



# Child Support Schedule Workgroup



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## Executive Summary

Every four years, the state is required under federal and state law, as well as our state's child support plan, to review our child support guidelines. The Washington State Child Support Schedule Workgroup fulfills this obligation. It also provides stakeholders and the broader family law community the opportunity to evaluate the current state of child support programs and identify opportunities for improvement and reform.

The workgroup includes policy experts, judicial branch representatives, a tribal representative, practitioners, legal aid attorneys, members of the Legislature, and parents with direct experience in the child support system who are paying or receiving child support. The director of the Department of Social and Health Services' Division of Child Support chairs the workgroup.

At its first meeting, the workgroup members identified three key issues and established subcommittees to address them. After more than nine months of regular meetings and two public forums (one in Everett and one in Spokane), the workgroup reached consensus on the following recommendations:

1. Temporarily abate and set child support at \$50 per child per month for each child support order when a noncustodial parent is in a court-ordered mental health or substance abuse treatment program that substantially limits the parent's ability to pay their child support obligation. The abatement may only be used one time and may not exceed six months.
2. Increase the self-support reserve from 125% to 180% of the federal poverty level in recognition of increased living costs. The self-support reserve is the amount of money the child support schedule assumes someone needs to cover their basic needs before they could afford any child support, other than the minimum order of \$50 per month per child.
3. Allow parties to include mandatory state insurance premiums actually paid, such as the new Paid Family Medical Leave tax and the WA Cares long-term care insurance tax as an expense to be deducted from gross income. The child support schedule worksheet does not currently have a place to deduct these costs since the worksheet was established before these taxes existed.
4. Clarify the definition of "basic support obligation" to exclude educational expenses. Several workgroup members shared concerns that educational expenses such as sports and music fees are often contentious between parents and it was important to make it clear that these are extra costs that are not part of the basic child support obligation.
5. Extend the economic table from the current limit of \$12,000 per month to \$50,000 per month. As wages have increased over time, more and more parents have combined incomes exceeding the current table limit, making a quick child support determination more difficult. It also creates inconsistencies because courts lack a methodology to compute a higher amount.
6. Increase the floor of the economic table from income levels of \$1,000 per month to \$1,600 per month because any child support amount less than \$1,569 results in a \$50 per month order. As minimum wage has increased, the economic table has not kept up.

7. Add clarifying language on the worksheet for how parties should round up income amounts.
8. Clarify that neither parent's basic support obligation owed for all of their biological or legal children may reduce that parent's income below the self-support reserve for a one-person household. Each child is entitled to a pro rata share of the income available for support (but not less than \$50 per month per child).

The workgroup strongly encourages the Legislature to enact these recommendations during the 2024 legislative session. DSHS staff are available to provide technical assistance throughout this process. This report includes details and supporting information for these recommendations. The report also includes additional background information about the workgroup, the state child support program, and links to statutes and other helpful program resources.

The Residential Credit Subcommittee recommendations did not reach consensus from the full workgroup. Changes to residential credit have long been a challenging issue for the Child Support Schedule Workgroup. The workgroup strongly encourages the Legislature to work with stakeholders to enact any of the residential credit policy changes discussed in this report. Stakeholders should include the courts, Washington State Bar Association, legal aid, shared parenting advocates, and parents with lived experience.

## Child Support Review Requirements

### Summary

To maintain federal funding, each state with a child support program under Title IV-D of the Social Security Act must establish "one set of guidelines," which must be used statewide for setting and modifying child support amounts. In Washington state, our child support guidelines were developed and codified as the Washington State Child Support Schedule under Chapter 26.19 of the Revised Code of Washington.

Federal regulations provide specific instructions for states as they develop their child support guidelines:

- At a minimum, a state's child support guidelines must do the following:
  - Take into consideration all earnings and income of the noncustodial parent.
  - Be based on specific, descriptive, and numeric criteria and result in a computation of the support obligation.
  - Provide for the child's or children's health care needs, through health insurance coverage or other means.
- To provide some predictability and uniformity of application, the guidelines must provide a "rebuttable presumption" that applying the guidelines results in the appropriate amount of child support.
- To allow some flexibility, the guidelines must provide criteria under which a parent could show that the strict application of the guidelines would be unjust or inappropriate and rebut the presumption in that particular case.



- If a parent succeeds in rebutting the presumptive support amount, the record of a judicial or administrative proceeding must include a justification of why the child support order varies from the guidelines. Such a variation is called a **deviation**.

Once a state has adopted its child support guidelines, the state must then conduct a review of the guidelines at least every four years. Known as the “quadrennial review,” this review ensures that the guidelines still result in “appropriate child support amounts.” If the guidelines no longer do so, federal law requires the state to revise its child support guidelines. Because there is a federal preference that deviations should be limited, one way of determining whether the child support guidelines result in appropriate amounts is to find out how many times deviations from the guidelines are granted.

To determine whether child support amounts under the current guidelines are “appropriate,” the state must use an analysis of information and data from various sources, including the following:

- Research and economic data on the cost of raising children.
- Data from child support orders entered in both court and administrative cases, gathered through sampling or other methods.
- Research and data on the application of, and deviations from, the current child support guidelines.

### **State-Specific Review Requirements**

During the 2019 legislative session, the Legislature amended the state child support review statute (RCW 26.19.025) to specifically require the workgroup to consider:

- Economic data on the cost of raising children.
- Labor market data by occupation and skill level for the state and local job markets including, but not limited to, unemployment rates, employment rates, hours worked, and earnings.
- The impact of the guidelines’ policies and amounts on parents who have family incomes below 200% of the federal poverty level.
- Factors that influence employment rates and compliance with child support orders among parents who are obligated to pay support.
- Case data, gathered through sampling or other methods, on the application of, and deviations from, the child support guidelines. This data includes the rates of default and imputed child support orders and orders determined using the low-income adjustment.

Additional information is included in the next section and in Appendix D.

### **Workgroup Process**

In order to complete this review, the workgroup identified issue areas that members wanted to address. Following this discussion, three different subcommittees were established to develop recommendations. The subcommittees conducted research, had regular meetings to discuss findings and proposals, and ultimately worked to develop recommendations that could get consensus from the workgroup as a whole. See below for additional information about each subcommittee and a discussion of their recommendations.

## Public Engagement and Participation

Public information sharing and engagement was fundamental to the workgroup's efforts. Workgroup staff maintained a comprehensive and dynamic [Child Support Schedule Workgroup website](#) throughout the process. Staff regularly posted minutes from all workgroup meetings and subcommittee meetings. The workgroup and its subcommittees shared detailed background information on the website as their work progressed. The Division of Child Support also established special email inboxes to receive public comment.

All workgroup meetings were open to the public and included an online attendance option. Thanks to Green River College in Auburn, we were able to take advantage of meeting space outfitted with conference technology to engage people wherever they were. The workgroup also reserved time at each meeting for public comment.

After the workgroup developed its recommendations, it hosted two public forums. The first was in Everett and the second was in Spokane, and online attendance was an option for both forums. The forums gave members of the public an opportunity to hear about the workgroup's recommendations and offer feedback.

## Costs of Raising Children

The workgroup had the opportunity to look at several resources identified by DSHS/DCS staff around the costs of raising children.

RESOURCE	SUMMARY
<a href="#">MIT Living Wage Calculator</a>	<ul style="list-style-type: none"><li>• Estimates living wage for each state and major metropolitan regions.</li><li>• Has technical documentation available and is regularly updated.</li></ul>
<a href="#">Self Sufficiency Calculator</a>	<ul style="list-style-type: none"><li>• Creates a report showing self-sufficiency of a household taking into account their incomes and specific expenses.</li><li>• Updated with new data every 2-3 years.</li><li>• Washington specific data only.</li></ul>
<a href="#">USDA Expenditures on Children by Families</a>	<ul style="list-style-type: none"><li>• US Department of Agriculture - Center for Nutrition Policy and Promotion.</li><li>• 2015 report with minor revisions in 2017.</li><li>• Detailed report with regional U.S. data.</li></ul>
<a href="#">The Cost of Raising Children (fraserinstitute.org)</a>	<ul style="list-style-type: none"><li>• Fraser Institute - an independent Canadian research organization.</li><li>• Detailed report that includes Canadian and United States data.</li></ul>

## Child Support Order Review Data

DCS completed a review of child support orders by sampling administrative and court orders entered during the four-year period from August 2018 to July 2022. This order review is intended to estimate the deviation rate of child support orders and to identify the major reasons for deviations. A simple random sample of 1,038 orders was selected from the sampling frame. The sample size was determined to give an estimated average income of NCPs at 95% confidence interval with marginal error within 3%.

### **The major findings of the 2022 DCS order review are:**

- Out of the overall 1,038 randomly selected orders, 398 (38.3%) are administrative orders and 640 (61.7%) are court orders. The majority of the orders are IV-D orders (85%) with the father as the noncustodial parent on the order (81.1%).
- The median NCP monthly net income is \$2,313.84 and the median order amount is \$400, representing 17.3% of the noncustodial parent's income.
- As the number of children on the orders increases, the ratio of median order amount to income increases gradually. It exceeds one-fifth of the noncustodial parent's income for more than one child – 17.3% for one child, 21.6% for two children, 28.8% for three children, 32.8% for four children, and 31.6% for five children.
- The sample shows that 89.9% of the parties to these orders have combined monthly net incomes that fall in the income range of the revised WSCSS Economic Table. However, only 447 cases (43.1%) of the overall sample used actual NCP and custodial parent income to determine the combined monthly net income. The other orders were based on the imputed or median net income of one or both parents.
- Out of the total 1,038 orders, 299 orders deviated from the WSCSS for reasons that were part of the statutorily recognized deviation standards, which results in a 28.8% deviation rate.
  - Deviations in non-IV-D orders were more common (34.6%) than deviations in IV-D orders (27.8%).
  - Court orders have a similar deviation rate (28.9%) as administrative orders (28.6%).
- The majority (96%) of deviations were downward, reducing the child support obligation from the presumptive amount, with the average downward amount being \$283.97 per month.
- The majority of deviations found in Washington orders were because of the existence of children from other relationships or shared residential schedules. These two reasons account for 89% of the deviations. The remainder of the deviations are for other reasons such as other sources of income, tax planning, and nonrecurring income.
- For the overall sample, 402 out of the 1,038 orders (38.7%) apply adjustments to determine the presumptive order amounts. Administrative orders (41.2%) are more likely to apply adjustments than court orders (37.2%).
- Low-income limitations were found to be the major reasons for order adjustments (57.5%). For those adjustments due to low-income limitations, most of the orders in the sample were adjusted either due to the self-support reserve (52%) or presumptive minimum obligation (40.3%).

See Appendix A for the full Child Support Order Review Report.

## Economic Data

The workgroup received a presentation on a wide range of economic data, including labor market conditions, unemployment rates, and labor participation rates. Workgroup members used this information as it considered various proposals. Some economic data highlights include:

- Washington's unemployment rate hit historic lows in 2022.
- Unemployment rates vary significantly between counties and regions throughout the state. Less-populated counties, for example, had unemployment rates ranging from 6-8% in December 2022. More-populated counties, such as King County and Snohomish County, had unemployment rates of 2.8% and 3.2%, respectively.
- Job openings are near historic highs following the mass layoffs and disruptions from the COVID-19 pandemic.
- Employment levels at hospitals and residential care facilities remain below pre-pandemic levels.
- Transportation-related employment continues to be relatively strong.
- Labor force participation rates remain below pre-pandemic levels, representing an ongoing challenge for employers.

See Appendix D for additional information.

## Consensus Workgroup Recommendations

### **The workgroup reached consensus on the following recommendations:**

1. Temporarily abate and set child support payments at \$50 per child per month for each child support order when a noncustodial parent is in court-ordered mental health or substance abuse treatment that substantially limits the parent's ability to pay their child support obligation. The proposal is modeled on Michigan law, which reduces child support for up to a six-month period.
  - i. Custodial parents would be able to contest this if they believe the noncustodial parent has resources to continue to pay child support.
  - ii. The benefit would only be available one time to prevent abuse.
  - iii. The benefit would only be available for six months or less.
2. To account for increased living costs, increase the self-support reserve, which is the amount of money the child support schedule assumes someone needs to cover their basic needs before they could afford any child support to account for increased living costs.
  - i. The subcommittee recommends increasing the self-support reserve from 125% to 180% of the federal poverty level. The subcommittee considered the Asset Limited, Income Constrained, Employed model (United for ALICE), Arizona's model, which uses 80% of minimum wage, and the Self-Sufficiency Standard.
  - ii. The ALICE model represents households above the poverty threshold but with severely limited income. The use of 80% of minimum wage is based off research in Orange County, California (Takayesu, 2011) that shows noncustodial parents are less likely to pay child support when their monthly ordered amount exceeds 20% of their income.

3. Allow parties to include mandatory state insurance premiums actually paid, such as the relatively new Paid Family Medical Leave tax and the WA Cares long-term care insurance tax as an expense to be deducted from gross income. No place to deduct these costs currently exists on the child support schedule worksheet because the worksheet was established before these taxes existed.
4. Clarify the definition of “basic support obligation” to exclude educational expenses. Several workgroup members shared concerns that educational expenses such as sports and music fees are often contentious between parents, and it was important to make clear that these are extra costs that are not part of the basic child support obligation.
5. Extend the economic table from the current limit of \$12,000 per month to \$50,000 per month. As wages have increased over time, more parents have combined incomes exceeding the current table, making a quick child support determination more difficult.
6. Increase the monthly income floor in the economic table from \$1,000 to \$1,600 per month because any child support amount less than \$1,569 results in a \$50 per month order. As minimum wage has increased, the economic table has not kept up.
7. Clarify language on the worksheet for how parties should round up income amounts.
8. Clarify that neither parent’s basic support obligation owed for all of their biological or legal children may reduce that parent’s income below the self-support reserve for a one-person household. Each child is entitled to a pro rata share of the income available for support (but not less than \$50 per month per child).

## Subcommittee Recommendations

Only recommendations that received the consensus at the subcommittee level were brought to the full workgroup for a vote. Several recommendations, particularly in the Residential Credit subcommittee, did not reach consensus from the full workgroup but did have consensus at the subcommittee level. All recommendations listed below reached consensus at the subcommittee level.

### Economic Table Subcommittee

#### Subcommittee Overview

The economic table is a specific table in statute that outlines the basic child support obligation based on the parents’ combined monthly income (RCW 26.19.020). The key issue the subcommittee wanted to address was that the economic table needs to be useful for a wider range of incomes due to rising incomes and multi-parent families.

#### Recommendations

##### *Extending the Economic Table to \$50,000*

The subcommittee recommends that the economic table be extended beyond the current combined monthly income limit of \$12,000 per month. This recommendation is based on the observation that the table is not applicable for families with a Combined Monthly Net Income exceeding \$12,000. As wages rise over time, this limit will make the table irrelevant for an



increasing number of families, including those with more than two parents. The subcommittee recommends that the table be extended to \$50,000 CMNI in order to keep it relevant for an extended period of time.

### ***Starting the Table at \$1,600 because Anything Lower than \$1,569 Defaults to a \$50 Order***

The subcommittee recommends that the economic table start at \$1,600 rather than the current threshold of \$1,000 CMNI. The rationale for this recommendation is based on the observation that child support orders for families with CMNI less than \$1,569 automatically default to the minimum \$50 per month per child amount. Eliminating the rows for CMNI less than \$1,600 will streamline the process for low-income families.

### ***Clarifying How to Round Up Income Amounts***

The subcommittee recommends a clarification to the wording on page six of the Economic Table instructions form, which states: "Locate in the left-hand column the combined monthly net income amount closest to the amount entered on line 4 of Worksheet (round up when the combined monthly net income falls halfway between the two amounts in the left hand column)." The subcommittee recommends rewording this language to: "Locate the Combined Monthly Income closest to the amount on line 4 of the Worksheet. Round down if the last two digits of the Combined Monthly Income are 49 or less. Round up if the last two digits of the Combined Monthly Income are 50 or more."

### **Subcommittee Members**

- Anneliese Vance-Sherman, Lead
- Sharon Redmond
- James Clark
- Gaston Shelton
- Kimberly Loges
- Janelle Wilson
- Amy Roark

## **Self-Support Reserve Subcommittee**

### **Subcommittee Overview**

The self-support reserve is the amount of money a parent paying child support needs to have available to support their basic needs. The current self-support reserve amount was set in 2009 at 125% of the federal poverty guideline for a one-person household (RCW 26.19.065).

The subcommittee evaluated the current self-support reserve to determine if it is sufficient to support a single-person household and to determine what qualifies as reasonable deductions. The subcommittee chose to focus its efforts on these three areas:

1. Recommending a self-support reserve calculation that reflects the actual cost to support a single-person household and will adjust as easily as the cost of living adjusts.
2. Evaluating what expenses should be considered as deductions on the worksheets and how the deductions may be added to the worksheets so the Division of Child Support can easily calculate and enforce them.

3. Consideration of a child support abatement framework, similar to that for incarcerated persons, to aid recovery for those with court-ordered behavioral health and substance use disorders

## Recommendations

### *Increasing the Self-Support Reserve*

The subcommittee recommends increasing the self-support reserve from 125% to 180% of the federal poverty level. The subcommittee considered the Asset Limited, Income Constrained, Employed model (United for ALICE), Arizona's model, which uses 80% of minimum wage and the self-sufficiency standard.

The ALICE model represents households above the poverty threshold but with severely limited income.

Arizona's 80% of minimum wage is based on research done in Orange County, California (Takayesu, 2011) that shows noncustodial parents are less likely to pay child support when their monthly ordered amount exceeds 20% of their income.

DSHS' Economic Services Administration Management Analytics and Performance Statistics division completed their own research (Daisuke Nagasi, 2022) around this topic and found the same to be true for noncustodial parents in Washington. They also found that a 10% increase in the ratio of monthly orders to wages translates to about a 0.4% drop in compliance.

The self-sufficiency standard is an affordability measure developed by the University of Washington's Center for Women's Welfare at the School of Social Work that provides an alternative to the official federal poverty measure. It calculates the income a person would need to meet their basic needs without any public or private help.

The monthly income calculations for each model are as follows:

The subcommittee felt it would be an easier lift to adjust our current model than it would be

MODEL	MONTHLY INCOME
ALICE Model	\$2,269
80% of Minimum Wage	\$2,183
Self-Sufficiency Standard	\$2,677

to adopt any of the other models identified above. Increasing the self-support reserve to 180% would bring monthly income to \$2,187, which is close to the monthly income of the other models and better represents today's cost to support a single-person household.

### *Adding a Deduction for Mandatory State Payments*

The subcommittee recommends amending RCW 26.19.071 as follows to include mandatory state insurance premiums actually paid as an expense to be deducted from gross income.

- (5) Determination of net income. The following expenses shall be disclosed and deducted from gross monthly income to calculate net monthly income:
  - (a) Federal and state income taxes.
  - (b) Federal insurance contributions act deductions.

- (c) Mandatory pension plan payments.
- (d) Mandatory union or professional dues.
- (e) State industrial insurance premiums.
- (f) Court-ordered maintenance to the extent actually paid.
- (g) Up to \$5,000 per year in voluntary retirement contributions actually made if the contributions show a pattern of contributions during the one-year period preceding the action establishing the child support order unless there is a determination that the contributions were made for the purpose of reducing child support.
- (h) Normal business expenses and self-employment taxes for self-employed persons. Justification shall be required for any business expense deduction about which there is disagreement.
- (i) State insurance premiums for family and medical leave actually paid.**

Items deducted from gross income under this subsection shall not be a reason to deviate from the standard calculation.

#### ***Add Educational Expenses Definition to RCW 26.19.011***

The subcommittee recommends clarifying the definition for the basic support obligation. “Basic Support Obligation” means the monthly child support obligation determined from the economic table based on the parties’ combined monthly net income and the number of children for whom support is owed. This is generally presumed to cover food, clothing, and shelter expenses. The basic child support obligation does not include either:

- Mandatory educational expenses, such as tuition, books, required electronic devices, or required school payments.
- Optional expenses that students will incur to fully participate in school activities, including but not limited to: sports fees, sports uniforms, band fees, band uniforms, yearbooks, driving classes, and other participation fees and costs.

Clarifying the definition will reduce conflict among families.

#### ***Leave Spousal Maintenance As-Is***

The subcommittee reviewed current Washington and federal law regarding maintenance income. The subcommittee also reviewed data from the Division of Child Support showing 2% of its cases for the order review period (8/2018–7/2022) have divorce decrees with child support and maintenance ordered. The subcommittee recommends not changing the law so maintenance income continues to be counted as income to the person who is actually receiving the maintenance payments and a deduction to the payer.

#### ***Child Support Abatement for Drug Treatment***

The subcommittee recommends abating child support for noncustodial parents who are unable to work, or are working reduced hours, to participate in treatment programs for substance use disorders and mental health disorders. Without treatment, many of these noncustodial parents struggle to find gainful employment and pay child support consistently.

This recommendation would add a new statute authorizing noncustodial parents who are undergoing court-ordered treatment for substance abuse or mental health challenges to apply to have their child support abated while in treatment, for a maximum of six months. The option to abate child support for this reason would be allowed one time to prevent abuse.

### **Subcommittee Members**

- Raymond Allen, Lead
- Terry Price
- Tami Chavez
- Kaha Arte
- Joy Moore
- Amy Roark

## **Residential Credit Subcommittee**

### **Subcommittee Overview**

Residential credit is when the child support is adjusted based on the proportional custody time for each parent. Washington is one of about 10 states in the country that does not have a formula or other systematic way to address residential credit. Currently in Washington, residential credit is addressed on a case-by-case basis using a deviation from the child support schedule. This subcommittee focused on identifying additional residential credit options for parents.

### **Recommendations**

#### ***Establishing a Residential Credit Formula***

The subcommittee recommends that the residential schedule deviation per RCW 26.19.075 (1) (d) should have a formula based on the residential schedule of the children for whom support is being set.

1. The unit of measurement for determining the residential schedule deviation should be the number of overnights that the children spend with each parent.
2. There should be 35% of overnights (i.e., 128 overnights per year) required before a residential schedule deviation may be applied.

#### ***Authorize Residential Schedule Credit in the Administrative Hearing Process***

The subcommittee recommends authorizing residential schedule credit in the administrative hearing process, not just in superior court.

#### ***Set Standards for Residential Credit Deviation***

The subcommittee recommends that the residential credit statute should specify when the residential schedule deviation is to be calculated to make sure there is consistency. Right now, the deviation is handled without any formula and on a case-by-case basis in court.

