

Technical Documentation: Illinois Schedule of Basic Obligations and Standardized Net Income Table

Submitted to:

Illinois Department of Healthcare and Family Services
Division of Child Support Services
Springfield, Illinois 62702

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

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SECTION I: BACKGROUND AND PURPOSE

Beginning July 1, 2017, Illinois will use a different method for calculating child support. Illinois will become the 40th state to use the “income shares model” to calculate child support obligations. The general premise of the income shares model is that each parent is responsible for his or her share of the prorated expense of raising their children. To that end, the income shares model considers the income of each parent as well as economic data on how much two parents actually spend on their children if they would have lived together and shared financial resources.

Most income shares states provide a “schedule of basic child support obligations” that reflects economic data on how much two parents typically spend on their children for a range of incomes and number of children. Public Act 99-764, which enables the income shares guidelines, directs the Illinois Department of Healthcare and Family Services (HFS) to develop rules for the new guidelines and to develop a schedule of basic child support obligations and an income conversion table. Exhibit 1 shows the excerpt from SB69, adopted by the Illinois 100th Regular Session (2017-2018) that enables HFS to do this.

Exhibit 1: Excerpt from SB69 That Enables Illinois Department of Healthcare and Family Services to develop adopt Child Support Rules Including Schedule of Basic Child Support Obligation and

Page 2, Lines 13-26 and Page 3, Lines 1-16.

1) Child support guidelines. The Illinois Department of Healthcare and Family Services shall adopt rules establishing child support guidelines which include worksheets to aid in the calculation of the child support obligations and a schedule of basic child support obligations that reflects the percentage of combined net income that parents living in the same household in this State ordinarily spend on their children. The child support guidelines have the following purposes:

- (A) to establish as State policy an adequate standard of support for child, subject to the ability of parents to pay;
- (B) to make child support obligations more equitable by ensuring more consistent treatment of parents in similar circumstances;
- (C) to improve the efficiency of the court process by promoting settlements and giving courts and the parties guidance in establishing levels of child support;
- (D) to calculate child support based upon the parents' combined net income estimated to have been allocated for the support of the child if the parents and child were living in an intact household;
- (E) to adjust child support based upon the needs of the child; and
- (F) to allocate the amount of child support to be paid by each parent based upon a parent's net income and the child's physical care arrangements.

Page 6, Lines 22-26 and Page 7, lines 1-7.

(C) As used in this Section, "standardized tax amount" means the total of federal and state income taxes for a single person claiming the standard tax deduction, one personal exemption, and the applicable number of dependency exemptions for the minor child or children of the parties, and Social Security and Medicare tax calculated at the Federal Insurance Contributions Act rate.

(I) Unless a court has determined otherwise or the parties otherwise agree, the party with the majority of parenting time shall be deemed entitled to claim the dependency exemption for the parties' minor child.

(II) The Illinois Department of Healthcare and Family Services shall promulgate a standardized net income conversion table that computes net income by deducting the standardized tax amount from gross income.

(D) As used in this Section, "individualized tax amount" means the aggregate of the following taxes: (I) federal income tax (properly calculated withholding or estimated payments); (II) State income tax (properly calculated withholding or estimated payments); and (III) Social Security or self-employment tax, if applicable (or, if none, mandatory retirement contributions required by law or as a condition of employment) and Medicare tax calculated at the Federal Insurance Contributions Act rate.

PURPOSE OF REPORT

The purpose of this report is to document the development of:

- the schedule; and,
- the income conversion table.

The documentation includes details on the economic data, tax assumptions, and other assumptions underlying the schedule and income conversion table.

OVERVIEW OF THE INCOME SHARES CALCULATION

Exhibit 2 provides an excerpt of the schedule developed for the Illinois income shares guidelines. The support obligation is determined by prorating the obligated parent’s share of the basic obligation. For example, if the income of the obligated parent (also called the “obligor”) is \$1,000 net per month and the income of the parent receiving support is \$500 net per month, the combined net income is \$1,500 per month. The basic obligation for a combined net income of \$1,500 for one child, based on Exhibit 2, is \$325 per month. This reflects how much the parents would spend on the child

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
775.00 - 824.99	173	265	322	360	396	430
825.00 - 874.99	184	282	342	382	421	457
875.00 - 924.99	195	298	362	405	445	484
925.00 - 974.99	206	315	382	427	470	511
975.00 - 1024.99	216	332	403	450	495	538
1025.00 - 1074.99	227	348	423	472	519	565
1075.00 - 1124.99	238	365	443	495	544	592
1125.00 - 1174.99	249	381	463	517	569	618
1175.00 - 1224.99	260	398	483	540	594	645
1225.00 - 1274.99	270	415	503	562	618	672
1275.00 - 1324.99	281	431	523	585	643	699
1325.00 - 1374.99	292	448	544	607	668	726
1375.00 - 1424.99	303	464	564	630	693	753
1425.00 - 1474.99	314	481	584	652	717	780
1475.00 - 1524.99	325	497	604	675	742	807

together if they lived in the same household and shared financial resources. The amount for which each parent is financially responsible is based on each parent’s prorated share of \$325. The obligor’s prorated share of the parents’ combined net income is 67 percent (*i.e.*, \$1,000 divided by \$1,500), which is \$217 per month. This is the basis of the child support obligation, although there may be additional adjustments for other considerations such as work-related childcare expenses or the number of overnights the child spends with the obligated parent in a shared physical care situation.

Exhibit 3 provides an excerpt of the income conversion table. Public Act 99-764 provides that the child support calculation begins with the gross income of each parent. From gross income, the individualized tax amount is subtracted or a “standardized tax amount,” which is essentially based on the income tax withholding formula for a single taxpayer with the obligor claiming no dependents and the recipient parent claims the number of children for whom support is being determined as dependents.

Exhibit 3: Gross to Net Income Conversion Table Using Standardized Tax Amounts

Monthly Gross Income	Net Income							Parent with Duty to Support
	Recipient Parent with Number of Children for Whom Support Is Being Determined							
	1 Child	2 Children	3 Children	4 Children	5 Children	6 Children		
1.00 - 24.99	1	1	1	1	1	1	12	
25.00 - 74.99	46	46	46	46	46	46	46	
75.00 - 124.99	92	92	92	92	92	92	92	
125.00 - 174.99	139	139	139	139	139	139	139	
175.00 - 224.99	185	185	185	185	185	185	184	
225.00 - 274.99	231	231	231	231	231	231	228	
275.00 - 324.99	277	277	277	277	277	277	273	
325.00 - 374.99	323	323	323	323	323	323	317	
375.00 - 424.99	368	369	369	369	369	369	361	
425.00 - 474.99	412	416	416	416	416	416	405	
475.00 - 524.99	457	462	462	462	462	462	450	
525.00 - 574.99	501	508	508	508	508	508	494	
575.00 - 624.99	545	552	554	554	554	554	538	
625.00 - 674.99	589	596	600	600	600	600	583	
675.00 - 724.99	634	641	646	646	646	646	627	
725.00 - 774.99	678	685	692	693	693	693	671	

PREPARATION OF THIS REPORT

HFS has contracted with the Center for Policy Research (CPR) to develop the schedule, the table, and the report. CPR has assisted over 25 states with the development and review of child support guidelines in the past 10 years. CPR provided Illinois with technical assistance for its last guidelines review and when it deliberated the income shares guidelines.

SECTION II: TECHNICAL DOCUMENTATION OF THE SCHEDULE

Appendix A contains the adopted schedule. The major assumptions underlying it are highlighted in the subsection below. The remaining subsections provide more details about the income shares model, the Betson-Rothbarth (BR) measurements of child-rearing expenditures that form the basis of the schedule, and the additional assumptions and steps used to convert the BR measurements into a schedule.

MAJOR ASSUMPTIONS OF THE SCHEDULE

- The schedule of basic child support obligations is based on the income shares model, which seeks to apportion to the child the amount that the parents would have spent if the household were intact.
- The schedule reflects average child-rearing expenditures from ages 0 through 17 years old for Illinois families considering the combined net incomes of the parents.
- The schedule excludes parental expenditures for child care and the child's share of health insurance premiums and extraordinary, out-of-pocket medical expenses incurred for the children.
- The schedule includes ordinary, out-of-pocket medical expenses of \$250 per child per year. Even healthy children are likely to incur some medical expenses over the course of the year, such as children's aspirin or cough syrup or some co-pays.
- The schedule includes the expense of extracurricular activities and school expenses at an average amount for the child's family size and parents' combined net incomes.
- The schedule assumes that the parent entitled to receive support claims the tax exemption for the children entitled to support.
- The schedule amounts reflect what it costs to raise a child in one household; hence, are not adjusted for shared physical care.
- The measurements of child-rearing expenditures underlying the schedule are based on measurements developed by Professor David Betson using the "Rothbarth" methodology to separate the children's share of expenditures from total household expenditures.

INCOME SHARES MODEL

The guidelines model used by a state is a policy decision. Illinois will become the 40th state to use the income shares model. The income shares model was developed through the 1983-1987 National Child Support Guidelines, which was convened by the Federal Office of Child Support Enforcement (OCSE) to

fulfill a congressional request.¹ At the time, most states did not have statewide child support guidelines. The architect of the income shares model designed it to relate to measurements of child-rearing expenditures; and, fulfill the guidelines principles identified by the project's oversight committee, which included a wide range of stakeholders. Examples of some of the principles are: the financial responsibility of the children should be shared by the parents who have legal responsibility for the children; child support guidelines should at least cover a child's basic needs, but the child should also share a higher standard of living enjoyed by a parent; the subsistence needs of each parent should be taken into consideration; and each child of a given parent should have a right to that parent's income. One of the major principles is that the child support obligation should allow the children to benefit from the same level of expenditures had the children and both parents lived together.² The principle applies to children of divorcing and separating parents, as well as never-married parents. In other words, children are treated the same regardless of their parents' decisions to marry, divorce, separate, or never marry.

Illinois has been considering a change to the income shares model since at least 2010. Charged with periodically reviewing the guidelines, the Illinois Child Support Advisory Council recommended it.³ The change to income shares has also been extensively vetted by others such as the Illinois State Bar Association Family Law Section.⁴ One of the major differences between the income shares model and the current approach that Illinois uses to calculate child support orders is that the income shares model considers the income of each party, while the current method only considers the income of the obligated parent. This is an important consideration given income trends that suggest the average gap in incomes between obligated parents and parents due receipt is narrowing. In other words, the income gap of mothers and fathers has narrowed over the years.

BETSON-ROTHBARTH (BR) MEASUREMENTS OF CHILD-REARING EXPENDITURES

Most income shares states relate their child support schedule to a study of child rearing expenditures. The most commonly used measurements of child-rearing expenditures are those developed by Professor David Betson, University of Notre Dame, using the Rothbarth methodology to separate the child's share of expenditures from total household expenditures. Twenty-six states, the District of Columbia, and Guam rely on one of Betson's Rothbarth (BR) studies. Since Betson's initial study in 1990, Betson has updated his Rothbarth measurements of child-rearing expenditures three times. For each study, he uses the most current data on expenditures to measure child-rearing expenditures.

¹ National Center for State Courts. (1987). *Development of Guidelines for Child Support Orders*, Final Report. Report to U.S. Department of Health and Human Services, Office of Child Support Enforcement, Williamsburg, Virginia.

² Ingrid Rothe and Lawrence Berger, "Estimating the Costs of Children: Theoretical Considerations Related to Transitions to Adulthood and the Valuation of Parental Time for Developing Child Support Guidelines" (April 2007), *IRP Working Paper*, University of Wisconsin: Institute for Research on Poverty, Madison, Wisconsin.

³ Illinois Department of Healthcare and Family Services Child Support Services. *Child Support Guidelines Frequently Asked Questions*. Retrieved from <https://www.illinois.gov/hfs/ChildSupport/About/AdvisoryCommittee/Pages/FAQs.aspx>.

⁴ For example, see Bennett, Margaret. (December 2016). "The New Income Shares Child Support Guidelines". *Illinois Bar Journal*. Vol. 104.

Betson's first study was conducted in 1990 and responded to a Congressional mandate to provide information about child-rearing expenditures for states to develop and revise child support guidelines. For this study, he used and compared five different methodologies for measuring child-rearing expenditures and concluded that the Rothbarth estimator produced the most "robust" (*i.e.*, sound and statistically reliable) results, and recommended its use for state guidelines. For Betson's first study,⁵ he used 1980–1986 CES Data. For his second study,⁶ he initially used 1996–1998 CES data, but later expanded it to encompass 1996–1999. For his third⁷ and fourth studies,⁸ respectively, he used data from the 1998–2004 and 2004–2009 CES. The fourth study is used as the basis of the Illinois schedule of basic obligations developed in this report.

The average percentage of total household expenditures devoted to child-rearing expenditures in the four BR studies ranges from 24 to 26 percent for one child, 35 to 37 percent for two children, and 40 to 44 percent for three children.⁹ In other words, there is little variation among the studies. Moreover, there is no consistent pattern over the study years (*i.e.*, the percentage of total household expenditures devoted to child-rearing expenditures does not consistently increase or decrease over time.)

ROTHBARTH METHODOLOGY AND OTHER METHODOLOGIES

Besides the Rothbarth methodology, there are other methodologies used to separate the child's share of expenditures from total household expenditures to measure child-rearing expenditures. Economists do not agree on which methodology best measures actual child-rearing expenditures. Nonetheless, many economists and policy makers agree that any guidelines amount between the lowest and highest of credible measurements of child-rearing expenditures are appropriate guidelines amounts.¹⁰ Historically and currently, measurements based on the Rothbarth methodology are generally considered the lower bound. Guidelines amounts below the lower bound are generally deemed to be inadequate for the support of children.

Named after the British WWII economist who derived it, the Rothbarth methodology is a marginal cost approach that compares expenditures of two sets of equally well-off households: one set consists of two-parent families with children, and the other consists of couples without children. The difference in

⁵ David M. Betson. (1990). *Alternative Estimates of the Cost of Children from the 1980–86 Consumer Expenditure Survey*, Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation, University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.

⁶ Betson, David M. (2001). "Chapter 5: Parental Expenditures on Children." in Judicial Council of California, *Review of Statewide Uniform Child Support Guideline*. San Francisco, California.

⁷ Betson, David M. (2006). "Appendix I: New Estimates of Child-Rearing Costs" in *State of Oregon Child Support Guidelines Review: Updated Obligation Scales and Other Considerations*, Report to State of Oregon, Prepared by Policy Studies Inc., Denver Colorado. Available at http://www.oregonchildsupport.gov/laws/guidelines_archive/docs/psi_guidelines_review_2006.pdf.

⁸ Betson, David M. (2010). "Appendix A: Parental Expenditures on Children." in Judicial Council of California, *Review of Statewide Uniform Child Support Guideline*. San Francisco, California.

⁹ Jane C. Venohr (2017). "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.

¹⁰ Jane C. Venohr. (2013). "Child Support Guidelines and Guidelines Reviews: State Differences and Common Issues," *Family Law Quarterly*, Vol. 43, No. 3 (Fall 2013).

their expenditures is presumed to be spent on child rearing. The Rothbarth methodology relies on the percentage of total expenditures devoted to adult goods (*i.e.*, adult clothing in Betson’s application) to determine equally well-off families. For theoretical reasons, economists also believe that the Rothbarth methodology understates actual child-rearing expenditures because it overstates the substitution effect from expenditures solely made for the parents to expenditures made specifically for the child (*e.g.*, parents’ may spend less on adult clothing once they have children).¹¹ In addition to the four BR studies identified above, there was a Rothbarth study conducted specifically used for New Jersey that forms the basis of the current New Jersey guidelines.¹² (The New Jersey study was adjusted for New Jersey’s higher cost of living so not useful to Illinois.)

Other Methodologies Being Used

The other two major methodologies used for the development and review of state child support guidelines are the Engel methodology and the USDA methodology. The Engel methodology, like the Rothbarth methodology, is also a marginal cost approach. It uses food shares to determine equally well-off families. This creates an upward bias in the measurement because children are generally food intensive. Measurements of child-rearing expenditures based on the Engel methodology were used as the upper bound in the 1990s through the early 2000s. Specifically, a study conducted by Thomas Espenshade of the Urban Institute at the time states were first adopting statewide guidelines was the most current, credible study available, so was often used as the basis of a state’s original guidelines.¹³ In fact, eight states still rely on Espenshade’s study. In addition to measuring child-rearing expenditures using the Rothbarth methodology, Betson included measurements using the Espenshade methodology in his first and second study, but not his third and fourth study. There are no current measurements of child-rearing expenditures using the Engel methodology.

The USDA estimates child-rearing expenditures individually for seven expenditure categories (*e.g.*, food, transportation, housing, clothing, health care, child care and education, and miscellaneous expenses), then adds them to develop a total. The USDA study is considered the upper bound of current measurements of child-rearing expenditures. The USDA updates its measurements at least bi-annually. Its most recent study is for 2015. Using expenditures data from the 2011 through 2015 Consumer Expenditure Survey (CES), the USDA found that average child-rearing expenses are \$7,740 to \$22,730 per year for the youngest child in a two-child family in the Midwest in 2015.¹⁴ The USDA finds that child-rearing expenditures are more in high-income families and for older children. As a percentage of the

¹¹Lewin/ICF. (1990). *Estimates of Expenditures on Children and Child Support Guidelines*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, Virginia. page 2-29.

¹² New Jersey Child Support Institute. (March 2013). *Quadrennial Review: Final Report*, Institute for Families, Rutgers, the State University of New Jersey, New Brunswick, NJ. Retrieved from:
http://www.judiciary.state.nj.us/reports2013/F0_NJ+QuadrennialReview-Final_3.22.13_complete.pdf.

¹³ Thomas J. Espenshade (1984). *Investing in Children: New Estimates of Parental Expenditures*, Urban Institute Press: Washington, D.C.

