ECONOMIC REPORT

KANSAS CHILD SUPPORT SCHEDULES, 2019

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Economic Review of the Kansas Child Support Schedules

Federal law mandates that states develop and adopt one set of guidelines for courts to use as a rebuttal presumption for child support orders.   Shortly after the national mandate, an advisory panel was convened as part of the 1984-1987 National Support Guidelines Project to help provide direction to states in their development of guidelines.   Some of the committee recommendations include that: parents share financial responsibility of children according to their available income in a prorated manner; basic needs of the child should be met while also allowing the child to share in the standard of living of the obligated parent; and, each parent's subsistence needs be taken into consideration but that a minimum order amount be established rather than setting an award of zero.[1]   States are to review the economic evidence of the cost of raising children at least once every four years. In the review, states are asked to consider economic data on the cost of raising children as well as labor market data.

This report first provides the technical report, "Determining the 2019 Child Support Schedules," that has typically been provided with the equations used to develop the child support schedules. This is followed by the child support schedules or tables for families with one, two, three, four, five, and six children. Then, a narrative explanation of the methodology used and a description of the tables follow. This is followed by a comparison of alternative methodologies of child support expenditures. Finally, a review of the current labor market conditions in Kansas is presented. Appendix 1 provides abbreviated charts and graphs to illustrate the proposed changes in the child support tables.

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[1] Williams, Robert G. "Guidelines for Setting Levels of Child Support Orders." *Family Law Quarterly*, vol. 21, no. 3, 1987, pp. 281–324. JSTOR, www.jstor.org/stable/25739752.

Technical Report

Determining the 2019 Child Support Schedules (by William T. Terrell and Jodi Pelkowski, Economists*)

Procedures employed in deriving the schedules involve estimation of spending on one child aged 12-18 years old as a function of gross monthly income in families with one, two and three children. The three-child per capita results are extended to families of four, five and six similarly aged children by means of constant divisors that allow for economies of scale. Per capita measures for younger children (ages 0-5 and 6-11) are computed from the foregoing six functions by means of age indexes. The latter provide reliable measure of spending on younger children as a proportion of that characterizing those that are aged 12-18. With expenditures as a function of gross income completed for all family sizes and ages of children, a minimum policy standard is established by recognizing that two households in place of one undergo certain costs that must be subtracted from spending on children (at each level of gross income). After these reductions an allowance is made for families at or below the poverty guidelines. At this point one is able to compute the schedules that accompany the administrative order.

The main objective of these procedures is to take advantage of the findings of more elaborate and very expensive studies of expenditures on children as a function of gross income. Such efforts regularly rely upon individual household data (thousands of data points) collected by the Census Bureau on behalf of the Bureau of Labor Statistics in the Consumer Expenditure Survey. Child expenditures functions contained in these studies involve what in mathematics is called a power function, or, a function that is linear in logarithmic form. Once this is known, then it becomes possible to use expenditure survey data that has already been grouped into income classes by family size in the interest of updating the child support schedules. Further, one can easily provide some safeguards in using grouped data that would be difficult to execute with thousands of individual observations.

Consumer Expenditure Survey data for 2016-2017 underlie the spending estimates.[2] Data on an annual basis were collected for households of three, four and five or more persons. This set consists of 25 income classes and for each class the following series are collected: family size, annual expenditures, before-tax income, and after-tax income. Due to certain problems of income underreporting and overstated spending relative to income four income classes were excised. All four low-income classes showed spending that was more than 3 times before-tax income. Of the 21 remaining data sets seven revealed consumption spending that is less than before-tax income. After-tax income is a more reliable upper limit on spending for the purpose of child support.

Statistical techniques are employed that treat both per capita consumption spending as a percent of gross income and per capita after-tax income as a percent of gross monthly income as alternative dependent variables in functions of gross monthly income and family size. The former is known as the Equal Share Family Expenditure Model (ESFEM) and the latter is given the rubric Equal Share After-Tax Income Model (ESATIM). The total data set is pooled (n = 21) for each of these regression equations and dummy variables are used for family size. All variables are transformed to logarithms (base e) and the two resulting linear equations for two dependent variables show coefficients of multiple determination greater than .98 with 18 degrees of freedom. This means that only two percent of the variation in the dependent variables is not associated with gross monthly income and family size. Gross monthly income is a very reliable measure from which to determine expenditure and after-tax income shares.

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[2] This is the latest version of the publicly available Consumer Expenditure Survey available when estimates were produced.

Initial regression results for the two models (ESFEM and ESATIM) follow in logarithmic form: ln Y= ln a + b ln X. Note that the fact of constant values of <u>b</u> no matter family size is a consequence of using dummy variables.

No. Children	ESFEM		ESATIM	
	ln a	b	ln a	b
1	7.895256678	-0.525946767	4.99506659	-0.18085443
2	7.65086051	-0.525946767	4.75787062	-0.18085443
3	7.37045338	-0.525946767	4.44400269	-0.18085443

These equations have been examined in non-logarithmic form. For low to low-middle levels of monthly gross income, per capita after-tax income is actually less than the per capita measure of consumption spending. Thus, the spending measure for a child aged 12-18 years needs to be adjusted downward so that the resulting function is below both of the equal share equations. Further, one aim of developing conservative spending equations is that the portion of gross income concerned remains constant at incomes less than or equal to the poverty guideline for the contiguous 48 states. This provides a point of gross monthly income equal to the poverty guideline (X coordinate). The corresponding percentage of income (Y coordinate) is computed from the ESATIM function at 1.25 times the poverty guideline. The result is a single point on the desired spending function, such point being less than the ESATIM function. Given this point, all one needs to establish a linear equation is the slope. The new slope is a weighted average of the <u>b</u> shown above, the weights being .6 for the ESFEM column and .4 for the ESATIM column. The new equations representing the share of gross income that is spent per older teenage child follow in logarithmic form. These functions are referenced by the term Feasible Equal Share Poverty Adjusted Model (FESPAM).

| Family | Number of | Poverty | 1.25 Poverty | FESPAM | |
Size	Children	Level($)	Level($)	ln a	b
3	1	1750	2200	6.4998391	-0.3879098
4	2	2100	2650	6.2997100	-0.3879098
5	3	2500	3150	6.0222161	-0.3879098

Note that the 2018 annual poverty guidelines are divided by 12 and rounded up to the nearest $50 in order to obtain the monthly levels. In turn, the latter are multiplied by 1.25 and the result rounded up to the nearest $50 for the purpose of computing new ordinates (the Y coordinate that corresponds to X = poverty level income).

At the risk of some redundancy these three FESPAM equations are transformed from logarithmic form to arithmetic form. The latter are power functions that predict (Y) the percent of gross income spent on an older child (ages 12-18) as a function of gross monthly income (I): $Y = A(I)^b$, where $^\wedge$ indicates exponentiation and $\underline{A}$ = antilog [ln a]. Further, the power function applying to three-child families is extended to a) families with four children by dividing A by 1.167; b) families with five children, division of A by 1.31; c) families with six children, division of A by 1.44. These constant divisors account for both the increase in family size and the scale economies that characterize purchasing for larger families. The table below shows the 2018 Poverty Monthly Rate (rounded up to nearest $50).

Number of Children	2018 Poverty Monthly Rate ($)	FESPAM in Factor A	Per Cent Exponent b
1	1750	665.03462	-0.3879098
2	2100	544.41402	-0.3879098
3	2500	412.49171	-0.3879098
4	2850	353.46333	-0.3879098
5	3200	314.87917	-0.3879098
6	3550	286.45258	-0.3879098

These equations can be used to compute estimated expenditures per older child as a function of gross monthly income and number of children. However, these are not suited to the task of developing child support schedules because they fail to recognize that extra costs appear upon dissolving a marriage (dissolution burden) or, what may be

the other side of the same coin, the minimum policy standard to be set by the court-appointed advisory commission, That is, if the standard is set below the expenditure equations, the difference could be referenced by the term *dissolution burden*. Alternatively, if one begins by subtracting an estimated dissolution burden then the resulting equation for the child support schedule could be labeled as a *policy standard*.

The *dissolution burden* and corresponding mathematical adjustment, is used to recognize that instead of one intact household paying for housing, utilities, homeowners or renters insurance, etc. there are now two households each paying these expenses. The sum of each household paying for these separately is likely more than for just one joint household. Therefore, the duplicated expenses lead to less discretionary funds available to spend on individuals within the household. The *dissolution burden* applies equally to both households that have shared custody as well as those where custody resides primarily with one parent.

The following table presents the child's dollar share of a dissolution burden that is subtracted from the FESPAM equations (above) at two values of gross monthly income. One of these is the monthly poverty level. The other is determined by the monthly gross income that has been established by the advisory commission as the maximum income for the printed child support schedules, *viz.*, \$15,500.[3] Recall that adjusting linear equations (even in logarithms) requires either a point and a slope (as above) or, two new points, as at present. Once these child burdens have been removed from the expenditure equations, the new power functions are used to compute the child support schedules up through the gross monthly income of \$15,500. These functions are sometimes referenced as BURDEN equations. They are presented below in arithmetic form

$Y = A(I)\hat{\ }B$, where Y is child support basic obligation in dollars per month, I is gross monthly income and the carat (^) indicates exponentiation.

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[3] The adjustment at the poverty level is based upon the difference between the poverty level for a one-person family and a three-person family. Using 2018 poverty level measures, this is a difference of \$700. This value is used as the adjustment for the 1-child and 3-child family. Approximately 1.25 of this amount is used for the 2-child family (\$850). A comparable adjustment for the three family sizes has been made since Dr. Terrell's model was initially adopted. It allows for a smooth transition across family size. Over time and as the model has been replicated with updated CES data, the adjustment has been consistent and based upon new poverty level data. At the high end of the tables, the downward adjustment is \$2100 for one- and three-child families, and \$3400 for the two-child family. This is comparable to the housing expenditures of a household in the Consumer Expenditure Survey at higher income levels. It is again consistent with adjustments made in previous versions of the child support schedules.

Number of Kids	Child Share of $ At Poverty	Burden Deducted At $15,500	Factor A	Exponent B
1	257.00	330.82	1.142766	0.779538
2	231.03	438.47	1.263165	0.737837
3	138.81	205.19	1.355470	0.712344
4	109.21	175.83	1.161499	0.712344
5	90.08	156.63	1.034710	0.712344
6	76.40	142.49	0.941299	0.712344

Coefficients for the BURDEN equation (last two columns) provide the functions that are used to compute the child support schedules at gross monthly incomes above the poverty level and up to the income of $15,500. The complete functions also appear in the single table of functions attached to the proposed administrative order. For gross monthly incomes at or below the poverty income, these same functions are used to compute the support amount as a proportion of income exactly at the poverty level. Then this proportion is held constant for calculating child support at lower incomes. The relevant proportions are shown in the first column of the table accompanying the administrative order. The same table, as well as a footnote to the six basic obligation schedules, provides the functions for computing child support at incomes greater than $15,500 per month. These begin at an income greater than $15,500 (no matter how close to $15,500) and the exponent (0.6120902) is merely that pertaining to the FESPAM

equations above plus the number one (1): 1 -0.3879098= 0.6120902.

This last result concerns a technical point that is well known in mathematical economics. The exponent for the power functions showing dollar measures, say child support, that depend on gross income reveal what is called the *income elasticity of expenditure*. This is the percentage change in outlay (whether spending or child support) divided by the attending percentage change in income. For example, the coefficient in the above table for a one older child family is 0.78. This means that on a cross-section basis (across families at a particular date as opposed to families over time) a ten percent increase in income (.10) leads to a 7.8 percent increase (.078) in child support. By and large, this result stems from safeguards discussed earlier in this section. Studies that do not account for certain biases in the underlying data will find exponents for expenditure percentages on the order of .8. When these are converted to dollar equations, the

exponents are near .2 (1-.8 = .2). See the study published by the Virginia Assembly (Richmond VA) for an example of this outcome.

As in past guidelines, the child support equations for the older child (age 12-18) lead to support amounts for younger age groups by means of certain measures that derive from the work of Mark Lino, Ph.D., in the Center for Nutrition Policy and Promotion, U.S. Department of Agriculture. The advisory commission examined the estimates from the "Expenditures on Children by Families, 2015" report by Lino et al.[4] Total expenditures less health, care child care and education indicate that spending on younger children is gradually approaching that for older children. Consistent with the last version of the child support guidelines and upon inspection of the data in Lino et al.'s report, the age brackets remain given as 0-5, 6-11, and 12-18. These age brackets are consistent with the timing of the increase in expenditures as children age (according to Lino et. al.'s work). It is worth noting that these age groups match closely to the age in which children move from pre-school to elementary school, and from elementary to junior high school. For comparison purposes, the percentage of spending on younger children in the age groups based on Lino's 2014 and Lino et al.'s 2017 reports are shown below for three different income levels in each year.