The subcommittee also recommends establishing rules for when the residential schedule deviation may not be applied because residential credit reduces child support resources to one parent. This is consistent with the current standard in RCW 26.19.075. The workgroup agrees that the residential schedule deviation should not be applied if:

- It would result in insufficient funds in the recipient's household to meet the basic needs of the child.

- Either household has income of less than 200% of the federal poverty level.
- The children receive Temporary Assistance for Needy Families (TANF).

### ***Residential Credit and Parenting Time Noncompliance***

The subcommittee recommends allowing enforcement and modification remedies if a parent who receives a residential credit does not comply with their parenting time. A parent who receives residential credit should spend the same amount of time with the children as was used as the basis for the deviation.

### ***Addressing Data Gaps for Decision-making***

The subcommittee also discussed the difficulties with making data-based decisions and developing recommendations on residential credit because of the lack of concrete data on parenting plan schedules. The subcommittee recommends specifically asking the Legislature to help address these data gaps by providing resources and improving the law around data collection.

### ***Consider Establishing a Workgroup Focused on Residential Credit***

The subcommittee recommends asking the Legislature to establish a separate workgroup focused on residential credit. The Child Support Schedule Workgroup has been unable to reach consensus on residential credit changes for many years (and over several workgroups).

### **Subcommittee Members**

- Kathleen Senecal, Lead
- Jennifer Turner
- Gaston Shelton
- James Clark
- Carol Ann Slater

## **Resources**

### **Child Support Program Background**

The Division of Child Support within the Economic Services Administration of the Department of Social and Health Services is the state's official child support program established under Title IV-D of the Social Security Act. DCS provides services for the establishment of parentage and the establishment, modification, and enforcement of child support orders to help families become or remain economically secure.

Three types of cases make up the Title IV-D child support program:

- Current Assistance – Individuals receiving Temporary Assistance for Needy Families or Title IV-E Foster Care.
- Former Assistance – Individuals who previously received TANF, Aid to Families with Dependent Children, or Title IV-E Foster Care.
- Never Assistance – Individuals who have never received TANF/AFDC or Title IV-E Foster Care. Never Assistance cases include Medicaid only, Supplemental Nutritional Assistance Program only, child care only, and state only foster care cases.



DCS collects nearly \$700 million annually in child support for families as well as the state through cost recovery. The total cost avoidance in state fiscal year 2022 was \$182.5 million. Of the total, \$99.7 million (54.6%) was for the Medicaid program; \$58.4 million (32%) was for the Basic Food program; and \$24.4 million (13.4%) was for the TANF program.

Additional statistics and program information can be found in the [ESA Briefing Book](#).

DCS also maintains a comprehensive [website](#) with a wide range of program information.

### Workgroup Members

RCW [26.19.025](#) specifies the membership of the workgroup:

ROLE	NAME
Workgroup Chair	Sharon Redmond, DCS Director
Family Law Professor	Terry Price, University of Washington School of Law
Washington State Bar Association Family Law Section Executive Committee	Kimberly Loges
Economist	Anneliese Vance-Sherman, Employment Security Department
Tribal Community	
Superior Court Judges' Association	Commissioner Tami Chavez
Administrative Office of the Courts	Joy Moore
Washington Association of Prosecuting Attorneys – Support Enforcement Program	Janelle Wilson
Legal Services	Kaha Arte, Northwest Justice Project
Noncustodial Parent	Raymond Allen
Noncustodial Parent	James Clark
Noncustodial Parent	Gaston Shelton
Custodial Parent	Jennifer Turner
Custodial Parent	Carol Ann Slater
Custodial Parent	Amy Roark
Office of Administrative Hearings	Judge Kathleen Senecal
House of Representatives (D)	Rep. Amy Walen
House of Representatives (R)	Rep. Suzanne Schmidt
Senate (D)	Sen. Claire Wilson
Senate (R)	Sen. Matt Boehnke

## Child Support Schedule Workgroup History

Over the last several review cycles, the workgroup has recommended a wide range of policy changes to the Legislature. Below is an overview of these recommendations:

### 2007 Recommendations

PROPOSALS	RECOMMENDATIONS ENACTED
<ul style="list-style-type: none"> <li>• Consider children from other relationships when determining child support amount.</li> <li>• Economic table: <ul style="list-style-type: none"> <li>– Extended to include combined monthly net income of at least \$12,000.</li> <li>– Start at 125% of the federal poverty guidelines.</li> <li>– Move upward in \$100 increments.</li> <li>– Don't distinguish between children under 12 and those 12 and over.</li> <li>– Based on net income and be entirely presumptive.</li> </ul> </li> <li>• Health care and child care costs. <ul style="list-style-type: none"> <li>– Should not be included in the economic table.</li> <li>– Base on each parent's proportionate share of the combined income.</li> </ul> </li> <li>• Self-support reserve should be tied to the federal poverty guidelines instead of need standard</li> <li>• Rules for income imputation should be clarified and provide a specific priority of when different types of income information should be used.</li> <li>• Presumptive minimum support obligation should be raised to \$50 per month per child.</li> <li>• Increase allowance for voluntary retirement contributions.</li> <li>• Income from overtime and second jobs (working over 40 hours per week averaged over a 12-month period) should be excluded under certain circumstances.</li> </ul>	<p>ESHB 1794 (Chapter 84, Laws of 2009) effective 10/01/2009</p> <p>Some changes to:</p> <ul style="list-style-type: none"> <li>• Economic Table [RCW 26.19.020]</li> <li>• Income determination [RCW 26.19.071]</li> <li>• Medical expenses [RCW 26.19.080]</li> </ul>

PROPOSALS	RECOMMENDATIONS ENACTED
<ul style="list-style-type: none"> <li>• Residential schedule should affect the child support obligation when there is a court order providing residential time for the child and noncustodial parent.</li> <li>• Statute assigned 14 issues for this workgroup to consider (listed in 2007 report).</li> </ul>	

## 2011 Recommendations

PROPOSALS	RECOMMENDATIONS ENACTED
<ul style="list-style-type: none"> <li>• Legislature should adopt a new Economic Table: <ul style="list-style-type: none"> <li>– Based on more current data.</li> <li>– Presumptive to \$12,000 combined monthly net income.</li> <li>– Don't differentiate between age groups of children.</li> </ul> </li> <li>• Presumptive adjustment of support, not just a deviation, when a parent has children from other relationships. <ul style="list-style-type: none"> <li>– Calculated using whole family formula.</li> <li>– Court can't grant adjustment if it would leave "insufficient funds" in custodial parent household.</li> </ul> </li> <li>• Residential schedule credit adjustment, not just a deviation, based on the number of overnights a child spends with each parent. <ul style="list-style-type: none"> <li>– Available in superior court and administrative forum.</li> </ul> </li> <li>• Amend statute on post-secondary educational support: <ul style="list-style-type: none"> <li>– More guidance on when to order post-secondary support.</li> <li>– How to set the amounts.</li> <li>– How and when to suspend and reinstate support.</li> <li>– When and how support may be terminated.</li> </ul> </li> </ul>	<p>SSB 6334 (Chapter 150, Laws of 2018) effective 01/01/2019</p> <ul style="list-style-type: none"> <li>• New economic table [RCW 26.19.020], including removing distinction between different age groups of children</li> </ul> <p>Clarification of self-support reserve [RCW 26.19.065]</p>

PROPOSALS	RECOMMENDATIONS ENACTED
<ul style="list-style-type: none"> <li>Statutory references to the self-support reserve should be clarified to state self-support reserve is 125% of the federal poverty level for a one person family.</li> </ul>	

## 2015 Recommendations

PROPOSALS	RECOMMENDATIONS ENACTED
<ul style="list-style-type: none"> <li>Residential schedule: <ul style="list-style-type: none"> <li>Formula for time with the children for whom support is being set.</li> <li>Should be available in court and administrative processes.</li> <li>Rules on when deviation may not be applied.</li> <li>Specify how and when deviation is to be calculated.</li> <li>If parent receiving deviation does not spend time with the children in the same amount as used as the basis for the deviation there should be enforcement remedies available.</li> </ul> </li> <li>Recommendations require revision of existing WSCSS worksheets.</li> <li>Clarify statute to offer more guidance on how to calculate the basic support obligation for the low income parent.</li> <li>Endorses two recommendations of the 2011 child support schedule workgroup [see SSB 6334 (Chapter 150, Laws of 2018) effective 01/01/2019].</li> </ul>	None

## 2019 Recommendations

PROPOSALS	RECOMMENDATIONS ENACTED
<ul style="list-style-type: none"><li>• For purposes of imputing income, full-time employment should not necessarily mean 40 hours per week.<ul style="list-style-type: none"><li>– For some parents, full-time employment is only 32 hours per week.</li></ul></li><li>• Amend RCW 26.19.071(6) to include additional income imputation factors.<ul style="list-style-type: none"><li>– Statute should take into account whether a parent has “no significant earnings history”.</li></ul></li><li>• Imputation statute should contain a separate section dealing with appropriateness of imputing income to a parent who is enrolled in and attending high school.</li><li>• The Legislature should consider whether the current provisions regarding the self-support reserve should be amended.</li><li>• Child support accruing during a dependency action may inhibit reunification of the family; Legislature should find a way to resolve this.</li><li>• Legislature should find a way to resolve the related issues of shared parenting and an adjustment to child support based on the residential schedule.</li></ul>	<p>SHB 2302 (Chapter 227, Laws of 2020), effective 6/11/2020 except sections 3-13 effective 2/1/2021</p> <ul style="list-style-type: none"><li>• Full-time definition [RCW 26.19.011]</li><li>• Income imputation criteria [RCW 26.19.071]</li></ul>

## Relevant Statutes and Regulations

The family law and child support system in our state is governed by a mix of:

- State statutes.
- State administrative rules.
- Federal statutes under IV-D of the Social Security Act.
- Federal regulations established by the Office of Child Support Services under the Administration for Children and Families within the U.S. Department of Health and Human Services.

Each state implements its program through a formal “Child Support Plan.”



Below are links to relevant resources, including statutes and regulations:

- Statute establishing the Child Support Schedule Workgroup, [RCW 26.19.025](#).
- Child Support Schedule provisions, [Chapter 26.19 RCW](#).
- [Washington State Child Support Schedule pamphlet](#), Administrative Office of the Courts.
- Office of Child Support Services website – <https://www.acf.hhs.gov/css>.

## **2022 Child Support Order Review**

### Appendix A

# **Appendix A**

## **Washington State 2022 Child Support Order Review January 2023**

**Prepared for the  
2023 Child Support Schedule Workgroup**

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## Report Summary

Federal law requires states to enact statewide child support guidelines for setting child support awards. 45 CFR 302.56 requires the state to review the child support guidelines every four years. The quadrennial review is intended to ensure that application of the guidelines results in appropriate child support award amounts and that deviations are limited.

In 1988, the Washington State Legislature established a schedule for determining child support amounts that was codified at Chapter 26.19 RCW (Chapter 275, Laws of 1988). Child support may be awarded through the court system or through administrative proceedings<sup>1</sup> by the Department of Social and Health Services (DSHS), Division of Child Support (DCS). The Washington State Child Support Schedule (WSCSS) is based on the “income-shares” model. The child support obligation is based on the parents’ combined monthly net income (CMNI), and is then divided between the parents according to their proportionate share of total net income as defined by the WSCSS.<sup>2</sup> The WSCSS instructions also allow adjustments for various factual scenarios. The sum of the basic child support obligation with the adjustment calculations establishes the presumptive amount of the child support order. Unless a deviation is granted, this presumptive amount is the child support order amount.

In accordance with recommendations of the Joint Legislative Audit & Review Committee (JLARC)<sup>3</sup> and the quadrennial review requirements of federal and state law (RCW 26.19.025), DCS completed a review of child support orders by sampling administrative and court orders entered during the four year period from August 2018 to July 2022. This order review is intended to estimate the deviation rate of the child support orders and to identify the major reasons for the deviation.

The major findings of the 2022 DCS Order Review are:

- Out of the overall 1,038 randomly selected orders, there are 398, or 38.3%, administrative orders and 640, or 61.7%, court orders. The majority of the orders are IV-D orders<sup>4</sup> (85%) and the father is the noncustodial parent (NCP) on the order (81.1%).
- The median NCP monthly net income is \$2,313.84 and the median order amount is \$400, representing 17.3% of the noncustodial parent’s income.
- As the number of children on the orders increases, the ratio of median order amount to income increases gradually, and it exceeds one fifth of the noncustodial parent’s income

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<sup>1</sup> Under RCW [74.20A.055](#), [74.20A.056](#) or [74.20A.059](#).

<sup>2</sup> See Appendix I – Order Review Definitions

<sup>3</sup> JLARC, January 5, 2010, – *Review of Child Support Guidelines - Report 10-1*, at Page 19

<sup>4</sup> IV-D orders are support orders enforced by the Division of Child Support (DCS) due to the payment of public assistance monies or application for services from either party. Also see Appendix I – Order Review Definitions

for more than one child – 17.3% for one child, 21.6% for two children, 28.8% for three children, 32.8% for four children, and 31.6% for five children.

- The sample shows that 89.9% of the parties to these orders have combined monthly net incomes that fall in the income range of the revised WSCSS Economic Table.<sup>5</sup> However, there are only 447 cases, or 43.1%, of the overall sample where actual NCP and custodial parent (CP) income were used to determine the combined monthly net income. The other orders were based on the imputed<sup>6</sup> or median net income of one or both parents.
- Out of the total 1,038 orders, 299 orders were found that deviated from the WSCSS for reasons that were part of the statutorily-recognized deviation standards, which results in a 28.8% deviation rate. Deviations in non-IV-D<sup>7</sup> orders were more common (34.6%) than deviations in IV-D orders (27.8%). Court orders have a similar deviation rate (28.9%) as administrative orders (28.6%).
- The majority (96%) of deviations were downward, reducing the child support obligation from the presumptive amount, with the average downward amount being \$283.97 per month.
- The majority of deviations found in Washington orders were because of the existence of children from other relationships or shared residential schedules. These two reasons account for 89% of the deviations. The remainder of the deviations are for other reasons such as other sources of income, tax planning, and nonrecurring income, etc.
- For the overall sample, 402 out of the 1,038 orders, or 38.7%, apply adjustments to determine the presumptive order amounts. Administrative orders (41.2%) are more likely to apply adjustments than court orders (37.2%).
- Low income limitations were found to be the major reasons for order adjustments (57.5%). For those adjustments due to low income limitations, most of the orders in the sample were adjusted either due to the Self-Support Reserve (52%) or presumptive minimum obligation (40.3%).

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<sup>5</sup> RCW [26.19.020](#).

<sup>6</sup> The definition of imputed income, and the methods of calculating imputed income, have changed over the years.

<sup>7</sup> Ibid.



# 1 Introduction

Federal law ([45 CFR 302.56](#)) requires states to enact statewide child support guidelines for setting child support awards, in order to standardize the amount of support orders among those with similar situations. All court and administrative proceedings must use their state's child support guidelines in setting child support orders unless there is a written, specific finding to deviate from the presumptive amount. In addition, federal law requires review of the guidelines at least every four years to ensure that application of the guidelines results in appropriate child support award amounts and that deviations are kept at a minimum.

Starting in 1990, RCW [26.18.210](#)<sup>8</sup> required parties to complete the Child Support Order Summary Report Form and file it with the county clerk in any proceeding where child support was established or modified. The 2005 Child Support Schedule Workgroup found that parties and courts did not always comply with this requirement, and found that those who did comply often completed the form incorrectly.<sup>9</sup> As a result of the 2005 Workgroup's recommendation, the Legislature adopted [2SHB 1009](#) (Chapter 313, Laws of 2007), which in §4 amended RCW 26.18.210 to make changes to the form and to require DCS to collect information from these Summary Report Forms and prepare a report at least every four years. The completion of the Child Support Order Summary Report Form is no longer required.

Section 6 of [2SHB 1009](#) created RCW [26.19.026](#), which directed the Joint Legislative Audit & Review Committee (JLARC) to review and analyze:

- The data collected from the Order Summary Report;
- The recommendations of the 2007 Child Support Schedule Workgroup;
- The current child support guidelines;
- Relevant research and data on the cost of raising children; and
- Research and data on the application of, and deviations from, the child support guidelines.

After the review, RCW [26.19.026](#) directed JLARC to prepare a report on the application of the current child support guidelines and the recommendations of the Workgroup. JLARC staff did so, and submitted a final report in January 2010.<sup>10</sup> The JLARC review determined that the Summary Report forms were “inadequate for reaching valid conclusions about deviations from state guidelines or for conducting the federally required review of deviations.” The report recommended that the “workgroups convened under RCW [26.19.025](#) should use data obtained directly from court and administrative orders to conduct the federally required quadrennial review.”

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<sup>8</sup> RCW 26.09.173 and RCW 26.10.195 contain the same requirement.

<sup>9</sup> Report of the 2005 Workgroup, page 15.

<sup>10</sup> JLARC, January 5, 2010, *Review of Child Support Guidelines – Report 10-1*.

Starting in 2011 and every four years thereafter, the Department of Social and Health Services (DSHS) Division of Child Support (DCS) was directed to convene a workgroup “to review the child support guidelines and the child support review report prepared under RCW 26.19.026 and determine if the application of the child support guidelines results in appropriate support orders.”<sup>11</sup>

## **1.1 Washington State Child Support Schedule**

In compliance with federal requirements, the Washington State Legislature established a state schedule for determining child support amounts that was codified as Chapter [26.19](#) RCW.<sup>12</sup> Child support may be awarded through the court or through administrative proceedings by DCS.

The Washington State Child Support Schedule (WSCSS) is based on the “income-shares” model. This model, with some variation, is currently employed in 38 states. It is based on the concept that children should receive the same proportion of income that they would have received if their family was intact. The child support obligation is based on the parents’ combined monthly net income and is then divided between the parents according to their proportionate share of income. The Schedule’s instructions also allow for adjustments in various factual scenarios. The sum of the Basic Support Obligation with adjustments establishes the presumptive amount of the child support order. Generally, this presumptive amount is the child support order amount (also known as the transfer payment) unless the presumptive amount is rebutted or a deviation is granted.<sup>13</sup> The procedure for setting child support order amounts in Washington was summarized into five main steps in the JLARC report:

- (1) The process starts with determining the combined monthly net income<sup>14</sup> of the parents.
- (2) The economic table contained in RCW 26.19.020 is used to determine a Basic Support Obligation for each child based on the parent’s combined monthly net income and other factors such as the number of children.
- (3) Each parent’s share of the Basic Support Obligation is determined by the parent’s proportionate share of the combined income.

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<sup>11</sup> RCW 26.19.025(1)

<sup>12</sup> (Chapter 275, Laws of 1988)

<sup>13</sup> *E.g.*, the court in *N.R. v Soliz* (W.D. Wash. February 7, 1994) ruled that the presumptive minimum obligation is a rebuttable presumption, and that it was subject to downward deviation under proper circumstances, consistent with 45 CFR 302.56(g) in federal law. The *N.R. v Soliz* ruling applied only to administrative support orders, but the Legislature codified this by amending RCW 26.19.065 in the 1998 session (§1 of [SB 6581](#), Chapter 163, Laws of 1998).

<sup>14</sup> “Net Income” and “Gross Income” are defined in RCW 26.19.071.

(4) The law provides for some adjustments to this amount for shared expenses for the children (health care and special costs),<sup>15</sup> low income limitations,<sup>16</sup> and child support credits.<sup>17</sup>

(5) The court or administrative officer may deviate from the presumptive amount only for reasons set forth in state statute and must provide a written basis for the deviation.

## **1.2 Changes in Washington's Child Support Schedule**

Several changes were made to the WSCSS based on legislation adopted after the recommendations of the 2005 Child Support Schedule Workgroup.<sup>18</sup> In 2009, the Legislature passed [ESHB 1794 \(Chapter 84, Laws of 2009\)](#), which made changes to the Child Support Schedule and adopted many of the recommendations of the 2007 Child Support Schedule Workgroup.<sup>19</sup>

Until October 1, 2009<sup>20</sup> the Washington State Child Support Schedule provided that a parent's support obligation should not reduce his or her net monthly income below the one person need standard found in WAC [388-478-0015](#), except for the presumptive minimum obligation of \$25 per month per child. The Child Support Schedule Economic Table began at a combined monthly net income (CMNI) of \$600 and continued to a CMNI of \$7,000. The support obligation from the Economic Table was presumptive for CMNIs between \$600 and \$5,000 but only advisory for CMNIs above \$5,000.

Effective October 1, 2009, two bills adopted by the Washington Legislature based on recommendations of the 2007 Child Support Schedule Workgroup made significant changes to the WSCSS. [ESHB 1794](#) made changes to the sections containing the Economic Table<sup>21</sup>, limitations<sup>22</sup>, income determination<sup>23</sup>, deviations<sup>24</sup>, and the allocation of health care<sup>25</sup> costs. [SHB 1845](#) (Chapter 476, Laws of 2009) made changes regarding the requirements for medical support obligations in child support orders.

RCW [26.19.065](#) provided that the support obligation shall not reduce a parent's net income below the Self-Support Reserve of one hundred twenty-five percent (125%) of the Federal Poverty Level. Also, [ESHB 1794](#) increased the presumptive minimum obligation to \$50 per month per child. The Support Schedule Economic Table now starts at a combined monthly net

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<sup>15</sup> [RCW 26.19.080](#).

<sup>16</sup> [RCW 26.19.065](#)

<sup>17</sup> WSCSS-Instructions 6/2010, Part V re Line 16 (Page 8)

<sup>18</sup> You can find the Report of the 2005 Workgroup at <http://www.dshs.wa.gov/esa/division-child-support/reports>

<sup>19</sup> [ESHB 1794](#) (Chapter 84, Laws of 2009)

<sup>20</sup> The effective date of [ESHB 1794](#).

<sup>21</sup> [RCW 26.19.020](#)

<sup>22</sup> [RCW 26.19.065](#)

<sup>23</sup> [RCW 26.19.071](#)

<sup>24</sup> [RCW 26.19.075](#)

<sup>25</sup> [RCW 26.19.080](#)

income (CMNI) of \$1,000 and continues to a CMNI of \$12,000. The Schedule is presumptive for all incomes between these amounts.

Additional changes were made in the calculation of health care expenses. Under previous law,<sup>26</sup> both parents were responsible for a proportional share of health care expenses exceeding 5% of the Basic Support Obligation (BSO). Under [ESHB 1794](#), health care costs are no longer included in the economic table and all health care costs are divided between the parents based on their proportional share of the BSO.

In 2018, the Washington Legislature adopted Substitute Senate Bill 6334 ([SSB6334](#), Chapter 150, Laws of 2018), which made several changes to the statutes dealing with child support. In Parts III and IV of [SSB6334](#) changes were made in Chapter [26.19](#) RCW and the Washington State Child Support Schedule, both of which took effect on January 1, 2019.