¹⁴ Lino, Mark, et al. (2017). *Expenditures on Children by Families: 2015 Annual Report*. U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2015, Washington, D.C. Available at
<http://www.cnpp.usda.gov/publications/crc/crc2015.pdf>.

parents' gross income, the USDA measurement is 12.2 to 25.6 percent for one child, and 19.2 to 40.2 percent for two children. The highest percentages reflect expenditures in low-income households and the lowest percentages reflect expenditures in high-income households. These percentages are generally higher than the BR percentages, even after considering the BR percentages relate to total household expenditures not gross income like the USDA measurements do. (The difference between gross income and total household expenditures are taxes and savings, so a gross-income based percentage should be less than a household expenditures-based percentage if they are on par.) Minnesota is the only state to base its guidelines schedule on the USDA measurements. The USDA measurements that Minnesota uses are over 15 years old and were adjusted to compensate for the perceived overstatement of the child's housing expenses in the USDA methodology at that time. Since then, the USDA has changed its methodology for measuring the child's housing expenses.

Arguably, a new (2015) study also measures the child's basic needs.¹⁵ It is arguable because the authors believe that their methodology reflects child-rearing expenditures across all income ranges; however, because it finds implausibly low levels (*i.e.*, food costs below what the federal government measures as the minimum amount for a child to sustain), the amounts have been dismissed because they are less than basic need amounts.¹⁶

CONSUMER EXPENDITURE SURVEY (CES): UNDERLYING DATA SOURCE

The fourth Betson-Rothbarth (BR4) measurements of child-rearing expenditures, like the other economic studies referenced in this report, draws on expenditures data collected from Consumers Expenditures Survey (CES) that is administered by the Bureau of Labor Statistics (BLS).¹⁷ Economists use the CES because it is the most comprehensive and detailed survey conducted on household expenditures and consists of a large sample. The CES surveys about 7,000 households per quarter on expenditures, income, and household characteristics (*e.g.*, family size). In the survey quarters used in the BR4 study (*i.e.*, first quarter of 2004 through the first quarter of 2009), households remain in the survey for five consecutive quarters, with households rotating in and out each quarter.¹⁸ Most economists, including Betson, use three or four quarters of expenditures data for a surveyed family. This means that family expenditures are averaged for about a year rather than over a quarter, which may not be as reflective of typical family expenditures.

In all, the BR4 study relies on expenditures data from 7,846 households in which 2,937 households were childless married couples and 4,909 were married couples with children. The subset of CES households

¹⁵ Comanor, William S., Sarro, Mark, and Rogers, R. Mark. (2015). "The Monetary Cost of Raising Children." *Economic and Legal Issues in Competition*, in James Langenfeld (ed.) *Economic and Legal Issues in Competition, Intellectual Property, Bankruptcy, and the Cost of Raising Children (Research in Law and Economics, Volume 27)* Emerald Group Publishing Limited, p. 209 <http://www.emeraldinsight.com/doi/abs/10.1108/S0193-589520150000027008>.

¹⁶ The Minnesota Child Support Task Force has extensively analyzed the findings and posts the information on its website. Minnesota hired both Comanor and Venohr to discuss the report. Both reports are on the Task Force website: <https://mn.gov/dhs/general-public/about-dhs/advisory-councils-task-forces/child-support-task-force.jsp>.

¹⁷ More information about the CES can be found at <https://www.bls.gov/cex/>.

¹⁸ Survey participants now stay in the survey for four quarters instead of five quarters.

used for the BR4 study consisted of married couples of child-rearing age with no other adults living in the household (e.g., grandparents), households with no change in family size or composition during the survey period, and households with at least three completed interviews.

The CES asks households about expenditures on over a hundred detailed items. Exhibit 4 shows the major categories of expenditures captured by the CES. An expenditure includes the purchase price and sales tax on all goods purchased within the survey period. In recent years, the CES has added another measure of “expenditures” called “outlays.” The BR4 measurement uses outlays. The key difference is that outlays include installment plans on purchases, mortgage principal payments, and payments on home equity loans, while expenditures do not. To illustrate the difference, consider a family who purchases a home theatre system during the survey period, puts nothing down, and pays for the home theatre system through 36 months of installment payments. The expenditures measure would capture the total purchase price of the home theatre system. The outlays measure would only capture the installment payments made in the survey period.

Exhibit 4: Partial List of Expenditure Items Considered in the Consumer Expenditure Survey	
Housing	Rent paid for dwellings, rent received as pay, parking fees, maintenance, and other expenses for rented dwellings; and interest and principal payments on mortgages, interest and principal payments on home equity loans and lines of credit, property taxes and insurance, refinancing and prepayment charges, ground rent, expenses for property management and security, homeowners' insurance, fire insurance and extended coverage, expenses for repairs and maintenance contracted out, and expenses of materials for owner-performed repairs and maintenance for dwellings used or maintained by the consumer unit. Also includes utilities, cleaning supplies, household textiles, furniture, major and small appliances and other miscellaneous household equipment (tools, plants, decorative items).
Food	Food at home purchased at grocery or other food stores, as well as meals, including tips, purchased away from home (e.g., full-service and fast-food restaurant, vending machines).
Transportation	Vehicle finance charges, gasoline and motor oil, maintenance and repairs, vehicle insurance, public transportation, leases, parking fees, and other transportation expenditures.
Entertainment	Admission to sporting events, movies, concerts, health clubs, recreational lessons, television/radio/sound equipment, pets, toys, hobbies, and other entertainment equipment and services.
Apparel	Apparel, footwear, uniforms, diapers, alterations and repairs, dry cleaning, sent-out laundry, watches, and jewelry.
Other	Personal care products, reading materials, education fees, banking fees, interest paid on lines of credit, and other expenses.

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

loan if there is such a payment. Both measures include payment of the mortgage interest, rent among households dwelling in apartments, utilities, property taxes, and other housing expenses as indicated in the above table. Housing-related items, which are identified in Exhibit 5, comprise the largest share of total family expenditures. Housing expenses compose about 40 percent of total family expenditures.

Exhibit 5: Average Spending by Family Composition (Source: Betson, 2010)				
Expenditure Category	Childless Couple	One Child	Two Children	Three or More Children
Total Annual Outlays	\$51,428	\$55,968	\$59,096	\$49,491
Budget Share (Percentage of Total Outlays)				
Food	15.7%	16.0%	16.8%	18.3%
Housing	37.9%	41.2%	41.4%	40.9%
Apparel	2.6%	3.1%	3.2%	3.6%
Transportation	20.3%	19.9%	19.0%	18.4%
Entertainment	7.2%	6.4%	6.8%	6.3%
Healthcare	6.1%	5.3%	5.3%	4.6%
Personal Care	.7%	.6%	.6%	.5%
Education and Reading	1.9%	1.8%	1.7%	1.7%
Miscellaneous	7.6%	5.7%	5.2%	5.7%

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

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

Gross and net incomes are reported by families participating in the CES. The difference between gross and net income is taxes. In fact, the CES uses the terms “income before taxes” and “income after taxes”

instead of gross and net income. Income before taxes is the total money earnings and selected money receipts. It includes wages and salary, self-employment income, Social Security benefits, pension income, rental income, unemployment compensation, workers' compensation, veterans' benefits, public assistance, and other sources of income. Income and taxes are based on self-reports and not checked against actual records.

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

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

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

A high level of "savings" seems to contradict reports about the national savings rate being low. However, economists calculate the national savings rate using a different methodology.¹⁹ Some of the differences concern the treatment of housing and medical expenses. When calculating the national savings rate, economists define savings to be the difference between disposable income and consumption. In defining consumption, economists impute the rental value of housing to homeowners even though the rental value may exceed the mortgage payment. Similarly, economists impute the value of all medical services received even though there was insurance coverage and the family incurred

¹⁹ More information about this difference can be found in California's guidelines review report. Judicial Council of California (2006). *Review of the Statewide Uniform Child Support Guidelines: 2006*, Administrative Office of the Courts, San Francisco, California. Available at <http://www.courtinfo.ca.gov/programs/cfcc/pdf/files/csguideline2005.pdf>.

no out-of-pocket expense. These imputed values increase consumption considerably and hence, reduce the national savings rate. In fact, the escalating cost of health services contributes significantly to the declining national savings rate.²⁰

CES Sampling and Illinois Price Parity

The BLS designed the CES to produce a nationally representative sample and samples representative of the four regions (Midwest, Northeast, South, and West). The sample sizes for each state, however, are not large enough to estimate child-rearing expenditures for families within a state. We know of no state that has seriously contemplated conducting a survey similar to the CES at a state level. The costs and time requirements would be prohibitive. Besides, the price parity for Illinois suggests that the cost of living in Illinois differs little from the nation. The U.S. Bureau of Economic Analysis (BEA) developed and calculates the price parity to measure the differences in the price levels of goods and services across states for a given year. Price parities are expressed as a percentage of the overall national price level for each year, which is equal to 100 percent. If a state has a price parity of less than 100 percent, its price levels are below average; if a state has a price parity of more than 100 percent, its price levels are above average. The most recent price parity is from 2014. It shows Illinois' price parity is 100.7percent.²¹

STEPS USED TO CONVERT BR MEASUREMENTS TO A SCHEDULE

The Betson-Rothbarth measurements from the fourth Betson study (BR4) are expressed as a percentage of total family expenditures so must be converted to a net income to be suitable for a schedule of basic obligations. This is accomplished through several steps and assumptions. Before these steps and assumptions are applied, it is important to understand that the measurements of child-rearing expenditures include all expenditures on the children, including work-related child care expenses, the cost of the child's health insurance benefit, and the child's unreimbursed medical expenses. In contrast, most child support guidelines, including the new Illinois guidelines, consider the actual amount of these expenses on a case-by-case basis when calculating the support amount. Because the actual amounts are considered elsewhere in the guidelines calculation they cannot be included in the schedule. Including them in both places would result in double-accounting of those expenses.

Betson provided supplemental information in order to subtract these expenses from his total estimates of child-rearing expenditures. Using the same subset of the CES that he used to measure child-rearing expenditures, he measured the percentage of total expenditures devoted to child care expenses; the percentage of total expenditures devoted to uninsured healthcare expenses, including the cost of the child's health insurance benefits; and expenditures to net income ratios. Exhibit 6 shows these measurements, as well as the BR4 measurements of child-rearing expenditures for a range of incomes in 2012 dollars, which is how Betson provided the numbers to CPR. In turn, CPR converted them to 2017 price levels (*i.e.*, February 2017) using changes in the consumer price index.

²⁰ *Ibid.*

²¹ U.S. Bureau of Economic Analysis, Real Personal Income for States and Metropolitan Areas, 2014. http://www.bea.gov/newsreleases/regional/rpp/rpp_newsrelease.htm .

Exhibit 6: Parental Expenditures on Children and Other Expenditures by Income Range							
Annual Net Income Ranges (2012 dollars)	Number of Observations	Current Consumption as a % of Net Income	Expenditures on Children as a % of Total Consumption Expenditures (Rothbarth 1998-2004 data)			Child Care \$ as a % of Consumption (per child)	Extraordinary Medical \$ as a % of Consumption (per person)
			1 Child	2 Children	3 Children		
\$ 0 - \$14,999	244	426.04%	21.66%	33.77%	41.67%	0.34%	0.380%
\$15,000 - \$19,999	239	165.00%	22.48%	34.99%	43.12%	0.47%	0.529%
\$20,000 - \$24,999	312	134.12%	22.71%	35.32%	43.51%	0.43%	0.856%
\$25,000 - \$29,999	324	118.67%	22.88%	35.57%	43.81%	0.53%	0.797%
\$30,000 - \$34,999	387	111.21%	23.02%	35.78%	44.05%	0.72%	0.974%
\$35,000 - \$39,999	463	105.39%	23.13%	35.95%	44.25%	0.75%	1.001%
\$40,000 - \$44,999	432	98.85%	23.22%	36.08%	44.41%	0.87%	1.149%
\$45,000 - \$49,999	468	95.66%	23.28%	36.17%	44.52%	1.13%	1.293%
\$50,000 - \$59,999	821	89.18%	23.34%	36.26%	44.62%	1.25%	1.282%
\$60,000 - \$64,999	421	85.17%	23.41%	36.35%	44.73%	1.23%	1.203%
\$65,000 - \$69,999	447	82.64%	23.44%	36.40%	44.79%	1.41%	1.335%
\$70,000 - \$74,999	335	78.18%	23.45%	36.42%	44.81%	1.51%	1.287%
\$75,000 - \$84,999	710	76.06%	23.50%	36.49%	44.89%	1.48%	1.218%
\$85,000 - \$89,999	297	74.54%	23.56%	36.57%	44.99%	1.41%	1.228%
\$90,000 - \$99,999	493	72.70%	23.60%	36.63%	45.06%	1.58%	1.310%
\$100,000 - \$109,999	378	70.15%	23.65%	36.70%	45.14%	1.82%	1.173%
\$110,000 - \$119,999	292	66.42%	23.67%	36.74%	45.18%	1.45%	1.093%
\$120,000 - \$129,999	220	66.26%	23.73%	36.82%	45.28%	1.92%	1.001%
\$130,000 - \$149,999	288	61.26%	23.75%	36.86%	45.32%	1.86%	0.988%
\$150,000 - \$174,999	194	58.69%	23.83%	36.97%	45.45%	2.27%	1.039%
\$175,000 and more	156	50.69%	23.90%	37.06%	45.57%	1.69%	0.909%

SCHEDULE AMOUNT FOR FOUR OR MORE CHILDREN

The BR²² measurements only cover one, two, and three children. The number of families in the CES with four or more children is insufficient to produce reliable estimates. For many child support guidelines, the National Research Council's (NRC) equivalence scale, as shown below, is used to extend the three-child estimate to four and more children.²³

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

Application of the equivalence scale implies that expenditures on four children are 11.7 percent more than the expenditures for three children, expenditures on five children are 10.0 percent more than the expenditures for four children, and expenditures on six children are 8.7 percent more than the expenditures for five children.

CHILD CARE EXPENSES AND THE CHILD'S HEALTH CARE EXPENSE

The studies measuring child-rearing expenditures include all expenditures on the children, including child care expenses, the cost of the child's health insurance benefit, and out-of-pocket cost of the child's medical expenses. In contrast, most income shares guidelines, including the one adopted by Illinois, consider the actual amount of many of these expenses (*i.e.*, work-related child care expenses, extraordinary, out-of-pocket medical expenses, and the cost of health insurance for the child) on a case-by-case basis when calculating the support amount. As identified earlier, to avoid double-accounting of each of these expenses, the average amount expended for each are subtracted from the measurements of child-rearing expenditures to develop the schedule. Information shown in Exhibit 6 is used for the subtraction.

Child Care Expenses

Exhibit 6 shows the percentage of total consumption devoted to child care expenses per child. For example, Exhibit 6 shows that families in the lowest income bracket, \$0 - \$14,999 net per year, devote an average of 0.34 percent of their total consumption expenditures to child care expenses per child, so that amount is subtracted from 21.66 percent, which is the percentage of total consumption devoted for one child for the same income bracket. The percentages for child care (*e.g.*, 0.34%) may appear low relative to actual child care expenses because they are averaged across all families in the CES subset analyzed by Betson, including those that actually had child care expenses and those that did not. Some families may not incur child care expenses because their children are older or they make other arrangements. Another point about child care expenses is that the CES does not discern between work-related child care expenses and non-work child care expenses, so the percentage shown in Exhibit 6

²² "BR" is used instead of "BR4" because the same assumptions and steps are taken with most state guidelines based on BR measurements.

²³ Citro, Constance F. and Robert T. Michael, Editors. (1995). *Measuring Poverty: A New Approach*. National Academy Press. Washington, D.C.

reflects all child care expenses. Since this includes some non-work related expenses, the amount subtracted to develop the schedule is more than work-related child care expenses, albeit based on the small percentages expended on child care in Exhibit 6, the difference is likely to be negligible and likely to have a negligible bias.

Medical Expenses

The amounts shown in Exhibit 6 are extraordinary medical expenses per person where extraordinary means medical expenses more than \$250 per person per year. Most income shares schedules include a small amount (*e.g.*, \$250 per child per year) to cover typical, routine medical expenses for an average child. This is intended to cover the copay for the child's well visit, aspirin, and other common medical expenses. Specifically, the schedule development for Illinois includes ordinary, uninsured medical expenses of \$250 per child per year up to \$750 for three children and larger amounts for four or more children. (The amounts for four or more children are based on the same equivalence scales used to extend the estimates of child-rearing expenditures from three children that are explained later in this subsection.) Without the \$250 per child per year amount, all of the child's out-of-pocket medical expenses would be treated as extraordinary. This would necessitate more parental exchanges about the child's medical expenses, as well possibly more court involvement to reduce the child's unpaid medical expenses to judgments.

There are several reasons for setting the amount at \$250. It approximates recent data (particularly prior to implementation of the Affordable Care Act) of the typical out-of-pocket expenditures for children's healthcare expenses, several other states use this amount, and the data necessary to make the adjustment to the schedule were readily available. The most current data on out-of-pocket medical expenses are from the 2014 Medical Expenditure Panel Survey (MEPS) data. It finds that 87 percent of children incur a health-services related expense, and although just over half is paid for by private insurance, 12.1 percent is paid out-of-pocket, which averages to \$288 per child per year for those with health service expenses.²⁴ The average amount would be higher for those with private insurance because they incur out-of-pocket expenses more often, and would be less for those with public insurance such as Medicaid. Due to the uncertainty of healthcare costs, including the future of the Affordable Care Act, there is not another amount that emerges as a suitable and long-standing replacement for the \$250 per child per year amount. A couple of states (*e.g.*, Michigan and Virginia) exclude all medical expenditures from the schedule, however. Michigan, in turn, adds a standard amount back into the calculation as a worksheet line. This allows Michigan to change that amount without changing its entire schedule. This may be an approach Illinois may want to adopt eventually.