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[4] See Table 4: Estimated annual expenditures on a child by married-couple families, urban Midwest, 2015 in Lino, M., Kuczynski, K., Rodriguez, N., and Schap, T. (2017). "Expenditures on Children by Families, 2015." Miscellaneous Publication No. 1528-2015. U.S. Department of Agriculture, Center for Nutrition Policy and Promotion. Prior reports were authored by Mark Lino. This latest published report from the USDA has Lino collaborating with other researchers/authors.

Year of USDA Publication	2014	2017
Age Group:	0-5	0-5
Low Income	80.2	81.7
Middle Income	82.5	83.1
Upper Income	87.7	86.1
Age Group:	6-11	6-11
Low Income	91.7	94.1
Middle Income	92.9	94.2
Upper Income	94.8	94.4

As is demonstrated in the table above, the percentage of expenditures spent on the youngest age group has increased slightly for the low income and middle income. Therefore, it is proposed that the percentages for the 2019 child support schedules be changed from 80 in the current administrative order to 84 for children aged 0 – 5 years and from 92 to 94 for children in the school age years 6 – 11. For children age 12-18, the percentage for the 2019 child support schedule is 100%. These percentages appear in footnotes to the child support schedules and in the table of support functions in the proposed administrative order.

*This report is largely based off of the original work of William Terrell. Jodi Pelkowski updated his work with current data and empirical analysis. Supplemental information has also been added to clarify the methodology used and conclusions of the analysis. All revisions to the document after 2003 have been made by Jodi Pelkowski.

SUPPORT FUNCTIONS FOR A CHILD AGED 12-18*
C = Support in dollars per month per child.
I = Combined gross monthly income
^ = Exponentiation

Number of Children	Income up to Poverty Level**	Poverty Level Income to $15,500	Income Above $15,500
1	$0 < I \le \$1750$ $C = 0.2203(I)$	$\$1750 < I \le \$15{,}500$ $C = 1.142766(I)^{0.779538}$	$I > \$15{,}500$ $C = 5.749332(I)^{0.612090}$
2	$0 < I \le \$2100$ $C = 0.1700(I)$	$\$2100 < I \le \$15{,}500$ $C = 1.263165(I)^{0.737837}$	$I > \$15{,}500$ $C = 4.24994(I)^{0.612090}$
3	$0 < I \le \$2500$ $C = 0.1428(I)$	$\$2500 < I \le \$15{,}500$ $C = 1.355470(I)^{0.712344}$	$I > \$15{,}500$ $C = 3.566057(I)^{0.612090}$
4	$0 < I \le \$2850$ $C = 0.1178(I)$	$\$2850 < I \le \$15{,}500$ $C = 1.161499(I)^{0.712344}$	$I > \$15{,}500$ $C = 3.055748(I)^{0.612090}$
5	$0 < I \le \$3200$ $C = 0.1015(I)$	$\$3200 < I \le \$15{,}500$ $C = 1.034710(I)^{0.712344}$	$I > \$15{,}500$ $C = 2.722181(I)^{0.612090}$
6	$0 < I \le \$3550$ $C = 0.0896(I)$	$\$3550 < I \le \$15{,}500$ $C = 0.941299(I)^{0.712344}$	$I > \$15{,}500$ $C = 2.476429(I)^{0.612090}$

* For younger child equations multiply these functions by 0.84 for children ages 0 to 5 and by 0.94 for children ages 6 to 11.

** Annual poverty rates are divided by 12 and rounded up to the nearest $50.

ONE CHILD FAMILIES: CHILD SUPPORT SCHEDULE
Dollars Per Month Per Child**

Combined Gross Monthly Income	Age 0-5	Age 6-11	Age 12-18	Combined Gross Monthly Income	Age 0-5	Age 6-11	Age 12-18	Combined Gross Monthly Income	Age 0-5	Age 6-11	Age 12-18
50	9	10	11	2400	414	464	493	6700	922	1032	1098
100	19	21	22	2500	428	479	509	6800	933	1044	1111
150	28	31	33	2600	441	493	525	6900	944	1056	1123
200	37	41	44	2700	454	508	541	7000	954	1068	1136
250	46	52	55	2800	467	523	556	7100	965	1080	1149
300	56	62	66	2900	480	537	572	7200	975	1091	1161
350	65	72	77	3000	493	552	587	7300	986	1103	1174
400	74	83	88	3100	506	566	602	7400	996	1115	1186
450	83	93	99	3200	518	580	617	7500	1007	1127	1199
500	93	104	110	3300	531	594	632	7600	1017	1138	1211
550	102	114	121	3400	543	608	647	7700	1028	1150	1224
600	111	124	132	3500	556	622	662	7800	1038	1162	1236
650	120	135	143	3600	568	636	676	7900	1049	1173	1248
700	130	145	154	3700	580	650	691	8000	1059	1185	1261
750	139	155	165	3800	593	663	706	8100	1069	1196	1273
800	148	166	176	3900	605	677	720	8200	1079	1208	1285
850	157	176	187	4000	617	690	734	8300	1090	1219	1297
900	167	186	198	4100	629	704	749	8400	1100	1231	1309
950	176	197	209	4200	641	717	763	8500	1110	1242	1322
1000	185	207	220	4300	653	730	777	8600	1120	1254	1334
1050	194	217	231	4400	664	744	791	8700	1130	1265	1346
1100	204	228	242	4500	676	757	805	8800	1141	1276	1358
1150	213	238	253	4600	688	770	819	8900	1151	1288	1370
1200	222	248	264	4700	699	783	833	9000	1161	1299	1382
1250	231	259	275	4800	711	796	846	9100	1171	1310	1394
1300	241	269	286	4900	723	809	860	9200	1181	1321	1406
1350	250	280	297	5000	734	821	874	9300	1191	1333	1418
1400	259	290	308	5100	745	834	887	9400	1201	1344	1429
1450	268	300	319	5200	757	847	901	9500	1211	1355	1441
1500	278	311	330	5300	768	860	914	9600	1221	1366	1453
1550	287	321	341	5400	779	872	928	9700	1230	1377	1465
1600	296	331	352	5500	791	885	941	9800	1240	1388	1477
1650	305	342	363	5600	802	897	955	9900	1250	1399	1488
1700	315	352	375	5700	813	910	968	10000	1260	1410	1500
1750	324	362	386	5800	824	922	981	10100	1270	1421	1512
1800	331	370	394	5900	835	935	994	10200	1280	1432	1523
1850	338	378	403	6000	846	947	1007	10300	1289	1443	1535
1900	345	386	411	6100	857	959	1020	10400	1299	1454	1547
1950	352	394	419	6200	868	971	1033	10500	1309	1465	1558
2000	359	402	428	6300	879	984	1046	10600	1319	1476	1570
2100	373	418	444	6400	890	996	1059	10700	1328	1486	1581
2200	387	433	461	6500	901	1008	1072	10800	1338	1497	1593
2300	401	448	477	6600	911	1020	1085	10900	1348	1508	1604

*2018 Poverty Level is $1750.
**The schedules show the nearest dollar value based on support functions. The numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated value.

Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group			Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group			Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
11000	1357	1519	1616	15000	1728	1934	2058				
11100	1367	1530	1627	15100	1737	1944	2068				
11200	1376	1540	1639	15200	1746	1954	2079				
11300	1386	1551	1650	15300	1755	1964	2090				
11400	1396	1562	1661	15400	1764	1974	2100				
11500	1405	1572	1673	15500	1773	1984	2111				
11600	1415	1583	1684								
11700	1424	1594	1695								
11800	1434	1604	1707								
11900	1443	1615	1718								
12000	1452	1625	1729								
12100	1462	1636	1740								
12200	1471	1646	1752								
12300	1481	1657	1763								
12400	1490	1667	1774								
12500	1499	1678	1785								
12600	1509	1688	1796								
12700	1518	1699	1807								
12800	1527	1709	1818								
12900	1537	1720	1829								
13000	1546	1730	1840								
13100	1555	1740	1852								
13200	1565	1751	1863								
13300	1574	1761	1874								
13400	1583	1771	1884								
13500	1592	1782	1895								
13600	1601	1792	1906								
13700	1611	1802	1917								
13800	1620	1813	1928								
13900	1629	1823	1939								
14000	1638	1833	1950								
14100	1647	1843	1961								
14200	1656	1853	1972								
14300	1665	1863	1982								
14400	1674	1874	1993								
14500	1683	1884	2004								
14600	1692	1894	2015								
14700	1701	1904	2026								
14800	1710	1914	2036								
14900	1719	1924	2047								

* 2018 Poverty Level is $1750.

**The schedules show the nearest dollar value based on support functions. The numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated value.

To determine child support at higher income levels:

Age 12-18: Raise income to the power .61209 and multiply the result by 5.749332.

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.94.

Age 0-5: Determine child suport for Age 12-18 and then multiply by 0.84.

TWO CHILD FAMILIES: CHILD SUPPORT SCHEDULE
Dollars Per Month Per Child**

Combined Gross Monthly Income	Age 0-5	Age 6-11	Age 12-18
50	7	8	9
100	14	16	17
150	21	24	26
200	29	32	34
250	36	40	43
300	43	48	51
350	50	56	60
400	57	64	68
450	64	72	77
500	71	80	85
550	79	88	94
600	86	96	102
650	93	104	111
700	100	112	119
750	107	120	128
800	114	128	136
850	121	136	145
900	129	144	153
950	136	152	162
1000	143	160	170
1050	150	168	179
1100	157	176	187
1150	164	184	196
1200	171	192	204
1250	179	200	213
1300	186	208	221
1350	193	216	230
1400	200	224	238
1450	207	232	247
1500	214	240	255
1550	221	248	264
1600	228	256	272
1650	236	264	281
1700	243	272	289
1750	250	280	298
1800	257	288	306
1850	264	296	315
1900	271	304	323
1950	278	312	332
2000	286	320	340
2100	300	336	357
2200	310	347	370
2300	321	359	382
2400	331	370	394
2500	341	382	406
2600	351	393	418
2700	361	404	430
2800	371	415	441
2900	381	426	453
3000	390	437	465
3100	400	447	476
3200	409	458	487
3300	419	468	498
3400	428	479	509
3500	437	489	520
3600	446	500	531
3700	456	510	542
3800	465	520	553
3900	474	530	564
4000	482	540	574
4100	491	550	585
4200	500	560	595
4300	509	570	606
4400	518	579	616
4500	526	589	627
4600	535	599	637
4700	543	608	647
4800	552	618	657
4900	560	627	667
5000	569	637	677
5100	577	646	687
5200	586	655	697
5300	594	665	707
5400	602	674	717
5500	610	683	727
5600	618	692	736
5700	627	701	746
5800	635	710	756
5900	643	719	765
6000	651	728	775
6100	659	737	784
6200	667	746	794
6300	675	755	803
6400	682	764	812
6500	690	772	822
6600	698	781	831
6700	706	790	840
6800	714	799	850
6900	721	807	859
7000	729	816	868
7100	737	824	877
7200	744	833	886
7300	752	842	895
7400	760	850	904
7500	767	859	913
7600	775	867	922
7700	782	875	931
7800	790	884	940
7900	797	892	949
8000	805	900	958
8100	812	909	967
8200	819	917	975
8300	827	925	984
8400	834	933	993
8500	841	942	1002
8600	849	950	1010
8700	856	958	1019
8800	863	966	1028
8900	870	974	1036
9000	878	982	1045
9100	885	990	1053
9200	892	998	1062
9300	899	1006	1070
9400	906	1014	1079
9500	913	1022	1087
9600	920	1030	1096
9700	928	1038	1104
9800	935	1046	1113
9900	942	1054	1121
10000	949	1062	1129
10100	956	1069	1138
10200	963	1077	1146
10300	970	1085	1154
10400	976	1093	1162
10500	983	1100	1171
10600	990	1108	1179
10700	997	1116	1187
10800	1004	1124	1195
10900	1011	1131	1203

*2018 Poverty Level is $2100.

**The schedules show the nearest dollar value based on support functions. The numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated value.

TWO CHILD FAMILIES: CHILD SUPPORT SCHEDULE (CONTINUED)
Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group			Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group			Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
11000	1018	1139	1212	15000	1279	1432	1523				
11100	1025	1147	1220	15100	1286	1439	1531				
11200	1031	1154	1228	15200	1292	1446	1538				
11300	1038	1162	1236	15300	1298	1453	1546				
11400	1045	1169	1244	15400	1305	1460	1553				
11500	1052	1177	1252	15500	1311	1467	1560				
11600	1058	1184	1260								
11700	1065	1192	1268								
11800	1072	1199	1276								
11900	1079	1207	1284								
12000	1085	1214	1292								
12100	1092	1222	1300								
12200	1099	1229	1308								
12300	1105	1237	1316								
12400	1112	1244	1324								
12500	1118	1252	1331								
12600	1125	1259	1339								
12700	1132	1266	1347								
12800	1138	1274	1355								
12900	1145	1281	1363								
13000	1151	1288	1371								
13100	1158	1296	1378								
13200	1164	1303	1386								
13300	1171	1310	1394								
13400	1177	1317	1401								
13500	1184	1325	1409								
13600	1190	1332	1417								
13700	1197	1339	1425								
13800	1203	1346	1432								
13900	1210	1353	1440								
14000	1216	1361	1448								
14100	1222	1368	1455								
14200	1229	1375	1463								
14300	1235	1382	1470								
14400	1241	1389	1478								
14500	1248	1396	1485								
14600	1254	1403	1493								
14700	1260	1411	1501								
14800	1267	1418	1508								
14900	1273	1425	1516								

* 2018 Poverty Level is $2100.