Part III (§301 of the bill) amends RCW [26.19.020](#) and adopts a new Economic Table that is based on more recent economic data and no longer distinguishes different age categories for children. Part IV (§401 of the bill) amends RCW [26.19.065](#) (2) and provides that the self-support reserve is based on one hundred twenty-five percent of the federal poverty level for a **one-person** family.

In 2020, the Legislature enacted [SHB 2302](#) (Chapter 227, Laws of 2020). This bill clarified the standards for determination of a parent's income when voluntarily unemployed or underemployed. Courts are directed to consider assets, residence, employment and earnings history, job skills, literacy, criminal record, dependency court obligations, and other employment barriers. The bill also established that when a parent is determined to be voluntarily unemployed or underemployed, a rebuttable presumption that income should be imputed at 32 hours per week at minimum wage if the parent is recently coming off specified public assistance programs, has recently been released from incarceration, or is a recent high school graduate. RCW [26.19.071 \(6\)](#).

### **1.3 Purpose of DCS Order Review**

In 2005, the federal government expressed concern regarding the completeness of Washington's reviews of its guidelines. In response, the Washington Legislature established in statute a process for its reviews to be conducted by workgroups ([2SHB 1009](#), Chapter 313, Laws of 2007). The first review under the statute was conducted in 2007, the second review was conducted in 2011, and the most recent review occurred in 2019. Section 6 of 2SHB 1009 was codified as RCW 26.19.026, and directed JLARC to: (1) review the efforts of the 2007 Child Support Schedule Workgroup; (2) summarize research on the cost of raising children; and (3) analyze the current child support data collected by DCS in order to review child support orders

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<sup>26</sup> Former RCW 26.19.080

that deviate from the state's guideline. The JLARC report was to be submitted by July 1, 2010, and it was submitted to the Legislature in January 2010.<sup>27</sup>

Two recommendations were made in JLARC's final report: (1) the Workgroups convened under RCW 26.19.05 should use data obtained directly from court and administrative orders to conduct the federally required quadrennial review; and (2) the Legislature should eliminate all statutory references to the Child Support Order Summary Report.

In accordance with the recommendations of JLARC and in support of the 2011 Child Support Schedule Workgroup, the DCS completed a review of child support orders by sampling administrative and court orders entered during the period of August 2006 to July 2010. The [Final Report](#) of the 2011 Child Support Schedule Workgroup was delivered to the Legislature on September 30, 2011.

The 2022 order review was conducted by sampling administrative and court orders entered from August 2018 to July 2022. This 2022 order review is intended to satisfy the review requirements of 45 CFR 302.56.

## **2 Overview of the Order Sample**

### **2.1 Sampling**

The sampling frame for this study includes a total of 93,662 Washington court and administrative orders entered during the four year period from August 1, 2018 through July 31, 2022. This universe consisted of imaged order documents for child support cases in the active DCS caseload, imaged orders maintained by the Washington State Support Registry (WSSR) for payment processing only, and imaged non-WSSR orders for Federal Case Registry. A simple random sample of 1,056 orders was selected from the sampling frame. The sample size was determined to give an estimated average income of NCPs at 95% confidence interval with marginal error within 3%. It is also good enough to have the estimated order deviation rate at 95% confidence interval with marginal error within 5%.

The 1,056 sample orders were assigned to volunteer Support Enforcement Officers (SEOs). An on-line tracking tool was developed to allow these SEOs to input their responses to the questionnaire (see Appendix II for the detailed questionnaire). The SEOs completed 1,038 valid reviews by the end of the review period.

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<sup>27</sup> JLARC, January 5, 2010, *Review of Child Support Guidelines – Report 10-1*.

## 2.2 WSCSS Guideline Usage

The WSCSS Worksheet [Pamphlet](#) effective January 1, 2019<sup>28</sup> contains Definitions and Standards, Instructions, the Economic Table and a blank Worksheet; *having that pamphlet available will assist greatly in understanding this section.*

Part I of the Worksheet<sup>29</sup> is used to calculate the monthly gross and net income of each parent according to RCW 26.19.071. After calculating the combined monthly net income of the parents, one finds the Basic Support Obligation (line 5) for each child in the Economic Table. The Basic Support Obligation is divided between the parents based on their proportional share of the income (line 6).

Line 7 of the Worksheet shows each parent's Basic Support Obligation without consideration of any low income limitations. Line 8 allows the application of low income limitations when appropriate, and then Line 9 shows each parent's Basic Support Obligation. In some cases, the Basic Support Obligation will equal the Standard Calculation on line 17, but if there are health care, day care, and/or special child rearing expenses for the children, the Standard Calculation may be different. The Standard Calculation is the amount that is obtained by applying the guideline standards.

In certain cases, the presumptive transfer payment which is reflected by the Standard Calculation has been changed because of a deviation, which must be granted by the judge and must be supported by findings of fact. In those cases, the Transfer Payment ordered will be higher or lower than the Standard Calculation.

In some cases, the limitations contained in RCW 26.19.065 may result in a Standard Calculation which is different from the Basic Support Obligation found on Line 7. This is not considered a deviation, because the limitation is part of the process of arriving at the Standard Calculation.

## 2.3 Exploratory Data Analysis

Out of the overall 1,038 orders, there are 398, or 38.3%, administrative orders and 640, or 61.7%, court orders (Table 1). The majority of the orders are IV-D orders (85%) and the father is the NCP on the order (81.1%).

For the overall sample, the median NCP monthly net income is \$2,313.84 and the order amount is \$400, representing 17.3% of the noncustodial parent's income.

The income levels and the monthly order amount are different depending upon whether the order is an administrative order or a court order, a IV-D order or a non-IV-D order, a father as an NCP or a mother as an NCP (Table 1). NCPs with IV-D orders earn about half amount (54.4%) of

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<sup>28</sup> Available online on the 2019 Workgroup's webpage at [2019 Child Support Schedule Materials | DSHS \(wa.gov\)](#)

<sup>29</sup> The Worksheet is developed by the Administrative Office of the Courts under RCW 26.19.050.

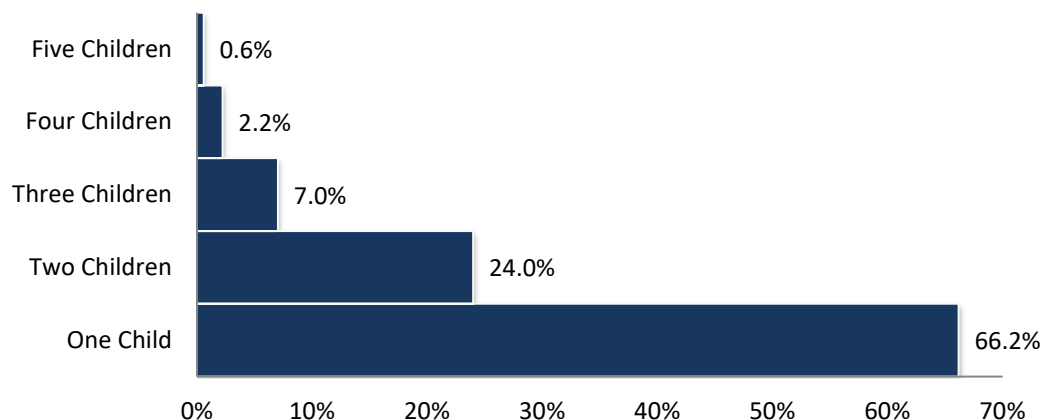
NCPs with non-IV-D orders, but pay relatively higher proportion of their income towards child support obligations (18.6% vs. 11%).

**Table 1. NCP Median Net Income and Child Support Order Amount**

	Number of Cases	Percent of Cases	Median NCP Monthly Net Income	Median CP Monthly Net Income	Median Monthly Order Amount	Percent of Order Amount in NCPs' Income
<b>Overall Sample</b>	<b>1,038</b>	<b>100.0%</b>	<b>\$2,313.84</b>	<b>\$1,977.00</b>	<b>\$400.00</b>	<b>17.3%</b>
<b>Admin Order</b>	398	38.3%	\$1,871.88	\$1,768.00	\$335.00	17.9%
<b>Court Order</b>	640	61.7%	\$2,820.89	\$2,321.50	\$436.63	15.5%
<b>IV-D Order</b>	882	85.0%	\$2,152.16	\$1,920.88	\$400.00	18.6%
<b>Non-IV-D Order</b>	156	15.0%	\$3,954.90	\$3,125.71	\$436.05	11.0%
<b>Father as NCP</b>	842	81.1%	\$2,593.00	\$2,048.00	\$430.50	16.6%
<b>Mother as NCP</b>	196	18.9%	\$1,768.00	\$1,696.00	\$255.71	14.5%

About 66.2% of the sample orders have only one child on the order and about one fourth of the orders (24%) have two children (Figure 1). The Economic Table incorporates the concept that additional children entail additional costs, while at the same time recognizing that two children are not always twice as costly as one. Figure 2 shows that the monthly child support obligation increases as the number of children increases from one to four and then drops as it reaches five. For the overall sample, the median award amount for one child is \$367; for two to four children, the award amount is \$609, \$778, and \$884 respectively, and for five children, the amount is \$601. As the number of children on the orders increases from one to five, the ratio of median order amount to median NCP income increases gradually from around 17% to over 30% (17.3% for one child, 21.6% for two children, and 28.8% for three children, 32.8% for four children, and 31.6% for five children).

**Figure 1. Number of Children on the Order**





**Figure 2. Monthly Order Amount vs. NCP Net Income by the Number of Children**

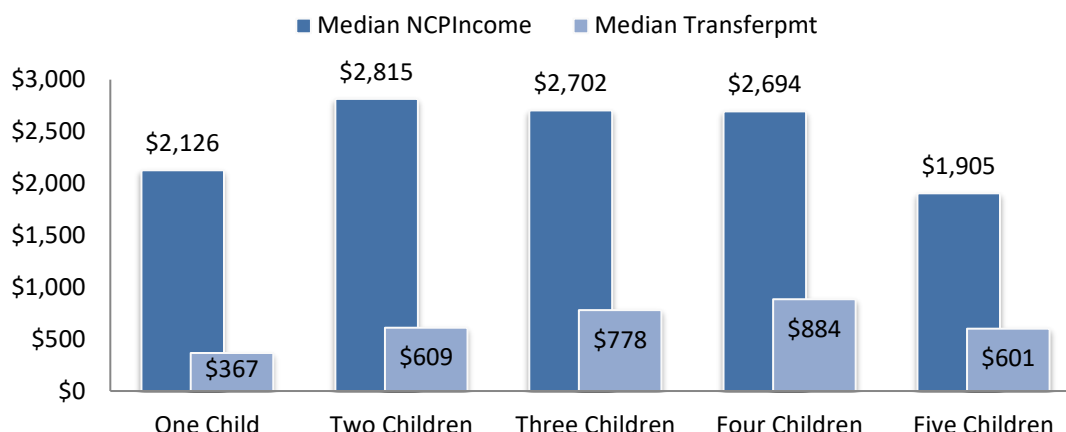


Figure 3 shows the distribution of combined monthly net income (CMNI) of the overall sample (excluding the four orders without income information). For the overall sample, 52.9% of orders have CMNI between \$1,000 and \$5,000 and about 43.1% of orders have CMNI more than \$5,000. Before October 2009, the WSCSS Economic Table began at a CMNI of \$600 and continued to a CMNI of \$7,000 per month. The support obligation was presumptive for CMNI between \$600 and \$5,000 and was advisory above that level. The pre-October 2009 Economic Table did not provide a presumptive support amount for cases with CMNI over \$5,000.<sup>30</sup>

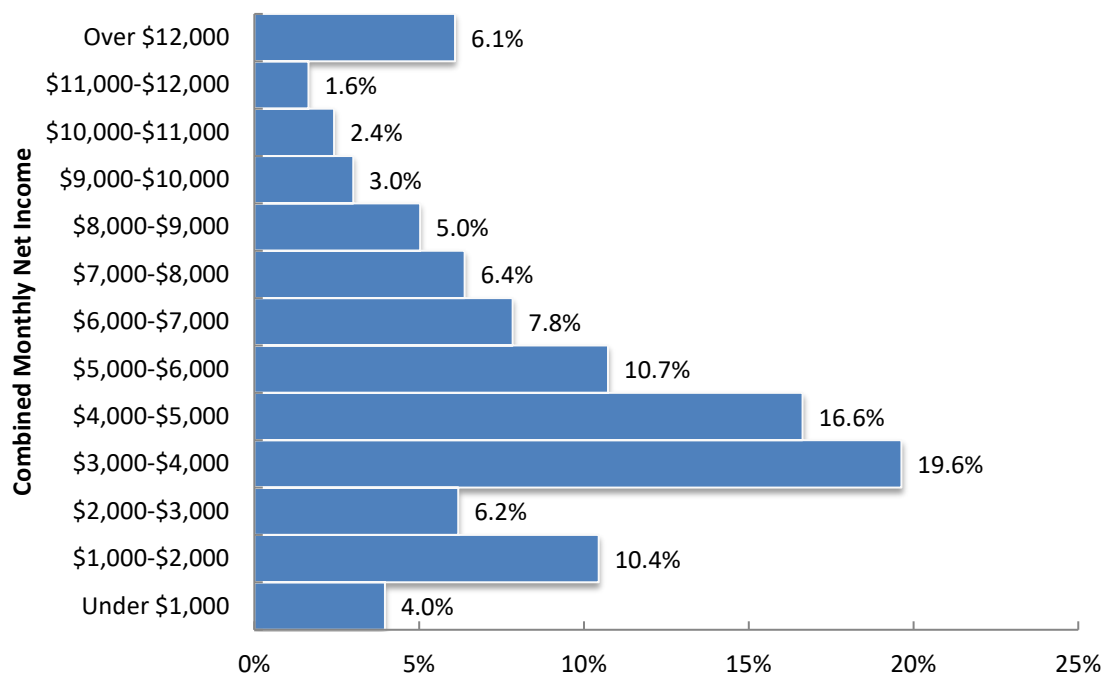
The Child Support Schedule under [ESHB 1794](#),<sup>31</sup> which took effect on October 1, 2009, updated the Economic Table. It provides presumptive support amounts for CMNI from \$1,000 to \$12,000. The new Child Support Schedule effective January 1, 2019 under RCW [26.19.020](#) retained the same presumptive support amounts for CMNI from \$1,000 to \$12,000. The sample shows that 89.9% of orders have CMNI falling within the income range of the new Economic Table. About 10.1% of the orders have CMNI of less than \$1,000 or greater than \$12,000.

<sup>30</sup> The prior version of RCW 26.19.065 provided the following guidance for income above five thousand and seven thousand dollars: “In general setting support under this paragraph does not constitute a deviation. The economic table is presumptive for combined monthly net incomes up to and including five thousand dollars. When combined monthly net income exceeds five thousand dollars, support shall not be set at an amount lower than the presumptive amount of support set for combined monthly net incomes of five thousand dollars unless the court finds a reason to deviate below that amount. The economic table is advisory but not presumptive for combined monthly net income that exceeds five thousand dollars. When combined monthly net income exceeds seven thousand dollars, the court may set support at an advisory amount of support set for combined monthly net incomes between five thousand and seven thousand dollars or the court may exceed the advisory amount of support for combined monthly net income of seven thousand dollars upon written findings.”

<sup>31</sup> (Chapter 84, Laws of 2009).

However, only 447 cases, or 43.1%, of the overall sample, derive the CMNI using actual income for both the NCP and CP. The other cases in the sample use imputed or median net income for one or both parents.<sup>32</sup>

**Figure 3. Distribution of Combined Monthly Net Income**



<sup>32</sup> Section 3 of [ESHB 1794](#) amended RCW 26.19.071(4) and set out for the first time a hierarchy of imputation methods to be used when records of a parent's actual earnings were not available. Prior to October 1, 2009, the WSCSS did not contain specific guidance for imputing income. The term "imputation" covered a wide variety of methods for determining a parent's monthly income, some of which would not fit the current definition or method.

### 3 Order Deviation

#### 3.1 Deviation Criteria in the Washington State Child Support Schedule

Since 1989, federal law has required statewide guidelines for child support. Each state has the authority to determine its own specific guidelines. All court and administrative orders that establish or modify child support must be based upon the guidelines, and a deviation is allowed only for a reason set forth in state statute and must be based on a written justification. As part of the federally mandated quadrennial review, each state must review child support award data to determine the frequency of deviations from the state’s guidelines and to ensure that deviations from the guidelines are limited.

The WSCSS provides a non-exclusive list of standards for deviation from the Standard Calculation in RCW [26.19.075](#), including: (1) sources of income and tax planning (including nonrecurring income); (2) debt and high expenses; (3) residential schedule; (4) Costs incurred in reunification efforts; (5) children from other relationships; (6) unjust to apply the presumptive minimum payment; and (7) unjust to apply the self-support reserve. Appendix III sets out RCW [26.19.075](#) in full.

#### 3.2 Deviation Rate

For purposes of the DCS 2022 Order Review, “deviation” is defined as a child support amount that differs from the Standard Calculation in an amount greater than \$10 (to allow for rounding) with one or more reasons for deviation that meet the standards set forth in RCW [26.19.075](#).

Out of the total 1,038 orders reviewed, 299 orders deviated from the Standard Calculation resulting in a 28.8% deviation rate. Figure 4 shows that deviations in non-IV-D orders were more common (34.6%) than deviations in IV-D orders (27.8%). Court orders have a similar deviation rate (28.9%) as administrative orders (28.6%).

**Figure 4. Deviation Rates**

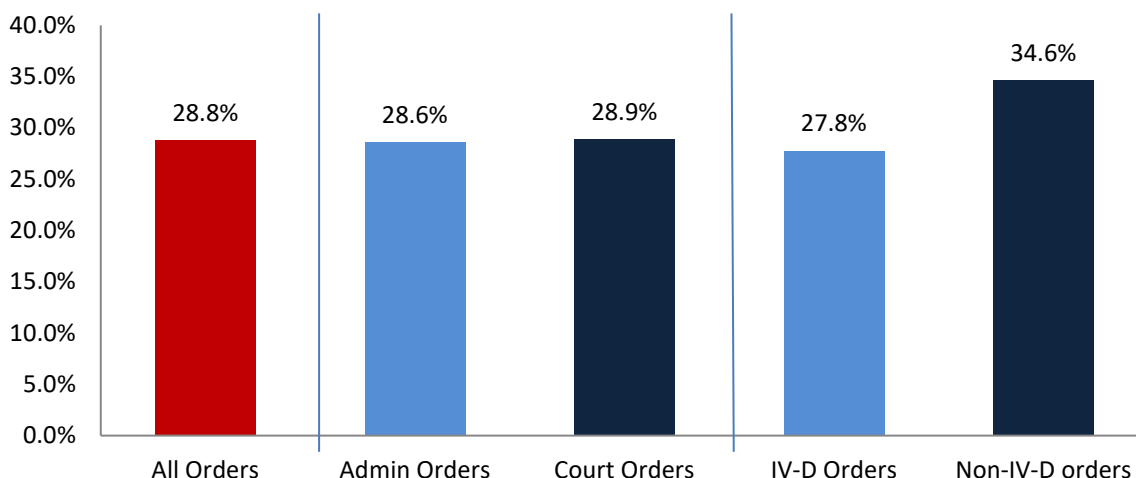
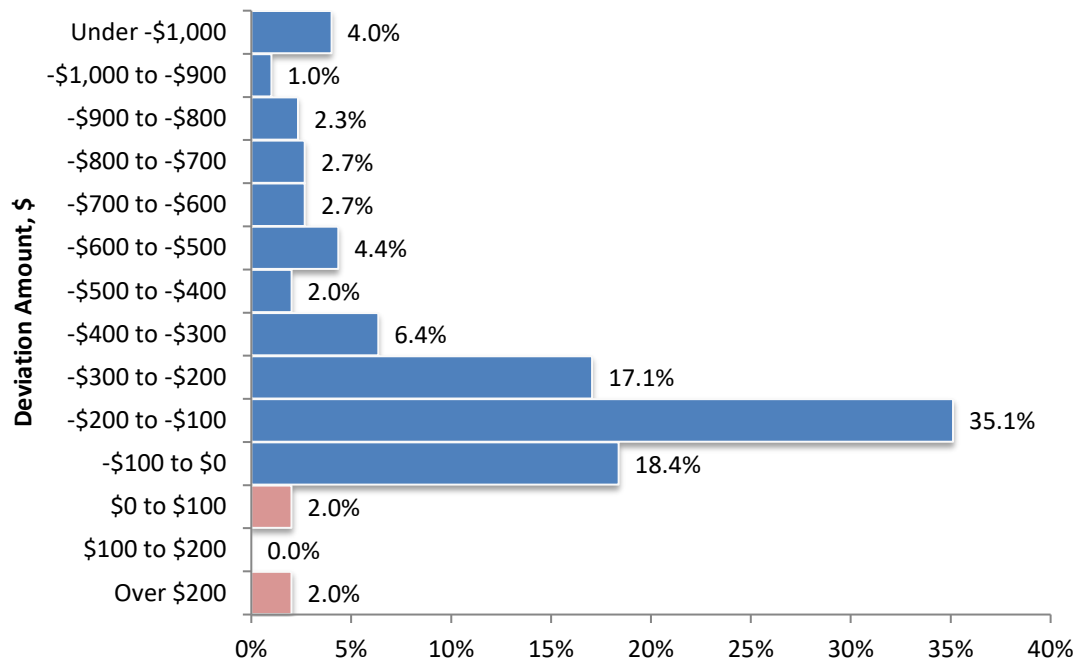


Figure 5 displays the detailed distribution of deviation amounts in the 299 orders deviated from the Standard Calculation. The majority (96%) of the deviations were downward, reducing the child support obligation from the presumptive amount. Downward deviations average \$283.97 per month. Over half of the deviations (53.5%) reduce the order amount from the presumptive amount in the range of \$0 to \$200. There are 51 orders, or 17.1%, deviating downward from the Standard Calculation by more than \$500.