Exhibit 6 shows the average percentage of total expenditures devoted to out-of-pocket healthcare expenses above \$250 per family member per year. In the CES, healthcare expenditures on children cannot be distinguished from expenditures on adult household members. Further, children are healthier

²⁴ Computed from the U.S. Department of Health & Human Services Agency for Healthcare Research and Quality 2014 Medical Expenditure Panel Survey. https://meps.ahrq.gov/mepsweb/data_stats/meps_query.jsp.

than adults so the expenses incurred for the child’s healthcare are less than those incurred for the parents’ healthcare. For these reasons, the per family member percentages shown in Exhibit 6 are reduced to reflect a per child amount. They are adjusted by multiplying them by 65.66 percent.²⁵ For example, at combined net income of \$40,000 per year, Exhibit 6 shows 1.149 percent of total expenditures is devoted to extraordinary medical expenses per person. The adjusted amount would be 0.7544 percent per child.

Illustration of Adjustment

To illustrate these adjustments, consider the one-child expenditures for a family with \$40,000 annual income in Exhibit 6. This information would be used to develop an income shares schedule. The average family of that income spends 23.22 percent of total family expenditures on the one child and 0.87 percentage of expenditures is devoted to child care expenses and extraordinary medical expense is 1.149 percent per household member, hence 0.7544 percent per child. The adjusted amount is 23.222 percent minus 0.87 percent minus 0.7544 percent. The remainder is 21.60 percent.

RELATING EXPENDITURES TO AFTER-TAX INCOME

The BR estimates of child-rearing expenditures are expressed as a percentage of total family expenditures. As illustrated in Exhibit 7, families may not spend all of their net or gross income. Various assumptions can be made to back out the BR measurements to a net-income base. One assumption is that families spend all of their after-tax income. Under this assumption, family expenditures and after-tax income are equal and no additional adjustment is necessary. The District of Columbia is the only state using the BR estimates to make this assumption. Instead, most BR states consider the expenditures to consumption ratios observed in the CES. As shown in the third column of Exhibit 6, higher income families do not spend all of their net income on current consumption.

Exhibit 7: Family Consumption and Net and Gross Income	
Gross Income:	Federal and State Taxes and FICA
Net Income:	Savings and Other Spending
Family Expenditures:	Total Family Expenditures/Outlays for the Family
	Child’s Share of Total Family Expenditures/Outlays

²⁵ This is based on the 2013 NMES survey finding (Table 1) that the average cost of health services per person with expense is \$1,980 for person age 5-17, \$3,655 for a person age 18 -45, and the percentage of child’s healthcare expense that is out of pocket is 14.2 percent, and the percentage of expenses for age 18-45 that is out out-of-pocket is 15.2 percent. Using these amounts, the ratio between the per child amount and the per capita amount is 65.7 percent (\$287/\$437).

The percentages adjusted for child care and the child's health care expenses are multiplied by the expenditures to consumption ratios shown in Exhibit 6. This step produces smaller schedule amounts than what the District of Columbia assumption produces, particularly at higher incomes because higher income households have more savings. To illustrate this adjustment, continue with the above example, which considers one child from a family with \$40,000 in annual net income. Exhibit 6 shows that families with \$40,000 in annual income (January 2012 dollars) spend 98.85 percent of their net income on current expenditures, which is \$39,540 per year. Another way to view it is to take 21.60 percent, which is the after-child care, after extraordinary medical expenses percentage devoted to child-rearing expenditures for one child and multiply that by 98.85 percent. This yields 21.35 percent.

The consumption rate used in this calculation is capped at 100 percent. This effectively assumes that families should not be required to spend more than their income. However, the actual data finds that on average, families with incomes below about \$40,000 net per year spend more than their income. The lower the family income, the more the family spends exceeding their income on average. To keep guidelines amounts reasonable at very low incomes, one income bracket was formed for the \$0 to \$39,999 per year income range and it was assumed that these families never spend more than 100 percent of their income.

At this point, the application of the steps yields percentages of net income attributable to child-rearing expenditures for one to six children that do not include child care expenses, health insurance premiums, or uninsured, extraordinary medical expenses for several income ranges. To gradually phase between income ranges, percentages are interpolated between the income range to create a tax-like schedule. Prior to doing this, two more income ranges were collapsed to create a smooth transition between income ranges. The two income ranges are \$50,000 to \$59,999 per year and \$75,000 to \$84,999 per year. The results of the interpolation for one, two and three children are shown in Exhibit 8. The amounts for four or more children are calculated using the multipliers identified earlier.

In turn, basic obligations are calculated by applying the percentage of net income attributable to child-rearing expenditures to the midpoint of each income range. In other words, the table of proportions shown in Exhibit 8 functions much like a tax schedule. The midpoint percentage is applied to the net income shown in Exhibit 8. The marginal percentage is applied to any net income above that amount and less than the amount of the net income in the next row. For example, if there is \$5,000 in net monthly income and one child, 18.948 percent is applied to the first \$4,925.83 in net income and 12.835 percent is applied to the remainder (\$74.17 = \$5,000 - \$4,925.83). The result is \$943, which is the sum of \$933 ($\$933.35 = 18.948 \times \$4,925.83$) and \$10 ($\$9.52 = \$74.17 \times 12.835\%$).

Exhibit 8: Table of Support Proportions						
Midpoint of Monthly Net Income Range (2017\$)	1 Child		2 Children		3 Children	
	Midpoint	Marginal	Midpoint	Marginal	Midpoint	Marginal
\$1,791.21	21.637%	21.094%	33.163%	31.823%	40.263%	38.035%
\$3,806.32	21.350%	12.189%	32.454%	16.969%	39.084%	18.527%
\$4,254.13	20.385%	9.845%	30.824%	14.484%	36.920%	16.859%
\$4,925.83	18.948%	12.835%	28.595%	19.620%	34.184%	23.776%
\$5,597.54	18.214%	8.293%	27.518%	11.022%	32.935%	11.336%
\$6,045.34	17.479%	3.206%	26.296%	4.460%	31.335%	4.867%
\$6,493.14	16.495%	12.740%	24.791%	19.434%	29.510%	23.501%
\$7,164.85	16.143%	13.355%	24.288%	20.321%	28.947%	24.513%
\$7,836.55	15.904%	9.273%	23.948%	12.941%	28.567%	14.175%
\$8,508.26	15.381%	9.298%	23.079%	13.561%	27.430%	15.640%
\$9,403.86	14.801%	8.846%	22.173%	14.691%	26.307%	19.235%
\$10,299.47	14.283%	10.955%	21.522%	14.814%	25.692%	15.595%
\$11,195.07	14.017%	4.666%	20.986%	7.181%	24.885%	8.763%
\$12,538.48	13.015%	7.517%	19.506%	10.314%	23.157%	11.065%
\$14,553.60	12.254%	6.248%	18.234%	10.086%	21.483%	12.880%
\$18,573.27	10.954%	1.649%	16.470%	1.353%	19.621%	0.235%
\$22,776.38	9.237%	2.509%	13.681%	3.332%	16.044%	3.436%
\$25,307.09	8.564%	1.579%	12.646%	1.901%	14.783%	1.693%
\$30,368.51	7.400%		10.855%		12.601%	

The percentages from the last three income brackets shown in Exhibit 8 are based on an extrapolation. The extrapolation allows the schedule to extend to net incomes of \$30,000 per month, as well as continue with the decreasing rate of income spent on child rearing as observed at lower incomes.²⁶ Several income shares states make a similar extrapolation to extend their schedules to higher incomes. Without it, the schedule would stop at a combined net income of \$18,573 per month, which is the midpoint of the highest income range that CES information is available. Above this income, there is insufficient number of CES families with very high incomes to know at what rate their expenditures decrease as their income increases. The CES is representative of the nation so contains some very high-income families, but does not oversample them. Most income shares guidelines limit their schedule to the highest income covered by the study used as the basis of the schedule (*i.e.*, about \$20,000 net per month and \$30,000 gross per month), then provide that the highest amount in the schedule is a floor and court discretion for even a higher amount than the floor. A few income shares guidelines extrapolate the measurements to extraordinary higher incomes so the child support schedule/formula can cover very high incomes.

²⁶ The extrapolation formula is based on logged income to the third degree. This is a common functional form in the economic sciences for consumption relating to income.

SECTION III: TECHNICAL DOCUMENTATION OF INCOME CONVERSION TABLE

Public Act 99-764 directs the Illinois Department of Healthcare and Family Services to develop and promulgate a standardized net income conversion table that computes net income by deducting the standardized tax amount from gross income. Public Act 99-764 defines standardized tax amount to consist of the federal and state income tax and Social Security and Medicare tax as calculated in withholding or estimated payments. Public Act 99-764 further provides that the standardized tax amount should assume the obligated parent files as a single person claiming the standard tax deduction and one personal exemption, while the parent receiving support also files as a single person claiming the standard tax deduction and one personal exemption, and the number of dependency exemptions for the number of children for whom support is being determined.

The income conversion table uses the federal income withholding formula published by the IRS²⁷ and the Illinois withholding formula published by the Illinois Department of Revenue.²⁸ The IRS employer withholding formula is the same for single persons as it is for heads of household. The income withholding formulas use “withholding allowances” rather than “standard deductions” and “personal exemptions.” There are two withholding allowances for a single taxpayer using federal IRS guidance (*i.e.*, one to simulate the standard deduction and the other to simulate one allowance). Illinois provides for one withholding allowance for a single taxpayer using Illinois W-4.²⁹ Each child for whom support is being determined is an additional withholding allowance. For example, if the parent due support has one child, there would be three federal withholding allowances (*i.e.*, two for the parent and one for the child) and two State withholding allowances (*i.e.*, one for the parent and one for the child).

The 2017 Federal income tax withholding formula also provides for the Social Security and Medicare tax. The Social Security tax rate is 6.2 percent and the base limit is \$127,200 per year. The Medicare tax rate is 1.45 percent. An additional 0.9 percent applies to incomes in excess of \$200,000 per year. The federal monthly withholding allowance is \$337.50. The income conversion table does not consider the Earned Income Tax Credit or the Child Tax Credit or the phase-out of the personal exemption because they are not considered in the Federal income tax withholding formula.

²⁷ U.S. Department of Treasury Internal Revenue Service. (2016). *Circular E: Employer’s Tax Guide, Publication 15 for use in 2017*. <https://www.irs.gov/pub/irs-pdf/p15.pdf>.

²⁸ Illinois Department of Revenue. (2016) *Form IL-W-5: Employee’s and other Payee’s Illinois Withholding Allowance Certificate and Instructions*. Retrieved from <http://www.revenue.state.il.us/taxforms/withholding/il-700-t.pdf>.

²⁹ Illinois Department of Revenue. (2016) *Illinois Withholding Tax Tables Effective January 1, 2017*. Booklet IL-700-T. Retrieved from <http://www.revenue.state.il.us/taxforms/Withholding/IL-W-4.pdf>

APPENDIX A: ADOPTED SCHEDULE

Income Shares Schedule Based on Net Income							
Combined Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	
775.00 - 824.99	173	265	322	360	396	430	
825.00 - 874.99	184	282	342	382	421	457	
875.00 - 924.99	195	298	362	405	445	484	
925.00 - 974.99	206	315	382	427	470	511	
975.00 - 1024.99	216	332	403	450	495	538	
1025.00 - 1074.99	227	348	423	472	519	565	
1075.00 - 1124.99	238	365	443	495	544	592	
1125.00 - 1174.99	249	381	463	517	569	618	
1175.00 - 1224.99	260	398	483	540	594	645	
1225.00 - 1274.99	270	415	503	562	618	672	
1275.00 - 1324.99	281	431	523	585	643	699	
1325.00 - 1374.99	292	448	544	607	668	726	
1375.00 - 1424.99	303	464	564	630	693	753	
1425.00 - 1474.99	314	481	584	652	717	780	
1475.00 - 1524.99	325	497	604	675	742	807	
1525.00 - 1574.99	335	514	624	697	767	834	
1575.00 - 1624.99	346	531	644	720	792	860	
1625.00 - 1674.99	357	547	664	742	816	887	
1675.00 - 1724.99	368	564	684	765	841	914	
1725.00 - 1774.99	379	580	705	787	866	941	
1775.00 - 1824.99	389	597	725	809	890	968	
1825.00 - 1874.99	400	613	744	831	914	993	
1875.00 - 1924.99	411	629	763	852	937	1018	
1925.00 - 1974.99	421	645	782	873	960	1044	
1975.00 - 2024.99	432	660	801	894	984	1069	
2025.00 - 2074.99	442	676	820	916	1007	1095	
2075.00 - 2124.99	453	692	839	937	1030	1120	
2125.00 - 2174.99	463	708	858	958	1054	1145	
2175.00 - 2224.99	474	724	877	979	1077	1171	
2225.00 - 2274.99	484	740	896	1000	1101	1196	
2275.00 - 2324.99	495	756	915	1022	1124	1222	
2325.00 - 2374.99	505	772	934	1043	1147	1247	
2375.00 - 2424.99	516	788	953	1064	1171	1272	
2425.00 - 2474.99	527	804	972	1085	1194	1298	
2475.00 - 2524.99	537	820	991	1107	1217	1323	

Income Shares Schedule Based on Net Income

Combined Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
2525.00 - 2574.99	548	835	1010	1128	1241	1349
2575.00 - 2624.99	558	851	1029	1149	1264	1374
2625.00 - 2674.99	569	867	1048	1170	1287	1399
2675.00 - 2724.99	579	883	1067	1192	1311	1425
2725.00 - 2774.99	590	899	1086	1213	1334	1450
2775.00 - 2824.99	600	915	1105	1234	1358	1476
2825.00 - 2874.99	611	931	1124	1255	1381	1501
2875.00 - 2924.99	621	947	1143	1277	1404	1526
2925.00 - 2974.99	632	963	1162	1298	1428	1552
2975.00 - 3024.99	643	979	1181	1319	1451	1577
3025.00 - 3074.99	653	995	1200	1340	1474	1603
3075.00 - 3124.99	664	1011	1219	1362	1498	1628
3125.00 - 3174.99	674	1026	1238	1383	1521	1653
3175.00 - 3224.99	685	1042	1257	1404	1545	1679
3225.00 - 3274.99	695	1058	1276	1425	1568	1704
3275.00 - 3324.99	706	1074	1295	1447	1591	1730
3325.00 - 3374.99	716	1090	1314	1468	1615	1755
3375.00 - 3424.99	727	1106	1333	1489	1638	1780
3425.00 - 3474.99	737	1122	1352	1510	1661	1806
3475.00 - 3524.99	748	1138	1371	1532	1685	1831
3525.00 - 3574.99	759	1154	1390	1553	1708	1857
3575.00 - 3624.99	769	1170	1409	1574	1731	1882
3625.00 - 3674.99	780	1186	1428	1595	1755	1907
3675.00 - 3724.99	790	1201	1447	1617	1778	1933
3725.00 - 3774.99	801	1217	1466	1638	1802	1958
3775.00 - 3824.99	811	1233	1485	1659	1825	1984
3825.00 - 3874.99	818	1243	1496	1671	1838	1998
3875.00 - 3924.99	824	1251	1505	1681	1849	2010
3925.00 - 3974.99	830	1260	1514	1691	1861	2022
3975.00 - 4024.99	836	1268	1524	1702	1872	2035
4025.00 - 4074.99	842	1277	1533	1712	1883	2047
4075.00 - 4124.99	848	1285	1542	1722	1895	2060
4125.00 - 4174.99	855	1294	1551	1733	1906	2072
4175.00 - 4224.99	861	1302	1561	1743	1917	2084
4225.00 - 4274.99	867	1311	1570	1754	1929	2097
4275.00 - 4324.99	872	1318	1578	1763	1939	2108
4325.00 - 4374.99	877	1325	1587	1772	1950	2119
4375.00 - 4424.99	882	1332	1595	1782	1960	2131
4425.00 - 4474.99	886	1340	1604	1791	1970	2142

Income Shares Schedule Based on Net Income

Combined Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
4475.00 - 4524.99	891	1347	1612	1801	1981	2153
4525.00 - 4574.99	896	1354	1620	1810	1991	2164
4575.00 - 4624.99	901	1361	1629	1820	2001	2176
4625.00 - 4674.99	906	1369	1637	1829	2012	2187
4675.00 - 4724.99	911	1376	1646	1838	2022	2198
4725.00 - 4774.99	916	1383	1654	1848	2033	2209
4775.00 - 4824.99	921	1390	1663	1857	2043	2221
4825.00 - 4874.99	926	1398	1671	1867	2053	2232
4875.00 - 4924.99	931	1405	1679	1876	2064	2243
4925.00 - 4974.99	936	1413	1690	1887	2076	2257
4975.00 - 5024.99	943	1423	1701	1901	2091	2273
5025.00 - 5074.99	949	1433	1713	1914	2105	2288
5075.00 - 5124.99	956	1443	1725	1927	2120	2304
5125.00 - 5174.99	962	1453	1737	1940	2134	2320
5175.00 - 5224.99	969	1462	1749	1954	2149	2336
5225.00 - 5274.99	975	1472	1761	1967	2164	2352
5275.00 - 5324.99	981	1482	1773	1980	2178	2368
5325.00 - 5374.99	988	1492	1785	1994	2193	2384
5375.00 - 5424.99	994	1502	1797	2007	2207	2400
5425.00 - 5474.99	1001	1511	1808	2020	2222	2415
5475.00 - 5524.99	1007	1521	1820	2033	2237	2431
5525.00 - 5574.99	1013	1531	1832	2047	2251	2447
5575.00 - 5624.99	1020	1541	1844	2060	2266	2463
5625.00 - 5674.99	1024	1546	1850	2066	2272	2470
5675.00 - 5724.99	1028	1552	1855	2072	2279	2478
5725.00 - 5774.99	1032	1557	1861	2079	2286	2485
5775.00 - 5824.99	1036	1563	1867	2085	2293	2493
5825.00 - 5874.99	1040	1568	1872	2091	2300	2500
5875.00 - 5924.99	1045	1574	1878	2098	2307	2508
5925.00 - 5974.99	1049	1579	1884	2104	2314	2516
5975.00 - 6024.99	1053	1585	1889	2110	2321	2523
6025.00 - 6074.99	1057	1590	1895	2116	2328	2530
6075.00 - 6124.99	1058	1592	1897	2119	2331	2534
6125.00 - 6174.99	1060	1594	1899	2122	2334	2537
6175.00 - 6224.99	1062	1597	1902	2124	2337	2540
6225.00 - 6274.99	1063	1599	1904	2127	2340	2543
6275.00 - 6324.99	1065	1601	1907	2130	2343	2547
6325.00 - 6374.99	1066	1603	1909	2133	2346	2550
6375.00 - 6424.99	1068	1606	1912	2135	2349	2553