**The schedules show the nearest dollar value based on support functions. The numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated value.

To determine child support at higher income levels:

    Age 12-18: Raise income to the power .61209 and multiply the result by 4.24994.

    Age 6-11: Determine child support for Age 12-18 and then multiply by 0.94.

    Age 0-5: Determine child suport for Age 12-18 and then multiply by 0.84.

THREE CHILD FAMILIES: CHILD SUPPORT SCHEDULE
Dollars Per Month Per Child**

Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group			Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group			Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
50	6	7	7	2400	288	322	343	6700	605	677	720
100	12	13	14	2500	300	336	357	6800	612	684	728
150	18	20	21	2600	308	345	367	6900	618	692	736
200	24	27	29	2700	317	354	377	7000	624	699	743
250	30	34	36	2800	325	364	387	7100	631	706	751
300	36	40	43	2900	333	373	397	7200	637	713	758
350	42	47	50	3000	341	382	406	7300	643	720	766
400	48	54	57	3100	349	391	416	7400	650	727	773
450	54	60	64	3200	357	400	426	7500	656	734	781
500	60	67	71	3300	365	409	435	7600	662	741	788
550	66	74	79	3400	373	418	444	7700	668	748	795
600	72	81	86	3500	381	426	454	7800	674	755	803
650	78	87	93	3600	389	435	463	7900	680	761	810
700	84	94	100	3700	396	444	472	8000	687	768	817
750	90	101	107	3800	404	452	481	8100	693	775	825
800	96	107	114	3900	412	461	490	8200	699	782	832
850	102	114	121	4000	419	469	499	8300	705	789	839
900	108	121	129	4100	426	477	508	8400	711	796	846
950	114	128	136	4200	434	486	517	8500	717	802	853
1000	120	134	143	4300	441	494	525	8600	723	809	861
1050	126	141	150	4400	448	502	534	8700	729	816	868
1100	132	148	157	4500	456	510	543	8800	735	822	875
1150	138	154	164	4600	463	518	551	8900	741	829	882
1200	144	161	171	4700	470	526	560	9000	747	836	889
1250	150	168	179	4800	477	534	568	9100	753	842	896
1300	156	175	186	4900	484	542	576	9200	758	849	903
1350	162	181	193	5000	491	550	585	9300	764	855	910
1400	168	188	200	5100	498	558	593	9400	770	862	917
1450	174	195	207	5200	505	565	601	9500	776	868	924
1500	180	201	214	5300	512	573	610	9600	782	875	931
1550	186	208	221	5400	519	581	618	9700	788	881	938
1600	192	215	228	5500	526	588	626	9800	793	888	945
1650	198	221	236	5600	533	596	634	9900	799	894	951
1700	204	228	243	5700	539	604	642	10000	805	901	958
1750	210	235	250	5800	546	611	650	10100	811	907	965
1800	216	242	257	5900	553	619	658	10200	816	914	972
1850	222	248	264	6000	559	626	666	10300	822	920	979
1900	228	255	271	6100	566	633	674	10400	828	926	985
1950	234	262	278	6200	573	641	682	10500	833	933	992
2000	240	268	286	6300	579	648	689	10600	839	939	999
2100	252	282	300	6400	586	655	697	10700	845	945	1006
2200	264	295	314	6500	592	663	705	10800	850	951	1012
2300	276	309	328	6600	599	670	713	10900	856	958	1019

*2018 Poverty Level is $2500.
**The schedules show the nearest dollar value based on support functions. The numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated value.

THREE CHILD FAMILIES: CHILD SUPPORT SCHEDULE (CONTINUED)
Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group			Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group			Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
11000	861	964	1026	15000	1074	1202	1279				
11100	867	970	1032	15100	1080	1208	1285				
11200	873	976	1039	15200	1085	1214	1291				
11300	878	983	1045	15300	1090	1219	1297				
11400	884	989	1052	15400	1095	1225	1303				
11500	889	995	1059	15500	1100	1231	1309				
11600	895	1001	1065								
11700	900	1007	1072								
11800	906	1013	1078								
11900	911	1020	1085								
12000	917	1026	1091								
12100	922	1032	1098								
12200	927	1038	1104								
12300	933	1044	1110								
12400	938	1050	1117								
12500	944	1056	1123								
12600	949	1062	1130								
12700	954	1068	1136								
12800	960	1074	1142								
12900	965	1080	1149								
13000	970	1086	1155								
13100	976	1092	1161								
13200	981	1098	1168								
13300	986	1104	1174								
13400	991	1110	1180								
13500	997	1115	1187								
13600	1002	1121	1193								
13700	1007	1127	1199								
13800	1012	1133	1205								
13900	1018	1139	1212								
14000	1023	1145	1218								
14100	1028	1151	1224								
14200	1033	1156	1230								
14300	1038	1162	1236								
14400	1044	1168	1242								
14500	1049	1174	1249								
14600	1054	1179	1255								
14700	1059	1185	1261								
14800	1064	1191	1267								
14900	1069	1197	1273								

* 2018 Poverty Level is $2500.

**The schedules show the nearest dollar value based on support functions. The numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated value.

To determine child support at higher income levels:

Age 12-18: Raise income to the power .61209 and multiply the result by 3.566057.

Age 6-11: Determine child support for Age 12-18 and then multiply by 0.94.

Age 0-5: Determine child suport for Age 12-18 and then multiply by 0.84.

FOUR CHILD FAMILIES: CHILD SUPPORT SCHEDULE
Dollars Per Month Per Child**

Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group			Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group			Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
50	5	6	6	2400	237	266	283	6700	519	580	617
100	10	11	12	2500	247	277	295	6800	524	586	624
150	15	17	18	2600	257	288	306	6900	530	593	630
200	20	22	24	2700	267	299	318	7000	535	599	637
250	25	28	29	2800	277	310	330	7100	540	605	643
300	30	33	35	2900	286	320	340	7200	546	611	650
350	35	39	41	3000	293	327	348	7300	551	617	656
400	40	44	47	3100	299	335	357	7400	557	623	663
450	45	50	53	3200	306	343	365	7500	562	629	669
500	49	55	59	3300	313	350	373	7600	567	635	675
550	54	61	65	3400	320	358	381	7700	573	641	682
600	59	66	71	3500	327	365	389	7800	578	647	688
650	64	72	77	3600	333	373	397	7900	583	653	694
700	69	78	82	3700	340	380	404	8000	588	658	700
750	74	83	88	3800	346	387	412	8100	594	664	707
800	79	89	94	3900	353	395	420	8200	599	670	713
850	84	94	100	4000	359	402	427	8300	604	676	719
900	89	100	106	4100	365	409	435	8400	609	682	725
950	94	105	112	4200	372	416	443	8500	614	687	731
1000	99	111	118	4300	378	423	450	8600	619	693	737
1050	104	116	124	4400	384	430	458	8700	625	699	744
1100	109	122	130	4500	391	437	465	8800	630	705	750
1150	114	127	135	4600	397	444	472	8900	635	710	756
1200	119	133	141	4700	403	451	480	9000	640	716	762
1250	124	138	147	4800	409	458	487	9100	645	722	768
1300	129	144	153	4900	415	464	494	9200	650	727	774
1350	134	149	159	5000	421	471	501	9300	655	733	780
1400	139	155	165	5100	427	478	508	9400	660	739	786
1450	143	161	171	5200	433	484	515	9500	665	744	792
1500	148	166	177	5300	439	491	522	9600	670	750	798
1550	153	172	183	5400	445	498	529	9700	675	755	803
1600	158	177	188	5500	451	504	536	9800	680	761	809
1650	163	183	194	5600	456	511	543	9900	685	766	815
1700	168	188	200	5700	462	517	550	10000	690	772	821
1750	173	194	206	5800	468	524	557	10100	695	777	827
1800	178	199	212	5900	474	530	564	10200	700	783	833
1850	183	205	218	6000	479	536	571	10300	704	788	839
1900	188	210	224	6100	485	543	577	10400	709	794	844
1950	193	216	230	6200	491	549	584	10500	714	799	850
2000	198	221	236	6300	496	555	591	10600	719	805	856
2100	208	233	247	6400	502	562	597	10700	724	810	862
2200	218	244	259	6500	507	568	604	10800	729	815	867
2300	228	255	271	6600	513	574	611	10900	733	821	873

*2018 Poverty Level is $2850.

**The schedules show the nearest dollar value based on support functions. The numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated value.

FOUR CHILD FAMILIES: CHILD SUPPORT SCHEDULE (CONTINUED)
Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group			Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group			Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
11000	738	826	879	15000	921	1030	1096				
11100	743	831	884	15100	925	1035	1101				
11200	748	837	890	15200	929	1040	1106				
11300	752	842	896	15300	934	1045	1112				
11400	757	847	901	15400	938	1050	1117				
11500	762	853	907	15500	942	1055	1122				
11600	767	858	913								
11700	771	863	918								
11800	776	868	924								
11900	781	874	929								
12000	785	879	935								
12100	790	884	941								
12200	795	889	946								
12300	799	894	952								
12400	804	900	957								
12500	809	905	963								
12600	813	910	968								
12700	818	915	974								
12800	822	920	979								
12900	827	925	984								
13000	831	930	990								
13100	836	936	995								
13200	841	941	1001								
13300	845	946	1006								
13400	850	951	1011								
13500	854	956	1017								
13600	859	961	1022								
13700	863	966	1028								
13800	868	971	1033								
13900	872	976	1038								
14000	877	981	1043								
14100	881	986	1049								
14200	885	991	1054								
14300	890	996	1059								
14400	894	1001	1065								
14500	899	1006	1070								
14600	903	1011	1075								
14700	908	1016	1080								
14800	912	1020	1086								
14900	916	1025	1091								

* 2018 Poverty Level is $2850.

**The schedules show the nearest dollar value based on support functions. The numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated value.

To determine child support at higher income levels:

    Age 12-18: Raise income to the power .61209 and multiply the result by 3.055748.

    Age 6-11: Determine child support for Age 12-18 and then multiply by 0.94.

    Age 0-5: Determine child suport for Age 12-18 and then multiply by 0.84.

FIVE CHILD FAMILIES: CHILD SUPPORT SCHEDULE
Dollars Per Month Per Child**

Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group			Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group			Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
50	4	5	5	2400	205	229	244	6700	462	517	550
100	9	10	10	2500	213	239	254	6800	467	522	556
150	13	14	15	2600	222	248	264	6900	472	528	562
200	17	19	20	2700	230	258	274	7000	477	533	567
250	21	24	25	2800	239	267	284	7100	481	539	573
300	26	29	30	2900	247	277	294	7200	486	544	579
350	30	33	36	3000	256	286	305	7300	491	549	585
400	34	38	41	3100	264	296	315	7400	496	555	590
450	38	43	46	3200	273	305	325	7500	501	560	596
500	43	48	51	3300	279	312	332	7600	505	565	602
550	47	52	56	3400	285	319	339	7700	510	571	607
600	51	57	61	3500	291	325	346	7800	515	576	613
650	55	62	66	3600	297	332	353	7900	519	581	618
700	60	67	71	3700	303	339	360	8000	524	587	624
750	64	72	76	3800	308	345	367	8100	529	592	630
800	68	76	81	3900	314	352	374	8200	533	597	635
850	72	81	86	4000	320	358	381	8300	538	602	641
900	77	86	91	4100	326	364	388	8400	543	607	646
950	81	91	96	4200	331	371	394	8500	547	612	652
1000	85	95	102	4300	337	377	401	8600	552	618	657
1050	90	100	107	4400	342	383	408	8700	556	623	662
1100	94	105	112	4500	348	389	414	8800	561	628	668
1150	98	110	117	4600	353	395	421	8900	565	633	673
1200	102	114	122	4700	359	402	427	9000	570	638	679
1250	107	119	127	4800	364	408	434	9100	575	643	684
1300	111	124	132	4900	370	414	440	9200	579	648	689
1350	115	129	137	5000	375	420	446	9300	583	653	695
1400	119	134	142	5100	380	426	453	9400	588	658	700
1450	124	138	147	5200	386	432	459	9500	592	663	705
1500	128	143	152	5300	391	437	465	9600	597	668	711
1550	132	148	157	5400	396	443	472	9700	601	673	716
1600	136	153	162	5500	401	449	478	9800	606	678	721
1650	141	157	167	5600	407	455	484	9900	610	683	726
1700	145	162	173	5700	412	461	490	10000	614	688	731
1750	149	167	178	5800	417	466	496	10100	619	692	737
1800	153	172	183	5900	422	472	502	10200	623	697	742
1850	158	177	188	6000	427	478	508	10300	628	702	747
1900	162	181	193	6100	432	484	514	10400	632	707	752
1950	166	186	198	6200	437	489	520	10500	636	712	757
2000	171	191	203	6300	442	495	526	10600	640	717	762
2100	179	200	213	6400	447	500	532	10700	645	722	768
2200	188	210	223	6500	452	506	538	10800	649	726	773
2300	196	219	233	6600	457	511	544	10900	653	731	778

*2018 Poverty Level is $3200.
**The schedules show the nearest dollar value based on support functions. The numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated value.

