	81	64	53	47	42
\$28,800	114	83	65	54	48	43
\$29,400	116	84	67	55	49	44
\$30,000	118	86	68	56	50	45
\$30,600	120	87	69	57	50	46
\$31,200	123	89	70	58	51	47
\$31,800	125	90	71	59	52	47
\$32,400	126	92	72	60	53	48
\$33,000	128	93	73	61	54	49
\$33,600	130	95	74	62	55	49
\$34,200	132	96	76	62	55	50
\$34,800	135	97	77	64	56	51
\$35,400	137	99	78	65	57	52
\$36,000	138	100	79	66	58	52
\$36,600	140	102	80	67	59	53
\$37,200	143	103	81	68	59	54
\$37,800	145	104	82	68	60	54
\$38,400	147	106	83	69	61	55
\$39,000	148	108	84	70	62	56
\$39,600	150	109	86	71	62	57
\$40,200	152	110	87	72	63	57
\$40,800	155	112	88	73	64	58
\$41,400	156	113	89	74	65	59
\$42,000	158	115	90	75	66	60

Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
	10% when below poverty guideline					
\$42,600	160	116	91	76	67	61
\$43,200	162	118	92	77	68	61
\$43,800	165	119	93	78	69	62
\$44,400	166	120	94	78	69	63
\$45,000	168	122	95	79	69	63
\$45,600	169	123	96	79	70	64
\$46,200	170	124	97	80	71	64
\$46,800	172	125	98	81	71	65
\$47,400	173	126	99	82	72	65
\$48,000	174	127	99	82	73	66
\$48,600	176	127	100	83	73	66
\$49,200	177	128	101	83	74	67
\$49,800	179	129	101	84	74	67
\$50,400	180	130	102	85	75	68
\$51,000	182	131	103	85	75	68
\$51,600	183	133	104	86	76	69
\$52,200	184	134	104	86	76	69
\$52,800	186	135	105	87	77	70
\$53,400	187	136	106	88	77	70
\$54,000	189	137	106	88	78	71
\$54,600	190	137	107	89	79	71
\$55,200	191	138	108	89	79	72
\$55,800	193	139	109	90	80	72
\$56,400	194	140	109	91	80	73
\$57,000	196	141	110	91	81	73
\$57,600	197	142	111	92	81	74
\$58,200	199	143	112	93	82	74
\$58,800	199	144	112	93	82	74
\$59,400	200	144	113	93	83	75
\$60,000	201	144	113	94	83	75
\$60,600	202	145	114	94	83	75
\$61,200	203	146	114	94	83	76
\$61,800	203	146	115	95	84	76
\$62,400	203	147	115	95	84	76

Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
	10% when below poverty guideline					
\$63,000	204	147	115	95	84	76
\$63,600	205	148	116	96	84	77
\$64,200	205	148	116	96	85	77
\$64,800	206	148	116	96	85	77
\$65,400	207	149	117	97	85	77
\$66,000	207	149	117	97	86	77
\$66,600	208	150	117	97	86	78
\$67,200	209	150	118	98	86	78
\$67,800	209	151	119	98	87	78
\$68,400	210	152	119	99	87	79
\$69,000	211	152	119	99	87	79
\$69,600	212	153	120	99	88	80
\$70,200	214	154	120	100	88	80
\$70,800	215	155	121	100	89	80
\$71,400	216	156	122	101	89	81
\$72,000	217	156	122	101	89	81
\$72,600	218	157	123	102	90	82
\$73,200	219	158	123	102	90	82
\$73,800	220	158	124	103	91	82
\$74,400	221	159	124	103	91	83
\$75,000	222	160	125	104	92	83
\$75,600	223	161	126	104	92	83
\$76,200	224	162	126	105	93	84
\$76,800	226	162	127	105	93	84
\$77,400	227	163	127	105	93	84
\$78,000	227	163	127	105	93	85
\$78,600	227	164	127	106	93	85
\$79,200	228	164	127	106	94	85
\$79,800	228	164	128	106	94	85
\$80,400	228	164	128	106	94	85
\$81,000	229	164	128	106	94	85
\$81,600	229	165	128	106	94	85
\$82,200	229	165	128	107	94	85
\$82,800	230	165	128	107	94	85

Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
	10% when below poverty guideline					
\$83,400	230	165	128	106	94	85
\$84,000	230	165	128	106	94	85
\$84,600	231	166	129	106	94	86
\$85,200	231	166	129	107	94	86
\$85,800	232	166	129	107	94	86
\$86,400	232	166	129	107	94	86
\$87,000	232	166	129	107	95	86
\$87,600	232	167	129	108	95	86
\$88,200	233	167	129	108	95	86
\$88,800	233	167	129	108	95	86
\$89,400	234	167	129	108	95	86
\$90,000	234	168	130	108	95	86
\$90,600	234	168	130	108	95	86
\$91,200	235	168	130	108	95	87
\$91,800	235	168	130	108	96	87
\$92,400	236	169	130	108	96	87
\$93,000	237	169	131	109	96	87
\$93,600	237	169	131	109	96	87
\$94,200	237	170	132	109	96	87
\$94,800	238	170	132	109	97	88
\$95,400	238	171	132	110	97	88
\$96,000	239	171	132	110	97	88
\$96,600	240	171	133	110	97	88
\$97,200	240	172	133	110	98	88
\$97,800	241	172	133	111	98	88
\$98,400	241	172	133	111	98	89
\$99,000	242	173	134	111	98	89
\$99,600	243	173	134	111	99	89
\$100,200	243	173	134	111	99	89
\$100,800	244	174	135	112	99	89
\$101,400	244	174	135	112	99	90
\$102,000	245	175	135	112	99	90
\$102,600	245	175	136	112	99	90
\$103,200	246	176	136	112	99	90

Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
	10% when below poverty guideline					
\$103,800	246	176	136	113	100	91
\$104,400	247	176	137	114	100	91
\$105,000	248	177	137	114	100	91
\$105,600	248	177	137	114	100	91
\$106,200	249	177	137	114	100	91
\$106,800	249	178	138	114	101	92
\$107,400	250	178	138	115	101	92
\$108,000	250	179	138	115	101	92
\$108,600	251	179	139	115	102	92
\$109,200	252	180	139	115	102	92
\$109,800	252	180	139	115	102	93
\$110,400	253	181	139	116	102	93
\$111,000	254	181	140	116	103	93
\$111,600	254	181	140	116	103	93
\$112,200	255	182	140	116	103	93
\$112,800	255	182	141	117	103	94
\$113,400	256	183	141	117	103	94
\$114,000	256	183	141	117	104	94
\$114,600	257	183	142	117	104	94
\$115,200	258	184	142	118	104	94
\$115,800	258	184	143	118	104	95
\$116,400	259	185	143	118	105	95
\$117,000	260	185	143	118	105	95
\$117,600	261	186	144	119	105	95
\$118,200	261	186	144	120	105	96
\$118,800	262	187	144	120	106	96
\$119,400	263	187	145	120	106	96
\$120,000	264	188	145	120	106	97
\$120,600	264	188	145	121	106	97
\$121,200	264	189	146	121	107	97
\$121,800	265	189	146	121	107	97
\$122,400	266	189	147	121	107	97
\$123,000	267	190	147	122	108	98
\$123,600	267	191	147	122	108	98

Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
	10% when below poverty guideline					
\$124,200	268	191	148	122	108	98
\$124,800	269	192	148	122	109	98
\$125,400	270	192	149	123	109	99
\$126,000	270	193	149	123	109	99
\$126,600	271	193	149	123	109	99
\$127,200	271	193	150	124	110	99
\$127,800	272	194	150	124	110	100
\$128,400	273	194	150	124	110	100
\$129,000	273	195	151	125	110	100
\$129,600	274	195	151	125	111	100
\$130,200	275	196	151	126	111	100
\$130,800	275	197	152	126	111	101
\$131,400	276	197	152	126	111	101
\$132,000	277	197	152	126	111	101
\$132,600	277	198	153	127	112	102
\$133,200	278	198	153	127	112	102
\$133,800	278	199	154	127	112	102
\$134,400	279	199	154	128	112	103
\$135,000	280	200	154	128	113	103
\$135,600	281	200	155	128	113	103
\$136,200	281	201	155	128	114	103
\$136,800	282	201	156	129	114	103
\$137,400	283	201	156	129	114	104
\$138,000	284	202	156	129	115	104
\$138,600	284	203	156	130	115	104
\$139,200	285	203	157	130	115	104
\$139,800	286	204	157	131	115	105
\$140,400	287	204	158	131	116	105
\$141,000	287	205	158	131	116	105
\$141,600	288	205	159	131	116	105
\$142,200	288	205	159	132	116	105
\$142,800	289	206	159	132	117	106
\$143,400	290	206	160	132	117	106
\$144,000	290	207	160	132	117	106

Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
	10% when below poverty guideline					
\$144,600	291	207	160	133	117	106
\$145,200	292	208	161	133	118	106
\$145,800	292	209	161	133	118	107
\$146,400	293	209	161	134	118	107
\$147,000	294	209	162	134	118	108
\$147,600	294	210	162	134	118	108
\$148,200	295	210	163	134	119	108
\$148,800	296	211	163	135	119	108
\$149,400	296	211	163	135	120	109
\$150,000	297	212	164	135	120	109
\$150,600	298	212	164	136	120	109
\$151,200	299	213	164	136	120	109
\$151,800	299	213	165	136	121	109
\$152,400	299	214	165	137	121	110
\$153,000	300	214	165	137	121	110
\$153,600	301	215	166	137	121	110
\$154,200	301	215	166	138	122	110
\$154,800	302	215	166	138	122	110
\$155,400	303	216	166	138	122	111
\$156,000	303	216	167	138	122	111
\$156,600	304	216	167	139	122	111
\$157,200	305	217	167	139	123	111
\$157,800	305	217	168	139	123	111
\$158,400	306	218	168	139	123	111
\$159,000	306	218	168	139	123	112
\$159,600	307	219	169	140	123	112
\$160,200	307	219	169	140	123	112
\$160,800	308	219	169	140	124	112
\$161,400	309	219	170	140	124	112
\$162,000	309	220	170	141	124	112
\$162,600	310	220	170	141	124	113
\$163,200	311	221	171	141	124	113
\$163,800	311	221	171	141	125	114
\$164,400	312	222	171	142	126	114

Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
	10% when below poverty guideline					
\$165,000	313	222	171	142	126	114
\$165,600	313	223	172	142	126	114
\$166,200	314	223	172	143	126	114
\$166,800	314	223	172	143	126	115
\$167,400	315	224	173	143	127	115
\$168,000	315	224	173	143	127	115
\$168,600	316	224	174	144	127	115
\$169,200	317	225	174	144	127	115
\$169,800	317	225	174	144	127	116
\$170,400	318	226	175	144	128	116
\$171,000	318	226	175	145	128	116
\$171,600	319	227	175	145	128	116
\$172,200	319	227	175	145	128	116
\$172,800	320	228	176	145	128	116
\$173,400	321	228	176	145	128	116
\$174,000	321	228	176	146	129	117
\$174,600	322	229	176	146	129	117
\$175,200	323	229	177	146	129	117
\$175,800	323	229	177	147	129	117
\$176,400	324	230	177	147	129	117
\$177,000	325	230	178	147	130	118
\$177,600	325	231	178	147	130	118
\$178,200	326	231	178	148	130	118
\$178,800	326	232	179	148	130	118
\$179,400	327	232	179	148	131	118
\$180,000	327	232	179	149	131	119
\$180,600	328	233	180	149	132	119
\$181,200	329	233	180	149	132	120
\$181,800	329	234	180	149	132	120
\$182,400	330	234	181	149	132	120
\$183,000	330	234	181	150	132	120
\$183,600	331	235	181	150	133	120
\$184,200	332	235	182	150	133	121
\$184,800	332	236	182	150	133	121



Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
	10% when below poverty guideline					
\$185,400	332	236	182	151	133	121
\$186,000	333	237	182	151	133	121
\$186,600	334	237	183	151	133	121
\$187,200	334	237	183	151	133	121
\$187,800	335	238	183	152	134	121
\$188,400	336	238	183	152	134	122
\$189,000	336	238	183	152	134	122
\$189,600	337	239	184	152	134	122
\$190,200	337	239	184	153	135	122
\$190,800	338	240	184	153	135	122
\$191,400	338	240	185	153	135	122
\$192,000	339	240	185	153	135	123
\$192,600	339	240	185	154	135	123
\$193,200	340	241	186	154	136	123
\$193,800	340	241	186	154	136	123
\$194,400	341	242	186	154	136	123
\$195,000	342	242	187	154	136	123
\$195,600	342	243	187	155	137	123
\$196,200	343	243	187	155	137	124
\$196,800	343	243	187	155	137	124
\$197,400	344	244	188	155	137	124
\$198,000	344	244	188	155	137	124
\$198,600	344	244	188	156	138	124
\$199,200	344	244	188	156	138	124
\$199,800	344	244	188	156	138	124
\$200,400	345	244	188	156	138	124
\$201,000	345	245	188	156	138	124
\$201,600	346	245	188	156	138	124
\$202,200	346	245	188	156	138	125
\$202,800	346	245	188	156	138	125
\$203,400	346	245	188	156	138	125
\$204,000	346	245	188	156	138	125
\$204,600	346	245	188	156	138	125
\$205,200	347	245	188	156	138	125

Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
	10% when below poverty guideline					
\$205,800	347	245	188	156	138	125
\$206,400	347	245	189	156	138	126
\$207,000	347	246	189	156	138	126
\$207,600	347	246	189	156	138	126
\$208,200	347	246	189	156	138	126
\$208,800	348	246	189	156	138	126
\$209,400	348	246	189	157	138	126
\$210,000	348	246	189	157	138	126
\$210,600	348	246	189	157	138	126
\$211,200	348	246	189	157	138	126
\$211,800	348	247	189	157	138	126
\$212,400	349	247	189	157	138	126
\$213,000	349	247	189	157	138	126
\$213,600	349	247	189	157	139	126
\$214,200	349	247	189	157	139	126
\$214,800	349	247	189	157	139	126
\$215,400	349	247	189	157	139	126
\$216,000	350	247	189	157	139	126
\$216,600	350	247	189	157	139	126
\$217,200	350	247	189	157	139	126
\$217,800	350	248	189	157	139	126
\$218,400	351	248	190	157	139	126
\$219,000	351	248	190	157	139	126
\$219,600	351	248	190	157	139	126
\$220,200	351	248	190	158	139	126
\$220,800	351	248	190	158	139	126
\$221,400	352	248	191	158	139	126
\$222,000	352	248	191	158	139	126
\$222,600	352	248	191	158	139	126
\$223,200	352	248	191	158	139	126
\$223,800	352	249	191	158	139	127
\$224,400	353	249	191	158	139	127
\$225,000	353	249	191	158	139	127
\$225,600	353	249	191	158	139	127

Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
	10% when below poverty guideline					
\$226,200	353	249	191	158	139	127
\$226,800	353	249	191	158	139	127
\$227,400	353	249	191	158	139	127
\$228,000	353	249	191	158	139	127
\$228,600	353	249	191	158	139	127
\$229,200	354	249	191	158	140	127
\$229,800	354	250	191	158	140	127
\$230,400	354	250	192	158	140	127
\$231,000	354	250	192	158	140	127
\$231,600	354	250	192	158	140	127
\$232,200	354	250	192	159	140	127
\$232,800	355	250	192	159	140	127
\$233,400	355	250	192	159	140	127
\$234,000	355	250	192	159	140	127
\$234,600	355	251	192	159	140	127
\$235,200	355	251	192	159	140	127
\$235,800	355	251	192	159	140	127
\$236,400	356	251	192	159	140	127
\$237,000	357	251	192	159	140	127
\$237,600	357	251	192	159	140	127
\$238,200	357	251	192	159	140	127
\$238,800	357	251	192	159	140	127
\$239,400	357	251	192	159	140	127
\$240,000	357	252	192	159	140	127
\$240,600	357	252	192	159	140	127
\$241,200	358	252	192	159	140	128
\$241,800	358	252	192	159	141	128
\$242,400	358	252	193	159	141	128
\$243,000	358	252	193	160	141	128
\$243,600	358	252	193	160	141	128
\$244,200	358	252	193	160	141	128
\$244,800	359	252	193	160	141	128
\$245,400	359	253	193	160	141	128
\$246,000	359	253	193	160	141	128

Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
	10% when below poverty guideline					
\$246,600	359	253	193	160	141	128
\$247,200	359	253	193	160	141	128
\$247,800	360	254	193	160	141	128
\$248,400	361	254	194	161	142	128
\$249,000	361	254	194	161	142	129
\$249,600	362	255	194	161	142	129
\$250,200	363	255	195	161	142	129
\$250,800	363	256	195	162	143	129
\$251,400	364	256	195	162	143	129
\$252,000	364	256	196	162	143	130
\$252,600	365	257	196	162	143	130
\$253,200	365	257	197	163	144	130
\$253,800	366	258	197	163	144	130
\$254,400	367	258	197	163	144	130
\$255,000	367	258	197	164	144	131
\$255,600	368	259	198	164	145	131
\$256,200	369	259	198	164	145	132
\$256,800	369	260	198	165	145	132
\$257,400	370	260	199	165	145	132
\$258,000	370	261	199	165	145	132
\$258,600	371	261	199	165	146	132
\$259,200	371	262	200	166	146	133
\$259,800	372	262	200	166	146	133
\$260,400	373	263	200	166	147	133
\$261,000	373	263	200	166	147	133
\$261,600	374	263	201	167	147	133
\$262,200	375	264	201	167	147	134
\$262,800	375	264	201	167	148	134
\$263,400	376	265	202	167	148	134
\$264,000	377	265	203	168	148	134
\$264,600	377	266	203	168	148	134
\$265,200	378	266	203	168	149	135
\$265,800	379	267	204	169	149	135
\$266,400	379	267	204	169	149	135

Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
	10% when below poverty guideline					
\$267,000	380	268	204	169	149	135
\$267,600	380	268	204	170	150	135
\$268,200	381	268	205	170	150	136
\$268,800	382	269	205	170	150	136
\$269,400	382	269	205	171	150	136
\$270,000	383	269	206	171	150	136
\$270,600	384	270	206	171	151	137
\$271,200	384	270	206	171	151	137
\$271,800	385	271	207	171	151	137
\$272,400	385	271	207	172	151	138
\$273,000	386	271	207	172	152	138
\$273,600	387	272	208	172	152	138
\$274,200	387	272	209	173	152	138
\$274,800	388	273	209	173	153	138
\$275,400	388	273	209	173	153	139
\$276,000	389	274	209	173	153	139
\$276,600	390	274	209	174	153	139
\$277,200	390	275	210	174	154	139
\$277,800	391	275	210	174	154	139
\$278,400	391	276	210	175	154	140
\$279,000	392	276	211	175	154	140
\$279,600	393	276	211	175	155	140
\$280,200	393	277	211	175	155	140
\$280,800	394	277	212	176	155	140
\$281,400	395	278	212	176	155	141
\$282,000	395	278	212	176	156	141
\$282,600	396	278	213	177	156	141
\$283,200	397	279	213	177	156	141
\$283,800	397	280	213	177	156	142
\$284,400	398	280	214	177	156	142
\$285,000	399	280	214	178	157	142
\$285,600	399	281	215	178	157	142
\$286,200	399	281	215	178	157	143
\$286,800	400	282	215	179	157	143

Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
	10% when below poverty guideline					
\$287,400	401	282	216	179	158	143
\$288,000	401	282	216	179	158	143
\$288,600	402	283	216	180	158	144
\$289,200	403	283	216	180	159	144
\$289,800	403	284	217	180	159	144
\$290,400	404	284	217	180	159	144
\$291,000	405	285	218	181	159	144
\$291,600	405	285	218	181	160	145
\$292,200	406	286	218	181	160	145
\$292,800	406	286	219	181	160	145
\$293,400	407	287	219	182	160	145
\$294,000	408	287	219	182	160	145
\$294,600	408	287	220	182	161	146
\$295,200	409	288	220	182	161	146
\$295,800	409	288	220	183	161	146
\$296,400	410	289	221	183	162	146
\$297,000	410	289	221	183	162	147
\$297,600	411	289	221	183	162	147
\$298,200	412	290	222	184	162	147
\$298,800	412	290	222	184	162	147
\$299,400	413	291	222	184	163	148
\$300,000	414	291	223	185	163	148
\$300,600	414	292	223	185	163	148
\$301,200	415	292	223	185	164	148
\$301,800	416	293	223	186	164	149
\$302,400	416	293	224	186	164	149
\$303,000	417	293	224	186	164	149
\$303,600	418	294	225	187	165	149
\$304,200	418	294	225	187	165	149
\$304,800	419	295	225	187	165	150
\$305,400	419	295	226	187	165	150
\$306,000	420	296	226	188	165	150
\$306,600	421	296	226	188	166	150
\$307,200	421	297	227	188	166	150

Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
	10% when below poverty guideline					
\$307,800	422	297	227	188	166	151
\$308,400	423	298	227	188	167	151
\$309,000	423	298	228	189	167	151
\$309,600	424	298	228	189	167	151
\$310,200	425	299	228	189	167	152
\$310,800	425	299	229	189	168	152
\$311,400	426	300	229	190	168	152
\$312,000	426	300	229	190	168	152
\$312,600	427	301	230	191	168	153
\$313,200	427	301	230	191	168	153
\$313,800	428	301	231	191	169	153
\$314,400	429	302	231	192	169	153
\$315,000	429	302	231	192	169	154
\$315,600	430	303	232	192	170	154
\$316,200	431	303	232	192	170	154
\$316,800	431	304	232	193	170	154
\$317,400	432	304	232	193	170	154
\$318,000	432	304	233	193	171	155
\$318,600	433	305	233	193	171	155
\$319,200	433	305	233	194	171	155
\$319,800	434	306	234	194	171	155
\$320,400	435	306	234	194	171	155
\$321,000	435	307	234	194	172	156
\$321,600	436	307	235	195	172	156
\$322,200	437	308	235	195	172	156
\$322,800	437	308	235	195	173	156
\$323,400	438	309	236	195	173	156
\$324,000	438	309	236	195	173	157
\$324,600	439	309	237	196	173	157
\$325,200	439	310	237	197	174	157
\$325,800	440	310	237	197	174	157
\$326,400	441	311	238	197	174	158
\$327,000	441	311	238	197	174	158
\$327,600	442	311	238	198	174	158

Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
	10% when below poverty guideline					
\$328,200	443	312	239	198	175	158
\$328,800	444	312	239	198	175	159
\$329,400	444	313	239	198	175	159
\$330,000	445	313	240	199	176	159
\$330,600	445	314	240	199	176	159
\$331,200	446	314	240	199	176	159
\$331,800	447	315	241	199	176	160
\$332,400	447	315	241	200	176	160
\$333,000	448	315	241	200	177	160
\$333,600	448	316	242	200	177	160
\$334,200	449	316	242	200	177	161
\$334,800	450	317	242	201	177	161
\$335,400	450	317	243	201	178	161
\$336,000	451	317	243	201	178	161
\$336,600	452	318	243	201	178	161
\$337,200	452	318	244	202	179	162
\$337,800	453	319	244	203	179	162
\$338,400	453	319	244	203	179	162
\$339,000	454	320	245	203	179	162
\$339,600	454	320	245	203	180	163
\$340,200	455	321	246	204	180	163
\$340,800	456	321	246	204	180	163
\$341,400	456	322	246	204	180	163
\$342,000	457	322	246	204	180	164
\$342,600	458	322	247	204	181	164
\$343,200	458	323	247	205	181	164
\$343,800	459	323	247	205	181	164
\$344,400	459	324	248	205	181	164
\$345,000	460	324	248	205	182	165
\$345,600	461	325	248	206	182	165
\$346,200	461	325	249	206	182	165
\$346,800	462	326	249	206	182	165
\$347,400	463	326	249	206	183	166
\$348,000	463	326	250	207	183	166



Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
	10% when below poverty guideline					
\$348,600	464	327	250	207	183	166
\$349,200	465	327	250	207	183	166
\$349,800	465	328	251	208	183	166
\$350,400	465	328	251	208	184	167
\$351,000	466	329	252	209	184	167
\$351,600	467	329	252	209	185	167
\$352,200	467	330	252	209	185	167
\$352,800	468	330	253	209	185	168
\$353,400	469	331	253	210	185	168
\$354,000	469	331	253	210	186	168
\$354,600	470	331	254	210	186	168
\$355,200	471	332	254	210	186	169
\$355,800	471	332	254	210	186	169
\$356,400	472	332	255	211	186	169
\$357,000	472	333	255	211	187	169
\$357,600	473	333	255	211	187	169
\$358,200	473	334	256	212	187	170
\$358,800	474	334	256	212	187	170
\$359,400	475	335	256	212	188	170
\$360,000	476	335	257	212	188	170
\$360,400	476	336	257	213	188	170
\$360,800	476	336	257	213	188	171
\$361,200	477	336	257	213	188	171
\$361,600	477	336	257	213	188	171
\$362,000	478	337	258	213	188	171
\$362,400	478	337	258	214	189	171
\$362,800	478	337	258	214	189	171
\$363,200	479	337	259	214	189	171
\$363,600	479	338	259	214	189	172
\$364,000	480	338	259	215	189	172
\$364,400	480	338	259	215	189	172
\$364,800	480	339	259	215	190	172
\$365,200	481	339	260	215	190	172
\$365,600	481	339	260	215	190	172

Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
	10% when below poverty guideline					
\$366,000	482	340	260	215	191	173
\$366,400	482	340	260	216	191	173
\$366,800	482	340	260	216	191	173
\$367,200	483	341	260	216	191	173
\$367,600	483	341	261	216	191	173
\$368,000	484	341	261	216	191	173
\$368,400	484	342	261	216	191	174
\$368,800	484	342	262	217	192	174
\$369,200	485	342	262	217	192	174
\$369,600	485	342	262	217	192	174
\$370,000	486	342	262	217	192	174
\$370,400	486	343	263	217	192	174
\$370,800	486	343	263	218	192	174
\$371,200	487	343	263	218	193	175
\$371,600	487	344	263	218	193	175
\$372,000	488	344	263	218	193	175
\$372,400	489	345	264	218	193	175
\$372,800	489	344	264	218	193	175
\$373,200	489	345	264	218	193	175
\$373,600	490	345	264	219	193	175
\$374,000	490	346	264	219	193	176
\$374,400	491	346	265	220	194	176
\$374,800	491	346	265	219	194	176
\$375,200	491	347	265	220	194	176
\$375,600	492	347	265	220	194	176
\$376,000	492	347	266	220	194	176
\$376,400	492	347	266	220	194	176
\$376,800	493	347	266	220	195	177
\$377,200	493	348	266	221	195	177
\$377,600	494	348	266	221	195	177
\$378,000	494	348	267	221	195	177
\$378,400	495	348	267	221	195	177
\$378,800	495	349	267	221	195	177
\$379,200	495	349	268	221	196	178

Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
	10% when below poverty guideline					
\$379,600	496	349	268	222	196	178
\$380,000	496	350	268	222	196	178
\$380,400	497	350	268	222	197	178
\$380,800	497	350	268	222	197	178
\$381,200	497	351	269	222	197	178
\$381,600	498	351	269	222	197	179
\$382,000	498	351	269	223	197	179
\$382,400	499	352	269	223	197	179
\$382,800	499	352	269	223	197	179
\$383,200	499	352	270	223	198	179
\$383,600	500	353	270	223	198	179
\$384,000	500	353	270	224	198	179
\$384,400	501	353	270	224	198	180
\$384,800	501	353	271	224	198	180
\$385,200	501	353	271	224	198	180
\$385,600	502	354	271	224	198	180
\$386,000	502	354	271	225	199	180
\$386,400	503	354	271	225	199	180
\$386,800	503	355	272	225	199	181
\$387,200	504	355	272	225	199	181
\$387,600	504	355	272	226	199	181
\$388,000	504	355	272	226	199	181
\$388,400	505	356	273	226	199	181
\$388,800	505	356	273	226	200	181
\$389,200	506	357	273	226	200	181
\$389,600	506	357	274	226	200	181
\$390,000	506	357	274	227	200	182
\$390,400	507	358	274	227	200	182
\$390,800	507	358	274	227	200	182
\$391,200	507	358	274	227	200	182
\$391,600	508	358	275	227	200	182
\$392,000	508	359	275	227	201	182
\$392,400	509	359	275	227	202	182
\$392,800	509	359	275	228	202	182

Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
	10% when below poverty guideline					
\$393,200	510	359	275	228	201	183
\$393,600	510	359	276	228	201	183
\$394,000	510	360	276	228	201	183
\$394,400	510	360	276	228	201	183
\$394,800	511	360	276	229	202	183
\$395,200	512	360	276	229	202	183
\$395,600	512	361	276	229	203	183
\$396,000	512	361	277	229	203	183
\$396,400	513	361	277	229	203	184
\$396,800	513	362	277	230	203	184
\$397,200	513	362	277	230	203	184
\$397,600	514	363	277	230	203	184
\$398,000	514	363	277	230	203	185
\$398,400	515	363	278	230	204	185
\$398,800	515	363	278	230	204	185
\$399,200	515	364	278	231	204	185
\$399,600	516	364	278	231	204	185
\$400,000	516	364	278	231	204	185

## APPENDIX D – GROSS VS. NET INCOME FOR 1 VS 2 = EARNERS

### Detailed Calculations for Gross vs. Net Income for One Earner vs. Two Equal Earners

See explanatory text at the end of this Appendix

#### Section 1

Combined Annual Midpoint Gross Income 1 Earner Income	CP Income 2 Earners w/Equal Income	NCP Income 2 Earners w/Equal Income	Total Combined Annual Income CP+NCP 2 Earners w/Equal Income
20,400	10,200	10,200	20,400
50,400	25,200	25,200	50,400
100,200	50,100	50,100	100,200
150,000	75,000	75,000	150,000
200,400	100,200	100,200	200,400
250,200	125,100	125,100	250,200
300,000	150,000	150,000	300,000
350,400	175,200	175,200	350,400
400,000	200,000	200,000	400,000