Income Shares Schedule Based on Net Income

Combined Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
6425.00 - 6474.99	1070	1608	1914	2138	2352	2556
6475.00 - 6524.99	1072	1611	1918	2142	2356	2561
6525.00 - 6574.99	1078	1621	1929	2155	2371	2577
6575.00 - 6624.99	1085	1630	1941	2168	2385	2593
6625.00 - 6674.99	1091	1640	1953	2181	2400	2608
6675.00 - 6724.99	1097	1650	1965	2195	2414	2624
6725.00 - 6774.99	1104	1660	1976	2208	2429	2640
6775.00 - 6824.99	1110	1669	1988	2221	2443	2655
6825.00 - 6874.99	1117	1679	2000	2234	2457	2671
6875.00 - 6924.99	1123	1689	2012	2247	2472	2687
6925.00 - 6974.99	1129	1698	2023	2260	2486	2703
6975.00 - 7024.99	1136	1708	2035	2273	2501	2718
7025.00 - 7074.99	1142	1718	2047	2286	2515	2734
7075.00 - 7124.99	1148	1728	2059	2300	2530	2750
7125.00 - 7174.99	1155	1737	2070	2313	2544	2765
7175.00 - 7224.99	1161	1747	2083	2326	2559	2782
7225.00 - 7274.99	1168	1758	2095	2340	2574	2798
7275.00 - 7324.99	1175	1768	2107	2354	2589	2814
7325.00 - 7374.99	1181	1778	2119	2367	2604	2831
7375.00 - 7424.99	1188	1788	2132	2381	2619	2847
7425.00 - 7474.99	1195	1798	2144	2395	2634	2863
7475.00 - 7524.99	1201	1808	2156	2408	2649	2880
7525.00 - 7574.99	1208	1818	2168	2422	2664	2896
7575.00 - 7624.99	1215	1829	2181	2436	2679	2912
7625.00 - 7674.99	1221	1839	2193	2449	2694	2929
7675.00 - 7724.99	1228	1849	2205	2463	2709	2945
7725.00 - 7774.99	1235	1859	2217	2477	2725	2962
7775.00 - 7824.99	1241	1869	2230	2491	2740	2978
7825.00 - 7874.99	1248	1878	2241	2503	2753	2992
7875.00 - 7924.99	1252	1885	2248	2511	2762	3002
7925.00 - 7974.99	1257	1891	2255	2519	2770	3011
7975.00 - 8024.99	1261	1898	2262	2526	2779	3021
8025.00 - 8074.99	1266	1904	2269	2534	2788	3030
8075.00 - 8124.99	1271	1911	2276	2542	2796	3040
8125.00 - 8174.99	1275	1917	2283	2550	2805	3049
8175.00 - 8224.99	1280	1924	2290	2558	2814	3059
8225.00 - 8274.99	1285	1930	2297	2566	2823	3068
8275.00 - 8324.99	1289	1937	2304	2574	2831	3078
8325.00 - 8374.99	1294	1943	2311	2582	2840	3087

Income Shares Schedule Based on Net Income

Combined Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
8375.00 - 8424.99	1299	1950	2318	2590	2849	3097
8425.00 - 8474.99	1303	1956	2326	2598	2857	3106
8475.00 - 8524.99	1308	1963	2333	2606	2866	3116
8525.00 - 8574.99	1312	1969	2340	2614	2876	3126
8575.00 - 8624.99	1317	1976	2348	2623	2885	3136
8625.00 - 8674.99	1322	1983	2356	2632	2895	3147
8675.00 - 8724.99	1326	1990	2364	2640	2904	3157
8725.00 - 8774.99	1331	1996	2372	2649	2914	3168
8775.00 - 8824.99	1336	2003	2379	2658	2924	3178
8825.00 - 8874.99	1340	2010	2387	2667	2933	3188
8875.00 - 8924.99	1345	2017	2395	2675	2943	3199
8925.00 - 8974.99	1350	2024	2403	2684	2952	3209
8975.00 - 9024.99	1354	2030	2411	2693	2962	3220
9025.00 - 9074.99	1359	2037	2419	2702	2972	3230
9075.00 - 9124.99	1364	2044	2426	2710	2981	3241
9125.00 - 9174.99	1368	2051	2434	2719	2991	3251
9175.00 - 9224.99	1373	2057	2442	2728	3001	3262
9225.00 - 9274.99	1378	2064	2450	2736	3010	3272
9275.00 - 9324.99	1382	2071	2458	2745	3020	3282
9325.00 - 9374.99	1387	2078	2465	2754	3029	3293
9375.00 - 9424.99	1392	2085	2473	2763	3039	3303
9425.00 - 9474.99	1396	2092	2483	2773	3051	3316
9475.00 - 9524.99	1400	2099	2492	2784	3062	3329
9525.00 - 9574.99	1405	2107	2502	2795	3074	3342
9575.00 - 9624.99	1409	2114	2512	2806	3086	3355
9625.00 - 9674.99	1414	2121	2521	2816	3098	3367
9675.00 - 9724.99	1418	2129	2531	2827	3110	3380
9725.00 - 9774.99	1423	2136	2540	2838	3122	3393
9775.00 - 9824.99	1427	2143	2550	2848	3133	3406
9825.00 - 9874.99	1431	2151	2560	2859	3145	3419
9875.00 - 9924.99	1436	2158	2569	2870	3157	3432
9925.00 - 9974.99	1440	2165	2579	2881	3169	3444
9975.00 - 10024.99	1445	2173	2589	2891	3181	3457
10025.00 - 10074.99	1449	2180	2598	2902	3192	3470
10075.00 - 10124.99	1453	2187	2608	2913	3204	3483
10125.00 - 10174.99	1458	2195	2617	2924	3216	3496
10175.00 - 10224.99	1462	2202	2627	2934	3228	3509
10225.00 - 10274.99	1467	2209	2637	2945	3240	3522
10275.00 - 10324.99	1471	2217	2646	2956	3251	3534

Income Shares Schedule Based on Net Income

Combined Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
10325.00 - 10374.99	1477	2224	2654	2965	3261	3545
10375.00 - 10424.99	1482	2232	2662	2973	3271	3555
10425.00 - 10474.99	1488	2239	2670	2982	3280	3566
10475.00 - 10524.99	1493	2246	2677	2991	3290	3576
10525.00 - 10574.99	1499	2254	2685	2999	3299	3586
10575.00 - 10624.99	1504	2261	2693	3008	3309	3597
10625.00 - 10674.99	1510	2269	2701	3017	3319	3607
10675.00 - 10724.99	1515	2276	2709	3026	3328	3618
10725.00 - 10774.99	1520	2283	2716	3034	3338	3628
10775.00 - 10824.99	1526	2291	2724	3043	3347	3638
10825.00 - 10874.99	1531	2298	2732	3052	3357	3649
10875.00 - 10924.99	1537	2306	2740	3060	3366	3659
10925.00 - 10974.99	1542	2313	2748	3069	3376	3670
10975.00 - 11024.99	1548	2320	2755	3078	3386	3680
11025.00 - 11074.99	1553	2328	2763	3087	3395	3691
11075.00 - 11124.99	1559	2335	2771	3095	3405	3701
11125.00 - 11174.99	1564	2343	2779	3104	3414	3711
11175.00 - 11224.99	1569	2350	2786	3112	3424	3721
11225.00 - 11274.99	1572	2353	2791	3117	3429	3727
11275.00 - 11324.99	1574	2357	2795	3122	3434	3733
11325.00 - 11374.99	1576	2360	2799	3127	3440	3739
11375.00 - 11424.99	1579	2364	2804	3132	3445	3745
11425.00 - 11474.99	1581	2368	2808	3137	3450	3751
11475.00 - 11524.99	1583	2371	2813	3142	3456	3756
11525.00 - 11574.99	1586	2375	2817	3147	3461	3762
11575.00 - 11624.99	1588	2378	2821	3151	3467	3768
11625.00 - 11674.99	1590	2382	2826	3156	3472	3774
11675.00 - 11724.99	1593	2386	2830	3161	3477	3780
11725.00 - 11774.99	1595	2389	2834	3166	3483	3786
11775.00 - 11824.99	1597	2393	2839	3171	3488	3792
11825.00 - 11874.99	1600	2396	2843	3176	3493	3797
11875.00 - 11924.99	1602	2400	2848	3181	3499	3803
11925.00 - 11974.99	1604	2404	2852	3186	3504	3809
11975.00 - 12024.99	1607	2407	2856	3191	3510	3815
12025.00 - 12074.99	1609	2411	2861	3195	3515	3821
12075.00 - 12124.99	1611	2414	2865	3200	3520	3827
12125.00 - 12174.99	1614	2418	2870	3205	3526	3833
12175.00 - 12224.99	1616	2422	2874	3210	3531	3838
12225.00 - 12274.99	1618	2425	2878	3215	3537	3844

Income Shares Schedule Based on Net Income

Combined Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
12275.00 - 12324.99	1621	2429	2883	3220	3542	3850
12325.00 - 12374.99	1623	2432	2887	3225	3547	3856
12375.00 - 12424.99	1625	2436	2891	3230	3553	3862
12425.00 - 12474.99	1628	2439	2896	3235	3558	3868
12475.00 - 12524.99	1630	2443	2900	3240	3563	3874
12525.00 - 12574.99	1633	2447	2905	3245	3569	3880
12575.00 - 12624.99	1637	2452	2910	3251	3576	3887
12625.00 - 12674.99	1640	2457	2916	3257	3583	3894
12675.00 - 12724.99	1644	2462	2921	3263	3590	3902
12725.00 - 12774.99	1648	2468	2927	3269	3596	3909
12775.00 - 12824.99	1652	2473	2933	3276	3603	3917
12825.00 - 12874.99	1655	2478	2938	3282	3610	3924
12875.00 - 12924.99	1659	2483	2944	3288	3617	3931
12925.00 - 12974.99	1663	2488	2949	3294	3624	3939
12975.00 - 13024.99	1667	2493	2955	3300	3630	3946
13025.00 - 13074.99	1670	2499	2960	3307	3637	3954
13075.00 - 13124.99	1674	2504	2966	3313	3644	3961
13125.00 - 13174.99	1678	2509	2971	3319	3651	3968
13175.00 - 13224.99	1682	2514	2977	3325	3658	3976
13225.00 - 13274.99	1685	2519	2982	3331	3664	3983
13275.00 - 13324.99	1689	2524	2988	3337	3671	3991
13325.00 - 13374.99	1693	2530	2993	3344	3678	3998
13375.00 - 13424.99	1697	2535	2999	3350	3685	4005
13425.00 - 13474.99	1700	2540	3004	3356	3692	4013
13475.00 - 13524.99	1704	2545	3010	3362	3698	4020
13525.00 - 13574.99	1708	2550	3016	3368	3705	4028
13575.00 - 13624.99	1712	2555	3021	3375	3712	4035
13625.00 - 13674.99	1715	2560	3027	3381	3719	4042
13675.00 - 13724.99	1719	2566	3032	3387	3726	4050
13725.00 - 13774.99	1723	2571	3038	3393	3732	4057
13775.00 - 13824.99	1727	2576	3043	3399	3739	4064
13825.00 - 13874.99	1731	2581	3049	3405	3746	4072
13875.00 - 13924.99	1734	2586	3054	3412	3753	4079
13925.00 - 13974.99	1738	2591	3060	3418	3760	4087
13975.00 - 14024.99	1742	2597	3065	3424	3766	4094
14025.00 - 14074.99	1746	2602	3071	3430	3773	4101
14075.00 - 14124.99	1749	2607	3076	3436	3780	4109
14125.00 - 14174.99	1753	2612	3082	3442	3787	4116
14175.00 - 14224.99	1757	2617	3087	3449	3794	4124

Income Shares Schedule Based on Net Income

Combined Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
14225.00 - 14274.99	1761	2622	3093	3455	3800	4131
14275.00 - 14324.99	1764	2628	3098	3461	3807	4138
14325.00 - 14374.99	1768	2633	3104	3467	3814	4146
14375.00 - 14424.99	1772	2638	3110	3473	3821	4153
14425.00 - 14474.99	1776	2643	3115	3480	3828	4161
14475.00 - 14524.99	1779	2648	3121	3486	3834	4168
14525.00 - 14574.99	1783	2653	3126	3492	3841	4175
14575.00 - 14624.99	1786	2658	3133	3499	3849	4184
14625.00 - 14674.99	1789	2663	3139	3506	3857	4192
14675.00 - 14724.99	1793	2668	3145	3513	3865	4201
14725.00 - 14774.99	1796	2673	3152	3521	3873	4210
14775.00 - 14824.99	1799	2679	3158	3528	3881	4218
14825.00 - 14874.99	1802	2684	3165	3535	3889	4227
14875.00 - 14924.99	1805	2689	3171	3542	3896	4235
14925.00 - 14974.99	1808	2694	3178	3549	3904	4244
14975.00 - 15024.99	1811	2699	3184	3557	3912	4253
15025.00 - 15074.99	1814	2704	3190	3564	3920	4261
15075.00 - 15124.99	1818	2709	3197	3571	3928	4270
15125.00 - 15174.99	1821	2714	3203	3578	3936	4278
15175.00 - 15224.99	1824	2719	3210	3585	3944	4287
15225.00 - 15274.99	1827	2724	3216	3593	3952	4296
15275.00 - 15324.99	1830	2729	3223	3600	3960	4304
15325.00 - 15374.99	1833	2734	3229	3607	3968	4313
15375.00 - 15424.99	1836	2739	3236	3614	3976	4321
15425.00 - 15474.99	1839	2744	3242	3621	3983	4330
15475.00 - 15524.99	1843	2749	3248	3629	3991	4339
15525.00 - 15574.99	1846	2754	3255	3636	3999	4347
15575.00 - 15624.99	1849	2759	3261	3643	4007	4356
15625.00 - 15674.99	1852	2764	3268	3650	4015	4364
15675.00 - 15724.99	1855	2769	3274	3657	4023	4373
15725.00 - 15774.99	1858	2774	3281	3664	4031	4382
15775.00 - 15824.99	1861	2779	3287	3672	4039	4390
15825.00 - 15874.99	1864	2784	3294	3679	4047	4399
15875.00 - 15924.99	1868	2789	3300	3686	4055	4407
15925.00 - 15974.99	1871	2795	3306	3693	4063	4416
15975.00 - 16024.99	1874	2800	3313	3700	4071	4425
16025.00 - 16074.99	1877	2805	3319	3708	4078	4433
16075.00 - 16124.99	1880	2810	3326	3715	4086	4442
16125.00 - 16174.99	1883	2815	3332	3722	4094	4450

Income Shares Schedule Based on Net Income

Combined Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
16175.00 - 16224.99	1886	2820	3339	3729	4102	4459
16225.00 - 16274.99	1889	2825	3345	3736	4110	4468
16275.00 - 16324.99	1893	2830	3352	3744	4118	4476
16325.00 - 16374.99	1896	2835	3358	3751	4126	4485
16375.00 - 16424.99	1899	2840	3364	3758	4134	4493
16425.00 - 16474.99	1902	2845	3371	3765	4142	4502
16475.00 - 16524.99	1905	2850	3377	3772	4150	4511
16525.00 - 16574.99	1908	2855	3384	3780	4158	4519
16575.00 - 16624.99	1911	2860	3390	3787	4165	4528
16625.00 - 16674.99	1914	2865	3397	3794	4173	4536
16675.00 - 16724.99	1917	2870	3403	3801	4181	4545
16725.00 - 16774.99	1921	2875	3409	3808	4189	4554
16775.00 - 16824.99	1924	2880	3416	3816	4197	4562
16825.00 - 16874.99	1927	2885	3422	3823	4205	4571
16875.00 - 16924.99	1930	2890	3429	3830	4213	4579
16925.00 - 16974.99	1933	2895	3435	3837	4221	4588
16975.00 - 17024.99	1936	2900	3442	3844	4229	4597
17025.00 - 17074.99	1939	2905	3448	3852	4237	4605
17075.00 - 17124.99	1942	2910	3455	3859	4245	4614
17125.00 - 17174.99	1946	2916	3461	3866	4253	4622
17175.00 - 17224.99	1949	2921	3467	3873	4260	4631
17225.00 - 17274.99	1952	2926	3474	3880	4268	4640
17275.00 - 17324.99	1955	2931	3480	3888	4276	4648
17325.00 - 17374.99	1958	2936	3487	3895	4284	4657
17375.00 - 17424.99	1961	2941	3493	3902	4292	4665
17425.00 - 17474.99	1964	2946	3500	3909	4300	4674
17475.00 - 17524.99	1967	2951	3506	3916	4308	4683
17525.00 - 17574.99	1971	2956	3513	3923	4316	4691
17575.00 - 17624.99	1974	2961	3519	3931	4324	4700
17625.00 - 17674.99	1977	2966	3525	3938	4332	4709
17675.00 - 17724.99	1980	2971	3532	3945	4340	4717
17725.00 - 17774.99	1983	2976	3538	3952	4347	4726
17775.00 - 17824.99	1986	2981	3545	3959	4355	4734
17825.00 - 17874.99	1989	2986	3551	3967	4363	4743
17875.00 - 17924.99	1992	2991	3558	3974	4371	4752
17925.00 - 17974.99	1996	2996	3564	3981	4379	4760
17975.00 - 18024.99	1999	3001	3570	3988	4387	4769
18025.00 - 18074.99	2002	3006	3577	3995	4395	4777
18075.00 - 18124.99	2005	3011	3583	4003	4403	4786