FIVE CHILD FAMILIES: CHILD SUPPORT SCHEDULE (CONTINUED)
Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group			Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group			Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
11000	658	736	783	15000	820	918	976				
11100	662	741	788	15100	824	922	981				
11200	666	745	793	15200	828	927	986				
11300	670	750	798	15300	832	931	990				
11400	675	755	803	15400	836	935	995				
11500	679	760	808	15500	840	940	999				
11600	683	764	813								
11700	687	769	818								
11800	691	774	823								
11900	695	778	828								
12000	700	783	833								
12100	704	788	838								
12200	708	792	843								
12300	712	797	848								
12400	716	801	853								
12500	720	806	857								
12600	724	811	862								
12700	728	815	867								
12800	733	820	872								
12900	737	824	877								
13000	741	829	882								
13100	745	833	887								
13200	749	838	891								
13300	753	842	896								
13400	757	847	901								
13500	761	851	906								
13600	765	856	911								
13700	769	860	915								
13800	773	865	920								
13900	777	869	925								
14000	781	874	930								
14100	785	878	934								
14200	789	883	939								
14300	793	887	944								
14400	797	892	948								
14500	801	896	953								
14600	805	900	958								
14700	808	905	962								
14800	812	909	967								
14900	816	913	972								

* 2018 Poverty Level is $3200.

**The schedules show the nearest dollar value based on support functions. The numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated value.

To determine child support at higher income levels:

Age 12-18: Raise income to the power .61209 and multiply the result by 2.722181.
Age 6-11: Determine child support for Age 12-18 and then multiply by 0.94.
Age 0-5: Determine child suport for Age 12-18 and then multiply by 0.84.

SIX CHILD FAMILIES: CHILD SUPPORT SCHEDULE
Dollars Per Month Per Child**

Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group			Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group			Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
50	4	4	4	2400	181	202	215	6700	420	470	500
100	8	8	9	2500	188	211	224	6800	425	475	506
150	11	13	13	2600	196	219	233	6900	429	480	511
200	15	17	18	2700	203	227	242	7000	434	485	516
250	19	21	22	2800	211	236	251	7100	438	490	521
300	23	25	27	2900	218	244	260	7200	442	495	527
350	26	29	31	3000	226	253	269	7300	447	500	532
400	30	34	36	3100	233	261	278	7400	451	505	537
450	34	38	40	3200	241	270	287	7500	455	510	542
500	38	42	45	3300	248	278	296	7600	460	514	547
550	41	46	49	3400	256	286	305	7700	464	519	552
600	45	51	54	3500	263	295	314	7800	468	524	557
650	49	55	58	3600	270	302	321	7900	473	529	563
700	53	59	63	3700	275	308	328	8000	477	534	568
750	56	63	67	3800	281	314	334	8100	481	538	573
800	60	67	72	3900	286	320	340	8200	485	543	578
850	64	72	76	4000	291	326	346	8300	489	548	583
900	68	76	81	4100	296	331	353	8400	494	552	588
950	72	80	85	4200	301	337	359	8500	498	557	593
1000	75	84	90	4300	306	343	365	8600	502	562	598
1050	79	88	94	4400	311	349	371	8700	506	566	603
1100	83	93	99	4500	316	354	377	8800	510	571	608
1150	87	97	103	4600	321	360	383	8900	514	576	612
1200	90	101	108	4700	326	365	389	9000	519	580	617
1250	94	105	112	4800	331	371	394	9100	523	585	622
1300	98	109	116	4900	336	376	400	9200	527	589	627
1350	102	114	121	5000	341	382	406	9300	531	594	632
1400	105	118	125	5100	346	387	412	9400	535	599	637
1450	109	122	130	5200	351	393	418	9500	539	603	642
1500	113	126	134	5300	356	398	423	9600	543	608	646
1550	117	131	139	5400	360	403	429	9700	547	612	651
1600	120	135	143	5500	365	409	435	9800	551	617	656
1650	124	139	148	5600	370	414	440	9900	555	621	661
1700	128	143	152	5700	375	419	446	10000	559	626	665
1750	132	147	157	5800	379	424	451	10100	563	630	670
1800	135	152	161	5900	384	430	457	10200	567	634	675
1850	139	156	166	6000	388	435	462	10300	571	639	680
1900	143	160	170	6100	393	440	468	10400	575	643	684
1950	147	164	175	6200	398	445	473	10500	579	648	689
2000	151	168	179	6300	402	450	479	10600	583	652	694
2100	158	177	188	6400	407	455	484	10700	587	656	698
2200	166	185	197	6500	411	460	490	10800	590	661	703
2300	173	194	206	6600	416	465	495	10900	594	665	708

*2018 Poverty Level is $3550.

**The schedules show the nearest dollar value based on support functions. The numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated value.

SIX CHILD FAMILIES: CHILD SUPPORT SCHEDULE (CONTINUED)
Dollars Per Month Per Child

Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group			Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group			Combined Gross Monthly Income	Support Amount ($ Per Child) Age Group		
	Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18		Age 0-5	Age 6-11	Age 12-18
11000	598	669	712	15000	746	835	888				
11100	602	674	717	15100	750	839	892				
11200	606	678	721	15200	753	843	897				
11300	610	682	726	15300	757	847	901				
11400	614	687	731	15400	760	851	905				
11500	617	691	735	15500	764	855	909				
11600	621	695	740								
11700	625	700	744								
11800	629	704	749								
11900	633	708	753								
12000	636	712	758								
12100	640	716	762								
12200	644	721	767								
12300	648	725	771								
12400	652	729	776								
12500	655	733	780								
12600	659	737	785								
12700	663	742	789								
12800	666	746	793								
12900	670	750	798								
13000	674	754	802								
13100	678	758	807								
13200	681	762	811								
13300	685	766	815								
13400	689	771	820								
13500	692	775	824								
13600	696	779	828								
13700	699	783	833								
13800	703	787	837								
13900	707	791	841								
14000	710	795	846								
14100	714	799	850								
14200	718	803	854								
14300	721	807	859								
14400	725	811	863								
14500	728	815	867								
14600	732	819	871								
14700	735	823	876								
14800	739	827	880								
14900	743	831	884								

* 2018 Poverty Level is $3550.
**The schedules show the nearest dollar value based on support functions. The numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated value.
To determine child support at higher income levels:

Age 12-18: Raise income to the power .61209 and multiply the result by 2.476429.
Age 6-11: Determine child support for Age 12-18 and then multiply by 0.94.
Age 0-5: Determine child suport for Age 12-18 and then multiply by 0.84.

Narrative and Explanation of Kansas Child Support Schedules

Basic Child Support Models used by States

There are three basic models currently used in state child support guidelines. The income-shares approach is the most often used, with 39 states using a variation of the model. Nine states use the percentage-of-obligor model. The Melson formula is used by the remaining states.[5] The basics of the models are described below.

Income Shares Model

The underlying premise of the income shares model is that a child should obtain the same percentage of total income allocated to his/her expenses that he/she would have had if their parents were together. This is often referred to as a continuity-of-expenditures. Essentially, the model starts by adding the income of each parent to get a proxy of intact household income. Child expenditures are then estimated based on family size and income of an intact family. Often child care expenses and extraordinary medical expenses are added for a total child support obligation. The total child care expenditures are then divided between the parents according to their respective income shares.

One of the criticisms of the standard income-shares model is that it is based upon an intact household. However, there is additional overhead from having a second household that would reduce funds available to spend on children. A second criticism is that families do not necessarily spend on children based on income, especially income that would have existed if the two parties pooled resources. Third, the money will likely be spent according to the economic behavior of a single-parent household.

Percentage of Obligor-Only Income (Wisconsin-Style)

A percentage of obligor-only income model determines child support as a percentage of obligor parent's income with higher percentages for greater numbers of children being supported. Some states use a flat percentage while other states use a cap or a sliding percentage. It is criticized as not having an economic basis for the fixed

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[5] Venohr, Jane C. "Differences in State Child Support Guidelines Amounts: Guidelines Models, Economic Basis, and Other Issues*," Journal of the American Academy of Matrimonial Lawyers*, vol. 29, no. 2, 2017, pp. 377-407.

percentages and for only considering the obligor's income and disregarding the custodial parent's income.

The Melson formula approach to child support begins by examining the basic needs of the parents. The formula allows each parent to keep a reserve amount to cover their own subsistence needs and sustain employment.   If the obligated parent's income is more than sufficient to cover the basic needs of the parent then more of the obligated parent's remaining income is designated towards child expenditures.

A cost shares model is a relatively new approach to child support which is gaining some support. To my knowledge, this has not been outright adopted yet. Some states, including Alabama, have considered it. Essentially, the cost shares model first determines basic child costs for a single-parent household using an average of both parents' income. Then non-basic expenses are added. Tax benefits accrued to custodial parent are deducted. Net child cost obligations are allocated between the two parents based on each parent's share of combined after-tax income above a recommended self-support level. The child support amount is adjusted for parental time.

Basic Description of Kansas Child Support Schedules

Kansas currently, and historically, has used an income-shares model. The basic methodology used to produce the child support tables was first developed by William T. Terrell, Ph.D. economist. It has served as the basis for the Kansas schedules for approximately twenty years. In response to the critique of the income-shares model that there are extra costs associated with having two rather than one household, a dissolution burden is included to account for additional overhead.

The guidelines currently in place (referred to as the 2015 guidelines in this report) are based upon 2012-2013 Consumer Expenditure Survey (CES data).   In this 2019 economic analysis or review of the child support schedules, the model has been updated using the most recent available 2016-2017 CES data. Essentially, Kansas guidelines are based upon per capita expenditures and per capita income.   Procedures in deriving the

schedules involve estimation of spending on one child aged 12-18 years old as a function of gross monthly income in families with one, two and three children. The three-child per capita results can then be extended to larger families.

The Consumer Expenditure Survey data is administered by the U.S. Bureau of Labor Statistics.   Households across the nation are interviewed for up to four consecutive quarters about their income, expenditures and basic demographic information. Households provide detailed expenditure data for up to three months prior to the interview month.[6] Therefore the data can be annualized. It is one of the most comprehensive expenditure surveys, so is often used in child expenditures studies. Households provide data on expenditures that often are allocated towards the family such as on housing, food, transportation, health care, etc. They also provide information on child-specific expenses such as clothing, child care and education.   All expenditures are used in the Kansas model.

The CES data used in the estimation of the child support tables are for households of three, four and five or more persons. This set consists of 25 income classes and for each class the following series are collected: family size, annual expenditures, before-tax income, and after-tax income. Due to certain problems of income underreporting and overstated spending relative to income four income classes were excised. All four low-income classes showed spending that was more than 3 times before-tax income. Of the 21 remaining data sets seven revealed consumption spending that is less than before-tax income. After-tax income is likely a more reliable upper limit on spending for the purpose of child support.

Statistical techniques are employed that treat both per capita consumption spending as a percent of gross income and per capita after-tax income as a percent of gross monthly income as alternative dependent variables in functions of gross monthly income and family size.

Specifically, per capita gross expenditures as a percent of gross income is estimated as a function of gross monthly household income and family size. This is referred to as the Equal Share Family Expenditure Model (ESFEM).   Then, per capita after-tax income as a percent of gross monthly income is estimated as a function of gross

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[6] https://www.bls.gov/opub/hom/cex/home.htm

monthly household before tax income and family size. This second equation is called the Equal Share After-Tax Income Model (ESATIM).

These estimates are used together to determine a function called the Feasible Equal Share Adjusted Model (FESPAM). With the goal of developing conservative spending equations, the spending measures are adjusted downwards. This is done for two reasons. For low to low-middle levels of monthly gross income, per capita after-tax income is actually less than the per capita measure of consumption spending. Poverty guidelines are used to quantify this adjustment. The Feasible Equal Share Adjusted Model (FESPAM) is then transformed from logarithmic to arithmetic form. These equations can be used to compute estimated expenditures per adult child as a function of gross monthly income and number of children. As stated earlier, one of the criticisms of the income shares models is that it is based upon expenditures of an-intact household. However, there is additional overhead from having a second household that would reduce income available to spend on children. In the Kansas guidelines this has been referred to as a dissolution burden (the extra costs associated with maintaining a second household). Therefore, a BURDEN equation provides the functions that are used to compute the child support schedules at gross monthly income above the poverty level taking into consideration a dissolution burden. The Burden equations used to compute the child support schedules at gross monthly income above the poverty level provide estimates of expenditures for "adult" children.