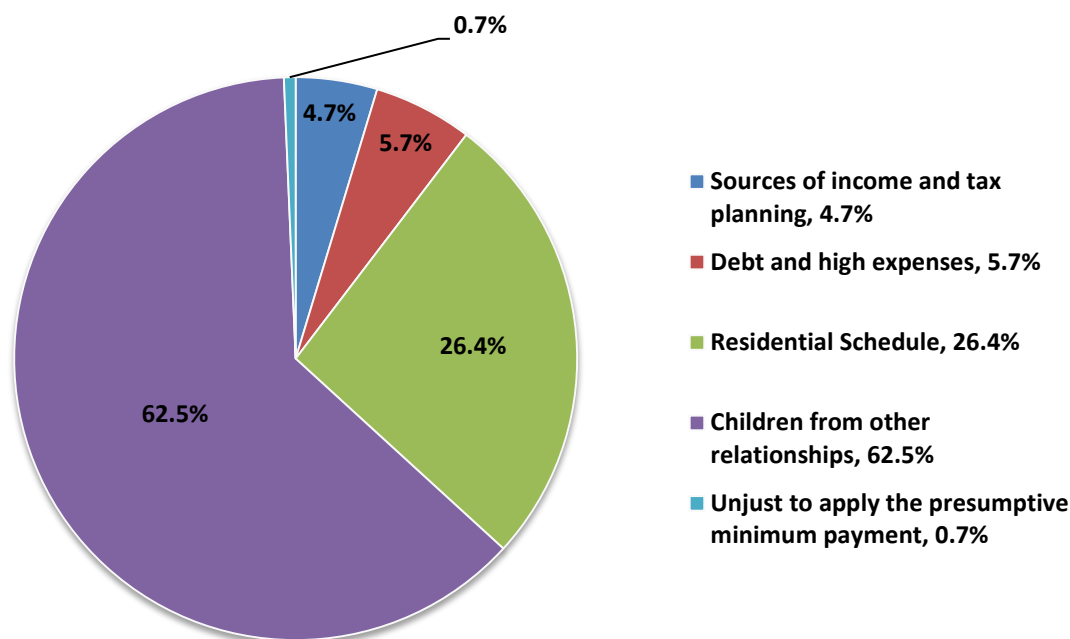
**Figure 5. Distribution of Deviation Amount**



### 3.3 Deviation Reasons

Figure 6 describes deviation reasons for the overall sample. Nearly two-third of the deviations (62.5%) are due to children from other relationships. The order amount may deviate from the Standard Calculation when either or both of the parents have children from other relationships to whom the parent owes a duty of support. About one-fourth of the deviations (26.4%) are due to the residential schedule. If the child spends a significant amount of time with the noncustodial parent, the court may consider a deviation from the Standard Calculation.<sup>33</sup> Therefore, two major reasons of deviation in Washington orders are children from other relationships and residential schedules, which account for about 88.9% of the deviations. The rest of the deviations are for a variety of reasons such as sources of income and tax planning, extraordinary debt and high expenses, etc.

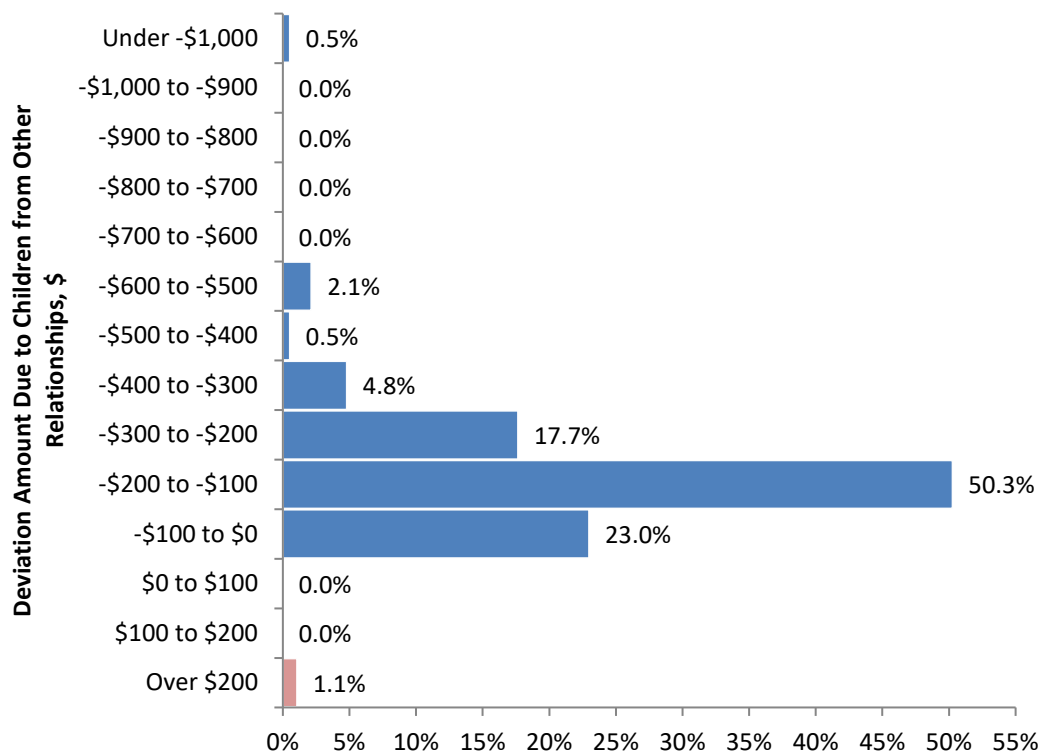
**Figure 6. Deviation Reasons**



<sup>33</sup> A deviation for the child's residential schedule is not allowed if it will result in insufficient funds in the custodial household or if the child is receiving Temporary Assistance for Needy Families (TANF). RCW 26.19.075.

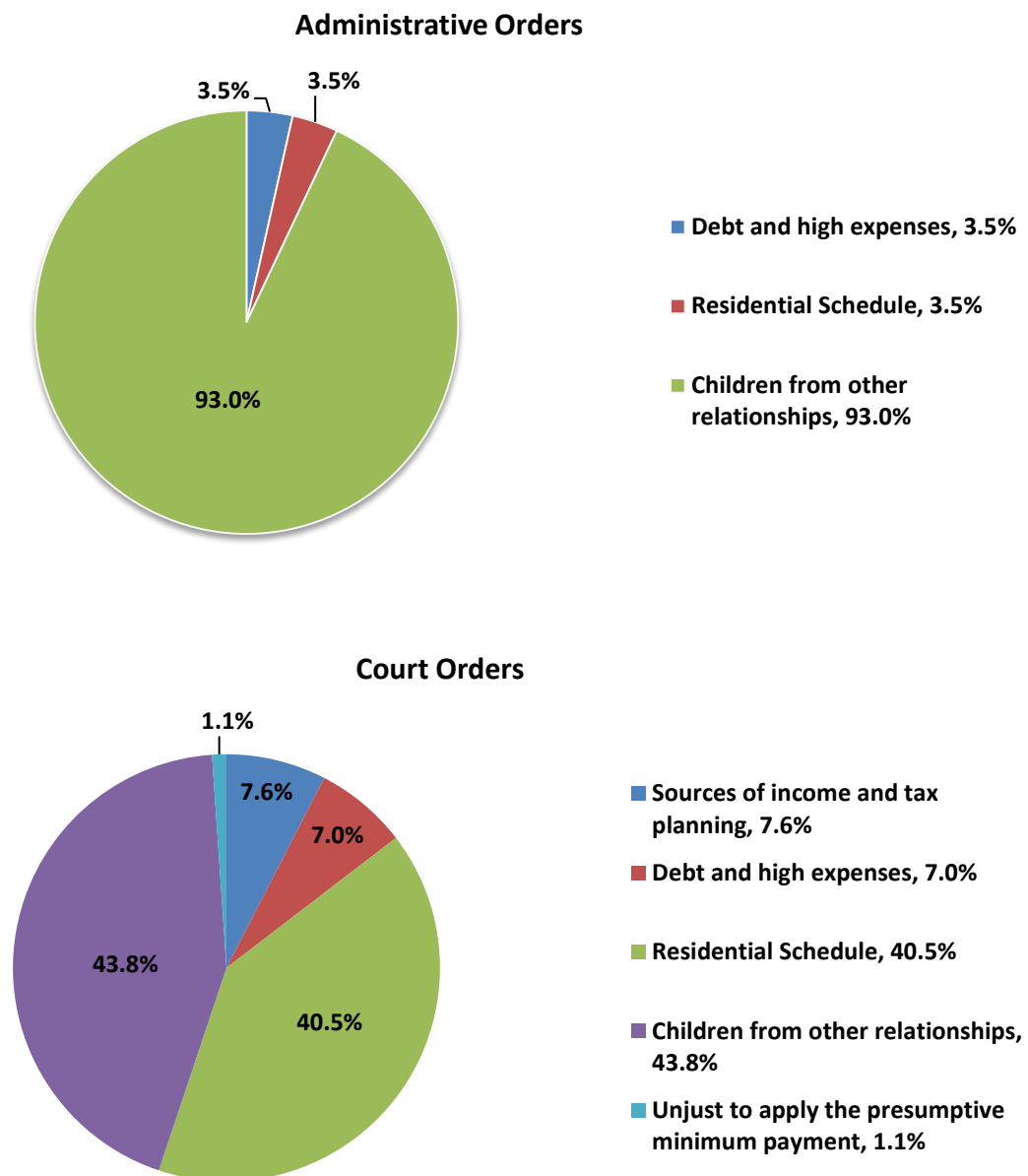
Figure 5A displays the detailed distribution of deviation amounts in the 187 orders due to children from other relationships. About three-fourth of the deviations (73.3%) reduce the order amount from the presumptive amount in the range of \$0 to \$200. While most downward deviation amounts are in the range of \$0 to \$400 (95.7%), there are five orders (2.7%) with downward deviation amount in the range of \$400 to \$600. One order deviates downward from the Standard Calculation by more than \$1,000 for children from other relationships. There are only two orders (1.1%) deviating upward from the Standard Calculation by more than \$200.

**Figure 5A. Distribution of Deviation Amount due to Children from Other Relationships**



Deviation reasons vary between administrative orders and court orders (Figure 7). The existence of children from other relationships is the dominant reason (93%) for deviations in administrative orders. The rest of the administrative orders deviate due to the criterion of residential schedule or debt and high expenses (3.5% respectively). For court orders, children from other relationships (43.8%) and residential schedule (40.5%) are the two major deviation reasons. Other deviation reasons in court orders are sources of income and tax planning (7.6%), debt and high expenses (7%), and unjust to apply the presumptive minimum payment (1.1%).

**Figure 7. Deviation Reasons by Order Type**



## **4 Adjustments and Limitations**

### **4.1 Adjustments and Limitations Under the WSCSS**

The WSCSS Worksheet is used to calculate each parent's child support obligation by proceeding through a series of steps, represented by the different parts of the Worksheet.

Part I of the Worksheet is used to calculate the combined monthly net income (CMNI) of the parents (Line 4). Using the CMNI and the number of children for whom support is being set, the Economic Table provides the monthly Basic Support Obligation in a per child amount and in a total monthly amount (line 5). Line 6 is used to calculate each parent's proportional share of the CMNI.

Part II of the Worksheet is then used to find each parent's "Basic Child Support Obligation without consideration of low income limitations" (Line 7 of the Worksheet). Lines 8a, 8b and 8c are used to apply any relevant adjustments to establish the "Basic Child Support Obligation after calculating applicable limitations" (Line 9 of the Worksheet). The amount on Line 9 is the presumptive support amount for each parent.

Part III of the Worksheet is used when there are Health Care, Day Care, and Special Child Rearing Expenses. This Part allocates each parent's proportional share of the expenses, and the result on Line 14 is each parent's obligation for Health Care, Day Care, and Special Expenses.

Part IV of the Worksheet determines the Gross Child Support Obligation on Line 15, which is the sum of line 9 (Basic Support Obligation) and line 14 (Obligation for Health Care, Day Care, and Special Expenses).

Part V of the Worksheet is used to calculate any credits that may be due for amounts actually being paid at the time of the calculation. Line 16d provides the Total Support Credits.

Part VI of the Worksheet provides the Standard Calculation, also known as the Presumptive Transfer Payment. Unless a deviation is granted, this presumptive support amount is the child support order amount.

As illustrated by the above description, "deviations" are distinguished from "adjustments" in that adjustments are made because of a limitation, and the application of an adjustment happens during the calculation of the Basic Support Obligation. A deviation is granted only after the calculation of the Standard Calculation, resulting in a Transfer Payment (also called the order amount) that is different from the Standard Calculation.



## 4.2 Low Income Limitations

The WSCSS contains several low income limitations, which operate to adjust the Basic Support Obligation so that the parent is allowed to retain a certain amount of his or her monthly net income, subject to the presumptive minimum obligation (currently \$50 per month per child; \$25 per month per child prior to October 1, 2009). The application of these limitations is subject to a determination that it would be unjust to apply the limitation, based on a consideration of the best interests of the child. Prior to the October 1, 2009 changes,<sup>34</sup> the determination of “unjust to apply” was not a part of the law.

When the combined monthly net income (CMNI) of both parties is less than \$1,000, each parent’s presumptive support obligation is \$50 per child per month.<sup>35</sup> Prior to October 1, 2009, the WSCSS provided that when the parents’ CMNI was less than \$600, each parent’s presumptive support obligation was \$25 per child per month.

Other low income limitations are based on the Self-Support Reserve.<sup>36</sup> Before October 1, 2009, this was called the Need Standard, based on the TANF cash assistance need standard for one person.<sup>37</sup> RCW [26.19.065](#)(2) now provides that when a parent’s monthly net income is below the Self-Support Reserve of 125% of the federal poverty level for a one-person family, his or her presumptive support obligation is no less than \$50 per month per child. Prior to October 1, 2009, the WSCSS provided that when a parent’s monthly net income was less than \$600, his or her presumptive support obligation was \$25 per child per month.

In addition, RCW 26.19.065 provides that the Basic Support Obligation, excluding health care, day care, and special child rearing expenses, shall not reduce the NCP’s net income below the Self-Support Reserve, except for the presumptive minimum obligation of \$50 per child per month. Prior to October 1, 2009, the law provided that the NCP’s support obligation should not reduce his or her income below the one person need standard, except for the presumptive minimum obligation of \$25 per child per month.

The final low income limitation usually applies to noncustodial parents with many children, or at least with many families. RCW [26.19.065](#)(1) provides that neither parent’s child support obligation owed for all his or her biological or legal children may exceed 45 percent of his or her net income except for good cause (good cause includes, but is not limited to, possession of substantial wealth, children with day care expenses, special medical need, educational need, psychological need, and larger families). [ESHB 1794](#) amended this section to provide that each

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<sup>34</sup> The changes under [ESHB 1794](#) took effect on October 1, 2009.

<sup>35</sup> RCW 26.19.020.

<sup>36</sup> RCW [26.19.065](#).

<sup>37</sup> See discussion *supra* in Section 1.2.

child “is entitled to a pro rata share of the income available for support, but the court only applies the pro rata share to the children in the case before the court.”

### **4.3 Other Adjustments**

Other reasons that the Standard Calculation may differ from the Basic Support Obligation are:

- Health Care, Daycare, Or Special Expenses
- Child Support Credits
- Income above the Economic Table amounts

RCW [26.19.080](#) provides that health care costs, day care and special child rearing expenses, such as tuition and transportation costs for visiting purpose, are not included in the Economic Table. These expenses are to be shared by the parents in the same proportion as the Basic Support Obligation. Prior to October 1, 2009, the WSCSS provided that the amounts in the Economic Table were considered to include an amount for “ordinary medical expenses,” but that “extraordinary medical expenses,” defined as medical expenses that exceed five percent of the basic support obligation, were to be shared by the parents. ESHB 1794 did away with the distinction between ordinary and extraordinary medical expenses.

Child support credits are provided in cases where parents make direct payments to third parties for the cost of goods and services which are included in the Standard Calculation support obligation. When the WSCSS Worksheet contains these direct payments in Part III, the parent who pays for the shared expenses will receive credit by means of a lower transfer payment.

Finally, for parents with a combined monthly net income that exceeds \$12,000, the WSCSS provides that the court may exceed the maximum presumptive amount of support upon written findings of fact. See Section 2.3 and Footnote 31, *supra*, for a discussion of the way higher incomes were treated before October 2009.

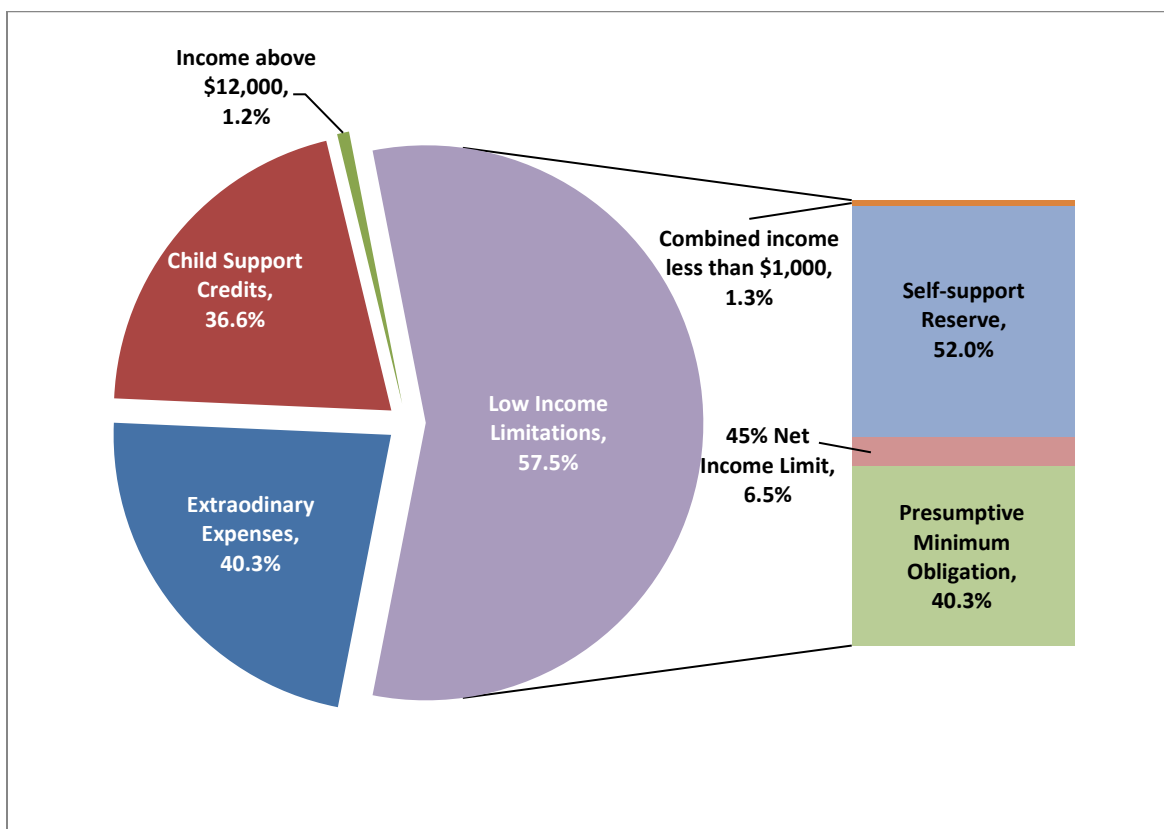
### **4.4 How Adjustments and Low Income Limitations are Applied in Washington State**

For the overall sample, 402 orders out of the 1,038 orders, or 38.7%, apply adjustments to determine the presumptive order amounts. Administrative orders (41.2%) are more likely to apply adjustments than court orders (37.2%).

When reasons for adjustments were reviewed, it was found that 60.4% of adjustments were due to a single reason and 39.6% of adjustments were due to two to three reasons. Figure 8 shows that the primary reason for adjustments are low income limitations. 231 orders (57.5%) are adjusted for this reason. Extraordinary expenses and the application of child support credits in part III and part V of the WSCSS Worksheet are also commonly used, accounting for 40.3% and

36.6% of adjustments, respectively. Only five orders, or 1.2%, are adjusted due to a combined monthly net income above \$12,000.<sup>38</sup>

**Figure 8. Distribution of Adjustment Reasons**



The application of the Self-Support Reserve (post October 2009) (52%) and presumptive minimum obligation (40.3%) are the major reasons for the low income limitation adjustments (bar chart in Figure 8). Effective October 1, 2009, Washington State adopted the Self-Support Reserve as the basic subsistence level to determine adjustments due to low income limitations. Only three orders (1.3%) were adjusted due to combined income less than \$1,000. On average, 6.7 orders per month were adjusted due to the application of the Self-Support Reserve for the period of October 2009 through July 2010, about 4.7 orders per month were adjusted due to the same reason during the last quadrennial review period (August 2014 to July 2018). Only about 2.5 orders per month were adjusted due to the application of the Self-Support Reserve from August 2018 to July 2022. There are 93 out of 231 orders with low income limitation adjustments (40.3%) that set support at the presumptive minimum order amount (\$50 per month

<sup>38</sup> The percentage does not add up to 100% because some orders are adjusted for more than one reason.

per child) for reasons other than the Self-Support Reserve, 45% net income limitation, or combined monthly net income less than \$1,000.

## APPENDIX I - Order Review Definitions

Adjustment: A child support amount that differs from the Standard Calculation, not because of a Deviation, but because of the application of one or more Limitation Standards under the WSCSS applicable as of the date of the order. Adjustments differ from deviations as they are applied during the determination of the Standard Calculation / Presumptive Transfer Payment. They are in effect an expected application of the established guidelines.

Average: Arithmetic mean, unless otherwise noted.

Basic Support Obligation (BSO): The monthly child support obligation determined from the economic table based on the parties' combined monthly net income and the number of children for who support is owed. RCW 26.19.011(1). For purposes of this review, Basic Support Obligation also means the guideline support obligation without consideration of income limitations, extraordinary expenses, or child support credits.

CMNI: combined monthly net income, Line 4 on the WSCSS [Worksheet](#).

Deviation: A child support amount that differs from the Standard Calculation. RCW 26.19.011(4). For purposes of this review, a support order contains a Deviation when the Final Transfer Payment differs from the Standard Calculation / Presumptive Transfer Payment in an amount greater than \$10 (to allow for rounding) and the reasons for deviation meet standards set forth in the WSCSS guidelines and RCW 26.19.075.

Final Transfer Payment: the amount ordered by the court/ALJ to be paid by the noncustodial parent. Most often called "Transfer Payment."

IV-D Orders: Support orders that are enforced by the Division of Child Support (DCS) due to the payment of public assistance monies or application for services from either party. This abbreviation came into use because DCS operates its child support program under Title IV-D of the Social Security Act.

Median: The median is the middle value of a set of data containing an odd number of values, or the average of the two middle values of a set of data with an even number of values. In other words, half of data set has values below the median and half of the data set has values above the median. The median is a useful number in cases where the distribution has very large extreme values (e.g., income) which would otherwise skew the data.

Non-IV-D Orders: Support orders that direct the noncustodial parent (NCP) to make child support payments either through the Washington State Support Registry (WSSR) or directly to the custodial parent (CP), and DCS has no existing case for the parties or no application for services from either party.