Income Shares Schedule Based on Net Income

Combined Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
18125.00 - 18174.99	2008	3016	3590	4010	4411	4795
18175.00 - 18224.99	2011	3021	3596	4017	4419	4803
18225.00 - 18274.99	2014	3026	3603	4024	4427	4812
18275.00 - 18324.99	2017	3032	3609	4031	4435	4820
18325.00 - 18374.99	2021	3037	3616	4039	4442	4829
18375.00 - 18424.99	2024	3042	3622	4046	4450	4838
18425.00 - 18474.99	2027	3047	3628	4053	4458	4846
18475.00 - 18524.99	2030	3052	3635	4060	4466	4855
18525.00 - 18574.99	2033	3057	3641	4067	4474	4863
18575.00 - 18624.99	2035	3059	3644	4071	4478	4867
18625.00 - 18674.99	2036	3060	3644	4071	4478	4868
18675.00 - 18724.99	2037	3061	3645	4071	4478	4868
18725.00 - 18774.99	2037	3061	3645	4071	4478	4868
18775.00 - 18824.99	2038	3062	3645	4071	4478	4868
18825.00 - 18874.99	2039	3063	3645	4071	4479	4868
18875.00 - 18924.99	2040	3064	3645	4072	4479	4868
18925.00 - 18974.99	2041	3064	3645	4072	4479	4869
18975.00 - 19024.99	2042	3065	3645	4072	4479	4869
19025.00 - 19074.99	2042	3066	3645	4072	4479	4869
19075.00 - 19124.99	2043	3066	3646	4072	4479	4869
19125.00 - 19174.99	2044	3067	3646	4072	4479	4869
19175.00 - 19224.99	2045	3068	3646	4072	4480	4869
19225.00 - 19274.99	2046	3068	3646	4072	4480	4869
19275.00 - 19324.99	2047	3069	3646	4073	4480	4870
19325.00 - 19374.99	2047	3070	3646	4073	4480	4870
19375.00 - 19424.99	2048	3070	3646	4073	4480	4870
19425.00 - 19474.99	2049	3071	3646	4073	4480	4870
19475.00 - 19524.99	2050	3072	3646	4073	4480	4870
19525.00 - 19574.99	2051	3072	3647	4073	4481	4870
19575.00 - 19624.99	2051	3073	3647	4073	4481	4871
19625.00 - 19674.99	2052	3074	3647	4074	4481	4871
19675.00 - 19724.99	2053	3074	3647	4074	4481	4871
19725.00 - 19774.99	2054	3075	3647	4074	4481	4871
19775.00 - 19824.99	2055	3076	3647	4074	4481	4871
19825.00 - 19874.99	2056	3076	3647	4074	4481	4871
19875.00 - 19924.99	2056	3077	3647	4074	4482	4871
19925.00 - 19974.99	2057	3078	3648	4074	4482	4872
19975.00 - 20024.99	2058	3078	3648	4074	4482	4872
20025.00 - 20074.99	2059	3079	3648	4075	4482	4872

Income Shares Schedule Based on Net Income

Combined Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
20075.00 - 20124.99	2060	3080	3648	4075	4482	4872
20125.00 - 20174.99	2061	3080	3648	4075	4482	4872
20175.00 - 20224.99	2061	3081	3648	4075	4482	4872
20225.00 - 20274.99	2062	3082	3648	4075	4483	4873
20275.00 - 20324.99	2063	3082	3648	4075	4483	4873
20325.00 - 20374.99	2064	3083	3648	4075	4483	4873
20375.00 - 20424.99	2065	3084	3649	4075	4483	4873
20425.00 - 20474.99	2065	3084	3649	4076	4483	4873
20475.00 - 20524.99	2066	3085	3649	4076	4483	4873
20525.00 - 20574.99	2067	3086	3649	4076	4483	4874
20575.00 - 20624.99	2068	3087	3649	4076	4484	4874
20625.00 - 20674.99	2069	3087	3649	4076	4484	4874
20675.00 - 20724.99	2070	3088	3649	4076	4484	4874
20725.00 - 20774.99	2070	3089	3649	4076	4484	4874
20775.00 - 20824.99	2071	3089	3650	4077	4484	4874
20825.00 - 20874.99	2072	3090	3650	4077	4484	4874
20875.00 - 20924.99	2073	3091	3650	4077	4484	4875
20925.00 - 20974.99	2074	3091	3650	4077	4485	4875
20975.00 - 21024.99	2075	3092	3650	4077	4485	4875
21025.00 - 21074.99	2075	3093	3650	4077	4485	4875
21075.00 - 21124.99	2076	3093	3650	4077	4485	4875
21125.00 - 21174.99	2077	3094	3650	4077	4485	4875
21175.00 - 21224.99	2078	3095	3650	4078	4485	4876
21225.00 - 21274.99	2079	3095	3651	4078	4485	4876
21275.00 - 21324.99	2080	3096	3651	4078	4486	4876
21325.00 - 21374.99	2080	3097	3651	4078	4486	4876
21375.00 - 21424.99	2081	3097	3651	4078	4486	4876
21425.00 - 21474.99	2082	3098	3651	4078	4486	4876
21475.00 - 21524.99	2083	3099	3651	4078	4486	4877
21525.00 - 21574.99	2084	3099	3651	4078	4486	4877
21575.00 - 21624.99	2084	3100	3651	4079	4486	4877
21625.00 - 21674.99	2085	3101	3652	4079	4487	4877
21675.00 - 21724.99	2086	3101	3652	4079	4487	4877
21725.00 - 21774.99	2087	3102	3652	4079	4487	4877
21775.00 - 21824.99	2088	3103	3652	4079	4487	4877
21825.00 - 21874.99	2089	3103	3652	4079	4487	4878
21875.00 - 21924.99	2089	3104	3652	4079	4487	4878
21925.00 - 21974.99	2090	3105	3652	4080	4488	4878
21975.00 - 22024.99	2091	3105	3652	4080	4488	4878

Income Shares Schedule Based on Net Income

Combined Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
22025.00 - 22074.99	2092	3106	3652	4080	4488	4878
22075.00 - 22124.99	2093	3107	3653	4080	4488	4878
22125.00 - 22174.99	2094	3107	3653	4080	4488	4879
22175.00 - 22224.99	2094	3108	3653	4080	4488	4879
22225.00 - 22274.99	2095	3109	3653	4080	4488	4879
22275.00 - 22324.99	2096	3110	3653	4080	4489	4879
22325.00 - 22374.99	2097	3110	3653	4081	4489	4879
22375.00 - 22424.99	2098	3111	3653	4081	4489	4879
22425.00 - 22474.99	2098	3112	3653	4081	4489	4879
22475.00 - 22524.99	2099	3112	3654	4081	4489	4880
22525.00 - 22574.99	2100	3113	3654	4081	4489	4880
22575.00 - 22624.99	2101	3114	3654	4081	4489	4880
22625.00 - 22674.99	2102	3114	3654	4081	4490	4880
22675.00 - 22724.99	2103	3115	3654	4082	4490	4880
22725.00 - 22774.99	2103	3116	3654	4082	4490	4880
22775.00 - 22824.99	2104	3117	3655	4083	4491	4882
22825.00 - 22874.99	2106	3118	3657	4085	4493	4884
22875.00 - 22924.99	2107	3120	3658	4086	4495	4886
22925.00 - 22974.99	2108	3122	3660	4088	4497	4888
22975.00 - 23024.99	2109	3123	3662	4090	4499	4891
23025.00 - 23074.99	2111	3125	3664	4092	4501	4893
23075.00 - 23124.99	2112	3127	3665	4094	4504	4895
23125.00 - 23174.99	2113	3128	3667	4096	4506	4898
23175.00 - 23224.99	2114	3130	3669	4098	4508	4900
23225.00 - 23274.99	2116	3132	3670	4100	4510	4902
23275.00 - 23324.99	2117	3133	3672	4102	4512	4905
23325.00 - 23374.99	2118	3135	3674	4104	4514	4907
23375.00 - 23424.99	2119	3137	3676	4106	4516	4909
23425.00 - 23474.99	2121	3138	3677	4108	4518	4911
23475.00 - 23524.99	2122	3140	3679	4109	4520	4914
23525.00 - 23574.99	2123	3142	3681	4111	4523	4916
23575.00 - 23624.99	2125	3143	3682	4113	4525	4918
23625.00 - 23674.99	2126	3145	3684	4115	4527	4921
23675.00 - 23724.99	2127	3147	3686	4117	4529	4923
23725.00 - 23774.99	2128	3148	3688	4119	4531	4925
23775.00 - 23824.99	2130	3150	3689	4121	4533	4927
23825.00 - 23874.99	2131	3152	3691	4123	4535	4930
23875.00 - 23924.99	2132	3153	3693	4125	4537	4932
23925.00 - 23974.99	2133	3155	3695	4127	4539	4934

Income Shares Schedule Based on Net Income

Combined Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
23975.00 - 24024.99	2135	3157	3696	4129	4542	4937
24025.00 - 24074.99	2136	3158	3698	4131	4544	4939
24075.00 - 24124.99	2137	3160	3700	4133	4546	4941
24125.00 - 24174.99	2138	3162	3701	4134	4548	4944
24175.00 - 24224.99	2140	3163	3703	4136	4550	4946
24225.00 - 24274.99	2141	3165	3705	4138	4552	4948
24275.00 - 24324.99	2142	3167	3707	4140	4554	4950
24325.00 - 24374.99	2143	3168	3708	4142	4556	4953
24375.00 - 24424.99	2145	3170	3710	4144	4558	4955
24425.00 - 24474.99	2146	3172	3712	4146	4561	4957
24475.00 - 24524.99	2147	3173	3713	4148	4563	4960
24525.00 - 24574.99	2148	3175	3715	4150	4565	4962
24575.00 - 24624.99	2150	3177	3717	4152	4567	4964
24625.00 - 24674.99	2151	3178	3719	4154	4569	4966
24675.00 - 24724.99	2152	3180	3720	4156	4571	4969
24725.00 - 24774.99	2153	3182	3722	4157	4573	4971
24775.00 - 24824.99	2155	3183	3724	4159	4575	4973
24825.00 - 24874.99	2156	3185	3725	4161	4577	4976
24875.00 - 24924.99	2157	3187	3727	4163	4580	4978
24925.00 - 24974.99	2158	3188	3729	4165	4582	4980
24975.00 - 25024.99	2160	3190	3731	4167	4584	4983
25025.00 - 25074.99	2161	3192	3732	4169	4586	4985
25075.00 - 25124.99	2162	3193	3734	4171	4588	4987
25125.00 - 25174.99	2163	3195	3736	4173	4590	4989
25175.00 - 25224.99	2165	3197	3737	4175	4592	4992
25225.00 - 25274.99	2166	3198	3739	4177	4594	4994
25275.00 - 25324.99	2167	3200	3741	4179	4596	4996
25325.00 - 25374.99	2168	3201	3742	4180	4598	4998
25375.00 - 25424.99	2169	3202	3743	4181	4599	4999
25425.00 - 25474.99	2170	3203	3744	4182	4600	5000
25475.00 - 25524.99	2170	3204	3744	4182	4601	5001
25525.00 - 25574.99	2171	3205	3745	4183	4602	5002
25575.00 - 25624.99	2172	3206	3746	4184	4603	5003
25625.00 - 25674.99	2173	3207	3747	4185	4604	5004
25675.00 - 25724.99	2174	3208	3748	4186	4605	5006
25725.00 - 25774.99	2174	3209	3749	4187	4606	5007
25775.00 - 25824.99	2175	3210	3749	4188	4607	5008
25825.00 - 25874.99	2176	3211	3750	4189	4608	5009
25875.00 - 25924.99	2177	3212	3751	4190	4609	5010

Income Shares Schedule Based on Net Income

Combined Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
25925.00 - 25974.99	2178	3213	3752	4191	4610	5011
25975.00 - 26024.99	2178	3213	3753	4192	4611	5012
26025.00 - 26074.99	2179	3214	3754	4193	4612	5013
26075.00 - 26124.99	2180	3215	3755	4194	4613	5015
26125.00 - 26174.99	2181	3216	3755	4195	4614	5016
26175.00 - 26224.99	2181	3217	3756	4196	4615	5017
26225.00 - 26274.99	2182	3218	3757	4197	4616	5018
26275.00 - 26324.99	2183	3219	3758	4198	4617	5019
26325.00 - 26374.99	2184	3220	3759	4199	4618	5020
26375.00 - 26424.99	2185	3221	3760	4200	4619	5021
26425.00 - 26474.99	2185	3222	3760	4200	4621	5022
26475.00 - 26524.99	2186	3223	3761	4201	4622	5024
26525.00 - 26574.99	2187	3224	3762	4202	4623	5025
26575.00 - 26624.99	2188	3225	3763	4203	4624	5026
26625.00 - 26674.99	2189	3226	3764	4204	4625	5027
26675.00 - 26724.99	2189	3227	3765	4205	4626	5028
26725.00 - 26774.99	2190	3228	3766	4206	4627	5029
26775.00 - 26824.99	2191	3229	3766	4207	4628	5030
26825.00 - 26874.99	2192	3230	3767	4208	4629	5032
26875.00 - 26924.99	2193	3231	3768	4209	4630	5033
26925.00 - 26974.99	2193	3232	3769	4210	4631	5034
26975.00 - 27024.99	2194	3232	3770	4211	4632	5035
27025.00 - 27074.99	2195	3233	3771	4212	4633	5036
27075.00 - 27124.99	2196	3234	3771	4213	4634	5037
27125.00 - 27174.99	2196	3235	3772	4214	4635	5038
27175.00 - 27224.99	2197	3236	3773	4215	4636	5039
27225.00 - 27274.99	2198	3237	3774	4216	4637	5041
27275.00 - 27324.99	2199	3238	3775	4217	4638	5042
27325.00 - 27374.99	2200	3239	3776	4217	4639	5043
27375.00 - 27424.99	2200	3240	3777	4218	4640	5044
27425.00 - 27474.99	2201	3241	3777	4219	4641	5045
27475.00 - 27524.99	2202	3242	3778	4220	4642	5046
27525.00 - 27574.99	2203	3243	3779	4221	4643	5047
27575.00 - 27624.99	2204	3244	3780	4222	4644	5048
27625.00 - 27674.99	2204	3245	3781	4223	4645	5050
27675.00 - 27724.99	2205	3246	3782	4224	4647	5051
27725.00 - 27774.99	2206	3247	3782	4225	4648	5052
27775.00 - 27824.99	2207	3248	3783	4226	4649	5053
27825.00 - 27874.99	2208	3249	3784	4227	4650	5054

Income Shares Schedule Based on Net Income

Combined Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
27875.00 - 27924.99	2208	3250	3785	4228	4651	5055
27925.00 - 27974.99	2209	3251	3786	4229	4652	5056
27975.00 - 28024.99	2210	3251	3787	4230	4653	5058
28025.00 - 28074.99	2211	3252	3788	4231	4654	5059
28075.00 - 28124.99	2211	3253	3788	4232	4655	5060
28125.00 - 28174.99	2212	3254	3789	4233	4656	5061
28175.00 - 28224.99	2213	3255	3790	4234	4657	5062
28225.00 - 28274.99	2214	3256	3791	4235	4658	5063
28275.00 - 28324.99	2215	3257	3792	4235	4659	5064
28325.00 - 28374.99	2215	3258	3793	4236	4660	5065
28375.00 - 28424.99	2216	3259	3793	4237	4661	5067
28425.00 - 28474.99	2217	3260	3794	4238	4662	5068
28475.00 - 28524.99	2218	3261	3795	4239	4663	5069
28525.00 - 28574.99	2219	3262	3796	4240	4664	5070
28575.00 - 28624.99	2219	3263	3797	4241	4665	5071
28625.00 - 28674.99	2220	3264	3798	4242	4666	5072
28675.00 - 28724.99	2221	3265	3799	4243	4667	5073
28725.00 - 28774.99	2222	3266	3799	4244	4668	5075
28775.00 - 28824.99	2223	3267	3800	4245	4669	5076
28825.00 - 28874.99	2223	3268	3801	4246	4670	5077
28875.00 - 28924.99	2224	3269	3802	4247	4671	5078
28925.00 - 28974.99	2225	3270	3803	4248	4673	5079
28975.00 - 29024.99	2226	3270	3804	4249	4674	5080
29025.00 - 29074.99	2226	3271	3805	4250	4675	5081
29075.00 - 29124.99	2227	3272	3805	4251	4676	5082
29125.00 - 29174.99	2228	3273	3806	4252	4677	5084
29175.00 - 29224.99	2229	3274	3807	4252	4678	5085
29225.00 - 29274.99	2230	3275	3808	4253	4679	5086
29275.00 - 29324.99	2230	3276	3809	4254	4680	5087
29325.00 - 29374.99	2231	3277	3810	4255	4681	5088
29375.00 - 29424.99	2232	3278	3810	4256	4682	5089
29425.00 - 29474.99	2233	3279	3811	4257	4683	5090
29475.00 - 29524.99	2234	3280	3812	4258	4684	5091
29525.00 - 29574.99	2234	3281	3813	4259	4685	5093
29575.00 - 29624.99	2235	3282	3814	4260	4686	5094
29625.00 - 29674.99	2236	3283	3815	4261	4687	5095
29675.00 - 29724.99	2237	3284	3816	4262	4688	5096
29725.00 - 29774.99	2238	3285	3816	4263	4689	5097
29775.00 - 29824.99	2238	3286	3817	4264	4690	5098