The adult child support equations lead to support amounts for younger age groups by means of certain measures that derive from the work of Mark Lino, Ph.D., in the Center for Nutrition Policy and Promotion, U.S. Department of Agriculture. Specifically, an examination of total expenditures less health care, child care, and education indicate that spending on younger children is lower, yet gradually approaching that for older children. Upon inspection of the data in Lino's report, the age brackets currently used are 0-5, 6-11, and 12-18.

USDA and CES Details

As discussed above, the Consumer Expenditures Survey asks detailed questions about almost every item that is purchased by the household. Most child support studies

use the CES. Mark Lino and the US Department of Agriculture have historically used the data to provide annual estimates of expenditures on children. The USDA's last report, "Expenditures of Children by Families, 2015," was published in 2017 and was co-authored by K. Kuczynski, N. Rodriguez, and T. Schap. Their estimates are broken down by categories. Categories and a brief description of the some of the items included are provided below.

Categories of Household Expenditures in USDA Reports[7]

Housing expenses consist of shelter (mortgage payments, property taxes, or rent; maintenance and repairs; and insurance), utilities (gas, electricity, fuel, cell/telephone, and water), and house furnishings and equipment (furniture, floor coverings, major appliances, and small appliances). Mortgage payments included principal and interest payments. Overall, principal payments constituted 11 percent of overall housing expenses.

Food expenses consist of food and nonalcoholic beverages purchased at grocery, convenience, and specialty stores, including purchases with Supplemental Nutrition Assistance Program (SNAP) benefits; dining at restaurants; and household expenditures on school meals.

Transportation expenses consist of the monthly payments on vehicle loans (principal and interest), down payments, gasoline and motor oil, maintenance and repairs, insurance, and public transportation (including airline fares).

Clothing expenses consist of children's apparel such as diapers, shirts, pants, dresses, and suits; footwear; and clothing services such as dry cleaning, alterations, and repair.

Health care expenses consist of medical and dental services not covered by insurance, prescription drugs and medical supplies not covered by insurance, and health insurance premiums not paid by an employer or other organization. Medical services include those related to physical and mental health.

Child care and education expenses consist of day care tuition and supplies; baby-sitting; and elementary and high school tuition, books, fees, and supplies. Books, fees, and supplies may be for private or public schools.

Miscellaneous expenses consist of personal care items (haircuts, toothbrushes, etc.), entertainment (portable media players, sports equipment, dance lessons, computer games, etc.), and reading materials (nonschool books, magazines, etc.).

As outlined above, Lino et al., provides information on the estimated expenditures on Housing, Food, Transportation, Clothing, Health Care, Child Care and Education, and

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[7] Replicated from Lino, M., Kuczynski, K., Rodriguez, N., and Schap, T. (2017). Expenditures on Children by Families, 2015. Miscellaneous Publication No. 1528-2015. U.S. Department of Agriculture, Center for Nutrition Policy and Promotion.   Box 2 on page 3.

Miscellaneous categories. The summation of these expenditures is considered the estimated annual expenditures on a child by a married family by the USDA.

National, as well as regional, estimates of child expenditures are provided in the USDA report. Table 4 of Lino et al.'s report provides estimated annual expenditures on a child by married-couple families in the Urban Midwest and is used in our comparisons of spending. Given expenditures on children vary by income available, Lino et al. estimate expenditures for three before-tax income levels: Low Income levels (less than $59,200 with an average of $37,600), Middle Income levels (between $59,200 and $107,400, with an average of $81,700), and High Income levels (more than $107,400 with an average of $177,300). The Lino et al. report combines child care and education expenses into one category. Notice that the Kansas child support guidelines allow for adjustments within the worksheet for child care, education, and health care expenses. For this reason, when examining the expenses based on age of children, these categories are excluded. Specifically, in comparing the estimated costs of children of different ages, total expenses less health, child care and education are considered. The table below essentially provides a measure of the housing, food, transportation, clothing, and miscellaneous expenditures of young children as a percent of the same expenditures of a child age 12 to 18.

Age Comparisons of USDA Expenditures on Children by Families[8]			
USDA Expenditures on Children by Families, 2013 – previous review data Total Expenses Less Health, Child Care and Education			
	Low Income	Middle Income	High Income
Age 0 to 5	80.2%	82.5%	87.7%
Age 6 to 11	91.7%	92.9%	94.8%
Age 12 to 18	100%	100%	100%
USDA Expenditures on Children by Families, 2015 – current review data Total Expenses Less Health, Child Care and Education			
	Low Income	Middle Income	High Income
Age 0 to 5	81.7%	83.1%	86.1%
Age 6 to 11	94.1%	94.2%	94.4%
Age 12 to 18	100%	100%	100%

As demonstrated in the table, the percentage of expenditures spent on the younger age groups has increased for the low income and middle income. Therefore, it is proposed that the percentages for the 2019 child support schedules be changed from 80 in the current 2015 administrative order to 84 for children aged 0 – 5 years and from 92 in the current administrative order to 94 for children in the school age years 6 – 11. For children age 12-18, the percentage for the 2019 child support schedule is 100%.

For illustrative purposes, Appendix 1 provides abbreviated proposed child support schedules and graphs for one to three child families based on the latest available CES data. In the charts for each family size, the current (2015) and proposed (2019) child expenditure values are provided for each age group. In addition, the percentage changes in the expenditures are also given.

The graphs provide an illustration of how the dollar values of child expenditures increase with the combined "household" income of both parents. The current (2015) values for the oldest age group are plotted, as well as the proposed (2019) values for each of the three age groups. In addition, two other estimates are provided. The two additional

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[8] Lino, M. (2014). *Expenditures on Children by Families, 2013.* Miscellaneous Publication No. 1528-2013. U.S. Department of Agriculture, Center for Nutrition Policy and Promotion. Table 4, Page 29.
Lino, M., Kuczynski, K., Rodriguez, N. and Schap, T. (2017). *Expenditures on Children by Families, 2015.* Miscellaneous Publication No. 1528-2015. U.S. Department of Agriculture, Center for Nutrition Policy and Promotion. Table 4, Page 27

estimates are labelled USDA Upper Bound and BR Lower Bound. These two estimates are described in more detail below.

Discussion of Proposed Changes in Child Support Schedules

As can be seen from the tables in the Appendix, the 2019 proposed estimated child support schedules provide for an increase in dollar expenditures at low to middle income levels compared to the current 2015 guidelines. However, at middle to higher incomes, the dollar expenditures in the new proposed tables of child expenditures are slightly lower than the current values. As stated earlier and described in the technical report, the same model was used to estimate the values in the table. The difference between the estimated values from the model for the oldest age group is due to the updated data. The current 2015 tables were estimated using 2012-2013 Consumer Expenditure Survey data while the proposed 2019 tables were estimated using more recent 2016-2017 data. The economic model indicates that while per capita expenditures increase with income, they are not increasing with income at the same rate as in 2012-2013. Some plausible reasons for the lower consumption rates are provided below.

The proposed dollar values of child expenditures for the two younger age groups change for two reasons. First, the older age group (12-18 year old) values have increased and the younger age group expenditures is calculated as a proportion of oldest age group expenditures. If that was the only proposed change, the percent change in expenditures would be identical across all age groups, equal to the percent change for the oldest group. However, as discussed above, a second proposed change to the child support values provides a larger percentage of expenditures for the younger age groups. Instead of the youngest group values being 80% of the oldest age group's expenditure, 84% is the new proposed value. Likewise, the middle age group has a proposed increase from 92 to 94% of the oldest age group expenditures. Therefore, these changes together result in larger increases for the two younger age groups at lower income levels. At the same time, it results in smaller reductions in the child support schedule values for middle to high income ranges.

Consider the one-child family with $2500 of total income, the child support expenditure for the oldest child would increase by 3.14%, or $15. The youngest age group will go up by a larger percentage of 8.3%, or $33. This is due to the increase in the

overall expenditures for the oldest age group, with an additional increase due to the increase in the proportion of expenditures in that younger age range. For a one-child family with $10,000 of income, the child support expenditure for the oldest child would decrease by 3.89%, or $61.   However, the expenditures on the youngest age group will go up by a smaller percentage of 0.92%, or $11. While there is decrease in the overall expenditures for the oldest age group, it is being offset by the increase in the proportion of expenditures in youngest age range.   For a one-child family with $14,000 of income, the child support expenditure for the oldest child would decrease by 5.52%, or $114.   The expenditures on the youngest age group will go down by a smaller percentage of 0.80%, or $13. A similar pattern is observed for the two and three child families. The four, five and six child families will have percent changes consistent with the three child families.

Plausible Reasons for Decreases in Expenditures at Higher Income Levels

In the past revisions of the child support tables, it was common to see increases in the child support values across all income levels. When the schedules were updated from 2010 to 2015, the increase was less than 3.5% across all income levels and family sizes. Household expenditures may increase by less than overall inflation as spending may not increase at the same rate of inflation if consumers substitute away from relatively more expensive goods and services and towards items that are relatively less expensive (whether it be in dining/food choices, forms of entertainment, etc.). It may not seem intuitive that between reviews expenditures would decrease over time. However, it could be due to households making different decisions about what to do with their money.

Households can do more than consume goods with their income. They can also pay taxes, save or invest, pay down debt, or contribute to organizations outside of their household. For the purposes of the Consumer Expenditure Survey, the BLS includes contributions and gifts to others as part of household expenditures. The BLS provides measures for both Income Before Tax and Income After Tax. Taxes are not considered part of household expenditures. Additionally, the survey by BLS tracks "Net change in assets" which accounts for savings and investments as well as "Net change in liabilities" which accounts for increases in debt or reduction in debt through debt payments. Taxes, savings and investments, and debt payments are not counted as household expenditures. Thus, payments made on debt such as mortgage principal, money owed on purchases of

vehicles, and money owed to creditors in the form credit cards, department stores, and medical practitioners is not included in expenditures.[9] If, in the aggregate, households reduce current consumption to pay down debt or save, these debt payments and savings would not show up in our data as expenditures.

Shaded areas indicate U.S. recessions   Source: Board of Governors of the Federal Reserve System (US)   myf.red/g/no2N
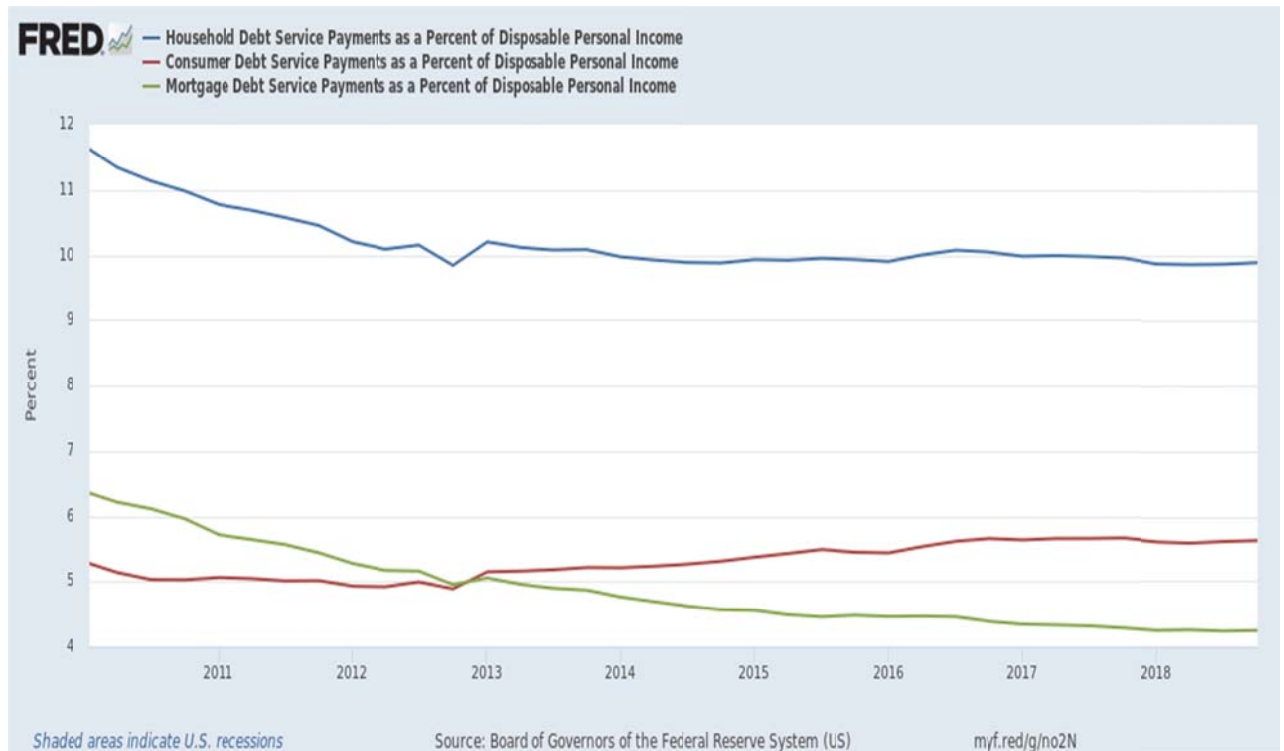
According to data from the U.S. Bureau of Labor Statistics and shown in the graph above, overall household debt payments as a percentage of disposable personal income has held steady at approximately 9.95 percent from 2014 to 2017. Mortgage debt service payments decreased during that time period from 4.76 to 4.28 percent. Consumer debt service payments, however, increased from 5.2 to 5.66 percent.[10]

As indicated above, the BLS does not consider a student loan payment as a current expense but rather a change in liabilities. As often noted by the media, debt related to college education has limited funds available for households to spend on current

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[9] Consumer Expenditure Survey Glossary, Other Financial Information. Retrieved from https://www.bls.gov/cex/csxgloss.htm, March 22, 2019.
[10] U.S. Bureau of Labor Statistics, Household Debt Service Payments as a Percent of Disposal Personal Income, retrieved from FRED, Federal Reserve Bank of St. Louis; https://fred.stlouisfed.org/series/KSUR, March 22, 2019.

consumption. The graph below shows the steady increase in student loans held by the federal government.[11] Given higher levels of education are associated with both higher levels of student debt and higher income levels, it is likely that student loan debt is a factor for more middle to high income households than low income households.