Presumptive Minimum Obligation: When a parent's monthly net income is below one hundred twenty-five percent of the federal poverty guideline, a support order of not less than fifty dollars per child per month shall be entered unless the obligor parent establishes that it would be unjust to do so in that particular case.

Standard Calculation: the presumptive amount of child support owed as determined from the Child Support Schedule before the court considers any reasons for deviation. RCW 26.19.011(8). This is sometimes also called the Presumptive Transfer Payment.

Support Transfer Payment: the amount of money the court orders one parent to pay to another parent or custodian for child support after determination of the Standard Calculation and deviations. If certain expenses or credits are expected to fluctuate and the order states a formula or percentage to determine the additional amount or credit on an ongoing basis, the term "support Transfer payment" does not mean the additional amount or credit. RCW 26.19.011(9). This may also be called the Final Transfer Payment, or just the Transfer Payment.

WSCSS: The Washington State Child Support Schedule, codified as Chapter [26.19](#) RCW.

## APPENDIX II - Order Review Questionnaire

### A. General Descriptive Information (Washington Orders)

- 1) IV-D Number \_\_\_\_\_
  - a) Type of case (Current TANF, Subro-only TANF, Non TANF /Former Assistance, Non TANF / Never Assistance, FC-TANF, FC-SO, Medicaid, PSO, Non-IVD *alternate payer*)
- 2) Date of Order \_\_\_\_\_
- 3) Order or Cause Number \_\_\_\_\_
- 4) Type of Order
  - a. Court
  - b. Administrative
    - Drop-down list of all SEMS Order Types, both court orders & admin orders
- 5) Location (FIP Code) of Order \_\_\_\_\_
- 6) Which Parent is NCP? Father/Mother
- 7) Worksheets completed by: a.) DCS b.) OAH c.) Prosecutor d.) Private Attorney e.) Pro Se

### B. Income of Parties

- 1) Monthly Net Income of Noncustodial Parent \$ \_\_\_\_\_
  - a. Actual Y/N
  - b. Imputed Y/N
  - c. Median Net Y/N
- 2) Monthly Net Income of Custodial Parent \$ \_\_\_\_\_
  - a. Actual Y/N
  - b. Imputed Y/N
  - c. Median Net Y/N

### C. Child Support

- 1) Standard Calculation/Presumptive Transfer Payment Amount \$ \_\_\_\_\_
- 2) Parent Ordered to Pay...Mother or Father
- 3) Support Amount Ordered \$ \_\_\_\_\_
- 4) Number of Children \_\_\_\_\_
  - a. **(If only one child, proceed to (5) now)**
  - b. (If more than one child, Undifferentiated Support? Y/N)
    - i. (If Y – show Ages of Children *at time of order*)
    - ii. (If N – show Ages of Children and Amount Ordered Per Child)

5) Ages of Children (at time of order)/Amount per Child

- c. Child 1 age \_\_\_\_\_ Amount Ordered \$ \_\_\_\_\_
- d. Child 2 age \_\_\_\_\_ Amount Ordered \$ \_\_\_\_\_
- e. Child 3 age \_\_\_\_\_ Amount Ordered \$ \_\_\_\_\_
- f. Child 4 age \_\_\_\_\_ Amount Ordered \$ \_\_\_\_\_
- g. Child 5 age \_\_\_\_\_ Amount Ordered \$ \_\_\_\_\_

**D. Deviation from Standard Calculation**

- 1) Was there a deviation?; \_\_\_\_\_ Y/N
- 2) Reasons for Deviation from Standard Calculation
  - a) Income of a new spouse or new domestic partner of the parent requesting a deviation for other reasons Y/N
  - b) Income of other adults in the household of the parent requesting a deviation for other reasons Y/N
  - c) Child support actually paid or received for other child(ren) from other relationships Y/N
  - d) Gifts Y/N
  - e) Prizes Y/N
  - f) Possession of wealth Y/N
  - g) Extraordinary income of child(ren) Y/N
  - h) Tax planning resulting in greater benefit to the child(ren) Y/N
  - i.) Income from overtime or second jobs that was excluded from income of the parent requesting a deviation for other reasons Y/N
  - j) A nonrecurring source of income Y/N
  - k) Extraordinary debt not voluntarily incurred Y/N
  - l) A significant disparity in the living costs of the parents due to conditions beyond their control Y/N
  - m) Special needs of disabled child(ren) Y/N
  - n) Special medical, educational or psychological needs of the child(ren) Y/N
  - o) The child(ren) spend(s) a significant amount of time with the parent who is obligated to make a support transfer payment. The deviation does not result in insufficient funds in the receiving parent's household to meet the basic needs of the child(ren). The child(ren) do(es) not receive public assistance. Y/N
  - p) Costs anticipated or incurred in compliance with reunification efforts or voluntary placement agreement Y/N



- q) Child(ren) from Other Relationships Y/N  
 \* Method Used to Calculate Children Factors  
     i.) Whole Family Formula Y/N  
     ii.) Blended Family Formula Y/N  
     iii.) Other Y/N Describe: \_\_\_\_\_
- r) Costs incurred or anticipated to be incurred by the parents in compliance with court-ordered reunification efforts or under a voluntary placement agreement with an agency supervising the child(ren) Y/N
- s) The obligor established that it is unjust to apply the presumptive minimum payment (\$50 pmpc post-10/09) Y/N  
     i.) The court/tribunal found that NCP had rebutted the presumption that s/he should pay the presumptive minimum obligation and entered a zero support order.  
     ii.) The court/tribunal found that NCP had rebutted the presumption that s/he should pay the presumptive minimum obligation and ordered that NCP should pay an amount which is less than the presumptive minimum but more than zero.
- t) The obligee established that it is unjust to apply the Self-Support Reserve (post-10/09) Y/N
- u) Agreement of the parties Y/N *(not by itself adequate reason for deviation - but may be found in some orders)*
- v) Other reason(s) for deviation Y/N *(describe)*
- 
- w) No reason stated Y/N  
 Comment for (q(iii), c., or v. above: \_\_\_\_\_

**E. (1) Adjustments of Support Obligation Y/N**

2) Income Limitations

- a) Combined income less than \$600 (pre-10/09) Y/N  
 b) Combined income less than \$1000 (post-10/09) Y/N  
 c) NCP Need Standard limitation applied (pre-10/09) Y/N  
 d) NCP Self-Support Reserve applied (125% of federal poverty guideline-- post-10/09) Y/N  
 e) 45% net income limitation for NCP applied Y/N  
 f) Presumptive minimum obligation Ordered Y/N  
     (\$25 pmpc pre--10/09 / \$50 pmpc post--10/09)

- 3) Extraordinary Health Care, Daycare, or Special Expenses Y/N

*Health Care Y/N	NCP ____	CP ____
*Daycare Y/N	NCP ____	CP ____
*Special Expenses Y/N	NCP ____	CP ____
- 4) Child Support Credits Y/N

*Monthly Health Care Expenses Credit Y/N	NCP ____	CP ____
*Day Care and Special Expenses Credit Y/N	NCP ____	CP ____
*Other Ordinary Expenses Credit Y/N	NCP ____	CP ____
- 5) Combined monthly net income greater than \$5,000 but less than \$7,000 (*pre-10/09*) Y/N
- 6) Combined monthly net income greater than \$7000 (*pre-10/09*) Y/N
- 7) Combined monthly net income greater than \$12,000 (*post-10/09*) Y/N

**F. Health Care Provisions**

- 1) NCP to provide health insurance Y/N
- 2) CP to provide health insurance Y/N
- 3) Both parties to provide Y/N
- 4) CP's Contribution to NCP Premium Included in Worksheet, and in Standard Calculation/Transfer Payment (*post-10/09*) Y/N
- 5) Not Addressed Y/N

**General Comments:** \_\_\_\_\_

\_\_\_\_\_

## APPENDIX III - Relevant Statutes

### RCW [26.19.065](#)

#### **Standards for establishing lower and upper limits on child support amounts.**

(1) **Limit at forty-five percent of a parent's net income.** Neither parent's child support obligation owed for all his or her biological or legal children may exceed forty-five percent of net income except for good cause shown.

(a) Each child is entitled to a pro rata share of the income available for support, but the court only applies the pro rata share to the children in the case before the court.

(b) Before determining whether to apply the forty-five percent limitation, the court must consider whether it would be unjust to apply the limitation after considering the best interests of the child and the circumstances of each parent. Such circumstances include, but are not limited to, leaving insufficient funds in the custodial parent's household to meet the basic needs of the child, comparative hardship to the affected households, assets or liabilities, and any involuntary limits on either parent's earning capacity including incarceration, disabilities, or incapacity.

(c) Good cause includes, but is not limited to, possession of substantial wealth, children with day care expenses, special medical need, educational need, psychological need, and larger families.

(2) **Presumptive minimum support obligation.** (a) When a parent's monthly net income is below one hundred twenty-five percent of the federal poverty guideline for a one-person family, a support order of not less than fifty dollars per child per month shall be entered unless the obligor parent establishes that it would be unjust to do so in that particular case. The decision whether there is a sufficient basis to deviate below the presumptive minimum payment must take into consideration the best interests of the child and the circumstances of each parent. Such circumstances can include leaving insufficient funds in the custodial parent's household to meet the basic needs of the child, comparative hardship to the affected households, assets or liabilities, and earning capacity.

(b) The basic support obligation of the parent making the transfer payment, excluding health care, day care, and special child rearing expenses, shall not reduce his or her net income below the Self-Support Reserve of one hundred twenty-five percent of the federal poverty level, except for the presumptive minimum payment of fifty dollars per child per month or when it would be unjust to apply the Self-Support Reserve limitation after considering the best interests of the child and the circumstances of each parent. Such circumstances include, but are not limited to, leaving insufficient funds in the custodial parent's household to meet the basic needs of the child, comparative hardship to the affected households, assets or liabilities, and earning capacity. This section shall not be construed to require monthly substantiation of income.

(3) **Income above twelve thousand dollars.** The economic table is presumptive for combined monthly net incomes up to and including twelve thousand dollars. When combined monthly net income exceeds twelve thousand dollars, the court may exceed the presumptive amount of support set for combined monthly net incomes of twelve thousand dollars upon written findings of fact.

**RCW [26.19.071](#)**

**Standards for determination of income.**

(1) **Consideration of all income.** All income and resources of each parent's household shall be disclosed and considered by the court when the court determines the child support obligation of each parent. Only the income of the parents of the children whose support is at issue shall be calculated for purposes of calculating the basic support obligation. Income and resources of any other person shall not be included in calculating the basic support obligation.

(2) **Verification of income.** Tax returns for the preceding two years and current paystubs shall be provided to verify income and deductions. Other sufficient verification shall be required for income and deductions which do not appear on tax returns or paystubs.

(3) **Income sources included in gross monthly income.** Except as specifically excluded in subsection (4) of this section, monthly gross income shall include income from any source, including:

- (a) Salaries;
- (b) Wages;
- (c) Commissions;
- (d) Deferred compensation;
- (e) Overtime, except as excluded for income in subsection (4)(i) of this section;
- (f) Contract-related benefits;
- (g) Income from second jobs, except as excluded for income in subsection (4)(i) of this section;
- (h) Dividends;
- (i) Interest;
- (j) Trust income;
- (k) Severance pay;
- (l) Annuities;
- (m) Capital gains;
- (n) Pension retirement benefits;
- (o) Workers' compensation;
- (p) Unemployment benefits;
- (q) Maintenance actually received;
- (r) Bonuses;
- (s) Social security benefits;
- (t) Disability insurance benefits; and
- (u) Income from self-employment, rent, royalties, contracts, proprietorship of a business, or joint ownership of a partnership or closely held corporation.

(4) **Income sources excluded from gross monthly income.** The following income and resources shall be disclosed but shall not be included in gross income:

- (a) Income of a new spouse or new domestic partner or income of other adults in the household;
- (b) Child support received from other relationships;
- (c) Gifts and prizes;
- (d) Temporary assistance for needy families;
- (e) Supplemental security income;
- (f) Aged, blind, or disabled assistance benefits;
- (g) Pregnant women assistance benefits;
- (h) Food stamps; and
- (i) Overtime or income from second jobs beyond forty hours per week averaged over a twelve-month period worked to provide for a current family's needs, to retire past relationship debts, or to retire child support debt, when the court finds the income will cease when the party has paid off his or her debts.

Receipt of income and resources from temporary assistance for needy families, supplemental security income, aged, blind, or disabled assistance benefits, and food stamps shall not be a reason to deviate from the standard calculation.

**(5) Determination of net income.** The following expenses shall be disclosed and deducted from gross monthly income to calculate net monthly income:

- (a) Federal and state income taxes;
- (b) Federal insurance contributions act deductions;
- (c) Mandatory pension plan payments;
- (d) Mandatory union or professional dues;
- (e) State industrial insurance premiums;
- (f) Court-ordered maintenance to the extent actually paid;
- (g) Up to five thousand dollars per year in voluntary retirement contributions actually made if the contributions show a pattern of contributions during the one-year period preceding the action establishing the child support order unless there is a determination that the contributions were made for the purpose of reducing child support; and
- (h) Normal business expenses and self-employment taxes for self-employed persons. Justification shall be required for any business expense deduction about which there is disagreement.

Items deducted from gross income under this subsection shall not be a reason to deviate from the standard calculation.

**(6) Imputation of income.** The court shall impute income to a parent when the parent is voluntarily unemployed or voluntarily underemployed. The court shall determine whether the parent is voluntarily underemployed or voluntarily unemployed based upon that parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, health, age, criminal record, dependency court obligations, and other employment barriers, record of seeking work, the local job market, the availability of employers willing to hire the parent, the prevailing earnings level in the local community, or any other relevant factors. A court shall not impute income to a parent who is gainfully employed on a full-time basis, unless the court finds that the parent is voluntarily underemployed and finds that the parent is purposely underemployed to reduce the parent's child support obligation. Income shall not be imputed for an unemployable parent. Income shall not be imputed to a parent to the extent the parent is unemployed or significantly underemployed due to the parent's efforts to comply with court-ordered reunification efforts under chapter [13.34](#) RCW or under a voluntary placement agreement with an agency supervising the child.

(a) Except as provided in (b) of this subsection, in the absence of records of a parent's actual earnings, the court shall impute a parent's income in the following order of priority:

- (i) Full-time earnings at the current rate of pay;
- (ii) Full-time earnings at the historical rate of pay based on reliable information, such as employment security department data;
- (iii) Full-time earnings at a past rate of pay where information is incomplete or sporadic;
- (iv) Earnings of thirty-two hours per week at minimum wage in the jurisdiction where the parent resides if the parent is on or recently coming off temporary assistance for needy families or recently coming off aged, blind, or disabled assistance benefits, pregnant women assistance benefits, essential needs and housing support, supplemental security income, or disability, has recently been released from incarceration, or is a recent high school graduate. Imputation of earnings at thirty-two hours per week under this subsection is a rebuttable presumption;
- (v) Full-time earnings at minimum wage in the jurisdiction where the parent resides if the parent has a recent history of minimum wage earnings, has never been employed and has no earnings history, or has no significant earnings history;
- (vi) Median net monthly income of year-round full-time workers as derived from the United States bureau of census, current population reports, or such replacement report as published by the bureau of census.

(b) When a parent is currently enrolled in high school full-time, the court shall consider the totality of the circumstances of both parents when determining whether each parent is voluntarily unemployed or voluntarily underemployed. If a parent who is currently enrolled in high school is determined to be voluntarily unemployed or voluntarily underemployed, the court shall impute income at earnings of twenty hours per week at minimum wage in the jurisdiction where that parent resides. Imputation of earnings at twenty hours per week under this subsection is a rebuttable presumption.

#### **RCW [26.19.075](#)**

##### **Standards for deviation from the standard calculation.**

(1) Reasons for deviation from the standard calculation include but are not limited to the following:

(a) **Sources of income and tax planning.** The court may deviate from the standard calculation after consideration of the following:

(i) Income of a new spouse or new domestic partner if the parent who is married to the new spouse or in a partnership with a new domestic partner is asking for a deviation based on any other reason. Income of a new spouse or new domestic partner is not, by itself, a sufficient reason for deviation;

(ii) Income of other adults in the household if the parent who is living with the other adult is asking for a deviation based on any other reason. Income of the other adults in the household is not, by itself, a sufficient reason for deviation;

(iii) Child support actually received from other relationships;

(iv) Gifts;

(v) Prizes;

(vi) Possession of wealth, including but not limited to savings, investments, real estate holdings and business interests, vehicles, boats, pensions, bank accounts, insurance plans, or other assets;

(vii) Extraordinary income of a child;

(viii) Tax planning considerations. A deviation for tax planning may be granted only if the child would not receive a lesser economic benefit due to the tax planning; or

(ix) Income that has been excluded under RCW 26.19.071(4)(h) if the person earning that income asks for a deviation for any other reason.

(b) **Nonrecurring income.** The court may deviate from the standard calculation based on a finding that a particular source of income included in the calculation of the basic support obligation is not a recurring source of income. Depending on the circumstances, nonrecurring income may include overtime, contract-related benefits, bonuses, or income from second jobs. Deviations for nonrecurring income shall be based on a review of the nonrecurring income received in the previous two calendar years.

(c) **Debt and high expenses.** The court may deviate from the standard calculation after consideration of the following expenses:

(i) Extraordinary debt not voluntarily incurred;

(ii) A significant disparity in the living costs of the parents due to conditions beyond their control;

(iii) Special needs of disabled children;

(iv) Special medical, educational, or psychological needs of the children; or

(v) Costs incurred or anticipated to be incurred by the parents in compliance with court-ordered reunification efforts under chapter 13.34 RCW or under a voluntary placement agreement with an agency supervising the child.

(d) **Residential schedule.** The court may deviate from the standard calculation if the child spends a significant amount of time with the parent who is obligated to make a support transfer payment. The court

may not deviate on that basis if the deviation will result in insufficient funds in the household receiving the support to meet the basic needs of the child or if the child is receiving temporary assistance for needy families. When determining the amount of the deviation, the court shall consider evidence concerning the increased expenses to a parent making support transfer payments resulting from the significant amount of time spent with that parent and shall consider the decreased expenses, if any, to the party receiving the support resulting from the significant amount of time the child spends with the parent making the support transfer payment.

(e) **Children from other relationships.** The court may deviate from the standard calculation when either or both of the parents before the court have children from other relationships to whom the parent owes a duty of support.

(i) The Child Support Schedule shall be applied to the mother, father, and children of the family before the court to determine the presumptive amount of support.

(ii) Children from other relationships shall not be counted in the number of children for purposes of determining the basic support obligation and the standard calculation.

(iii) When considering a deviation from the standard calculation for children from other relationships, the court may consider only other children to whom the parent owes a duty of support. The court may consider court-ordered payments of child support for children from other relationships only to the extent that the support is actually paid.

(iv) When the court has determined that either or both parents have children from other relationships, deviations under this section shall be based on consideration of the total circumstances of both households. All child support obligations paid, received, and owed for all children shall be disclosed and considered.

(2) All income and resources of the parties before the court, new spouses or new domestic partners, and other adults in the households shall be disclosed and considered as provided in this section. The presumptive amount of support shall be determined according to the Child Support Schedule. Unless specific reasons for deviation are set forth in the written findings of fact and are supported by the evidence, the court shall order each parent to pay the amount of support determined by using the standard calculation.

(3) The court shall enter findings that specify reasons for any deviation or any denial of a party's request for any deviation from the standard calculation made by the court. The court shall not consider reasons for deviation until the court determines the standard calculation for each parent.

(4) When reasons exist for deviation, the court shall exercise discretion in considering the extent to which the factors would affect the support obligation.

(5) Agreement of the parties is not by itself adequate reason for any deviations from the standard calculation.

## Appendix B

### Child Support Paid by Order Type

	Average % of monthly current support paid from order established through Oct. 2022 (current support amount paid/current support owed (MOA))		Average % of monthly total support paid from order established through Oct. 2022 (total payment/total support owed (including arrears))	
	Mean	Median	Mean	Median
Adm Order	39%	25%	19%	3%
Court Order	55%	70%	35%	19%
Actual Income (both NCP & CP actual incomes)	63%	81%	44%	44%
Imputed/Median Income used <sup>2</sup>	37%	25%	18%	3%
Default (No deviation or adjustment applied)	48%	57%	29%	10%
Low income limitation adjustments	28%	10%	11%	1%
Deviations applied	53%	66%	32%	15%
IVD orders	48%	53%	28%	9%
Non-IVD orders <sup>1</sup>	21%	0%	13%	0%

<sup>1</sup> EMAPS doesn't get FCR cases from SEMS, therefore, the non-IVD payment information are only based on 22 PSO cases.

<sup>2</sup> Imputed or median income is used for either NCP or CP or both.



## Appendix C



# Evaluation of Income Determination Methods for Imputing Child Support Orders in Washington State

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## Executive Summary

The Economic Services Administration's Management and Accountability Statistics Performance (EMAPS) unit was tasked to evaluate changes to income determination statutes for imputing income to establish child support orders for non-custodial parents (NCPs). In June 2020, these changes went into effect. The most substantial change essentially re-defined full-time work from 40 hours per week to 32 hour per week for certain industries characterized by low wages. An estimated 66% of child support orders in Washington are based on imputed income.<sup>1</sup>

For example, retail workers average about 30 hours per week, and leisure and hospitality workers 26 hours, in those industries, a 40-hour work week might not be possible.<sup>2</sup> It may be overly burdensome for low-wage earners to have their child support orders imputed on the presumption of a 40-hour work week.

Child support enforcement research from other states has found that overly burdensome orders are counter-productive. Compliance with child support orders declines when non-custodial parents have orders above a certain ratio of orders to wages. Determining 'right-sized' orders would hypothetically improve child support outcomes.

The 2020 statutory changes were largely based on recommendations from the Child Support Schedule Workgroup, which suggested more relevant factors should be considered when determining the extent unemployment or underemployment was voluntary. The intent was to improve assumptions about how many hours per week are appropriate for imputing NCP income.

A pilot based on the Workgroup recommendations provided flexible guidelines for how Support Enforcement Officers (SEOs) were to apply new imputation methods in the Tacoma and Spokane field offices. New child support cases were assigned to the Pilot beginning in March 2020, with the new income determination statute coming into effect in June 2020. Although the intent of the pilot and the 2020 statute (or current statute) were nearly identical, SEOs operating under the pilot guidelines had more flexibility.