Income Shares Schedule Based on Net Income

Combined Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
29825.00 - 29874.99	2239	3287	3818	4265	4691	5099
29875.00 - 29924.99	2240	3288	3819	4266	4692	5101
29925.00 - 29974.99	2241	3289	3820	4267	4693	5102
29975.00 - 30024.99	2241	3289	3821	4268	4694	5103

APPENDIX B: ADOPTED INCOME CONVERSION TABLE

Gross to Net Income Conversion Table Using Standardized Tax Amounts									
Monthly Gross Income		Net Income						Parent with Duty to Support	
		Recipient Parent with Number of Children for Whom Support Is Being Determined							
		1 Child	2 Children	3 Children	4 Children	5 Children	6 Children		
1.00 - 24.99		1	1	1	1	1	1	12	
25.00 - 74.99		46	46	46	46	46	46	46	
75.00 - 124.99		92	92	92	92	92	92	92	
125.00 - 174.99		139	139	139	139	139	139	139	
175.00 - 224.99		185	185	185	185	185	185	184	
225.00 - 274.99		231	231	231	231	231	231	228	
275.00 - 324.99		277	277	277	277	277	277	273	
325.00 - 374.99		323	323	323	323	323	323	317	
375.00 - 424.99		368	369	369	369	369	369	361	
425.00 - 474.99		412	416	416	416	416	416	405	
475.00 - 524.99		457	462	462	462	462	462	450	
525.00 - 574.99		501	508	508	508	508	508	494	
575.00 - 624.99		545	552	554	554	554	554	538	
625.00 - 674.99		589	596	600	600	600	600	583	
675.00 - 724.99		634	641	646	646	646	646	627	
725.00 - 774.99		678	685	692	693	693	693	671	
775.00 - 824.99		722	729	736	739	739	739	716	
825.00 - 874.99		767	773	780	785	785	785	760	
875.00 - 924.99		811	818	825	831	831	831	801	
925.00 - 974.99		855	862	869	876	877	877	840	
975.00 - 1024.99		900	906	913	920	927	934	879	
1025.00 - 1074.99		944	951	957	964	971	978	919	
1075.00 - 1124.99		988	995	1002	1009	1015	1022	958	
1125.00 - 1174.99		1032	1039	1046	1053	1060	1066	997	
1175.00 - 1224.99		1077	1084	1090	1097	1104	1111	1037	
1225.00 - 1274.99		1117	1128	1135	1141	1148	1155	1076	
1275.00 - 1324.99		1156	1172	1179	1186	1193	1199	1115	
1325.00 - 1374.99		1195	1216	1223	1230	1237	1244	1155	
1375.00 - 1424.99		1234	1261	1268	1274	1281	1288	1194	
1425.00 - 1474.99		1274	1305	1312	1319	1325	1332	1233	
1475.00 - 1524.99		1313	1349	1356	1363	1370	1377	1272	
1525.00 - 1574.99		1352	1393	1400	1407	1414	1421	1312	
1575.00 - 1624.99		1392	1432	1445	1452	1458	1465	1351	

Gross to Net Income Conversion Table Using Standardized Tax Amounts

Monthly Gross Income	Net Income						Parent with Duty to Support
	Recipient Parent with Number of Children for Whom Support Is Being Determined						
	1 Child	2 Children	3 Children	4 Children	5 Children	6 Children	
1625.00 - 1674.99	1431	1471	1489	1496	1503	1509	1390
1675.00 - 1724.99	1470	1511	1533	1540	1547	1554	1427
1725.00 - 1774.99	1510	1550	1578	1584	1591	1598	1464
1775.00 - 1824.99	1549	1589	1622	1629	1636	1642	1500
1825.00 - 1874.99	1588	1629	1666	1673	1680	1687	1537
1875.00 - 1924.99	1627	1668	1709	1717	1724	1731	1574
1925.00 - 1974.99	1667	1707	1748	1762	1768	1775	1611
1975.00 - 2024.99	1705	1747	1787	1806	1813	1820	1648
2025.00 - 2074.99	1742	1786	1826	1850	1857	1864	1684
2075.00 - 2124.99	1779	1825	1866	1895	1901	1908	1721
2125.00 - 2174.99	1816	1864	1905	1939	1946	1952	1758
2175.00 - 2224.99	1852	1904	1944	1983	1990	1997	1795
2225.00 - 2274.99	1889	1943	1984	2024	2034	2041	1832
2275.00 - 2324.99	1926	1982	2023	2063	2079	2085	1868
2325.00 - 2374.99	1963	2020	2062	2103	2123	2130	1905
2375.00 - 2424.99	2000	2057	2102	2142	2167	2174	1942
2425.00 - 2474.99	2036	2094	2141	2181	2211	2218	1979
2475.00 - 2524.99	2073	2131	2180	2221	2256	2263	2016
2525.00 - 2574.99	2110	2167	2219	2260	2300	2307	2052
2575.00 - 2624.99	2147	2204	2259	2299	2340	2351	2089
2625.00 - 2674.99	2184	2241	2298	2339	2379	2395	2126
2675.00 - 2724.99	2220	2278	2335	2378	2418	2440	2163
2725.00 - 2774.99	2257	2315	2372	2417	2458	2484	2200
2775.00 - 2824.99	2294	2351	2409	2456	2497	2528	2236
2825.00 - 2874.99	2331	2388	2446	2496	2536	2573	2273
2875.00 - 2924.99	2368	2425	2482	2535	2576	2616	2310
2925.00 - 2974.99	2404	2462	2519	2574	2615	2655	2347
2975.00 - 3024.99	2441	2499	2556	2613	2654	2695	2384
3025.00 - 3074.99	2478	2535	2593	2650	2694	2734	2420
3075.00 - 3124.99	2515	2572	2630	2687	2733	2773	2457
3125.00 - 3174.99	2552	2609	2666	2724	2772	2813	2494
3175.00 - 3224.99	2588	2646	2703	2761	2811	2852	2531
3225.00 - 3274.99	2625	2683	2740	2797	2851	2891	2568
3275.00 - 3324.99	2662	2719	2777	2834	2890	2931	2604
3325.00 - 3374.99	2699	2756	2814	2871	2928	2970	2641
3375.00 - 3424.99	2736	2793	2850	2908	2965	3009	2678
3425.00 - 3474.99	2772	2830	2887	2945	3002	3048	2715

Gross to Net Income Conversion Table Using Standardized Tax Amounts

Monthly Gross Income	Net Income						Parent with Duty to Support
	Recipient Parent with Number of Children for Whom Support Is Being Determined						
	1 Child	2 Children	3 Children	4 Children	5 Children	6 Children	
3475.00 - 3524.99	2809	2867	2924	2981	3039	3088	2752
3525.00 - 3574.99	2846	2903	2961	3018	3076	3127	2788
3575.00 - 3624.99	2883	2940	2998	3055	3112	3166	2825
3625.00 - 3674.99	2920	2977	3034	3092	3149	3206	2862
3675.00 - 3724.99	2956	3014	3071	3129	3186	3243	2899
3725.00 - 3774.99	2993	3051	3108	3165	3223	3280	2936
3775.00 - 3824.99	3030	3087	3145	3202	3260	3317	2972
3825.00 - 3874.99	3067	3124	3182	3239	3296	3354	3009
3875.00 - 3924.99	3104	3161	3218	3276	3333	3391	3046
3925.00 - 3974.99	3140	3198	3255	3313	3370	3427	3083
3975.00 - 4024.99	3177	3235	3292	3349	3407	3464	3120
4025.00 - 4074.99	3214	3271	3329	3386	3444	3501	3154
4075.00 - 4124.99	3251	3308	3366	3423	3480	3538	3186
4125.00 - 4174.99	3288	3345	3402	3460	3517	3575	3218
4175.00 - 4224.99	3324	3382	3439	3497	3554	3611	3250
4225.00 - 4274.99	3361	3419	3476	3533	3591	3648	3282
4275.00 - 4324.99	3398	3455	3513	3570	3628	3685	3313
4325.00 - 4374.99	3435	3492	3550	3607	3664	3722	3345
4375.00 - 4424.99	3468	3529	3586	3644	3701	3759	3377
4425.00 - 4474.99	3500	3566	3623	3681	3738	3795	3409
4475.00 - 4524.99	3532	3603	3660	3717	3775	3832	3441
4525.00 - 4574.99	3564	3639	3697	3754	3812	3869	3472
4575.00 - 4624.99	3595	3676	3734	3791	3848	3906	3504
4625.00 - 4674.99	3627	3713	3770	3828	3885	3943	3536
4675.00 - 4724.99	3659	3750	3807	3865	3922	3979	3568
4725.00 - 4774.99	3691	3782	3844	3901	3959	4016	3600
4775.00 - 4824.99	3723	3814	3881	3938	3996	4053	3631
4825.00 - 4874.99	3754	3846	3918	3975	4032	4090	3663
4875.00 - 4924.99	3786	3877	3954	4012	4069	4127	3695
4925.00 - 4974.99	3818	3909	3991	4049	4106	4163	3727
4975.00 - 5024.99	3850	3941	4028	4085	4143	4200	3759
5025.00 - 5074.99	3882	3973	4064	4122	4180	4237	3790
5075.00 - 5124.99	3913	4005	4096	4159	4216	4274	3822
5125.00 - 5174.99	3945	4036	4128	4196	4253	4311	3854
5175.00 - 5224.99	3977	4068	4159	4233	4290	4347	3886
5225.00 - 5274.99	4009	4100	4191	4269	4327	4384	3918
5275.00 - 5324.99	4041	4132	4223	4306	4364	4421	3949

Gross to Net Income Conversion Table Using Standardized Tax Amounts

Monthly Gross Income	Net Income						Parent with Duty to Support
	Recipient Parent with Number of Children for Whom Support Is Being Determined						
	1 Child	2 Children	3 Children	4 Children	5 Children	6 Children	
5325.00 - 5374.99	4072	4164	4255	4343	4400	4458	3981
5375.00 - 5424.99	4104	4195	4287	4378	4437	4495	4013
5425.00 - 5474.99	4136	4227	4318	4409	4474	4531	4045
5475.00 - 5524.99	4168	4259	4350	4441	4511	4568	4077
5525.00 - 5574.99	4200	4291	4382	4473	4548	4605	4108
5575.00 - 5624.99	4231	4323	4414	4505	4584	4642	4140
5625.00 - 5674.99	4263	4354	4446	4537	4621	4679	4172
5675.00 - 5724.99	4295	4386	4477	4568	4658	4715	4204
5725.00 - 5774.99	4327	4418	4509	4600	4691	4752	4236
5775.00 - 5824.99	4359	4450	4541	4632	4723	4789	4267
5825.00 - 5874.99	4390	4482	4573	4664	4755	4826	4299
5875.00 - 5924.99	4422	4513	4605	4696	4787	4863	4331
5925.00 - 5974.99	4454	4545	4636	4727	4819	4899	4363
5975.00 - 6024.99	4486	4577	4668	4759	4850	4936	4395
6025.00 - 6074.99	4518	4609	4700	4791	4882	4973	4426
6075.00 - 6124.99	4549	4641	4732	4823	4914	5005	4458
6125.00 - 6174.99	4581	4672	4764	4855	4946	5037	4490
6175.00 - 6224.99	4613	4704	4795	4886	4978	5069	4522
6225.00 - 6274.99	4645	4736	4827	4918	5009	5101	4554
6275.00 - 6324.99	4677	4768	4859	4950	5041	5132	4585
6325.00 - 6374.99	4708	4800	4891	4982	5073	5164	4617
6375.00 - 6424.99	4740	4831	4923	5014	5105	5196	4649
6425.00 - 6474.99	4772	4863	4954	5045	5137	5228	4681
6475.00 - 6524.99	4804	4895	4986	5077	5168	5260	4713
6525.00 - 6574.99	4836	4927	5018	5109	5200	5291	4744
6575.00 - 6624.99	4867	4959	5050	5141	5232	5323	4776
6625.00 - 6674.99	4899	4990	5082	5173	5264	5355	4808
6675.00 - 6724.99	4931	5022	5113	5204	5296	5387	4840
6725.00 - 6774.99	4963	5054	5145	5236	5327	5419	4872
6775.00 - 6824.99	4995	5086	5177	5268	5359	5450	4903
6825.00 - 6874.99	5026	5118	5209	5300	5391	5482	4935
6875.00 - 6924.99	5058	5149	5241	5332	5423	5514	4967
6925.00 - 6974.99	5090	5181	5272	5363	5455	5546	4999
6975.00 - 7024.99	5122	5213	5304	5395	5486	5578	5031
7025.00 - 7074.99	5154	5245	5336	5427	5518	5609	5062
7075.00 - 7124.99	5185	5277	5368	5459	5550	5641	5094
7125.00 - 7174.99	5217	5308	5400	5491	5582	5673	5126

Gross to Net Income Conversion Table Using Standardized Tax Amounts

Monthly Gross Income	Net Income						Parent with Duty to Support
	Recipient Parent with Number of Children for Whom Support Is Being Determined						
	1 Child	2 Children	3 Children	4 Children	5 Children	6 Children	
7175.00 - 7224.99	5249	5340	5431	5522	5614	5705	5158
7225.00 - 7274.99	5281	5372	5463	5554	5645	5737	5190
7275.00 - 7324.99	5313	5404	5495	5586	5677	5768	5221
7325.00 - 7374.99	5344	5436	5527	5618	5709	5800	5253
7375.00 - 7424.99	5376	5467	5559	5650	5741	5832	5285
7425.00 - 7474.99	5408	5499	5590	5681	5773	5864	5317
7475.00 - 7524.99	5440	5531	5622	5713	5804	5896	5349
7525.00 - 7574.99	5472	5563	5654	5745	5836	5927	5380
7575.00 - 7624.99	5503	5595	5686	5777	5868	5959	5412
7625.00 - 7674.99	5535	5626	5718	5809	5900	5991	5444
7675.00 - 7724.99	5567	5658	5749	5840	5932	6023	5476
7725.00 - 7774.99	5599	5690	5781	5872	5963	6055	5508
7775.00 - 7824.99	5631	5722	5813	5904	5995	6086	5539
7825.00 - 7874.99	5662	5754	5845	5936	6027	6118	5571
7875.00 - 7924.99	5694	5785	5877	5968	6059	6150	5603
7925.00 - 7974.99	5726	5817	5908	5999	6091	6182	5635
7975.00 - 8024.99	5758	5849	5940	6031	6122	6214	5667
8025.00 - 8074.99	5790	5881	5972	6063	6154	6245	5698
8075.00 - 8124.99	5821	5913	6004	6095	6186	6277	5730
8125.00 - 8174.99	5853	5944	6036	6127	6218	6309	5762
8175.00 - 8224.99	5885	5976	6067	6158	6250	6341	5794
8225.00 - 8274.99	5917	6008	6099	6190	6281	6373	5826
8275.00 - 8324.99	5949	6040	6131	6222	6313	6404	5857
8325.00 - 8374.99	5980	6072	6163	6254	6345	6436	5889
8375.00 - 8424.99	6012	6103	6195	6286	6377	6468	5921
8425.00 - 8474.99	6044	6135	6226	6317	6409	6500	5953
8475.00 - 8524.99	6076	6167	6258	6349	6440	6532	5985
8525.00 - 8574.99	6108	6199	6290	6381	6472	6563	6016
8575.00 - 8624.99	6139	6231	6322	6413	6504	6595	6046
8625.00 - 8674.99	6171	6262	6354	6445	6536	6627	6076
8675.00 - 8724.99	6203	6294	6385	6476	6568	6659	6107
8725.00 - 8774.99	6235	6326	6417	6508	6599	6691	6137
8775.00 - 8824.99	6267	6358	6449	6540	6631	6722	6167
8825.00 - 8874.99	6298	6390	6481	6572	6663	6754	6197
8875.00 - 8924.99	6329	6421	6513	6604	6695	6786	6228
8925.00 - 8974.99	6359	6453	6544	6635	6727	6818	6258
8975.00 - 9024.99	6390	6485	6576	6667	6758	6850	6288

Gross to Net Income Conversion Table Using Standardized Tax Amounts

Monthly Gross Income	Net Income							Parent with Duty to Support
	Recipient Parent with Number of Children for Whom Support Is Being Determined							
	1 Child	2 Children	3 Children	4 Children	5 Children	6 Children		
9025.00 - 9074.99	6420	6517	6608	6699	6790	6881	6319	
9075.00 - 9124.99	6450	6549	6640	6731	6822	6913	6349	
9125.00 - 9174.99	6481	6580	6672	6763	6854	6945	6379	
9175.00 - 9224.99	6511	6612	6703	6794	6886	6977	6410	
9225.00 - 9274.99	6541	6642	6735	6826	6917	7009	6440	
9275.00 - 9324.99	6571	6673	6767	6858	6949	7040	6470	
9325.00 - 9374.99	6602	6703	6799	6890	6981	7072	6500	
9375.00 - 9424.99	6632	6733	6831	6922	7013	7104	6531	
9425.00 - 9474.99	6662	6764	6862	6953	7045	7136	6561	
9475.00 - 9524.99	6693	6794	6894	6985	7076	7168	6591	
9525.00 - 9574.99	6723	6824	6926	7017	7108	7199	6622	
9575.00 - 9624.99	6753	6855	6956	7049	7140	7231	6652	
9625.00 - 9674.99	6784	6885	6986	7081	7172	7263	6682	
9675.00 - 9724.99	6814	6915	7016	7112	7204	7295	6713	
9725.00 - 9774.99	6844	6945	7047	7144	7235	7327	6743	
9775.00 - 9824.99	6874	6976	7077	7176	7267	7358	6773	
9825.00 - 9874.99	6905	7006	7107	7208	7299	7390	6803	
9875.00 - 9924.99	6935	7036	7138	7239	7331	7422	6834	
9925.00 - 9974.99	6965	7067	7168	7269	7363	7454	6864	
9975.00 - 10024.99	6996	7097	7198	7300	7394	7486	6894	
10025.00 - 10074.99	7026	7127	7229	7330	7426	7517	6925	
10075.00 - 10124.99	7056	7158	7259	7360	7458	7549	6955	
10125.00 - 10174.99	7087	7188	7289	7390	7490	7581	6985	
10175.00 - 10224.99	7117	7218	7319	7421	7522	7613	7016	
10225.00 - 10274.99	7147	7248	7350	7451	7552	7645	7046	
10275.00 - 10324.99	7177	7279	7380	7481	7583	7676	7076	
10325.00 - 10374.99	7208	7309	7410	7512	7613	7708	7106	
10375.00 - 10424.99	7238	7339	7441	7542	7643	7740	7137	
10425.00 - 10474.99	7268	7370	7471	7572	7674	7772	7167	
10475.00 - 10524.99	7299	7400	7501	7603	7704	7804	7197	
10525.00 - 10574.99	7329	7430	7532	7633	7734	7835	7228	
10575.00 - 10624.99	7359	7461	7562	7663	7764	7866	7258	
10625.00 - 10674.99	7393	7494	7595	7697	7798	7899	7291	
10675.00 - 10724.99	7426	7527	7629	7730	7831	7933	7325	
10725.00 - 10774.99	7459	7561	7662	7763	7865	7966	7358	
10775.00 - 10824.99	7493	7594	7695	7797	7898	7999	7392	
10825.00 - 10874.99	7526	7628	7729	7830	7931	8033	7425	