A 2018 article from the New York Times, "A New Toll of American Study Debt in 3 Charts," by Tara Siegel Bernard and Karl Russell, highlights the impact of student debt not only for the individual attending college but also for parents who incur debt to help fund their children's education.   They include a chart prepared by Mark Kantrowitz, the publisher and vice president of research at SavingForCollege.com, that presents the burden of education loans in the United States. The chart is provided below.[12]

Average parent loan debt

Average student debt

Figures are adjusted for inflation

1994-95	1999-00	2004-05	2009-10	2014-15	2017-18
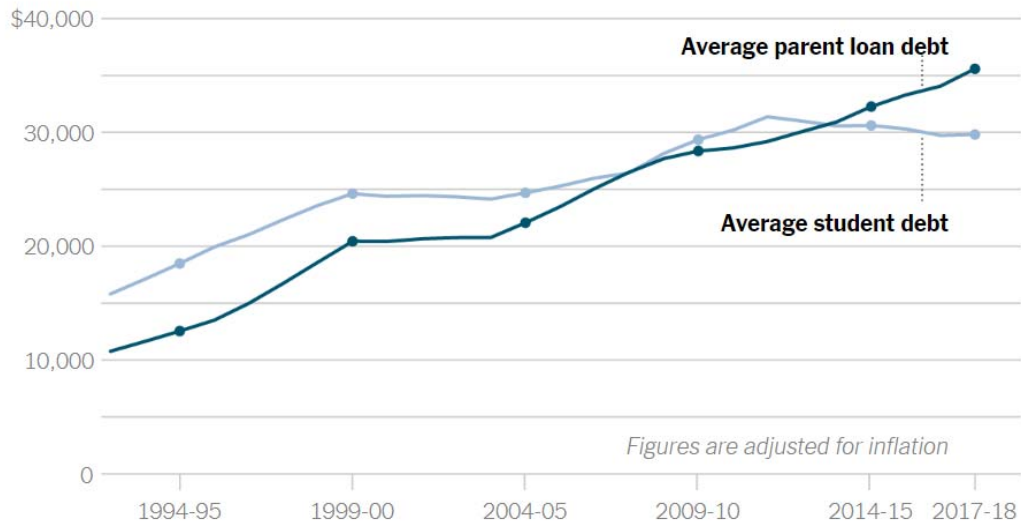
Source: Mark Kantrowitz (SavingForCollege.com)

Two 2018 studies published by the Board of Governors of the Federal Reserve System as FEDS Notes provide insight as to why, at the aggregate level, consumption may not increase with income as might be expected. Ahn, Batty, and Meisenzahl (2018) provide evidence that household debt-to-income (DTI) ratios steadily climbed from 1983 to about 2008 in the FEDS Notes article, "Household Debt-to-Income Ratios in the Enhanced Financial Accounts." They show since 2008 that ratio began to fall and has continued to decrease through 2018. Given the low growth rate of income during this same period, they attribute this decrease in DTI to either households defaulting on loans or the paying down of debt through reduced household consumption spending. They site data that suggests consumers have been slow to increase spending as growth rates in personal consumption expenditures have been below average.[13] Aladangady and Feiveson (2018) investigate the aggregate consumption-to-income ratio, or average propensity to consume. Since 2012 it has been below what was anticipated. They offer explanations as to why households are consuming less of their current income: consumers may have more uncertainty about future economic conditions so have increased precautionary savings, consumers may be reducing how much equity they are taking from

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[13] Ahn, Michael, Mike Batty, and Ralf R. Meisenzahl. "Household debt-to-income ratios in the enhanced financial accounts." FEDS Notes. January 11, 2018. Board of governors of the Federal Reserve System Website. Retrieved from https://www.federalreserve.gov/econres/notes/feds-notes/household-debt-to-income-ratios-in-the-enhanced-financial-accounts-20180109.htm. March 15, 2019.

their homes (indicated by less home equity withdrawals), an increase in income inequality, and population aging.[14]

The economic model used to estimate the Kansas Child Support Schedules using more recent Consumer Expenditure Survey data does provide for increases in child support values for low incomes and reductions in child support values at higher incomes. The data provided above and results of the studies that highlight the role of debt reduction and a slow recovery in consumption following the Great Recession provides possible reasons for this potentially unexpected result.

Comparison of Kansas Child Support Schedules with Other Estimates

Venohr (2017) provides a review of state child support guidelines. In this review, she provides background information as to how a federal mandate by the Child Support Amendments of 1984 led states to develop guidelines to be used to award child support payments. Venohr also reviews the three main approaches, data sources, and methodologies states have used to base their guidelines.

One of the first studies used to build child support schedules for income-shares states was the Espenshade study. Espenshade used the proportion of after-tax income spent on food to proxy the household standard of living. He then used an Engel curve approach to estimate the annual costs of expenditures of items related to child-rearing including the cost of food, housing, transportation, medical care, etc. Aggregating these costs, he found the estimated total costs of raising children as a function of family size and income.[15] Venohr (2017) identifies this as a marginal cost approach of child expenditures.

The other two studies that have made an impact on many state child support guidelines are the Betson and Rothbarth study and the USDA study. Currently, the

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[14] Aladangady, Aditya and Laura Feiveson. 2018. A Not-So-Great Recovery in Consumption: What is Holding Back Household Spending? *FEDS Notes*, March 8, 2018. Board of governors of the Federal Reserve System Website. Retrived from https://www.federalreserve.gov/econres/notes/feds-notes/what-is-holding-back-household-spending-20180308.htm, March 15, 2019.

[15] Espenshade, Thomas. J. (1974). "Estimating the Cost of Children and Some Results from Urban United States*." Social Indicators Research*, vol. 1, no. 3, pages 359-381. Retrieved from JSTOR, https://www.jstor.org/stable/pdf/27521718.pdf.

Rothbarth studies and the USDA studies are often used as lower and upper bounds, respectively, for child support expenditures.

As part of research sponsored by the Department of Health and Human Services, David Betson reviewed five methodologies and determined Rothbarth's methods to be the most robust. Betson updated the model, and it is now known as the Betson-Rothbarth (BR) estimation. Betson argues it is difficult to compute the costs associated with supporting children. Some goods and services are consumed jointly among members of a household making it difficult to allocate a specific proportion to each member. Furthermore, adults may reduce spending on themselves in order to increase expenditures on goods that are consumed either solely by or jointly with children.[16] In the Betson-Rothbarth model, essentially child costs are determined by comparing how families with and without an additional child spend the same amount of money on specific adult goods and luxuries (such as adult clothing, tobacco, alcohol, entertainment, etc.). If they spend the same amount on adult goods and savings both families are considered to be equally well off, and the difference in total household spending is the child cost.

According to the review by Venohr (2017), Betson has updated the model multiple times using Consumer Expenditures Survey (CES) Data. The last version is referred to as the BR4 and is based upon data from the 2004-2009 CES data. More than twenty-five states use some version of, or partially base, their child support schedules on one of the BR studies. In general, BR studies estimates that between 24% to 26% of total household expenditures are devoted to child expenditures in one-child families, 35% to 37% are devoted to child expenditures in two-child families, and 40 to 44% of household expenditures are attributed to children in three-child families.[17]

The second study often referenced, can be viewed as an upper bound and is based on estimates annually published by Mark Lino and the U.S. Department of Agriculture (USDA), Expenditures on Children by Families.[18] USDA estimates vary by income and child's age. Expenditures are estimated for specific categories, including food,

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[16] Betson (1990). Alternative Estimates of the Cost of Children from the 1980-86 Consumer Expenditure Survey, IRP Special Report. Retrieved from https://www.irp.wisc.edu/publications/sr/pdfs/sr51.pdf.

[17] Venohr, Jane C. "Differences in State Child Support Guidelines Amounts: Guidelines Models, Economic Basis, and Other Issues," Journal of the American Academy of Matrimonial Lawyers, vol. 29, no. 2, 2017, pp. 377-407.

[18] Ibid.

transportation, housing, child care, etc. then summed up to a total expenditure.   Lino uses child-specific expenditures from the CES when provided for items such as a child's clothing, child care and education. However, some of the data reported by the CES does not disentangle the household from the child's consumption or allocated expenditures. For example, the CES provides for household level expenditures such as housing, transportation, health and miscellaneous goods and services but does not give direction as to what portion of each expenditure is associated with each child. A full discussion of how the USDA estimates expenditures on each budget category can be found in the USDA report.[19]

Comparison with Alternate Estimates

It is useful to compare the Kansas proposed estimates with other measurs of child-rearing expenditures.   In Table 9 of the USDA report by Lino, Kuczynski, Rodriguez, N., Schap (2017), average percent of household expenditures attributed to children in married couple families by different researchers or studies are provided.

The values in columns three and four for two and three children are the total percent of expenditures attributed to all of the children in the household rather than the percent for each child.   It should be noted that the Engel and Rothbarth estimates are the percentages of total family expenditures spent on children. Total family expenditures can be assumed to occur with after-tax dollars and also allows that savings can occur in households. Savings would not be counted as an expense so family expenditures could be less than after-tax income. USDA estimates are the percentage of before-tax income spent on children. Therefore, the percentages while close in numerical terms represent quite different expenditures.

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[19] Lino, M., Kuczynski, K., Rodriguez, N., and Schap, T. (2017). Expenditures on Children by Families, 2015. Miscellaneous Publication No. 1528-2015. U.S. Department of Agriculture, Center for Nutrition Policy and Promotion.   Box 2 on pp. 3

Table 9. Average percent of household expenditures attributable to children in married couple families, by estimator and number of children.[20]

Number of Children	One	Two	Three
Estimator		Percent	
Engel (2001)	30	44	52
Rothbarth (2001)	26	36	42
Rothbarth (2006)	25	37	44
Engel (2008)	21	31	38
Rothbarth (2008)	32	47	57
Rothbarth (2011)	24	37	45
Rothbarth (2011)	24	37	45
Average of above	26	39	46
USDA/NCPP	26	39	49

According to Venohr (2017), Rothbarth percentages are sometimes considered to be lower bounds estimates for child expenditures while USDA measurements are upper bounds of expenditures on children. Of the 39 states that use an income-share approach, more than twenty five of the states use a version of the Betson-Rothbarth measurements.[21]

Jane Venohr, often cited in this report, is a PhD economist. She has been hired by many states (including but not limited to Minnesota, Nevada, Ohio, Florida, Georgia and Arizona) using the income-share approach to review child support guidelines and provide updated child support schedules. Her work has been cited by other economists that have also assisted with states on their schedules.   The basis for her most recently revised schedules are typically the BR3 or BR4 estimates.

BR3 is a Betson-Rothbarth study uses 1998-2004 CES data while BR4 is a Betson-Rothbarth study that uses 2004-2009 CES data. In addition to using updated data, the latest BR4 is different from previous versions in that it considers "outlays" rather than "expenditures." (Installment payments such as mortgage payments are outlays in BR4.

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[20] Table 9 reproduced as it originally appeared in Lino, M., Kuczynski, K., Rodriguez, N., and Schap, T. (2017). Expenditures on Children by Families, 2015. Miscellaneous Publication No. 1528-2015. U.S. Department of Agriculture, Center for Nutrition Policy and Promotion.   Page 18.

[21] Venohr, Jane C. "Differences in State Child Support Guidelines Amounts: Guidelines Models, Economic Basis, and Other Issues," Journal of the American Academy of Matrimonial Lawyers, vol. 29, no. 2, 2017, pp. 377-407.