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<sup>1</sup> Washington State 2018 Child Support Order Review, Prepared for the 2019 Child Support Schedule Workgroup, January 2019, pg. 4, <https://www.dshs.wa.gov/sites/default/files/ESA/dcs/documents/2018%20Child%20Support%20Order%20Review.pdf>

<sup>2</sup> U.S. Bureau of Labor Statistics, Economic News Release, "Average weekly hours and overtime of all employees on private nonfarm payrolls by industry sector, seasonally adjusted", Feb. 4, 2022, <https://www.bls.gov/news.release/empsit.t18.htm>

This report evaluated case outcomes following the Pilot guidelines compared to cases that were established under the current statute, as well as cases with orders established under the former statute. Case outcomes were measured on three dimensions: mean monthly payment amounts, the total number of payments made that are 75% or more of the order amount, and the ratio of total payment amounts to total order amounts within a given period of time.

The evaluation used multivariate statistics to control for various factors that may be associated with the outcome measurements, such as administrative, socio-economic, and geographic characteristics of child support cases.

The findings of this report conclude that the Pilot guidelines and the current statute for income determination, found in RCW 26.19.071, are more effective at achieving desired outcomes than cases established under the former statute.

Cases established under the current, 2020 statute were associated with 9.1% higher mean payment than cases established under the former statute, on average.

Cases in the Pilot group, and cases established under the current policy were associated with 19.9% and 25.1% more total payment counts at 75% or more of the order amount on average, respectively. These cases were also associated with a 4.0% and 8.6% higher ratio of total payment amounts to total order amounts, respectively.

It is inconclusive whether or not the Pilot guidelines or current statute are associated with better child support outcomes. Inconclusive comparisons of outcomes between the Pilot and current statute are likely the result of the Pilot's small sample size. Both the Pilot and the current statute succeed at improving collection outcomes compared to the former policy.

## Acknowledgements

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A special thank you to all the Support Enforcement Officers who serve Washington families, and make all of this work possible.

## Background

Effective Child Support enforcement is a reliable source of income for Custodial Parents (CPs) and their children, and a proven means of mitigating and preventing childhood poverty. A key component to effective support is setting appropriate monthly order amounts for NCPs. Appropriately setting orders are necessary for the financial well-being of families, including NCPs (Hodges, 2020b).

Child support orders are relatively high and burdensome for low income NCPs whose monthly orders are typically imputed. This has a negative impact on making reliable payments (Sorensen, 2002), and results in a growth in arrears and sub-optimal child support collections (Takayesu, 2011). When orders are too low, CPs and their children are deprived of resources. Income determination methods need to be accurate for imputing appropriate monthly order amounts.

Child support orders become less effective and even counterproductive when orders are too high, resulting in partial and irregular payments (Hodges, 2020b). The problem is more acute for NCPs who did not report income or had income of less than \$10,000, in which case orders are set by imputed income (Sorensen, 2007).

Empirical evidence suggests that NCP fathers make higher monthly payments on average when the order amount and ratio of monthly orders to wages increases. Other evidence suggests that as the ROTW increases, average payment amount compliance with support orders decreases (Meyer, 2008).

A study examining child support in California found that payment performance in terms of percent of current support paid and regular payment frequency declined when orders exceeded 19% of a NCPs income. The study concluded by recommending a 19% threshold for setting child support to maximize collection frequency in California (Takayesu, 2011).

A Wisconsin-based study found that a 30% ratio of orders to wages optimized mean payment amounts, but resulted in declines of regular payment frequency and percent of current support paid (Hodge, 2020). This finding is further supported by a Maryland-based study that found higher ratios of orders to wages resulted in lower payment frequencies and compliance with orders paid in full (Saunders, 2014).

These studies demonstrate that there is a likely trade-off between maximizing payment collection amounts versus regular payment frequencies and percent payment compliance. Higher ratios of orders to wages may increase aggregate collection amounts, but are regressive, where lower income NCPs pay a larger proportion of their pre-discretionary income towards child support.

Child support is not meant to be punitive towards NCPs, nor should it be meant to create barriers for families with children born out of wedlock. Income determination for 66% of child support cases in Washington are imputed<sup>3</sup>. This report seeks to evaluate if new income determination guidelines for imputing order amounts in Washington improved effectiveness in payment collection amounts, regular payment frequency, and percent payment compliance.

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<sup>3</sup> Washington State 2018 Child Support Order Review, Prepared for the 2019 Child Support Schedule Workgroup, January 2019, pg. 4, <https://www.dshs.wa.gov/sites/default/files/ESA/dcs/documents/2018%20Child%20Support%20Order%20Review.pdf>

## Research Purpose

Income determination is a critical business function of the Department of Child Services (DCS), the accuracy of which is foundational to establishing ‘right sized orders’. Child support policy research broadly concludes that orders set too high or too low create barriers to families in their achievement of economic stability and financial self-sufficiency.

The 2019 Child Support Schedule Workgroup issued its recommendation to Washington State Legislature in September 2019, including recommendations regarding how to determine the income of the parents for purposes of establishing child support obligations. Income is only imputed when a parent is voluntarily underemployed or voluntarily unemployed as defined in RCW Chapter 26.19.071.

If enacted, these recommendations would increase the number of factors and complexity used to impute income. This necessitated the development of new guidelines for Support Enforcement Officers (SEOs), i.e. officials responsible for managing child support cases, to investigate factors used to impute income. In March 2020, a pilot project was set up to field test the new, more flexible guidelines, where SEOs at the Tacoma and Spokane field offices selected a proportion of new cases to use the new recommendations. Enrollment of cases under the Pilot ended December, 2021.

RCW 26.19.071 was amended in the 2019-2020 legislative session (under bill 2302-S AMS WM S7203.4) to include a broader, specific set of factors to determine how and when a parent’s income is imputed (refer to **Appendix 1** for a comparison of statutory changes). Although the Pilot follows the same intent and spirit of the statute, SEOs in the Pilot have more flexibility and guidance from the Child Support Schedule Workgroup. SEOs also began managing new cases under the Pilot guidelines for income determination three months before the statutory changes went into effect.

On June 11, 2020, several major statutory changes concerning income determination went into effect, the core of which redefined the definition of full-time hours from 40 hours a week to a more flexible amount of time reflective of industry characteristics. For example, increases in minimum wage have prompted some employers in low-wage sectors, such as retail or food & beverage, to decrease working hours. Furthermore, persons experiencing economic barriers, such as recently exiting public assistance, recently released from incarceration, or recent high school graduates have fewer available opportunities to work a full 40 hours a week, factors that are related to assessing if an NCP is voluntarily or involuntarily unemployed or underemployed, which also impacts income determination.

This statute change effectively reclassifies full-time hours from 40 to 32 hours a week for a substantial proportion of parents whose orders are established by imputed income determination. Imputed income is calculated as minimum wage for the jurisdiction in which the parent resides multiplied by full-time hours. The expected effect is a more accurate income determination for low-income NCPs, potentially reducing overly burdensome monthly child support orders.

This report evaluates the effectiveness of both the Pilot and the current statute against the former statute, and against each other.

## Methodology

### Data

Administrative data from the Support Enforcement Management System (SEMS) – a statewide case management system that maintains all of Washington’s child support program data – is the primary data source for this evaluation. SEOs in Tacoma and Spokane field offices selected eligible new cases to apply the pilot income determination policy too, i.e. the Treatment Group. Data collection ran between March 2020 and November 2021, cases collected in the final month had only one month of observation data, whereas those in the first month had a 23 month long observation period.

The Income Determination Pilot project had a sample size selection goal of 385 cases for the treatment group. Unfortunately collection efforts only yielded 247 valid cases. The goal of 385 cases was to achieve a 5% margin of error at a 95% confidence level, meaning that if the case population was randomly resampled, the mean characteristics of the cases would fall within a +/- 5% difference from the true mean 95% of the time. The smaller sample size means that the margin of error is +/- 6.2%. Although not ideal, this wider margin of error was deemed sufficient given limited resources and a finite collection timeline.

$$\text{Margin of Error} = z \times \sqrt{\frac{\hat{p} \times (1-\hat{p})}{n}} \times 100 \Rightarrow 1.96 \times \sqrt{\frac{0.5 \times (1-0.5)}{247}} \times 100 = \pm 6.2\%$$

$z = z\text{-score}$

$\hat{p} = \text{sample proportion}$


$n = \text{sample size}$

The first comparison group, Control Group 1, consisting of cases with orders based on the former income determination imputation statute, contained 3,274 valid cases. Control Group 2, which followed the new imputation statute, had 14,019 valid cases. Case, collection and evaluation periods differed between these groups (refer to **Table 1** for a timeline).

**Table 1: Timeline of Case Collection and Evaluation**

	3/20	5/20	7/20	9/20	11/20	1/21	3/21	5/21	7/21	9/21	11/21
Pilot Group											
Former Statute											
New/ Current Statute											

No data collected	
Case collection and evaluation	
Evaluation only	



One month

Valid cases were selected based on eligibility for the new income determination policy with respect to the following criteria:

- Cases established by administrative order (cases established by court order were not included)
- Non-tribal cases
- Cases where paternity was not at issue
- Cases within DCS jurisdiction to establish (non-interstate cases)
- Non-domestic violence cases

In addition, only valid cases with established monthly child support orders of at least one month were used in the analysis (refer to **Table 2** for a breakout of valid cases used for analysis).

**Table 2: Breakout of Valid Cases Used for Analysis**

	Treatment Group (Pilot)		Control Group 1 (Former Policy)		Control Group 2 (New/Current Policy)	
	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%
<b>Total Valid Cases</b>	<b>247</b>	<b>100.0%</b>	<b>3,274</b>	<b>100.0%</b>	<b>14,019</b>	<b>100.0%</b>
New orders not yet in system	5	2.0%	2	0.1%	381	2.7%
No orders	49	19.8%	946	28.9%	2,676	19.1%
Total Order Amount = \$0	21	8.5%	255	7.8%	1,292	9.2%
<b>Total Valid Cases w/ Orders &gt; 0</b>	<b>172</b>	<b>69.6</b>	<b>2,071</b>	<b>63.3%</b>	<b>9,670</b>	<b>69.0%</b>
No Payments made	40	16.2%	310	9.5%	2,879	20.5%
<b>Total Valid Cases w/ Payments</b>	<b>132</b>	<b>53.4%</b>	<b>1,761</b>	<b>53.8</b>	<b>6,791</b>	<b>48.4%</b>

In addition to SEMS data, quarterly earnings data from ESD and area level information from the 2019 American Community Survey (ACS) 5-year Estimates were used. ESD earnings data includes NCP's wage information that is updated every quarter. The earnings data were critical for calculating the ratio of orders to wages, and a key variable associated with NCP payment behavior.

Area level information from the ACS was necessary to control for payment behaviors associated with local socio-economic characteristics.

It is important to note that the case collection and evaluation period of this evaluation took place entirely during the COVID-19 pandemic, during which many NCPs may have experienced temporary or permanent layoffs. Workers in industries, such as retail or food and beverage, were especially hard hit. However, a significant amount of paycheck disruption was offset by expanded unemployment insurance (UI) benefits and IRS issued Economic Impact Payments (Stimulus Checks).

Expanded UI began March 2020, which coincided with pandemic layoffs. This would have covered all NCPs within the collection and evaluation period exposed to pandemic related layoffs. However, the Stimulus Checks were delivered as one-time payment in several tranches in April 2020, December 2020/January

2021, and March 2021. Due to the different windows in which observations were collected, an unequal proportion of NCPs would have received these stimulus payments during their evaluation timeframe.

Some of these IRS payments would have been intercepted by DCS, which could potentially bias payment outcomes. For example, the Former Statute group would have more IRS intercepts on average than the Current Policy group because the collection period for the later contained more NCPs that received stimulus checks within their evaluation timeframe.

A secondary analysis was therefore conducted to investigate the extent of this bias, and found that the impact of the income determination statutory change may have been understated. This secondary analysis provides further evidence that the impact of the statutory change are consistent, and likely stronger than the initial findings, which show that the current income determination policy is better at achieving ‘right-sized’ orders than the former (refer to **Appendix 5: Analysis of IRS Interceptions on Model Outcomes**).

Other confounding effects of the pandemic could impact outcome estimates when considering how the pandemic disproportionately, and dynamically impacted different geographic areas and identity groups. It is assumed that all study groups would have experienced the impact of the pandemic simultaneously, thus the effect of the policy change should be isolated from the estimation.

## Outcome Variables

This evaluation estimated the impact of the statute change using three outcome measures (refer to **Appendix 2**: for descriptive statistics of outcome variables and statistical comparisons across groups):

### Mean Monthly Payment Amount

Since the evaluation period is short, sample size is limited and skewed right, which is typical of income-based distributions. Moreover, payments tend to stabilize and increase in size over the duration of the lifetime of a case. Mean monthly payment amounts per NCP were therefore log-transformed to adjust for the non-normal distribution.

$$\text{Log}(\bar{P}_i) = \text{Log}\left(\sum_{t=1}^m P_{i,t} \div M_i\right)$$

- $P_{i,t}$  is the amount paid by NCP  $i$  in a given month  $t$  ( $t=0,1,2,\dots,m$ )
- $M_i$  is total months where NCP  $i$  is within the observation period of the study and is required to pay monthly orders

### Regular Payment Frequency

The method for measuring regular payment frequency, i.e. the total number of payments counts made during the period of the study per NCP, was borrowed from other research into child support program payments (Takayesu 2011). Payment counts per month were coded as a binary outcome, with payments equaling 75% or more of the monthly order amount (MOA) counting as one, else zero (Hodges, 2020b). It is possible for a NCP to make multiple payments in month, in which case multiple payments within the same order month have the amounts summed and counted as one if equaling 75% or more of the monthly order amount.

$$\bar{F}_i = \sum_{t=1}^m B_{i,t}$$

- $\bar{F}_i$  is regular payment frequency by NCP  $i$
- $B_i$  is a binary variable such that payments made in a given order month  $\geq 75\%$  MOA, then  $B=1$

### Payment Compliance Rate

Payment compliance is the percent of total payment amounts paid during the study period divided by the cumulative monthly orders amounts within the same period per NCP.



$$\bar{R}_i = \sum_{t=1}^m P_{i,t} \div \sum_{t=1}^m O_{i,t}$$

- $\bar{R}_i$  is the payment compliance rate for NCP  $i$
- $P_{i,t}$  is the payment amount for NCP  $i$  in a given month  $t$
- $O_{i,t}$  is the MOA for NCP  $i$  in a given month  $t$

In some cases, NCP order payments are higher than 100% of their MOAs. Reasons for this could conceivably vary, however, this study was unable to identify a reason and could therefore not control for this. This study, referring to existing studies covered in this report, censors these outliers as follows:

$$\bar{R}_i = 0, \text{ if } \bar{R}_i \leq 0$$

$$\bar{R}_i = \bar{R}_i, \text{ if } 0 < \bar{R}_i \leq 1$$

$$\bar{R}_i = 1, \text{ if } \bar{R}_i \geq 1$$

## Independent Variables

NCPs within the treatment or two comparison groups are assigned an indicator, or dummy variable, per their respective assignment to evaluate the program and policy impact on their payment behaviors. Three major factors associated with the NCPs' measured payment behavior – identified in other studies – are also controlled for:

- Ability to pay;
- Willingness to pay;
- And, strength of the enforcement system

### Ability to Pay

NCPs' ability to pay is intrinsic to their available resources. This study measured the monthly log mean wage ( $W$ ) for NCPs over three years between 2018 and 2020. Again, log transformation was used to address skewness in the income distribution.

The ratio of orders to wages, as measured by the average monthly order (MOA) amount to mean monthly wages was censored, such that the ratio was capped at either 0% or 100% (the same method that was applied to the compliance rate outcome variable). This variable was also log-transformed.

Other studies used discrete ROTW measures at: 1) 10-19%, 20-29%, 30-49%, and 50% or over (Takayesu, 2011); and 2) 15-24%, 25-34%, 35-49%, and 50% or over, (Meyer, 2008). Takayesu (2011) concluded that 19% is the tipping point to maximize the collection of orders, while Hodges (2020b) suggests 30%. The limitation of both studies is that those studies used discrete variables. In the meantime, Saunders (2014) used continuous ROTW indicating that the higher the ROTW the lower the compliance rate. This study held ROTW as a continuous variable.

Ability to pay is also influenced by arrears. This study used log-transformed total amount owed during the evaluation period. Other measures, such as the NCP's number of children and age – which are correlated with MOAs – are also used.

A NCP's ability to pay is largely controlled for in this evaluation, and likely does not suffer from significant omitted variable bias. Nonetheless, the evaluation could be improved upon if NCPs' wealth was also known.

### Willingness to Pay

Willingness to pay is more difficult to control for as administrative data does not fully capture the many potential nuances of a NCPs' willingness to pay child support. The level of attachment to children, a factor associated with willingness, could possibly be approximated by visitations or joint custody arrangements. This data, however, was unavailable.

Another study, which examined perceived fairness on the part of NCPs, found that when imputed income was higher than actual income, lower-income NCPs were less willing to pay. And that larger arrears at the time of establishment discouraged NCPs to pay (Lin, 2020).

### Strength of the Enforcement System

Strength of the enforcement system is associated with payment behavior (Lin, 2020), the strength of which may vary across field offices. However, this study did not examine variation across field office operations.

Automated payment withdrawals as well as unemployment compensation garnishing were used as proxies for the strength of the enforcement system.

### NCP Understanding of the System

NCPs' ability to navigate bureaucracy and an understanding of the Child Support system is another factor potentially associated with payment behavior.

This is a difficult factor to quantify, and could be a potential source of bias. English as a second language was controlled for. Higher education is a good measure for proclivity in navigating bureaucracy, but is not available in the SEMS data.

### Other variables

This study also examined other explanatory factors at the case level, such as gender, NCP race and ethnicity, number of children, supporting children in foster care, whether the CP and NCP reside in the same county, and if the NCP resides within the Seattle metropolitan statistical area were included.

Neighborhood data at the zip-code level where the NCP resides provided bachelor degree or higher attainment, unemployment rates, poverty rates, rent-to-income rates, and internet connectivity rates per capita (refer to **Appendix 3**: for a complete list of outcome and independent variables with descriptions, and **Appendix 4**: for descriptive statistics of independent variables).

## Findings

### Descriptive Information

#### Monthly Payment Amounts

Differences across the three outcome measures exist across the Pilot, Current Statute, and Former Statute groups for this evaluation. Mean monthly payments for NCPs with MOAs are roughly equivalent between the current and former statute groups, and about \$80 dollars less per month in the Pilot.

The distribution of payment amounts is positively skewed, having a long-tail towards higher payments. This can be seen on **Chart 1**, where the median amount is lower than the mean. This is common with income based distributions, and often requires a log-transformation to satisfy some regression assumptions.

The lower mean monthly payments in the Pilot could be evidence of the more flexible income determination policy and guidelines, where MOAs are expected to be lower for those with imputed income. This is weakly supported by lower median MOAs in the Pilot and Current Statute groups (refer to **Chart 2** for Monthly Order Amounts by Group). However, descriptive statistics alone are inconclusive.

Chart 1: Monthly Payments by Group

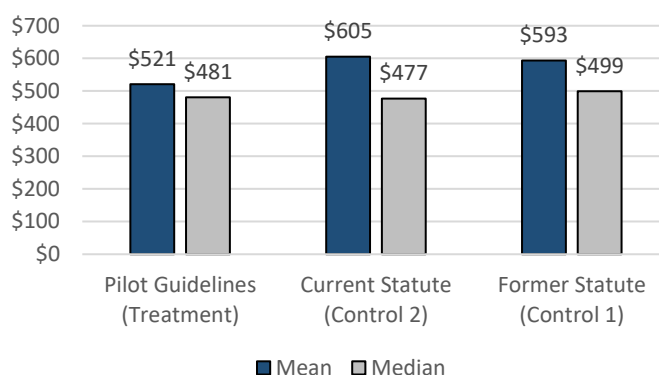
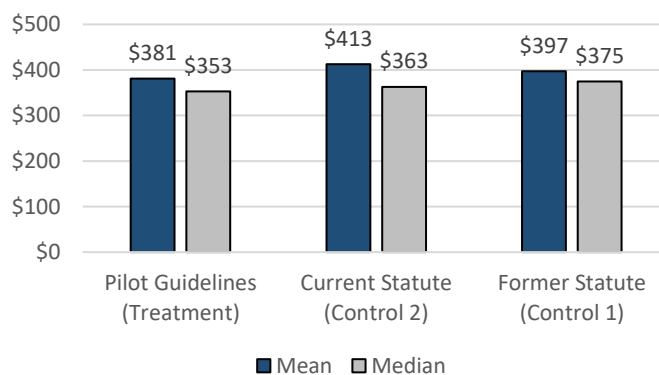


Chart 2: Monthly Order Amount by Group



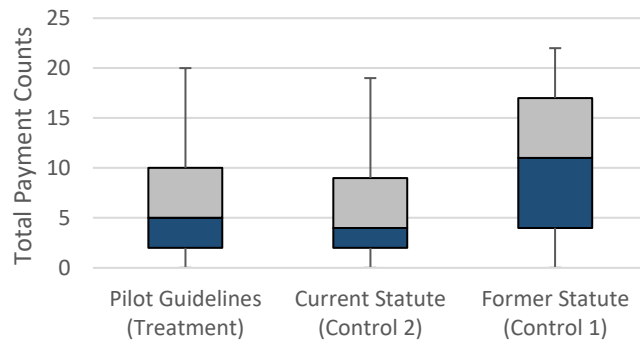
### Payment Frequency

Looking at **Chart 3** it would appear that Former Statute group has higher payment counts for NCPs with MOAs. This is misleading.

Each group had different length case collection periods. Cases selected earlier on would have longer observation periods, and would therefore have more total payment counts. The Former Statute group had the most cases with long observation periods in which more payment counts would have been tallied. Controlling for total monthly order months is critical in the regression analysis to mitigate bias.

If looking at total payments divided by total order months, the payment rate is much closer: 78%, 76% and 80% for the Pilot, Current Statute, and Former Statute, respectively. This does not tell the whole story; other factors may be influencing payment regularity.

Chart 3: Distribution of Total Payments by Group



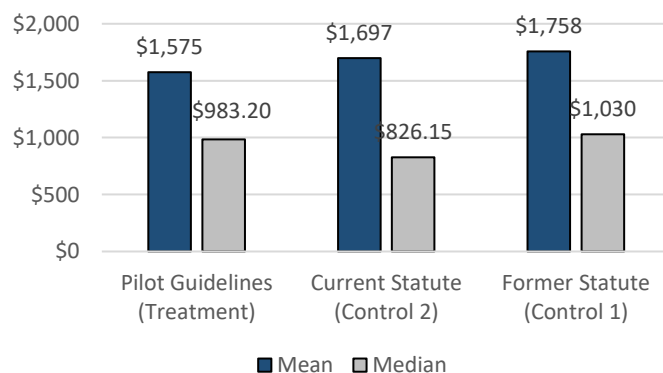
*Note: Payments are only counted when 75% or more of the monthly amount due is paid*

### Payment Compliance

The payment compliance rate for NCPs with MOAs is censored: when the total payments paid exceeds the total MOA in a given period, the compliance rate is capped at 100%. Based on descriptive statistics alone, there is not much discrepancy between the groups: 92%, 90% and 94% for the Pilot, Current Statute, and Former Statute, respectively.