#### Section 2

Combined Annual Midpoint Gross Income 1 Earner Income	Federal Taxable Income 1 Earner	Federal Tax Income CP 2 Earners w/ Equal Income	Fed Taxable Income NCP 2 Earners w/Equal Income	Total Fed Taxable Income CP+NCP 2 Earners w/Equal Income	Federal Tax Due 1 Earner	Federal Tax Due CP 2 Earners w/Equal Income	Federal Tax Due NCP 2 Earners w/Equal Income	Total Federal Tax Due CP+NCP 2 Earners w/Equal Income
20,400	13,000	2,800	6,500	9,300	1,210	70	440	510
50,400	43,000	17,800	21,500	39,300	6,350	1,930	2,485	4,415
100,200	92,800	42,700	46,400	89,100	19,013	6,275	7,200	13,475
150,000	142,600	67,600	71,300	138,900	32,957	12,500	13,425	25,925
200,400	193,000	92,800	96,500	189,300	47,894	19,013	20,049	39,062
250,200	242,800	117,700	121,400	239,100	64,328	25,985	27,021	53,006
300,000	292,600	142,600	146,300	288,900	80,762	32,957	33,993	66,950
350,400	343,000	167,800	171,500	339,300	97,394	40,013	41,049	81,062
400,000	392,600	192,600	196,300	388,900	113,989	47,762	48,983	96,745

#### Section 3

Combined Annual Midpoint Gross Income 1 Earner Income	EITC 1 Earner Income	CP EITC 2 Earners w/ Equal Income	NCP EITC 2 Earners w/Equal Income	Total EITC CP+NCP 2 Earners w/Equal Income
20,400	0	3,094	263	3,357
50,400	0	1,730	0	1,730
100,200	0	0	0	0
150,000	0	0	0	0
200,400	0	0	0	0
250,200	0	0	0	0
300,000	0	0	0	0
350,400	0	0	0	0
400,000	0	0	0	0

**Section 4**

Combined Annual Midpoint Gross Income 1 Earner Income	Maine Taxable Income 1 Earner	Maine Taxable Income CP 2 Earners w/Equal Income	Maine Taxable Income NCP 2 Earners w/Equal Income	Total Maine Taxable Income CP+NCP 2 Earners w/Equal Income	Maine Tax Due 1 Earner	Maine Tax Due 2 Earners w/Equal Income	Maine Tax Due NCP 2 Earners w/Equal Income	Total Maine Tax Due CP+NCP 2 Earners w/Equal Income
20,400	14,700	4,500	7,350	11,850	449	31	88	119
50,400	44,700	19,500	22,350	41,850	2,876	785	985	1,770
100,200	94,500	44,400	47,250	91,650	7,109	2,851	3,093	5,943
150,000	144,300	69,300	72,150	141,450	11,342	4,967	5,209	10,176
200,400	194,700	94,500	97,350	191,850	15,626	7,109	7,351	14,460
250,200	244,500	119,400	122,250	241,650	19,859	9,226	9,468	18,693
300,000	294,300	144,300	147,150	291,450	24,092	11,342	11,584	22,926
350,400	344,700	169,500	172,350	341,850	28,376	13,484	13,726	27,210
400,000	394,300	194,300	197,150	391,450	32,592	15,592	15,834	31,426

**Section 5**

Combined Annual Midpoint Gross Income 1 Earner Income	FICA Due 1 Earner Income	CP FICA Due 2 Earners w/Equal Income	NCP FICA Due 2 Earners w/Equal Income	Total FICA Due CP+NCP 2 Earners w/Equal Income
20,400	1,561	780	780	1,561
50,400	3,856	1,928	1,928	3,856
100,200	7,665	3,833	3,833	7,665
150,000	8,797	5,738	5,738	11,475
200,400	9,527	7,665	7,665	15,331
250,200	10,250	8,436	8,436	16,871
300,000	10,972	8,797	8,797	17,593
350,400	11,702	9,162	9,162	18,324
400,000	12,422	9,522	9,522	19,043

**Section 6**

Combined Annual Midpoint Gross Income 1 Earner Income	Net Income 1 Earner	Net Income CP 2 Earners w/Equal Income	Net Income NCP 2 Earners w/Equal Income	Total Net Income CP+NCP 2 Earners w/Equal Income
20,400	17,180	12,413	9,155	21,567
50,400	37,318	22,287	19,803	42,090
100,200	66,413	37,142	35,975	73,116
150,000	96,904	51,796	50,628	102,424
200,400	127,353	66,413	65,134	131,547
250,200	155,764	81,454	80,176	161,630
300,000	184,174	96,904	95,626	192,531
350,400	212,928	112,541	111,263	223,804
400,000	240,997	127,124	125,661	252,786

**Section 7**

Difference Between Total Net Income CP+NCP 2 Earners with Equal Income and Net Income of 1 Earner
4,387
4,772
6,704
5,519
4,195
5,866
8,356
10,876
11,788

**Notes and Explanations:**

**Section 1:** This section shows the combined annual midpoint gross income ranges used throughout.

**Section 2:** The numbers for one earner follow the conventions of the 2007 Report. Accordingly, in the Federal taxable income one earner column, no one claims a deduction for one child. However, for two equal earners, it is assumed that the CP claims a deduction for one child. This explains why the Federal taxable income for one earner is always \$3,700 above the total Federal taxable income for two equal earners.