While in previous work they were expenditures, with a purchase price in the year purchased regardless of whether it is paid for in installments.)[22]

When Venohr uses Betson-Rothbarth (BR) data to base child support schedules, she typically makes some adjustments.   She typically updates measurements to reflect the most recent price levels as measured by the CPI, published by the U.S. Bureau of Labor Statistics. Percentages of expenditures on child care and extraordinary medical expenses are subtracted as they are deemed to be variable and are often included in worksheets used to calculate child support awards. The BR estimates are provided for one, two and three child families. Therefore, the estimates are modified or extended to include families with more than three children. Given the BR estimates are for percentages of total family expenditures, she relates total family expenditures back to gross income taking into consideration what percentage of income is typically spent rather than saved and finding the gross income equivalent responding to the net or after-income taxes.[23]

Based upon Venohr's description of her work and tables provided, December 2018 CPI measures and Kansas income tax information, an estimate of Kansas expenditures using Venohr's methodology was presented to the committee. At low to middle income levels, the Kansas child support schedules and the Kansas adjusted-BR values are quite similar. At higher income levels, the Kansas current and proposed schedules provide higher levels of support. While the full tables with the estimated adjusted BR values are not presented in this report, they are included in the graphs in Appendix 1. The trend line labelled BR Lower Bound is the adjusted Kansas adjusted BR values plotted against the household income. Also included in the graphs of Appendix 1, are the USDA estimated values. As mentioned above, the USDA may be considered an upper bound for expenditures. The Kansas proposed schedules lie between the lower bound and the upper bound.

Labor Market in Kansas

As part of the quadrennial review of the child support guidelines, in addition to considering economic data related to expenditures on children by families, labor market

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[22] Ibid.

[23] For an example, see Venohr (2015). Economic Basis of Updated Child Support Tables for Vermont. Retrieved from https://dcf.vermont.gov/sites/dcf/files/OCS/Docs/UpdatedCS-Tables.pdf, January 9, 2019.

data should also be reviewed.   A review of current labor market conditions in Kansas is provided for the committee's consideration.

Unemployment rates, Labor Force Participation and Overall Employment

U.S. Bureau of Labor Statistics, Unemployment Rate in Kansas [KSUR], retrieved from FRED, Federal Reserve Bank of St. Louis; https://fred.stlouisfed.org/series/KSUR, March 23, 2019.

One of the most commonly cited indicators used to measure the economic health of the labor market is the unemployment rate. The unemployment rate in the United States has been trending downward since 2014. This is also true for Kansas. Over this time period, the Kansas unemployment rate has been consistently lower than that of the United States. According to data from the U.S. Bureau of Labor Statistics, the unemployment rate in Kansas decreased from 2014 to mid-2018. It then held steady at 3.3% from May to December 2018 (the lowest unemployment rate in Kansas since May 1999), ticking slightly up to 3.4% in January 2019.[24]

Both Kansas and the US has seen a decrease in the labor force participation rate, the percentage of the population that are either employed or actively seeking work (unemployed), in the last decade. Since the turn of the century, Kansas labor force

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[24] U.S. Bureau of Labor Statistics, Unemployment Rate in Kansas [KSUR], retrieved from FRED, Federal Reserve Bank of St. Louis; https://fred.stlouisfed.org/series/KSUR, March 23, 2019.

participation rate has consistently been above the national rate.   According to the 2018

Kansas Economic Report, the labor force participation rate remains relatively high in

Kansas at 66.6%, compared to the national rate of 62.9%.[25] Moreover, in Kansas, the labor

force participation rate of prime age workers or those workers between the ages of 25 and

54, has steadily hovered around 85%.

The number of nonfarm jobs in Kansas increased each year from 2010 to 2016.

However, there was a small decrease in 2017, with 500 fewer nonfarm jobs (a reduction of

less than 0.1%).[26]   This was followed by a 1.4% increase (approximately 20,000 jobs)

between November 2017 and November 2018.[27]   The Center for Economic Development

and Business Research 2019 Kansas Employment Forecast projects a 1.1% increase in the

number of jobs in 2019.[28]

Hours Worked, Wages, and Income

Income available for household, and therefore child, expenditures is dependent

upon both hours worked and wages received. Income imputations can be based upon

assumptions of wages and hours worked. Current Employment Statistics provide monthly

data of Average Weekly Hours of All Employees. Based on Kansas labor market data, the

average weekly hours worked in 2018 varied throughout the months of the year and by

industry:[29]

- 33.6 to 34.9 hours per week on average among all employees in total private jobs;

- 33.1 to 34.8 hours per week on average among all employees in trade,
  transportation and utilities industry;

- 31.6 to 32.8 hours per week on average among all employees in education and
  health services industry;

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[25]2018 Kansas Economic Report, Kansas Department of Labor, retrieved from Kansas Labor Information Center; https://klic.dol.ks.gov/admin/gsipub/htmlarea/uploads/Economic%20Report%202018.pdf, March 23, 2019. Chart 33, page 51 and chart 34, page 52.

[26] Ibid, Table 3, page 3.

[27] 2019 Kansas Employment Forecast, Center for Economic Development and Business Research, Published January 8, 2019 retrieved from CEDBR (Center for Economic Development and Business Research), https://www.cedbr.org/forecast-blog/forecasts-kansas/1557-economic-outlook-kansas-2019-january-revision.

[28] Ibid

[29] Based upon Current Employment Statistics (CES) survey data retrieved from https://beta.bls.gov/dataQuery/search

- 35.4 to 37 hours per week on average among all employees in professional and business services industry;

- 41.8 to 43.6 hours per week on average among all employees in manufacturing industry; and,

- 23.1 to 24.9 hours per week on average among all employees in leisure and hospitality industry;

Currently the minimum wage for the state of Kansas is the same as the Federal minimum wage at $7.25 per hour.   Earnings for working 40 hours at a minimum wage job would be approximately $290 per week. This translates to gross earnings of $1257 per month, slightly higher than the 2018 Poverty Rate for 1-person household of $1012.   If hours are reduced to 30 and 35 hours per week, gross monthly income falls to $943 and $1100, respectively.

According to the 2018 Kansas Economic Report, average weekly wages for all workers in Kansas was $868.[30] This translates to earnings of approximately $3760 per month.   Notice, this is approximately three times the minimum wage gross earnings. Median annual earnings, as well as entry level annual earnings, for the eight most common occupations in Kansas in 2017 exceed the annual earnings of a minimum wage worker and are provided below.[31]

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[30] 2018 Kansas Economic Report, Kansas Department of Labor, retrieved from Kansas Labor Information Center; https://klic.dol.ks.gov/admin/gsipub/htmlarea/uploads/Economic%20Report%202018.pdf, March 23, 2019. Page vii, page 40, Table 31.

[31] Table constructed from data from the Occupation Employment and Wage Rates (OES) for Multiple Occupations in Kansas in 2017. Source: Occupational Employment Statistics and Wages Program. Data retrieved from Kansas Labor Information Center; https://klic.dol.ks.gov/vosnet/analyzer/results.aspx?enc=89GrFwVduKBsnTQJdTC3xQ==, March 18, 2019.

Occupation	Median	Entry Level	Experienced
Office and Administrative Support	$32,270	$22,320	$41,030
Sales and Related	$25,350	$18,100	$47,600
Food Preparation and Serving Related	$19,460	$17,400	$23,600
Production	$35,820	$24,670	$47,090
Transportation and Material Moving	$33,360	$22,200	$44,610
Education, Training, and Library	$41,120	$22,810	$55,660
Healthcare Practitioners and Technical	$55,730	$35,050	$86,230
Business and Financial Operations	$60,550	$38,910	$82,190

This overview of the labor market in Kansas is based on recent and historical data. Labor market conditions may change over the next four years (prior to the next *quadrennial* review). Given fluctuations in economic conditions in the labor market and the overall economy are likely, it may be appropriate for language in the guidelines to address obligations for low income cases and potential consideration of local labor market conditions.

Conclusion

In accordance with the charge by the advisory commission, the 2019 proposed child support schedules have been provided and explained in this document. The model originally developed by William T. Terrell was updated using the most recent 2016-2017 data. The schedules were compared to other methods and/or estimates of child expenditures and schedules. In addition, relevant economic conditions that may contribute to spending patterns as well as Kansas labor market conditions were also discussed. Proposed changes in child support schedules lead to increases in child expenditures at low to middle income levels and decreases in child expenditures at higher income levels. The proposed changes are based on updated consumption and income data rather than changes in the methodology used to produce the estimates.

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Appendix 1: 2019 Comparison Charts and Graphs

One Child Family - Current and Proposed Dollar Values										
	Current				Proposed				Percent Change		
HH	0 to 5	6 to 11	12 to 18		0 to 5	6 to 11	12 to 18		0 to 5	6 to 11	12 to 18
Income	Years	Years	Years		Years	Years	Years		Years	Years	Years
500	$87	$100	$109		$93	$104	$110		6.05%	3.20%	1.00%
1000	$174	$201	$218		$185	$207	$220		6.05%	3.20%	1.00%
1500	$262	$301	$327		$278	$311	$330		6.05%	3.20%	1.00%
2000	$328	$377	$410		$359	$402	$428		9.53%	6.59%	4.32%
2500	$395	$454	$494		$428	$479	$509		8.30%	5.38%	3.14%
3000	$459	$528	$574		$493	$552	$587		7.30%	4.41%	2.19%
3500	$522	$600	$653		$556	$622	$662		6.46%	3.59%	1.39%
4000	$583	$671	$729		$617	$690	$734		5.74%	2.89%	0.70%
4500	$643	$740	$804		$676	$757	$805		5.10%	2.28%	0.10%
5000	$702	$807	$878		$734	$821	$874		4.54%	1.73%	-0.44%
5500	$760	$874	$950		$791	$885	$941		4.04%	1.24%	-0.92%
6000	$817	$939	$1,021		$846	$947	$1,007		3.58%	0.79%	-1.36%
6500	$873	$1,004	$1,091		$901	$1,008	$1,072		3.16%	0.38%	-1.76%
7000	$928	$1,068	$1,161		$954	$1,068	$1,136		2.77%	0.00%	-2.13%
7500	$983	$1,131	$1,229		$1,007	$1,127	$1,199		2.41%	-0.35%	-2.47%
8000	$1,037	$1,193	$1,297		$1,059	$1,185	$1,261		2.07%	-0.68%	-2.79%
8500	$1,091	$1,255	$1,364		$1,110	$1,242	$1,322		1.76%	-0.98%	-3.09%
9000	$1,144	$1,316	$1,430		$1,161	$1,299	$1,382		1.46%	-1.27%	-3.37%
9500	$1,197	$1,376	$1,496		$1,211	$1,355	$1,441		1.18%	-1.54%	-3.64%
10000	$1,249	$1,436	$1,561		$1,260	$1,410	$1,500		0.92%	-1.80%	-3.89%
10500	$1,300	$1,495	$1,625		$1,309	$1,465	$1,558		0.67%	-2.04%	-4.13%
11000	$1,351	$1,554	$1,689		$1,357	$1,519	$1,616		0.43%	-2.27%	-4.35%
11500	$1,402	$1,613	$1,753		$1,405	$1,572	$1,673		0.20%	-2.49%	-4.57%
12000	$1,453	$1,671	$1,816		$1,452	$1,625	$1,729		-0.01%	-2.71%	-4.78%
12500	$1,503	$1,728	$1,878		$1,499	$1,678	$1,785		-0.22%	-2.91%	-4.97%
13000	$1,553	$1,785	$1,941		$1,546	$1,730	$1,840		-0.42%	-3.10%	-5.16%
13500	$1,602	$1,842	$2,002		$1,592	$1,782	$1,895		-0.61%	-3.29%	-5.34%
14000	$1,651	$1,899	$2,064		$1,638	$1,833	$1,950		-0.80%	-3.47%	-5.52%
14500	$1,700	$1,955	$2,125		$1,683	$1,884	$2,004		-0.97%	-3.64%	-5.69%
15000	$1,748	$2,011	$2,186		$1,728	$1,934	$2,058		-1.14%	-3.80%	-5.85%
15500	$1,797	$2,066	$2,246		$1,773	$1,984	$2,111		-1.31%	-3.96%	-6.01%

Current (2015): Numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.80 and 0.92, respectively, by the 12-18 year old non-rounded calculated value.