Gross to Net Income Conversion Table Using Standardized Tax Amounts

Monthly Gross Income	Net Income						Parent with Duty to Support
	Recipient Parent with Number of Children for Whom Support Is Being Determined						
	1 Child	2 Children	3 Children	4 Children	5 Children	6 Children	
10875.00 - 10924.99	7560	7661	7762	7864	7965	8066	7458
10925.00 - 10974.99	7593	7694	7796	7897	7998	8100	7492
10975.00 - 11024.99	7626	7728	7829	7930	8032	8133	7525
11025.00 - 11074.99	7660	7761	7862	7964	8065	8166	7559
11075.00 - 11124.99	7693	7795	7896	7997	8098	8200	7592
11125.00 - 11174.99	7727	7828	7929	8031	8132	8233	7625
11175.00 - 11224.99	7760	7861	7963	8064	8165	8267	7659
11225.00 - 11274.99	7793	7895	7996	8097	8199	8300	7692
11275.00 - 11324.99	7827	7928	8029	8131	8232	8333	7726
11325.00 - 11374.99	7860	7962	8063	8164	8265	8367	7759
11375.00 - 11424.99	7894	7995	8096	8198	8299	8400	7792
11425.00 - 11474.99	7927	8028	8130	8231	8332	8434	7826
11475.00 - 11524.99	7960	8062	8163	8264	8366	8467	7859
11525.00 - 11574.99	7994	8095	8196	8298	8399	8500	7893
11575.00 - 11624.99	8027	8129	8230	8331	8432	8534	7926
11625.00 - 11674.99	8061	8162	8263	8365	8466	8567	7959
11675.00 - 11724.99	8094	8195	8297	8398	8499	8601	7993
11725.00 - 11774.99	8127	8229	8330	8431	8533	8634	8026
11775.00 - 11824.99	8161	8262	8363	8465	8566	8667	8060
11825.00 - 11874.99	8194	8296	8397	8498	8599	8701	8093
11875.00 - 11924.99	8228	8329	8430	8532	8633	8734	8126
11925.00 - 11974.99	8261	8362	8464	8565	8666	8768	8160
11975.00 - 12024.99	8294	8396	8497	8598	8700	8801	8193
12025.00 - 12074.99	8328	8429	8530	8632	8733	8834	8227
12075.00 - 12124.99	8361	8463	8564	8665	8766	8868	8260
12125.00 - 12174.99	8395	8496	8597	8699	8800	8901	8293
12175.00 - 12224.99	8428	8529	8631	8732	8833	8935	8327
12225.00 - 12274.99	8461	8563	8664	8765	8867	8968	8360
12275.00 - 12324.99	8495	8596	8697	8799	8900	9001	8394
12325.00 - 12374.99	8528	8630	8731	8832	8933	9035	8427
12375.00 - 12424.99	8562	8663	8764	8866	8967	9068	8460
12425.00 - 12474.99	8595	8696	8798	8899	9000	9102	8494
12475.00 - 12524.99	8628	8730	8831	8932	9034	9135	8527
12525.00 - 12574.99	8662	8763	8864	8966	9067	9168	8561
12575.00 - 12624.99	8695	8797	8898	8999	9100	9202	8594
12625.00 - 12674.99	8729	8830	8931	9033	9134	9235	8627
12675.00 - 12724.99	8762	8863	8965	9066	9167	9269	8661

Gross to Net Income Conversion Table Using Standardized Tax Amounts

Monthly Gross Income	Net Income						Parent with Duty to Support
	Recipient Parent with Number of Children for Whom Support Is Being Determined						
	1 Child	2 Children	3 Children	4 Children	5 Children	6 Children	
12725.00 - 12774.99	8795	8897	8998	9099	9201	9302	8694
12775.00 - 12824.99	8829	8930	9031	9133	9234	9335	8728
12825.00 - 12874.99	8862	8964	9065	9166	9267	9369	8761
12875.00 - 12924.99	8896	8997	9098	9200	9301	9402	8794
12925.00 - 12974.99	8929	9030	9132	9233	9334	9436	8828
12975.00 - 13024.99	8962	9064	9165	9266	9368	9469	8861
13025.00 - 13074.99	8996	9097	9198	9300	9401	9502	8895
13075.00 - 13124.99	9029	9131	9232	9333	9434	9536	8928
13125.00 - 13174.99	9063	9164	9265	9367	9468	9569	8961
13175.00 - 13224.99	9096	9197	9299	9400	9501	9603	8995
13225.00 - 13274.99	9129	9231	9332	9433	9535	9636	9028
13275.00 - 13324.99	9163	9264	9365	9467	9568	9669	9062
13325.00 - 13374.99	9196	9298	9399	9500	9601	9703	9095
13375.00 - 13424.99	9230	9331	9432	9534	9635	9736	9128
13425.00 - 13474.99	9263	9364	9466	9567	9668	9770	9162
13475.00 - 13524.99	9296	9398	9499	9600	9702	9803	9195
13525.00 - 13574.99	9330	9431	9532	9634	9735	9836	9229
13575.00 - 13624.99	9363	9465	9566	9667	9768	9870	9262
13625.00 - 13674.99	9397	9498	9599	9701	9802	9903	9295
13675.00 - 13724.99	9430	9531	9633	9734	9835	9937	9329
13725.00 - 13774.99	9463	9565	9666	9767	9869	9970	9362
13775.00 - 13824.99	9497	9598	9699	9801	9902	10003	9396
13825.00 - 13874.99	9530	9632	9733	9834	9935	10037	9429
13875.00 - 13924.99	9564	9665	9766	9868	9969	10070	9462
13925.00 - 13974.99	9597	9698	9800	9901	10002	10104	9496
13975.00 - 14024.99	9630	9732	9833	9934	10036	10137	9529
14025.00 - 14074.99	9664	9765	9866	9968	10069	10170	9563
14075.00 - 14124.99	9697	9799	9900	10001	10102	10204	9596
14125.00 - 14174.99	9731	9832	9933	10035	10136	10237	9629
14175.00 - 14224.99	9764	9865	9967	10068	10169	10271	9663
14225.00 - 14274.99	9797	9899	10000	10101	10203	10304	9696
14275.00 - 14324.99	9831	9932	10033	10135	10236	10337	9730
14325.00 - 14374.99	9864	9966	10067	10168	10269	10371	9763
14375.00 - 14424.99	9898	9999	10100	10202	10303	10404	9796
14425.00 - 14474.99	9931	10032	10134	10235	10336	10438	9830
14475.00 - 14524.99	9964	10066	10167	10268	10370	10471	9863
14525.00 - 14574.99	9998	10099	10200	10302	10403	10504	9897

Gross to Net Income Conversion Table Using Standardized Tax Amounts

Monthly Gross Income	Net Income						Parent with Duty to Support
	Recipient Parent with Number of Children for Whom Support Is Being Determined						
	1 Child	2 Children	3 Children	4 Children	5 Children	6 Children	
14575.00 - 14624.99	10031	10133	10234	10335	10436	10538	9930
14625.00 - 14674.99	10065	10166	10267	10369	10470	10571	9963
14675.00 - 14724.99	10098	10199	10301	10402	10503	10605	9997
14725.00 - 14774.99	10131	10233	10334	10435	10537	10638	10030
14775.00 - 14824.99	10165	10266	10367	10469	10570	10671	10064
14825.00 - 14874.99	10198	10300	10401	10502	10603	10705	10097
14875.00 - 14924.99	10232	10333	10434	10536	10637	10738	10130
14925.00 - 14974.99	10265	10366	10468	10569	10670	10772	10164
14975.00 - 15024.99	10298	10400	10501	10602	10704	10805	10197
15025.00 - 15074.99	10332	10433	10534	10636	10737	10838	10231
15075.00 - 15124.99	10365	10467	10568	10669	10770	10872	10264
15125.00 - 15174.99	10399	10500	10601	10703	10804	10905	10297
15175.00 - 15224.99	10432	10533	10635	10736	10837	10939	10331
15225.00 - 15274.99	10465	10567	10668	10769	10871	10972	10364
15275.00 - 15324.99	10499	10600	10701	10803	10904	11005	10398
15325.00 - 15374.99	10532	10634	10735	10836	10937	11039	10431
15375.00 - 15424.99	10566	10667	10768	10870	10971	11072	10464
15425.00 - 15474.99	10599	10700	10802	10903	11004	11106	10498
15475.00 - 15524.99	10632	10734	10835	10936	11038	11139	10531
15525.00 - 15574.99	10666	10767	10868	10970	11071	11172	10565
15575.00 - 15624.99	10699	10801	10902	11003	11104	11206	10598
15625.00 - 15674.99	10733	10834	10935	11037	11138	11239	10631
15675.00 - 15724.99	10766	10867	10969	11070	11171	11273	10665
15725.00 - 15774.99	10799	10901	11002	11103	11205	11306	10698
15775.00 - 15824.99	10833	10934	11035	11137	11238	11339	10732
15825.00 - 15874.99	10866	10968	11069	11170	11271	11373	10765
15875.00 - 15924.99	10900	11001	11102	11204	11305	11406	10798
15925.00 - 15974.99	10933	11034	11136	11237	11338	11440	10832
15975.00 - 16024.99	10966	11068	11169	11270	11372	11473	10865
16025.00 - 16074.99	11000	11101	11202	11304	11405	11506	10899
16075.00 - 16124.99	11033	11135	11236	11337	11438	11540	10932
16125.00 - 16174.99	11067	11168	11269	11371	11472	11573	10965
16175.00 - 16224.99	11100	11201	11303	11404	11505	11607	10999
16225.00 - 16274.99	11133	11235	11336	11437	11539	11640	11032
16275.00 - 16324.99	11167	11268	11369	11471	11572	11673	11066
16325.00 - 16374.99	11200	11302	11403	11504	11605	11707	11099
16375.00 - 16424.99	11234	11335	11436	11538	11639	11740	11132

Gross to Net Income Conversion Table Using Standardized Tax Amounts

Monthly Gross Income	Net Income						Parent with Duty to Support
	Recipient Parent with Number of Children for Whom Support Is Being Determined						
	1 Child	2 Children	3 Children	4 Children	5 Children	6 Children	
16425.00 - 16474.99	11267	11368	11470	11571	11672	11774	11166
16475.00 - 16524.99	11300	11402	11503	11604	11706	11807	11199
16525.00 - 16574.99	11334	11435	11536	11638	11739	11840	11233
16575.00 - 16624.99	11367	11469	11570	11671	11772	11874	11266
16625.00 - 16674.99	11401	11502	11603	11705	11806	11907	11299
16675.00 - 16724.99	11434	11535	11636	11738	11839	11940	11332
16725.00 - 16774.99	11467	11568	11669	11771	11872	11973	11365
16775.00 - 16824.99	11500	11601	11702	11804	11905	12006	11398
16825.00 - 16874.99	11533	11634	11735	11836	11938	12039	11431
16875.00 - 16924.99	11566	11667	11768	11869	11971	12072	11461
16925.00 - 16974.99	11598	11700	11801	11902	12004	12105	11492
16975.00 - 17024.99	11631	11733	11834	11935	12037	12138	11522
17025.00 - 17074.99	11664	11766	11867	11968	12070	12171	11552
17075.00 - 17124.99	11697	11799	11900	12001	12103	12204	11583
17125.00 - 17174.99	11730	11832	11933	12034	12135	12237	11613
17175.00 - 17224.99	11762	11865	11966	12067	12168	12270	11644
17225.00 - 17274.99	11792	11897	11999	12100	12201	12303	11674
17275.00 - 17324.99	11823	11930	12032	12133	12234	12336	11705
17325.00 - 17374.99	11853	11963	12065	12166	12267	12369	11735
17375.00 - 17424.99	11884	11996	12098	12199	12300	12402	11766
17425.00 - 17474.99	11914	12029	12131	12232	12333	12434	11796
17475.00 - 17524.99	11945	12062	12164	12265	12366	12467	11827
17525.00 - 17574.99	11975	12093	12196	12298	12399	12500	11857
17575.00 - 17624.99	12006	12124	12229	12331	12432	12533	11887
17625.00 - 17674.99	12036	12154	12262	12364	12465	12566	11918
17675.00 - 17724.99	12067	12185	12295	12397	12498	12599	11948
17725.00 - 17774.99	12097	12215	12328	12430	12531	12632	11979
17775.00 - 17824.99	12127	12246	12361	12463	12564	12665	12009
17825.00 - 17874.99	12158	12276	12394	12495	12597	12698	12040
17875.00 - 17924.99	12188	12306	12425	12528	12630	12731	12070
17925.00 - 17974.99	12219	12337	12455	12561	12663	12764	12101
17975.00 - 18024.99	12249	12367	12486	12594	12696	12797	12131
18025.00 - 18074.99	12280	12398	12516	12627	12729	12830	12161
18075.00 - 18124.99	12310	12428	12546	12660	12762	12863	12192
18125.00 - 18174.99	12341	12459	12577	12693	12794	12896	12222
18175.00 - 18224.99	12371	12489	12607	12726	12827	12929	12253
18225.00 - 18274.99	12401	12520	12638	12756	12860	12962	12283

Gross to Net Income Conversion Table Using Standardized Tax Amounts

Monthly Gross Income	Net Income						Parent with Duty to Support
	Recipient Parent with Number of Children for Whom Support Is Being Determined						
	1 Child	2 Children	3 Children	4 Children	5 Children	6 Children	
18275.00 - 18324.99	12432	12550	12668	12786	12893	12995	12314
18325.00 - 18374.99	12462	12581	12699	12817	12926	13028	12344
18375.00 - 18424.99	12493	12611	12729	12847	12959	13061	12375
18425.00 - 18474.99	12523	12641	12760	12878	12992	13093	12405
18475.00 - 18524.99	12554	12672	12790	12908	13025	13126	12436
18525.00 - 18574.99	12584	12702	12821	12939	13057	13159	12466
18575.00 - 18624.99	12615	12733	12851	12969	13087	13192	12496
18625.00 - 18674.99	12645	12763	12881	13000	13118	13225	12527
18675.00 - 18724.99	12676	12794	12912	13030	13148	13258	12557
18725.00 - 18774.99	12706	12824	12942	13060	13179	13291	12588
18775.00 - 18824.99	12736	12855	12973	13091	13209	13324	12618
18825.00 - 18874.99	12767	12885	13003	13121	13240	13357	12649
18875.00 - 18924.99	12797	12915	13034	13152	13270	13388	12679
18925.00 - 18974.99	12828	12946	13064	13182	13300	13419	12710
18975.00 - 19024.99	12858	12976	13095	13213	13331	13449	12740
19025.00 - 19074.99	12889	13007	13125	13243	13361	13480	12770
19075.00 - 19124.99	12919	13037	13155	13274	13392	13510	12801
19125.00 - 19174.99	12950	13068	13186	13304	13422	13540	12831
19175.00 - 19224.99	12980	13098	13216	13335	13453	13571	12862
19225.00 - 19274.99	13010	13129	13247	13365	13483	13601	12892
19275.00 - 19324.99	13041	13159	13277	13395	13514	13632	12923
19325.00 - 19374.99	13071	13190	13308	13426	13544	13662	12953
19375.00 - 19424.99	13102	13220	13338	13456	13575	13693	12984
19425.00 - 19474.99	13132	13250	13369	13487	13605	13723	13014
19475.00 - 19524.99	13163	13281	13399	13517	13635	13754	13045
19525.00 - 19574.99	13193	13311	13430	13548	13666	13784	13075
19575.00 - 19624.99	13224	13342	13460	13578	13696	13814	13105
19625.00 - 19674.99	13254	13372	13490	13609	13727	13845	13136
19675.00 - 19724.99	13285	13403	13521	13639	13757	13875	13166
19725.00 - 19774.99	13315	13433	13551	13669	13788	13906	13197
19775.00 - 19824.99	13345	13464	13582	13700	13818	13936	13227
19825.00 - 19874.99	13376	13494	13612	13730	13849	13967	13258
19875.00 - 19924.99	13406	13524	13643	13761	13879	13997	13288
19925.00 - 19974.99	13437	13555	13673	13791	13909	14028	13319
19975.00 - 20024.99	13467	13585	13704	13822	13940	14058	13349
20025.00 - 20074.99	13498	13616	13734	13852	13970	14089	13379
20075.00 - 20124.99	13528	13646	13764	13883	14001	14119	13410