The differences in the Federal tax due is impacted by one child being claimed, the lower level of taxable income due to one child being claimed, and the lower marginal rates on the same amount of gross income being earned by two earners vs. one earner. The Federal brackets and marginal tax rates are as follows:

<b>Beginning of Federal Bracket</b>	<b>Federal Marginal Tax Rate for the Bracket</b>
2,100	10%
10,600	15%
36,600	25%
85,700	28%
176,500	33%
381,200	35%

The next table shows the Federal marginal tax rates for combined annual midpoint gross income, highlighting the differences between rates for one earner compared to two equal earners.

<b>Combined Annual Midpoint Gross Income</b>	<b>Marginal Federal Tax Rate One</b>	<b>Marginal Federal Tax Rate Two Equal</b>	<b>Difference in Federal Marginal</b>
20,400	15%	10%	5%
50,400	25%	15%	10%
100,200	28%	25%	3%
150,000	28%	25%	3%
200,400	33%	28%	5%
250,200	33%	28%	5%
300,000	33%	28%	5%
350,000	33%	28%	5%
400,000	35%	33%	2%

It is possible that the CP and NCP could be in different marginal Federal income tax brackets, but in this example by coincidence this does not occur.

**Section 3:** One earner is never eligible for the EITC for the combined annual midpoint gross incomes shown.

**Section 4:** The numbers for one earner again follow the conventions of the 2007 Report. Accordingly, in the Maine taxable income one earner column, no one claims a deduction for one child. However, for two equal earners, it is assumed that the CP claims a deduction for one child. This explains why the Maine taxable income for one earner is always \$2,850 above the total Maine taxable income for two equal earners.

The differences in the Maine tax due is impacted by one child being claimed and the lower level of taxable due to one child being claimed and the lower marginal rates on the same amount of gross income being earned by two earners vs. one earner. The Maine brackets and marginal tax rates are as follows:

Beginning of Maine Bracket	Maine Marginal Tax Rate for the Bracket
2,950	2.0%
7,950	4.5%
12,900	7.0%
22,900	8.5%

The next table shows the Maine marginal tax rates for combined annual midpoint gross income. No rows are listed for combined annual incomes over \$100,200 as the marginal tax rates are constant at the highest marginal rate: 8.5%, regardless of whether there is one earner or two equal earners.

Combined Annual Midpoint Gross Income	Marginal Maine Tax Rate One Earner	Marginal Maine Tax Rate CP Two Equal Earners	Marginal Maine Tax Rate NCP Two Equal Earners	Difference in Maine Marginal Tax Rates CP	Difference in Maine Marginal Tax Rates NCP
20,400	7.0%	2.0%	2.0%	5.0%	5.0%
50,400	8.5%	7.0%	8.5%	1.5%	0.0%
100,200	8.5%	8.5%	8.5%	0.0%	0.0%

**Section 5:** The only difference in FICA owed comes from the fact that the earned income limit to pay both OASDI (old age, survivors, and disability insurance) and HI (Medicare/Hospital Insurance) is \$106,800. The employee rate is 7.65%. Above \$106,800, only the HI part is contributed (1.45% for the employee). Accordingly, the total FICA due is the same for one earner and two equal income earners through the combined annual midpoint income of \$100,200. For all subsequent combined annual midpoint incomes brackets the total FICA paid is higher for two equal income earners.

**Section 6:** The net income of one earner is lower than that of the combined net income of two equal earners for all gross income categories shown. With higher net incomes, two equal earners would normally spend more on their children than a one earner would spend. This is not reflected in the child support schedule as the 2007 Report implicitly assumed only one earner.



## **APPENDIX E – 2007 FEDERAL POVERTY LEVEL GUIDELINES**

### **Health and Human Services 2007 Federal Poverty Level Guidelines**

<b>Persons in Family or Household</b>	<b>48 Contiguous States and D.C.</b>	<b>Alaska</b>	<b>Hawaii</b>
1	\$10,210	\$12,770	\$11,750
2	13,690	17,120	15,750
3	17,170	21,470	19,750
4	20,650	25,820	23,750
5	24,130	30,170	27,750
6	27,610	34,520	31,750
7	31,090	38,870	35,750
8	34,570	43,220	39,750
For each additional person, add	3,480	4,350	4,000

**Source:** *Federal Register*, January 24, 2007, Volume 72, No. 15, pp. 3147–3148

## APPENDIX F - 2011 FEDERAL POVERTY LEVEL GUIDELINES

### Health and Human Services 2011 Federal Poverty Level Guidelines

Persons in Family	48 Contiguous States and D.C.	Alaska	Hawaii
1	\$10,890	\$13,600	\$12,540
2	14,710	18,380	16,930
3	18,530	23,160	21,320
4	22,350	27,940	25,710
5	26,170	32,720	30,100
6	29,990	37,500	34,490
7	33,810	42,280	38,880
8	37,630	47,060	43,270
For each additional person, add	3,820	4,780	4,390

**Source:** *Federal Register*. January 20, 2011, Volume 76, No. 13, pp. 3637-3638

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