Proposed (2019): Numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated value.
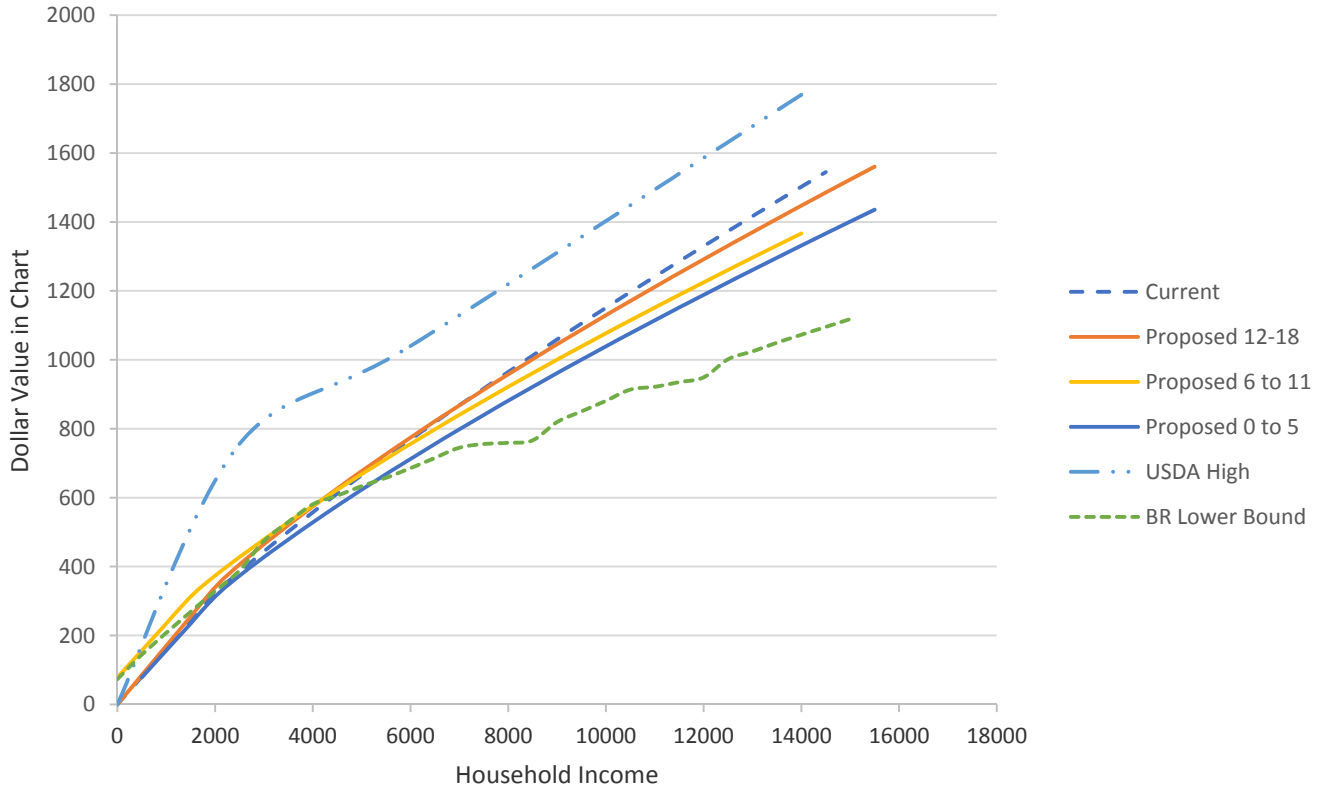
Comparisons - One Child Family
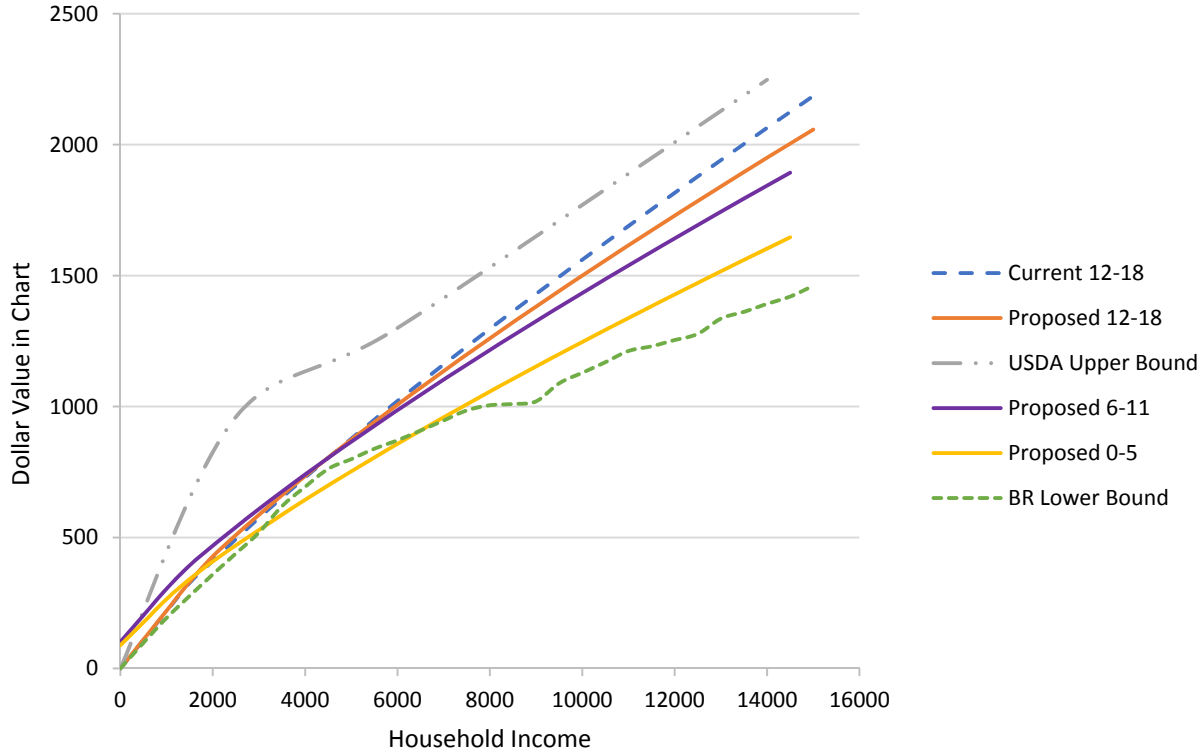
	Current			Proposed			Percent Change		
Two Child Family - Current and Proposed Dollar Values and Percent Change in Value									
HH	0 to 5	6 to 11	12 to 18	0 to 5	6 to 11	12 to 18	0 to 5	6 to 11	12 to 18
Income	Years	Years	Years	Years	Years	Years	Years	Years	Years
500	$64	$74	$81	$71	$80	$85	10.85%	7.87%	5.58%
1000	$129	$148	$161	$143	$160	$170	10.85%	7.87%	5.58%
1500	$193	$222	$242	$214	$240	$255	10.85%	7.87%	5.58%
2000	$258	$296	$322	$286	$320	$340	10.85%	7.87%	5.58%
2500	$307	$354	$384	$341	$382	$406	10.95%	7.96%	5.67%
3000	$355	$408	$444	$390	$437	$465	9.87%	6.92%	4.64%
3500	$401	$461	$502	$437	$489	$520	8.97%	6.04%	3.78%
4000	$446	$513	$557	$482	$540	$574	8.19%	5.28%	3.04%
4500	$490	$563	$612	$526	$589	$627	7.51%	4.62%	2.39%
5000	$532	$612	$665	$569	$637	$677	6.91%	4.03%	1.82%
5500	$574	$660	$717	$610	$683	$727	6.36%	3.50%	1.30%
6000	$615	$707	$768	$651	$728	$775	5.87%	3.02%	0.83%
6500	$655	$753	$819	$690	$772	$822	5.42%	2.58%	0.40%
7000	$694	$799	$868	$729	$816	$868	5.00%	2.17%	0.00%
7500	$733	$843	$917	$767	$859	$913	4.61%	1.80%	-0.37%
8000	$772	$888	$965	$805	$900	$958	4.25%	1.45%	-0.71%
8500	$810	$931	$1,012	$841	$942	$1,002	3.91%	1.12%	-1.03%
9000	$847	$974	$1,059	$878	$982	$1,045	3.60%	0.81%	-1.34%
9500	$884	$1,017	$1,105	$913	$1,022	$1,087	3.30%	0.52%	-1.62%
10000	$921	$1,059	$1,151	$949	$1,062	$1,129	3.01%	0.24%	-1.89%
10500	$957	$1,101	$1,196	$983	$1,100	$1,171	2.74%	-0.02%	-2.15%
11000	$993	$1,142	$1,241	$1,018	$1,139	$1,212	2.49%	-0.27%	-2.39%
11500	$1,029	$1,183	$1,286	$1,052	$1,177	$1,252	2.24%	-0.51%	-2.62%
12000	$1,064	$1,223	$1,330	$1,085	$1,214	$1,292	2.01%	-0.73%	-2.85%
12500	$1,099	$1,264	$1,373	$1,118	$1,252	$1,331	1.79%	-0.95%	-3.06%
13000	$1,133	$1,303	$1,417	$1,151	$1,288	$1,371	1.58%	-1.16%	-3.26%
13500	$1,168	$1,343	$1,460	$1,184	$1,325	$1,409	1.37%	-1.36%	-3.46%
14000	$1,202	$1,382	$1,502	$1,216	$1,361	$1,448	1.17%	-1.55%	-3.64%
14500	$1,236	$1,421	$1,545	$1,248	$1,396	$1,486	0.98%	-1.73%	-3.83%
15000	$1,269	$1,460	$1,587	$1,279	$1,432	$1,523	0.80%	-1.91%	-4.00%
15500	$1,303	$1,498	$1,628	$1,311	$1,467	$1,560	0.62%	-2.08%	-4.17%

Current (2015): Numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.80 and 0.92, respectively, by the 12-18 year old non-rounded calculated value.

Proposed (2019): Numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated value.

Comparisons - Two Child Family

	CURRENT				Proposed				Percent Change		
Three Child Family - Current and Proposed Dollar Values											
HH Income	0 to 5 Years	6 to 11 Years	12 to 18 Years		0 to 5 Years	6 to 11 Years	12 to 18 Years		0 to 5 Years	6 to 11 Years	12 to 18 Years
500	$56	$64	$70		$60	$67	$71		6.92%	4.05%	1.83%
1000	$112	$129	$140		$120	$134	$143		6.92%	4.05%	1.83%
1500	$168	$193	$210		$180	$201	$214		6.92%	4.05%	1.83%
2000	$224	$258	$280		$240	$268	$286		6.92%	4.05%	1.83%
2500	$277	$318	$346		$300	$336	$357		8.39%	5.47%	3.22%
3000	$319	$367	$399		$341	$382	$406		7.04%	4.16%	1.95%
3500	$360	$414	$450		$381	$426	$454		5.93%	3.08%	0.88%
4000	$399	$459	$499		$419	$469	$499		4.97%	2.14%	-0.03%
4500	$438	$503	$547		$456	$510	$543		4.13%	1.33%	-0.83%
5000	$475	$546	$594		$491	$550	$585		3.38%	0.60%	-1.54%
5500	$512	$589	$640		$526	$588	$626		2.71%	-0.05%	-2.18%
6000	$548	$630	$685		$559	$626	$666		2.11%	-0.64%	-2.75%
6500	$583	$671	$729		$592	$663	$705		1.55%	-1.18%	-3.28%
7000	$618	$711	$772		$624	$699	$743		1.04%	-1.68%	-3.77%
7500	$652	$750	$815		$656	$734	$781		0.57%	-2.14%	-4.22%
8000	$686	$789	$857		$687	$768	$817		0.13%	-2.57%	-4.64%
8500	$719	$827	$899		$717	$802	$853		-0.29%	-2.97%	-5.04%
9000	$752	$865	$940		$747	$836	$889		-0.67%	-3.35%	-5.40%
9500	$784	$902	$980		$776	$868	$924		-1.04%	-3.70%	-5.75%
10000	$816	$939	$1,020		$805	$901	$958		-1.38%	-4.04%	-6.08%
10500	$848	$975	$1,060		$833	$933	$992		-1.71%	-4.36%	-6.39%
11000	$879	$1,011	$1,099		$861	$964	$1,026		-2.02%	-4.66%	-6.69%
11500	$910	$1,047	$1,138		$889	$995	$1,059		-2.32%	-4.95%	-6.97%
12000	$941	$1,082	$1,176		$917	$1,026	$1,091		-2.60%	-5.22%	-7.24%
12500	$971	$1,117	$1,214		$944	$1,056	$1,123		-2.87%	-5.49%	-7.50%
13000	$1,002	$1,152	$1,252		$970	$1,086	$1,155		-3.13%	-5.74%	-7.74%
13500	$1,032	$1,186	$1,290		$997	$1,115	$1,187		-3.38%	-5.98%	-7.98%
14000	$1,061	$1,221	$1,327		$1,023	$1,145	$1,218		-3.62%	-6.21%	-8.21%
14500	$1,091	$1,254	$1,363		$1,049	$1,174	$1,249		-3.85%	-6.44%	-8.43%
15000	$1,120	$1,288	$1,400		$1,074	$1,202	$1,279		-4.07%	-6.65%	-8.64%
15500	$1,149	$1,321	$1,436		$1,100	$1,231	$1,309		-4.29%	-6.86%	-8.84%

Current: Numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated value.

Proposed: Numerical values for the 0-5 and 6-11 age ranges are calculated by multiplying 0.84 and 0.94, respectively, by the 12-18 year old non-rounded calculated value.

Comparisons - Three Child Family