Gross to Net Income Conversion Table Using Standardized Tax Amounts

Monthly Gross Income	Net Income						Parent with Duty to Support
	Recipient Parent with Number of Children for Whom Support Is Being Determined						
	1 Child	2 Children	3 Children	4 Children	5 Children	6 Children	
20125.00 - 20174.99	13559	13677	13795	13913	14031	14149	13440
20175.00 - 20224.99	13589	13707	13825	13944	14062	14180	13471
20225.00 - 20274.99	13619	13738	13856	13974	14092	14210	13501
20275.00 - 20324.99	13650	13768	13886	14004	14123	14241	13532
20325.00 - 20374.99	13680	13799	13917	14035	14153	14271	13562
20375.00 - 20424.99	13711	13829	13947	14065	14184	14302	13593
20425.00 - 20474.99	13741	13859	13978	14096	14214	14332	13623
20475.00 - 20524.99	13772	13890	14008	14126	14244	14363	13654
20525.00 - 20574.99	13802	13920	14039	14157	14275	14393	13684
20575.00 - 20624.99	13833	13951	14069	14187	14305	14423	13714
20625.00 - 20674.99	13863	13981	14099	14218	14336	14454	13745
20675.00 - 20724.99	13894	14012	14130	14248	14366	14484	13775
20725.00 - 20774.99	13924	14042	14160	14278	14397	14515	13806
20775.00 - 20824.99	13954	14073	14191	14309	14427	14545	13836
20825.00 - 20874.99	13985	14103	14221	14339	14458	14576	13867
20875.00 - 20924.99	14015	14133	14252	14370	14488	14606	13897
20925.00 - 20974.99	14046	14164	14282	14400	14518	14637	13928
20975.00 - 21024.99	14076	14194	14313	14431	14549	14667	13958
21025.00 - 21074.99	14107	14225	14343	14461	14579	14698	13988
21075.00 - 21124.99	14137	14255	14373	14492	14610	14728	14019
21125.00 - 21174.99	14168	14286	14404	14522	14640	14758	14049
21175.00 - 21224.99	14198	14316	14434	14553	14671	14789	14080
21225.00 - 21274.99	14228	14347	14465	14583	14701	14819	14110
21275.00 - 21324.99	14259	14377	14495	14613	14732	14850	14141
21325.00 - 21374.99	14289	14408	14526	14644	14762	14880	14171
21375.00 - 21424.99	14320	14438	14556	14674	14793	14911	14202
21425.00 - 21474.99	14350	14468	14587	14705	14823	14941	14232
21475.00 - 21524.99	14381	14499	14617	14735	14853	14972	14263
21525.00 - 21574.99	14411	14529	14648	14766	14884	15002	14293
21575.00 - 21624.99	14442	14560	14678	14796	14914	15032	14323
21625.00 - 21674.99	14472	14590	14708	14827	14945	15063	14354
21675.00 - 21724.99	14503	14621	14739	14857	14975	15093	14384
21725.00 - 21774.99	14533	14651	14769	14887	15006	15124	14415
21775.00 - 21824.99	14563	14682	14800	14918	15036	15154	14445
21825.00 - 21874.99	14594	14712	14830	14948	15067	15185	14476
21875.00 - 21924.99	14624	14742	14861	14979	15097	15215	14506
21925.00 - 21974.99	14655	14773	14891	15009	15127	15246	14537

Gross to Net Income Conversion Table Using Standardized Tax Amounts

Monthly Gross Income	Net Income							Parent with Duty to Support
	Recipient Parent with Number of Children for Whom Support Is Being Determined							
	1 Child	2 Children	3 Children	4 Children	5 Children	6 Children		
21975.00 - 22024.99	14685	14803	14922	15040	15158	15276	14567	
22025.00 - 22074.99	14716	14834	14952	15070	15188	15307	14597	
22075.00 - 22124.99	14746	14864	14982	15101	15219	15337	14628	
22125.00 - 22174.99	14777	14895	15013	15131	15249	15367	14658	
22175.00 - 22224.99	14807	14925	15043	15162	15280	15398	14689	
22225.00 - 22274.99	14837	14956	15074	15192	15310	15428	14719	
22275.00 - 22324.99	14868	14986	15104	15222	15341	15459	14750	
22325.00 - 22374.99	14898	15017	15135	15253	15371	15489	14780	
22375.00 - 22424.99	14929	15047	15165	15283	15402	15520	14811	
22425.00 - 22474.99	14959	15077	15196	15314	15432	15550	14841	
22475.00 - 22524.99	14990	15108	15226	15344	15462	15581	14872	
22525.00 - 22574.99	15020	15138	15257	15375	15493	15611	14902	
22575.00 - 22624.99	15051	15169	15287	15405	15523	15641	14932	
22625.00 - 22674.99	15081	15199	15317	15436	15554	15672	14963	
22675.00 - 22724.99	15112	15230	15348	15466	15584	15702	14993	
22725.00 - 22774.99	15142	15260	15378	15496	15615	15733	15024	
22775.00 - 22824.99	15172	15291	15409	15527	15645	15763	15054	
22825.00 - 22874.99	15203	15321	15439	15557	15676	15794	15085	
22875.00 - 22924.99	15233	15351	15470	15588	15706	15824	15115	
22925.00 - 22974.99	15264	15382	15500	15618	15736	15855	15146	
22975.00 - 23024.99	15294	15412	15531	15649	15767	15885	15176	
23025.00 - 23074.99	15325	15443	15561	15679	15797	15916	15206	
23075.00 - 23124.99	15355	15473	15591	15710	15828	15946	15237	
23125.00 - 23174.99	15386	15504	15622	15740	15858	15976	15267	
23175.00 - 23224.99	15416	15534	15652	15771	15889	16007	15298	
23225.00 - 23274.99	15446	15565	15683	15801	15919	16037	15328	
23275.00 - 23324.99	15477	15595	15713	15831	15950	16068	15359	
23325.00 - 23374.99	15507	15626	15744	15862	15980	16098	15389	
23375.00 - 23424.99	15538	15656	15774	15892	16011	16129	15420	
23425.00 - 23474.99	15568	15686	15805	15923	16041	16159	15450	
23475.00 - 23524.99	15599	15717	15835	15953	16071	16190	15481	
23525.00 - 23574.99	15629	15747	15866	15984	16102	16220	15511	
23575.00 - 23624.99	15660	15778	15896	16014	16132	16250	15541	
23625.00 - 23674.99	15690	15808	15926	16045	16163	16281	15572	
23675.00 - 23724.99	15721	15839	15957	16075	16193	16311	15602	
23725.00 - 23774.99	15751	15869	15987	16105	16224	16342	15633	
23775.00 - 23824.99	15781	15900	16018	16136	16254	16372	15663	

Gross to Net Income Conversion Table Using Standardized Tax Amounts

Monthly Gross Income	Net Income						Parent with Duty to Support
	Recipient Parent with Number of Children for Whom Support Is Being Determined						
	1 Child	2 Children	3 Children	4 Children	5 Children	6 Children	
23825.00 - 23874.99	15812	15930	16048	16166	16285	16403	15694
23875.00 - 23924.99	15842	15960	16079	16197	16315	16433	15724
23925.00 - 23974.99	15873	15991	16109	16227	16345	16464	15755
23975.00 - 24024.99	15903	16021	16140	16258	16376	16494	15785
24025.00 - 24074.99	15934	16052	16170	16288	16406	16525	15815
24075.00 - 24124.99	15964	16082	16200	16319	16437	16555	15846
24125.00 - 24174.99	15995	16113	16231	16349	16467	16585	15876
24175.00 - 24224.99	16025	16143	16261	16380	16498	16616	15907
24225.00 - 24274.99	16055	16174	16292	16410	16528	16646	15937
24275.00 - 24324.99	16086	16204	16322	16440	16559	16677	15968
24325.00 - 24374.99	16116	16235	16353	16471	16589	16707	15998
24375.00 - 24424.99	16147	16265	16383	16501	16620	16738	16029
24425.00 - 24474.99	16177	16295	16414	16532	16650	16768	16059
24475.00 - 24524.99	16208	16326	16444	16562	16680	16799	16090
24525.00 - 24574.99	16238	16356	16475	16593	16711	16829	16120
24575.00 - 24624.99	16269	16387	16505	16623	16741	16859	16150
24625.00 - 24674.99	16299	16417	16535	16654	16772	16890	16181
24675.00 - 24724.99	16330	16448	16566	16684	16802	16920	16211
24725.00 - 24774.99	16360	16478	16596	16714	16833	16951	16242
24775.00 - 24824.99	16390	16509	16627	16745	16863	16981	16272
24825.00 - 24874.99	16421	16539	16657	16775	16894	17012	16303
24875.00 - 24924.99	16451	16569	16688	16806	16924	17042	16333
24925.00 - 24974.99	16482	16600	16718	16836	16954	17073	16364
24975.00 - 25024.99	16512	16630	16749	16867	16985	17103	16394
25025.00 - 25074.99	16543	16661	16779	16897	17015	17134	16424
25075.00 - 25124.99	16573	16691	16809	16928	17046	17164	16455
25125.00 - 25174.99	16604	16722	16840	16958	17076	17194	16485
25175.00 - 25224.99	16634	16752	16870	16989	17107	17225	16516
25225.00 - 25274.99	16664	16783	16901	17019	17137	17255	16546
25275.00 - 25324.99	16695	16813	16931	17049	17168	17286	16577
25325.00 - 25374.99	16725	16844	16962	17080	17198	17316	16607
25375.00 - 25424.99	16756	16874	16992	17110	17229	17347	16638
25425.00 - 25474.99	16786	16904	17023	17141	17259	17377	16668
25475.00 - 25524.99	16817	16935	17053	17171	17289	17408	16699
25525.00 - 25574.99	16847	16965	17084	17202	17320	17438	16729
25575.00 - 25624.99	16878	16996	17114	17232	17350	17468	16759
25625.00 - 25674.99	16908	17026	17144	17263	17381	17499	16790

Gross to Net Income Conversion Table Using Standardized Tax Amounts

Monthly Gross Income	Net Income						Parent with Duty to Support
	Recipient Parent with Number of Children for Whom Support Is Being Determined						
	1 Child	2 Children	3 Children	4 Children	5 Children	6 Children	
25675.00 - 25724.99	16939	17057	17175	17293	17411	17529	16820
25725.00 - 25774.99	16969	17087	17205	17323	17442	17560	16851
25775.00 - 25824.99	16999	17118	17236	17354	17472	17590	16881
25825.00 - 25874.99	17030	17148	17266	17384	17503	17621	16912
25875.00 - 25924.99	17060	17178	17297	17415	17533	17651	16942
25925.00 - 25974.99	17091	17209	17327	17445	17563	17682	16973
25975.00 - 26024.99	17121	17239	17358	17476	17594	17712	17003
26025.00 - 26074.99	17152	17270	17388	17506	17624	17743	17033
26075.00 - 26124.99	17182	17300	17418	17537	17655	17773	17064
26125.00 - 26174.99	17213	17331	17449	17567	17685	17803	17094
26175.00 - 26224.99	17243	17361	17479	17598	17716	17834	17125
26225.00 - 26274.99	17273	17392	17510	17628	17746	17864	17155
26275.00 - 26324.99	17304	17422	17540	17658	17777	17895	17186
26325.00 - 26374.99	17334	17453	17571	17689	17807	17925	17216
26375.00 - 26424.99	17365	17483	17601	17719	17838	17956	17247
26425.00 - 26474.99	17395	17513	17632	17750	17868	17986	17277
26475.00 - 26524.99	17426	17544	17662	17780	17898	18017	17308
26525.00 - 26574.99	17456	17574	17693	17811	17929	18047	17338
26575.00 - 26624.99	17487	17605	17723	17841	17959	18077	17368
26625.00 - 26674.99	17517	17635	17753	17872	17990	18108	17399
26675.00 - 26724.99	17548	17666	17784	17902	18020	18138	17429
26725.00 - 26774.99	17578	17696	17814	17932	18051	18169	17460
26775.00 - 26824.99	17608	17727	17845	17963	18081	18199	17490
26825.00 - 26874.99	17639	17757	17875	17993	18112	18230	17521
26875.00 - 26924.99	17669	17787	17906	18024	18142	18260	17551
26925.00 - 26974.99	17700	17818	17936	18054	18172	18291	17582
26975.00 - 27024.99	17730	17848	17967	18085	18203	18321	17612
27025.00 - 27074.99	17761	17879	17997	18115	18233	18352	17642
27075.00 - 27124.99	17791	17909	18027	18146	18264	18382	17673
27125.00 - 27174.99	17822	17940	18058	18176	18294	18412	17703
27175.00 - 27224.99	17852	17970	18088	18207	18325	18443	17734
27225.00 - 27274.99	17882	18001	18119	18237	18355	18473	17764
27275.00 - 27324.99	17913	18031	18149	18267	18386	18504	17795
27325.00 - 27374.99	17943	18062	18180	18298	18416	18534	17825
27375.00 - 27424.99	17974	18092	18210	18328	18447	18565	17856
27425.00 - 27474.99	18004	18122	18241	18359	18477	18595	17886
27475.00 - 27524.99	18035	18153	18271	18389	18507	18626	17917

Gross to Net Income Conversion Table Using Standardized Tax Amounts

Monthly Gross Income	Net Income						Parent with Duty to Support
	Recipient Parent with Number of Children for Whom Support Is Being Determined						
	1 Child	2 Children	3 Children	4 Children	5 Children	6 Children	
27525.00 - 27574.99	18065	18183	18302	18420	18538	18656	17947
27575.00 - 27624.99	18096	18214	18332	18450	18568	18686	17977
27625.00 - 27674.99	18126	18244	18362	18481	18599	18717	18008
27675.00 - 27724.99	18157	18275	18393	18511	18629	18747	18038
27725.00 - 27774.99	18187	18305	18423	18541	18660	18778	18069
27775.00 - 27824.99	18217	18336	18454	18572	18690	18808	18099
27825.00 - 27874.99	18248	18366	18484	18602	18721	18839	18130
27875.00 - 27924.99	18278	18396	18515	18633	18751	18869	18160
27925.00 - 27974.99	18309	18427	18545	18663	18781	18900	18191
27975.00 - 28024.99	18339	18457	18576	18694	18812	18930	18221
28025.00 - 28074.99	18370	18488	18606	18724	18842	18961	18251
28075.00 - 28124.99	18400	18518	18636	18755	18873	18991	18282
28125.00 - 28174.99	18431	18549	18667	18785	18903	19021	18312
28175.00 - 28224.99	18461	18579	18697	18816	18934	19052	18343
28225.00 - 28274.99	18491	18610	18728	18846	18964	19082	18373
28275.00 - 28324.99	18522	18640	18758	18876	18995	19113	18404
28325.00 - 28374.99	18552	18671	18789	18907	19025	19143	18434
28375.00 - 28424.99	18583	18701	18819	18937	19056	19174	18465
28425.00 - 28474.99	18613	18731	18850	18968	19086	19204	18495
28475.00 - 28524.99	18644	18762	18880	18998	19116	19235	18526
28525.00 - 28574.99	18674	18792	18911	19029	19147	19265	18556
28575.00 - 28624.99	18705	18823	18941	19059	19177	19295	18586
28625.00 - 28674.99	18735	18853	18971	19090	19208	19326	18617
28675.00 - 28724.99	18766	18884	19002	19120	19238	19356	18647
28725.00 - 28774.99	18796	18914	19032	19150	19269	19387	18678
28775.00 - 28824.99	18826	18945	19063	19181	19299	19417	18708
28825.00 - 28874.99	18857	18975	19093	19211	19330	19448	18739
28875.00 - 28924.99	18887	19005	19124	19242	19360	19478	18769
28925.00 - 28974.99	18918	19036	19154	19272	19390	19509	18800
28975.00 - 29024.99	18948	19066	19185	19303	19421	19539	18830
29025.00 - 29074.99	18979	19097	19215	19333	19451	19570	18860
29075.00 - 29124.99	19009	19127	19245	19364	19482	19600	18891
29125.00 - 29174.99	19040	19158	19276	19394	19512	19630	18921
29175.00 - 29224.99	19070	19188	19306	19425	19543	19661	18952
29225.00 - 29274.99	19100	19219	19337	19455	19573	19691	18982
29275.00 - 29324.99	19131	19249	19367	19485	19604	19722	19013
29325.00 - 29374.99	19161	19280	19398	19516	19634	19752	19043

Gross to Net Income Conversion Table Using Standardized Tax Amounts

Monthly Gross Income	Net Income						Parent with Duty to Support
	Recipient Parent with Number of Children for Whom Support Is Being Determined						
	1 Child	2 Children	3 Children	4 Children	5 Children	6 Children	
29375.00 - 29424.99	19192	19310	19428	19546	19665	19783	19074
29425.00 - 29474.99	19222	19340	19459	19577	19695	19813	19104
29475.00 - 29524.99	19253	19371	19489	19607	19725	19844	19135
29525.00 - 29574.99	19283	19401	19520	19638	19756	19874	19165
29575.00 - 29624.99	19314	19432	19550	19668	19786	19904	19195
29625.00 - 29674.99	19344	19462	19580	19699	19817	19935	19226
29675.00 - 29724.99	19375	19493	19611	19729	19847	19965	19256
29725.00 - 29774.99	19405	19523	19641	19759	19878	19996	19287
29775.00 - 29824.99	19435	19554	19672	19790	19908	20026	19317
29825.00 - 29874.99	19466	19584	19702	19820	19939	20057	19348
29875.00 - 29924.99	19496	19614	19733	19851	19969	20087	19378
29925.00 - 29974.99	19527	19645	19763	19881	19999	20118	19409
29975.00 - 30024.99	19557	19675	19794	19912	20030	20148	19439