Again, these numbers do not take into account other factors associated with outcomes, such as NCP's wages, initial arrears, or total order months. Multivariate statistical analysis is needed to investigate the relationship between income determination methods and outcomes while simultaneously considering other factors.

Chart 4: Monthly Wage by Group



### Control Variables

The Former Statute group includes slightly more financially advantaged cases than the Pilot and Current Statute groups (refer to **Chart 4** for monthly wage by group).

The mean ratio of orders to wages (ROTW) – censored such that cases exceeding a ratio of 100% are capped at 100% – is similar for the Pilot, Current Statute, and Former Statute groups (refer to **Chart 5** for the mean ROTW by group).

The cases in this study had an overall mean ROTW of 32%<sup>4</sup>, including NCPs with imputed income. This is close to the optimal 30% ROTW to maximize payment amounts identified in the Wisconsin study (Hodge, 2020). However, it is well above the 19% threshold in the California study for maximizing the collection of regular payments (Takayesu, 2011).

Initial arrears at the time of order establishment are expected to impact payment behavior as well. However, it is important to note that all payments are first counted towards what is currently due, excess payments thereafter can be applied to arrears. The Former Statute has the highest mean and median debt, but all groups are highly skewed towards the right, indicating a significant number of highly indebted outliers (refer to **Chart 6** for initial arrears at order establishment by group).

Total order months are suspected to further impact payment behavior. Cases with longer histories would have more total payments, and it is theorized that these cases would also have more stable payments overtime. The Former Statute group has nearly double the total order months than the other two groups (refer to **Chart 7** for total order months by group).

Chart 5: Mean Ratio of Orders to Wages by Group

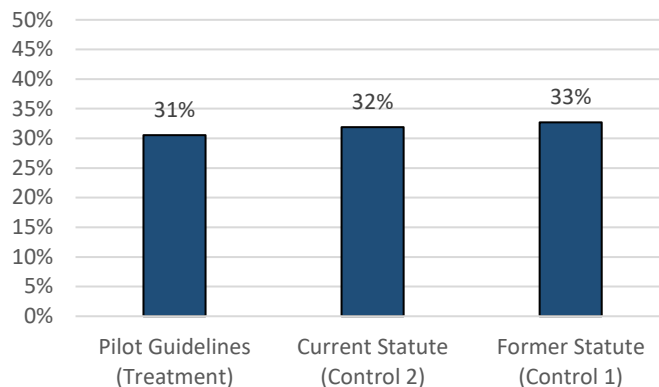


Chart 6: Initial Arrears at Order Establishment by Group

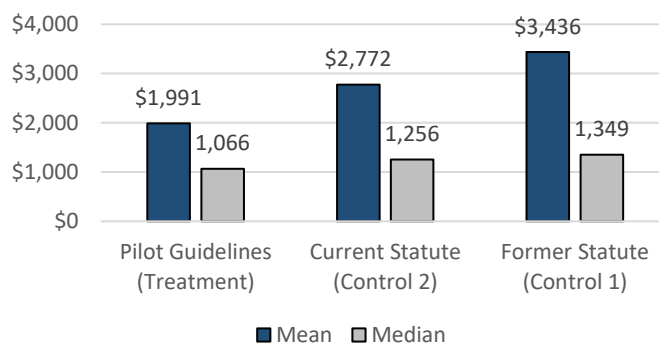
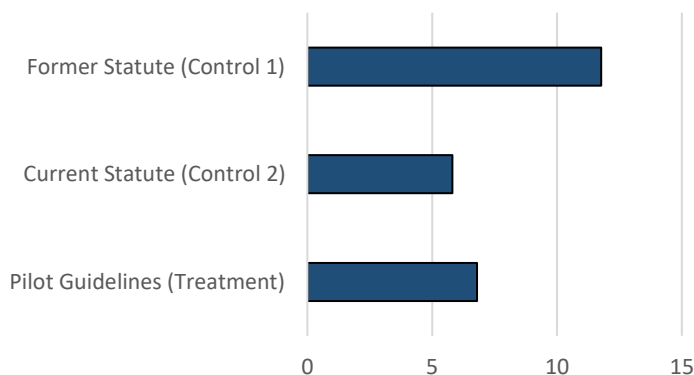


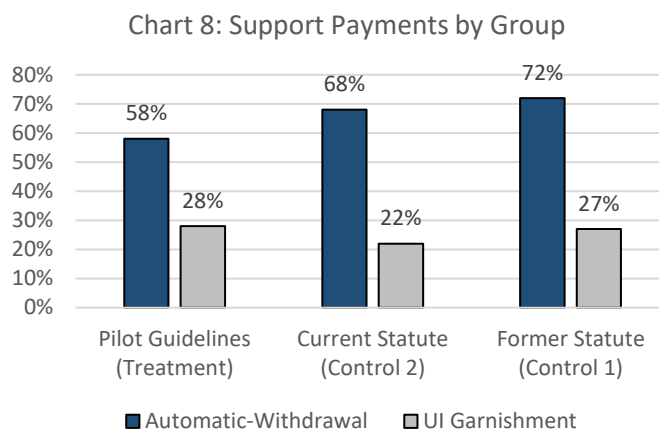
Chart 7: Total Order Months by Group



<sup>4</sup> Note: ROTW is censored at 100%, and only includes cases with orders greater than zero.

About 10% fewer NCPs in the Pilot group had automated withdrawals for MOA payments than the Current Statute and Former Statute groups. Auto-withdrawals are expected to improve payment regularity. NCPs in the Former Statute group would have had more time to set up automated withdrawals compared to the other two groups which fewer months since child support orders were established (refer to **Chart 8** for a comparison of payment methods across groups).

Involuntary garnishment from Unemployment Insurance (UI) benefits could also impact payment outcome. For example, UI benefits are only dispersed when someone files for unemployment. Typically these benefits would be less than wages earned while working, and could therefore be associated with lower payment amounts. However, this study also took place during the COVID-19 pandemic when expanded UI benefits were in place – this may have softened any reductions in support payments.



NCPs having served prison sentences would have experienced greater employment barriers than those who have not been incarcerated. Although the number of NCPs with a prison record is small, there are differences between the groups. 4% of the Pilot guidelines group, 2% in the Current Statute group, and 3% of the Former Statute group, have been, but are no longer, incarcerated.

There is little variation in average age across groups, which ranges from 32 to 34 years. The mean number of children represented in the orders among the groups is roughly the same ( $\approx 1.5$ ). However, age is positively correlated with wages<sup>5</sup>, which could influence payment outcomes. Moreover, “minimum age workers tend to be young (under 25)”<sup>6</sup>.

<sup>5</sup> U.S. Bureau of Labor Statistics, “Median weekly earnings by age and sex, second quarter 2021”, [Median weekly earnings by age and sex, second quarter 2021 : The Economics Daily: U.S. Bureau of Labor Statistics \(bls.gov\)](https://www.bls.gov/news.release/wagehour2.pdf)

<sup>6</sup> U.S. Bureau of Labor Statistics, “Characteristics of minimum wage workers, 2019”, [Characteristics of minimum wage workers, 2019 : BLS Reports: U.S. Bureau of Labor Statistics](https://www.bls.gov/news.release/wagehour2.pdf)

Foster care cases are fundamentally different from other cases under the child support enforcement program. NCPs for these cases have a higher proportion of females, and are often single-mothers. Males typically make up three-quarters of NCPs in non-foster care cases. 11% of cases in the Pilot are foster care cases; 13% in the Current Statute group, and 9% under the Former Statute (refer to **Chart 9** for the proportion of foster cases by group).

Regarding demographics, approximately 34% of cases in the Pilot were female NCPs. 31% in the Current Statute group, and 25% in the Former Statute group. The higher number of females in the Pilot and Current Statute group is correlated with the higher proportion of foster care cases in those groups as well (refer to **Chart 10** for the proportion of female NCPs by group).

More than half of all cases in this study did not have information on race or ethnicity for NCPs. This was consistent across the groups. Information on English as a second language (ESL) was available.<sup>7</sup> 14% of the Pilot and 15% Current Statute group had ESL NCPs. The Former Statute group has considerably more ESL speakers, consisting of 22% cases (refer to **Chart 11** for the proportion of ESL speakers by group). It is unclear why this difference exists.

All of the differences shown here across numerous variables that are potentially associated with payment behavior requires the use of inferential statistics to draw any conclusions on program and policy effects on the outcomes being evaluated.

Chart 9: Proportion of Foster Care Cases

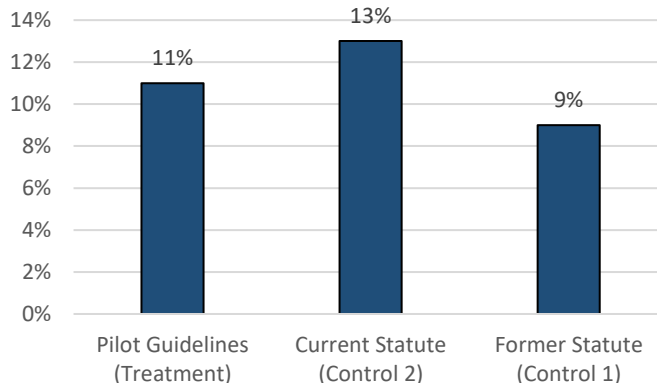


Chart 10: Proportion of Female NCP Cases

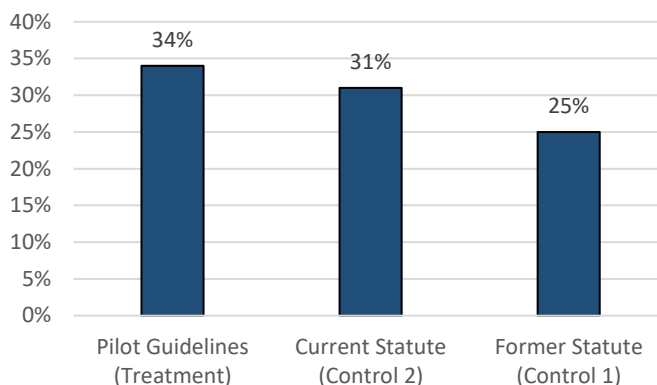
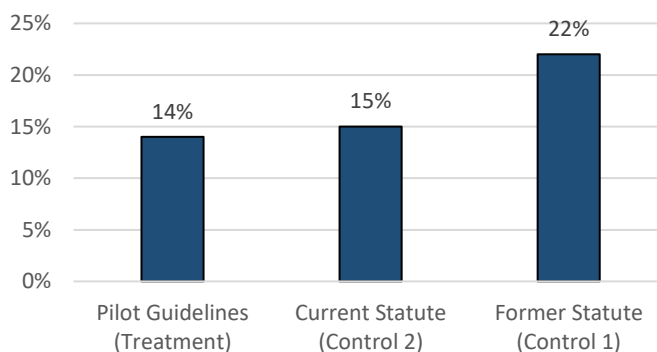


Chart 11: Proportion of English as a Second Language Cases



<sup>7</sup> SEMS captured a yes/no binary input for English as the primary language. English as a second language is the same measure but inverted.

## Inferential Statistics

### Payment Amounts

A weighted least squares (WLS) regression was used to evaluate mean payments between the treatment group, and two control groups. The evaluation method was weighted by total order months per case because payment behavior tends to stabilize over longer periods; cases with a shorter order month history have higher payment amount variation. Mean payments were also log-transformed to account for the positive distribution of skewed mean payments i.e. skewed right.

WLS models that included exogenous variables in addition to the case level variables pulled from administrative data substantially improved the quality of the model fit. The best-fit models, based on the lowest Akaike information criterion (AIC) score, also included zip code level economic and household ACS data. County level exogenous data that controls cases within the Seattle MSA were only of slightly lower quality (refer to **Table 3** for Payment Amount Estimates, which includes the model summary and parameter estimates).

The treatment effect of the Pilot (Treat), compared to the Former Statute group (Control1) was inconclusive. The Current Statute group had a significant difference attributed to the statute change, being associated with 9.1% higher mean payment amounts than the Former Statute group based on the best fit model.<sup>8</sup>

There was no observable treatment effect for the Pilot group when compared to the Current Statute group (Control2), which followed the income determination/imputation policy established in June 2020. The two groups had equivalent outcomes.

NCP log-transformed mean annual earnings between 2018 and 2020 (Earn1820\_AveAdj\_Log) are positively associated with significantly higher monthly payments, such that a 1% increase in average monthly earnings translates to about a 0.5% increase in monthly mean payments. The log-transformed ROTW (ROTWadj\_Log) is positively associated with the monthly payment amount, which corresponds to findings by existing academic studies. The higher the ratio, the higher the payment amount. In this case, a 1% increase in the ROTW is associated with a 0.8% increase in mean monthly payment amounts. The initial arrears (DEBT\_First\_Log) amount when an order was set is also statistically significant and positively associated with monthly payment amounts, albeit small, with a 10% increase in arrears associated with a 0.2% increase in monthly mean payments.

Payments made through auto-withdrawal (PmtType\_AW) had a positive relationship with payment amounts of about 4.2% higher than non-auto-withdrawal payments, whereas payments intercepted from unemployment insurance benefits (PmtType\_UI) were associated with a decrease of about 4.5%, likely a function of lower income as compared to employed NCPs.

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<sup>8</sup> Note: All estimates in the written-body-text of this report are rounded to the nearest 10<sup>th</sup> and refer to the best-fit model unless otherwise mentioned.



Foster care cases (FC\_Case) were associated with 17.9% lower NCP payment amounts. NCPs with a history of incarceration were also associated with 18.7% lower payment amounts.

A few demographic effects were significant. For everyone one year increase in age, payment amounts increased by 0.8%. Female NCPs (Gender\_FL\_NCP) were associated with 14.9% lower monthly payment amounts on average.

The number of children (ChildCnt) supported in a case was also significant, with mean payment amounts increasing 4.7% per child.

There were no statistically significant linkages with NCPs having English as a primary language (Lang\_EG\_NCP) with monthly payment amounts on average. There were also no significant linkages with neighborhood variables (denoted by the suffix “\_zip”) and whether NCPs and CPs reside in the same county (SAME\_FIPS) on monthly mean payment amounts. NCPs residing in the Seattle MSA (SeattleMSA) were associated with 6.4% higher payments on average.

The model which included zip code level variables, NCP and CPs residing in the same county, and NCPs residing in the Seattle MSA performed similarly to the best-fit model, which included zip level variables but not the SAME\_FIPS and Seattle MSA variables. The least best-fit model, which only included administrative data, had lower magnitude estimates for the impact of the pilot guidelines and statutory changes. These lower magnitude estimates were probably biased by the exclusion of area-level variables that are correlated with higher wages – such as the Seattle MSA and zip codes with higher household internet access rates (Intnt\_HH\_zip).

**Table 3: Payment Amount Estimates**

Model Summary						
Model		Weighted Least Squares Regression				
Dependent Variable		Mean_PayAmt_LOG				
Weight Variable		Tot_OrderMonth				
Observations		6,696				
Parameter Estimates						
Parameter	Coeff	Pr >  t	Coeff	Pr >  t	Coeff	Pr >  t
Intercept	-3.5471	<.0001***	-0.7829	<.0001***	-0.6235	<.0001***
Treat	-0.0014	0.9646	0.0829	0.0806*	0.0833	0.0779*
Control2	0.0057	0.5426	0.0868	<.0001***	0.0852	<.0001***
Control1 (reference)	-	-	-	-	-	-
Earn1820_AveAdj_Log	0.8903	<.0001***	0.4747	<.0001***	0.4732	<.0001***
Earn_Change1920_K	0.0002	0.3158	-0.001	0.0017***	-0.0009	0.0023***
ROTWadj_Log	0.9126	<.0001***	0.8361	<.0001***	0.8352	<.0001***
PmtType_AW	-0.044	<.0001***	0.0424	0.0095***	0.0462	0.0046***
PmtType_UI	0.0217	0.0096***	-0.0443	0.0006***	-0.048	0.0002***
DEBT_First_Log	0.0195	<.0001***	0.0207	<.0001***	0.0204	<.0001***
Gender_FL_NCP	0.0297	0.0085***	-0.1615	<.0001***	-0.1605	<.0001***
Lang_EG_NCP	0.0058	0.6864	0.0078	0.7283	0.0094	0.6719
Age_NCP	0.0005	0.3374	0.0082	<.0001***	0.008	<.0001***
Record_Jail	-0.0842	0.0028***	-0.2072	<.0001***	-0.203	<.0001***
OldCase_Closed	0.0043	0.3277	0.0061	0.3679	0.0058	0.3885
Tot_OrderMonth	0.001	0.2032	0.0124	<.0001***	0.0123	<.0001***
ChildCnt	0.0186	0.0002***	0.0457	<.0001***	0.0484	<.0001***
FC_Case	-0.0837	<.0001***	-0.1972	<.0001***	-0.1958	<.0001***
PovFam_zip			-0.0021	0.1661	-0.0022	0.149
Unemp_zip			-0.0047	0.1589	-0.0027	0.4186
Educ_BS_zip			0.0001	0.8311	0	0.9403
RenttoInc_30Over_zip			0.0006	0.3642	0.0001	0.878
Intnt_HH_zip			0.0031	0.0249**	0.0014	0.3287
SAME_FIPS					-0.003	0.7982
SeattleMSA					0.0623	<.0001***
R-Square	0.7194		0.5747		0.5758	
AIC	65,736		52,135		52,815	
(Control2 as reference)						
Treat	-0.0071	0.8153	-0.0039	0.9327	-0.0019	0.9670
Control1	-0.0057	0.5426	-0.0868	<.0001***	-0.0852	<.0001***
Control2 (reference)	-	-	-	-	-	-

Note: Statistically Significant at \*\*\* 99% confidence interval, \*\* 95% confidence interval, \* 90% confidence interval

### Payment Frequency

The effects on payment frequency, as measured by total payments of at least 75% of the MOA owed, was estimated using a zero-inflated negative binomial model. This method was used to estimate the payment counts, which were over-dispersed, and highly correlated with the total order month variable containing excessive zeros.

The Pilot and Current Statute groups are estimated to have 19.9% and 25.1% more total payment counts than the Former Statute group on average, holding all other factors constant. There is no observable difference between total payment counts for the Pilot and Current Statute group.

There is a negative relationship between average total payment counts and the ROTW, suggesting that higher ROTW may reduce payment frequency. For example, a 1% increase in the ROTW is associated with a 3.9% reduction in average total payment counts made of at least 75% of the MOA owed.

Higher initial arrears are associated with lower average total payments<sup>9</sup> of about 0.5% fewer total payments per 1% increase in arrears.

Average total payment counts are estimated to increase by about 1.4% per additional child per case on average. Payment frequency and NCP age are associated with 0.3% more total payment counts per year of age.

NCPs with children in foster care were associated with 5.7% fewer total payment counts on average.

Factors such as female gender, incarceration records, and English as a primary language had no discernable effect on total payment counts, although female gender and incarceration records did negatively impact mean payment amounts. This later association is potentially an exogenous effect related to inequities.

Somewhat surprisingly, automated payments and UI interception were not associated with any effect on total payment counts on average.

The best-fit model only included administrative data, for the other models, no effects on total payment counts were observed from zip code, NCPs and CPs residing in the same county, or NCPs residing in the Seattle MSA variables, with the exception on family poverty rates by zip code. Mean total payment counts are expected to decrease by 2.6% per 1% increase in the poverty rate.

All of the models used in estimating this outcome perform similarly according to their AIC scores.

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<sup>9</sup> Payment counts being defined as payments of at least 75% of the MOA owed.

**Table 4: Payment Frequency Estimates**

Model Summary						
Model		Zero-inflated Negative Binomial Regression				
Dependent Variable		Tot_PayCnt				
Discrete Classification Variable		Tot_OrderMonth				
Observations		6,696				
Parameter Estimates						
Parameter	Coeff	Pr >  t	Coeff	Pr >  t	Coeff	Pr >  t
Intercept	0.7888	<.0001***	0.791	<.0001***	0.7902	<.0001***
Treat	0.1814	<.0001***	0.1809	<.0001***	0.181	<.0001***
Control2	0.2242	<.0001***	0.2235	<.0001***	0.2235	<.0001***
Control1 (reference)	-	-	-	-	-	-
Earn1820_AveAdj_Log	-0.027	0.0001***	-0.0285	<.0001***	-0.0285	<.0001***
Earn_Change1920_K	-0.0001	0.8367	0	0.8943	0	0.8779
ROTWadj_Log	-0.0389	<.0001***	-0.0407	<.0001***	-0.0407	<.0001***
PmtType_AW	0.0031	0.8263	0.0034	0.806	0.0033	0.8126
PmtType_UI	-0.0142	0.1892	-0.0145	0.1809	-0.0144	0.1843
DEBT_First_Log	-0.0048	0.0057***	-0.0048	0.0059***	-0.0048	0.0057***
Gender_FL_NCP	-0.0063	0.6679	-0.007	0.6331	-0.0072	0.6234
Lang_EG_NCP	0.0067	0.715	-0.0007	0.9698	-0.0011	0.9536
Age_NCP	0.0025	<.0001***	0.0025	<.0001***	0.0024	<.0001***
Record_Jail	-0.0399	0.2778	-0.0394	0.2839	-0.0392	0.2863
OldCase_Closed	-0.0217	0.0001***	-0.0219	0.0001***	-0.0221	0.0001***
Tot_OrderMonth	0.1217	<.0001***	0.1217	<.0001***	0.1217	<.0001***
ChildCnt	0.0138	0.0302**	0.0148	0.0208**	0.0149	0.0203**
FC_Case	-0.0583	0.0235**	-0.059	0.0221**	-0.0628	0.0178**
PovFam_zip			-0.0026	0.0432**	-0.0026	0.0448**
Unemp_zip			0.0005	0.8662	0.0005	0.8596
Educ_BS_zip			-0.0002	0.6975	-0.0002	0.6902
RenttoInc_30Over_zip			0.0006	0.2563	0.0006	0.2557
Intnt_HH_zip			0.0002	0.8531	0.0003	0.8196
SAME_FIPS					-0.006	0.5424
SeattleMSA					-0.0009	0.9321
AIC	27,938		27,940		27,944	
(Control2 as reference)						
Treat	-0.0428	0.2717	-0.0426	0.2741	-0.0425	0.2757
Control1	-0.2242	<.0001***	-0.2235	<.0001***	-0.2235	<.0001***
Control2 (reference)	-	-	-	-	-	-

Note: Statistically Significant at \*\*\* 99% confidence interval, \*\* 95% confidence interval, \* 90% confidence interval

### Ratio of Payments to Monthly Order Amounts

This analysis employed the Tobit regression model to investigate differences in the ratio of total payments to total monthly order amounts (MOA) within the case observation period for orders determined by different income determination methods while holding other explanatory factors constant. The Tobit regression was selected because it is designed to estimate linear relationships when either the left, or right side of the dependent variable is censored. For instance, the ratio of payments to MOAs – or the compliance rate – is capped at 0% and 100%. Tobit model are also very sensitive to calculating biased estimators when assumptions are not met. Log transformations of income-based variables were used to help mitigate bias. Heteroscedasticity in the residuals of the total month variable were also addressed using a Box-Cox transformation.

The best-fit model for this outcome estimate included variables based on administrative data, zip code level data, and data concerning whether or not the NCP and CP reside within the same county, and whether or not the NCP resides within the Seattle MSA.

The Pilot and Current Statute groups are associated with 4.0% and 8.6% higher ratios of payments to monthly order amounts than the Former Statute group. The Pilot and Current Statute group are also distinct from each other, with the Pilot group being associated with a 4.6% lower ratio of payments to monthly order amount, i.e. the payment compliance.

Other notable factors that influence payment compliance are historic average monthly income, where a 10% increase in average monthly income is associated with a decrease in compliance of 0.2% - a small albeit statistically significant amount. A 10% increase in the ratio of monthly orders to wages translates to about a 0.4% drop in compliance. These findings are consistent with the literature, which suggests increases in child support ROTW results in lower levels of compliance. If income imputation, based on historic income, is higher than NCPs current income, then orders may become too burdensome – resulting in lower compliance levels. The magnitude of these effects is nonetheless, minimal.

Most other variables examined here are statistically significant, but also have coefficients of negligible magnitude. There are some exceptions.

Payment compliance rates are strongly associated with a longer number of order months, with each additional order month associated with a 3.3% higher ratio of payments to order amounts. It is important to keep in mind that the observation window of this study does not exceed 22 months, and should not be extrapolated beyond that.

NCPs in foster care cases are associated with 8.1% lower payment compliance rates. Formerly incarcerated NCPs are associated with 16.2% lower compliance rates – a phenomenon that is probably correlated with difficult employment barriers.

**Table 5: Payment Amount Estimates**

Model Summary						
Model	Tobit Regression					
Dependent Variable	Rate_PayMOA					
Censored Variable	Rate_PayMOA					
Weighted Variable	Earn1820_AveAdj_Log					
Box-Cox Transformed Variable	Tot_OrderMonth					
Observations	6,696					
Parameter Estimates						
Parameter	Coeff	Pr >  t	Coeff	Pr >  t	Coeff	Pr >  t
Intercept	1.690208	<.0001***	1.541834	<.0001***	1.511351	<.0001***
Treat	0.040063	0.0381**	0.040739	0.035**	0.039861	0.0391**
Control2	0.086275	<.0001***	0.086344	<.0001***	0.086101	<.0001***
Control1 (reference)	-	-	-	-	-	-
Earn1820_AveAdj_Log	-0.065092	<.0001***	-0.066459	<.0001***	-0.06579	<.0001***
Earn_Change1920_K	0.000525	0.0381**	0.000526	<.0001***	0.000526	<.0001***
ROTWadj_Log	-0.102766	<.0001***	-0.103783	<.0001***	-0.103469	<.0001***
PmtType_AW	-0.052262	<.0001***	-0.052134	<.0001***	-0.052046	<.0001***
PmtType_UI	-0.034796	<.0001***	-0.034931	<.0001***	-0.034416	<.0001***
DEBT_First_Log	0.004141	<.0001***	0.00409	<.0001***	0.004144	<.0001***
Gender_FL_NCP	0.017183	<.0001***	0.016382	0.0231**	0.017275	0.0167**
Lang_EG_NCP	-0.027283	<.0001***	-0.02826	0.0047***	-0.027506	0.0059***
Age_NCP	0.002807	<.0001***	0.002786	<.0001***	0.002859	<.0001***
Record_Jail	-0.162154	0.0172***	-0.162471	<.0001***	-0.162142	<.0001***
OldCase_Closed	-0.014982	0.006***	-0.015254	<.0001***	-0.014741	<.0001***
Tot_OrderMonth	0.033409	<.0001***	0.033361	<.0001***	0.033342	<.0001***
ChildCnt	-0.000793	<.0001***	0.0000616	0.9844	-0.000526	0.8681
FC_Case	-0.087676	<.0001***	-0.087557	<.0001***	-0.080815	<.0001***
PovFam_zip			0.000523	0.443	0.000476	0.4844
Unemp_zip			-0.001693	0.2359	-0.00201	0.1615
Educ_BS_zip			-0.00028	0.2156	-0.000236	0.2966
RenttoInc_30Over_zip			0.000103	0.7163	0.000185	0.5192
Intnt_HH_zip			0.001967	0.0007***	0.002154	0.0003***
SAME_FIPS					0.011515	0.0257**
SeattleMSA					-0.009858	0.0636*
AIC	40,854		40,848		40,844	
(Control2 as reference)						
Treat	-0.046214	0.0122**	-0.045605	0.0134	-0.046239	0.0121**
Control1	-0.086275	<.0001***	-0.086344	<.0001	-0.086101	<.0001***
Control2 (reference)	-	-	-	-	-	-

Note: Statistically Significant at \*\*\* 99% confidence interval, \*\* 95% confidence interval, \* 90% confidence interval

## Conclusions

The Pilot project, which provided new income determination guidelines for SEOs to implement the 2020 statute changes for imputing NCP income appears to be successful when compared to the Former Statute group. There are no observable differences in compliance with monthly order performance between the Pilot and the Current Statute group (which follows the 2020 statutory changes), with the exception of monthly payment amounts, where the Current Statute group performs better. However, the sample size for the Pilot is relatively small, which decreases certainty around the estimate.

Holding all other factors constant, there is no observable association of NCPs in the pilot group having different average monthly payment amounts than the two comparison groups – there are statistically significant differences in the other two measures being evaluated: total payment counts of 75% or more of the order amount and the ratio of payment amounts to order amounts.

NCPs in the Pilot project group were associated with about 20% more total payments of 75% or more of the order amount than NCPs in the Former Statute group. There was no observable difference between NCPs in the Pilot group and those in the Current Statute group. However, the Current Statute group has about 25% more total payments of 75% or more of the order amount than the Former Statute group. It may be that the observed discrepancy in performance between the Pilot and Current Statute group is due to statistical noise from the small sample size of the Pilot.

The ratio of total payment amounts to total order amounts associated with NCPs in the Pilot was 4.0% higher than the Former Statute group, but about 4.6% lower than the Current Statute group. NCPs in the Current Statute group were associated with an 8.6% higher ratio of total payment amounts to total order amounts on average. It is unclear why the Current Statute group, which did not receive SEO guidelines for income determination, had a higher payment-to-order compliance rate. Again, this could be due to statistical noise arising from the small sample size of the Pilot. Moreover, the Pilot group had a three month period between March and May 2020 where the Current Statute was not in effect – although SEOs had more flexibility interpreting income determination guidelines, there could be an unseen bias at play.

The Current Statute group performed better than both the Pilot and Former Statute group. The Current Policy group had higher payment amounts on average than the Former Policy group of about 9.4%. The Pilot Group was associated with a similarly higher payment amounts, but failed to meet the null hypothesis significance testing threshold within a 95% confidence interval, but was within a 90% threshold. More conclusive findings may have been observed had the Pilot group been of a larger sample size.

Higher payments on average in the Current Statute group versus the Former Statute group could be evidence of more accurate orders being made, resulting in better outcomes and payment performance.

Important factors likely associated with payment behavior are barriers linked to NCP education levels along with race and ethnicity. Education data were not available. This could be biasing some estimates if these characteristics differ between groups.

The relationships found in this study between the ratio of monthly orders to wage and compliance with child support orders is further supported by findings from the survey of literature. However, this study does not seek to explain NCP payment behaviors, but only to estimate different outcomes between groups, while holding other factors constant.

Overall, there is strong evidence to suggest that the 2020 income determination policy for imputing NCP income appears to improve child support performance in terms of total payment amounts, total payments made on average that are 75% or more than the monthly order amount, and higher ratios of total payment amounts made to total order amounts.



## Appendix 1: Comparison of Income Determination Statutory Changes

Changes in Income Determination and Imputation Rules	
<i>Former Statute</i>	<i>Current Statute</i>
"Full-time" means forty hours per week.	"Full-time" means the customary number of maximum, non-overtime hours worked in an individual's historical occupation, industry, and labor market. "Full-time" does not necessarily mean forty hours per week.
The court shall determine whether the parent is voluntarily underemployed or voluntarily unemployed based upon that parent's work history, education, health, age, or any other relevant factors.	The court shall determine whether the parent is voluntarily underemployed or voluntarily unemployed based upon that parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, health, age, criminal record, dependency court obligations, and other employment barriers, record of seeking work, the local job market, the availability of employers willing to hire the parent, the prevailing earnings level in the local community, or any other relevant factors.
Full-time earnings at minimum wage in the jurisdiction where the parent resides if the parent has a recent history of minimum wage earnings, is recently coming off public assistance, aged, blind, or disabled assistance benefits, pregnant women assistance benefits, essential needs and housing support, supplemental security income, or disability, has recently been released from incarceration, or is a high school student	<p>Earnings of thirty-two hours per week at minimum wage in the jurisdiction where the parent resides if the parent is on or recently coming off temporary assistance for needy families or recently coming off aged, blind, or disabled assistance benefits, pregnant women assistance benefits, essential needs and housing support, supplemental security income, or disability, has recently been released from incarceration, or is a recent high school graduate. Imputation of earnings at thirty-two hours per week under this subsection is a rebuttable presumption;</p> <p>Full-time earnings at minimum wage in the jurisdiction where the parent resides if the parent has a recent history of minimum wage earnings, has never been employed and has no earnings history, or has no significant earnings history;</p>
	When a parent is currently enrolled in high school full-time, the court shall consider the totality of the circumstances of both parents when determining whether each parent is voluntarily unemployed or voluntarily underemployed. If a parent who is currently enrolled in high school is determined to be voluntarily unemployed or voluntarily underemployed, the court shall impute income at earnings of twenty hours per week at minimum wage in the jurisdiction where that parent resides. Imputation of earnings at twenty hours per week under this subsection is a rebuttable presumption.

**Note:** A court shall not impute income to a parent who is gainfully employed on a full-time basis, unless the court finds that the parent is voluntarily underemployed and finds that the parent is purposely underemployed to reduce the parent's child support obligation. Income shall not be imputed for an unemployable parent. Income shall not be imputed to a parent to the extent the parent is unemployed or significantly underemployed due to the parent's efforts to comply with court-ordered reunification efforts under RCW chapter 13.34 or under a voluntary placement agreement with an agency supervising the child.

## Appendix 2: Descriptive Statistics of Outcome Variables and Statistical Comparisons between Groups

Total Payment Counts: Descriptive Statistics									
Group	N	Mean	Median	Min	Max	Variance	Std Dev	Skewness	Kurtosis
Pilot	132	6.3	5.0	0.0	20.0	28.61	5.3	0.74	-0.45
Former Statute	1761	10.8	11.0	0.0	22.0	50.34	7.1	-0.07	-1.42
Current Statute	6791	5.6	4.0	0.0	19.0	22.35	4.7	0.79	-0.29

Total Payment Counts: Aspin-Welch-Satterthwaite t-Test (Differences)					
Difference Between Group	Mean Difference	Mean Difference at 95% Confidence Level		t-Value	Pr >  t
Pilot & Former Statute	-4.5	-5.4	-3.5	-9.02	<.0001***
Pilot & Current Statute	0.7	-0.2	1.7	1.55	0.1231
Former Statute & Current Statute	5.2	4.8	5.5	29.09	<.0001 ***

Mean Monthly Payment Amount (\$): Descriptive Statistics									
Group	N	Mean	Median	Min	Max	Variance	Std Dev	Skewness	Kurtosis
Pilot	132	520.8	480.5	8.5	1499.4	118459.1	344.9	0.64	-0.08
Former Statute	1761	593.0	498.8	0.4	11904.0	304991.0	552.3	7.42	121.21
Current Statute	6791	605.2	476.5	0.00	12312.0	349505.9	591.2	3.98	37.93

Mean Monthly Payment Amount (\$): Aspin-Welch-Satterthwaite t-Test (Differences)					
Difference Between Group	Mean Difference	Mean Difference at 95% Confidence Level		t-Value	Pr >  t
Pilot & Former Statute	-72.2082	-136.8	-7.6577	-2.21	0.0285**
Pilot & Current Statute	-84.3990	-145.3	-23.5213	-2.74	0.0069***
Former Statute & Current Statute	12.1908	-41.5802	17.1986	-0.81	0.4161

Mean Monthly Compliance Rate (%)									
Group	N	Mean	Median	Min	Max	Variance	Std Dev	Skewness	Kurtosis
Pilot	132	91.9	100.0	5.5	100.0	376.4	19.4	-2.77	7.26
Former Statute	1761	93.9	100.0	0.3	100.0	323.4	18.0	-3.46	11.67
Current Statute	6791	89.9	100.0	0.0	100.0	492.7	22.2	-2.46	5.19

Mean Monthly Payment Amount (\$): Aspin-Welch-Satterthwaite t-Test (Differences)					
Difference Between Group	Mean Difference	Mean Difference at 95% Confidence Level		t-Value	Pr >  t
Pilot & Former Statute	-2.0411	-5.4838	1.4017	-1.17	0.2433
Pilot & Current Statute	1.9129	-1.4684	5.2942	1.12	0.2652
Former Statute & Current Statute	3.9540	2.9616	4.9464	7.81	<.0001***

### Appendix 3: Variable List and Descriptions

Variable Name	Description	Type
<i>Treat</i>	Pilot (Treatment) Group	Binary
<i>Control1</i>	Former Statute (Control 1) Group	Binary
<i>Control2</i>	New/ Current Statute (Control 2) Group	Binary
<i>Tot_PayCnt</i>	Total number of payment counts that sum to 75% or more of the monthly order amount within a month. For example, two payments of 50% of the order amount made within a month would be counted as one.	Integer
<i>Mean_PayAmt</i>	The average payment amount per month (log-transformed)	Numeric
<i>Rate_PayMOA_Censored</i>	Payment compliance is the percent of total payment amounts paid during the study period divided by the cumulative monthly orders amounts within the same period per NCP	Numeric
<i>Earn1820_AveAdj_Log</i>	Average monthly wages between January 2018 and December 2020. All wages are adjusted by adding \$50 in order to offset minimum order amount of \$50.	Numeric
<i>Earn_Change1920_K</i>	Difference between average 2020 wages and average 2019 wages divided by 1,000.	Numeric
<i>OldCase_Closed</i>	Number of closed cases for NCP	Integer
<i>ROTWadj_Log</i>	Ratio of orders to adjusted wages. Includes imputed wages, all wages are adjusted by adding \$50 in order to offset minimum order amount of \$50. (log-transformed)	Numeric
<i>PmtType_AW</i>	NCP enrolled in automatic child support payment withdrawals (voluntary)	Binary
<i>PmtType_UI</i>	NCP has child support payments garnered from unemployment insurance benefits (involuntary)	Binary
<i>DEBT_First_Log</i>	Initial arrears at time of child support case establishment (log-transformed)	Numeric
<i>Gender_FL_NCP</i>	NCP's identifying as female	Binary
<i>Lang_EG_NCP</i>	English as the primary language of the NCP	Binary
<i>Age_NCP</i>	Age of NCP	Integer
<i>Record_Jail</i>	NCP with history of incarceration	Binary
<i>Tot_OrderMonth</i>	Total number of order months since case establishment	Integer
<i>ChildCnt</i>	Total number of children in child support case	Integer
<i>FC_Case</i>	Foster care child support case	Binary
<i>PovFam_zip</i>	Percent of household at or below federal poverty rate by zip code	Numeric
<i>Unemp_zip</i>	Unemployment rate by zip code	Numeric
<i>Educ_BS_zip</i>	Percent of individuals with bachelor degree or greater by zip code	Numeric
<i>RenttoInc_30Over_zip</i>	Ratio of average rent costs to average income for ages ≥ 30 by zip code	Numeric
<i>Intnt_HH_zip</i>	Percent of households with Internet access by zip code	Numeric
<i>Same_Fips</i>	NCP and CP reside in same county	Binary
<i>SeattleMSA</i>	NCP resides with Seattle metropolitan statistical area	Binary

## Appendix 4: Descriptive Statistics of Independent Variables

Variable: Earn1820_AveAdj_Log									
<i>Group</i>	<i>N</i>	<i>Mean</i>	<i>Median</i>	<i>Min.</i>	<i>Max.</i>	<i>Variance</i>	<i>Std. Dev.</i>	<i>Skewness</i>	<i>Kurtosis</i>
Pilot	171	6.48	6.94	3.91	9.43	2.52	1.59	-0.38	-1.1
Former Statute	1995	6.57	6.98	3.91	9.85	2.65	1.63	-0.41	-1.13
Current Statute	9788	6.47	6.78	3.91	10.22	2.69	1.64	-0.28	-1.19

Variable: Earn_Change1920_K									
<i>Group</i>	<i>N</i>	<i>Mean</i>	<i>Median</i>	<i>Min.</i>	<i>Max.</i>	<i>Variance</i>	<i>Std. Dev.</i>	<i>Skewness</i>	<i>Kurtosis</i>
Pilot	171	-1.12	0	-80	46.41	244.07	15.62	-0.91	5.87
Former Statute	1995	-1.15	0	-127	85.84	258.62	16.08	-0.65	7.62
Current Statute	9788	-1.37	0	-158	158.67	258.78	16.09	-0.21	12.56

Variable: OldCase_Closed									
<i>Group</i>	<i>N</i>	<i>Mean</i>	<i>Median</i>	<i>Min.</i>	<i>Max.</i>	<i>Variance</i>	<i>Std. Dev.</i>	<i>Skewness</i>	<i>Kurtosis</i>
Pilot	198	0.07	0.00	0.00	2.00	0.09	0.30	5.02	26.15
Former Statute	2330	0.45	0.00	0.00	19.00	0.93	0.97	5.13	64.41
Current Statute	11345	0.16	0.00	0.00	12.00	0.35	0.59	5.92	53.33

Variable: ROTWadj_Log									
<i>Group</i>	<i>N</i>	<i>Mean</i>	<i>Median</i>	<i>Min.</i>	<i>Max.</i>	<i>Variance</i>	<i>Std. Dev.</i>	<i>Skewness</i>	<i>Kurtosis</i>
Pilot	138	3.03	3.1	0	6.9	2.84	1.69	-0.09	0.14
Former Statute	1784	3.2	3.1	0	8	3.01	1.74	0.16	0.25
Current Statute	7243	3.07	3	0	8.6	3.34	1.83	0.07	-0.09

Variable: PmtType_AW									
<i>Group</i>	<i>N</i>	<i>Mean</i>	<i>Median</i>	<i>Min.</i>	<i>Max.</i>	<i>Variance</i>	<i>Std. Dev.</i>	<i>Skewness</i>	<i>Kurtosis</i>
Pilot	153	0.58	1	0	1	0.25	0.5	-0.31	-1.93
Former Statute	2016	0.72	1	0	2	0.21	0.46	-0.88	-0.95
Current Statute	8083	0.68	1	0	2	0.22	0.47	-0.77	-1.38

Variable: PmtType_UI									
<i>Group</i>	<i>N</i>	<i>Mean</i>	<i>Median</i>	<i>Min.</i>	<i>Max.</i>	<i>Variance</i>	<i>Std. Dev.</i>	<i>Skewness</i>	<i>Kurtosis</i>
Pilot	153	0.28	0	0	1	0.2	0.45	0.98	-1.05
Former Statute	2016	0.27	0	0	1	0.2	0.44	1.05	-0.91
Current Statute	8083	0.22	0	0	1	0.17	0.41	1.38	-0.1

Variable: DEBT_First_Log									
<i>Group</i>	<i>N</i>	<i>Mean</i>	<i>Median</i>	<i>Min.</i>	<i>Max.</i>	<i>Variance</i>	<i>Std. Dev.</i>	<i>Skewness</i>	<i>Kurtosis</i>
Pilot	198	5.95	6.97	0	9.48	8.43	2.9	-1.23	0.22
Former Statute	2220	6.48	7.21	0	10.96	7.59	2.75	-1.35	1.03
Current Statute	11092	6.25	7.14	0	12.15	8.1	2.85	-1.32	0.63

Variable: Gender_FL_NCP									
<i>Group</i>	<i>N</i>	<i>Mean</i>	<i>Median</i>	<i>Min.</i>	<i>Max.</i>	<i>Variance</i>	<i>Std. Dev.</i>	<i>Skewness</i>	<i>Kurtosis</i>
Pilot	247	0.34	0	0	1	0.23	0.48	0.66	-1.58
Former Statute	3274	0.25	0	0	1	0.19	0.43	1.18	-0.6
Current Statute	14019	0.31	0	0	1	0.21	0.46	0.82	-1.32

Variable: Lang_EG_NCP									
<i>Group</i>	<i>N</i>	<i>Mean</i>	<i>Median</i>	<i>Min.</i>	<i>Max.</i>	<i>Variance</i>	<i>Std. Dev.</i>	<i>Skewness</i>	<i>Kurtosis</i>
Pilot	247	0.86	1	0	1	0.12	0.35	-2.12	2.5
Former Statute	3274	0.78	1	0	1	0.17	0.42	-1.34	-0.2
Current Statute	14019	0.85	1	0	1	0.13	0.36	-1.93	1.74

Variable: Age_NCP									
<i>Group</i>	<i>N</i>	<i>Mean</i>	<i>Median</i>	<i>Min.</i>	<i>Max.</i>	<i>Variance</i>	<i>Std. Dev.</i>	<i>Skewness</i>	<i>Kurtosis</i>
Pilot	222	32.07	31	16	60	65.42	8.09	0.64	0.47
Former Statute	2715	34.09	33	17	69	64.03	8	0.65	0.63
Current Statute	12517	33.17	32	16	80	68.46	8.27	0.75	0.79

Variable: Record_Jail									
<i>Group</i>	<i>N</i>	<i>Mean</i>	<i>Median</i>	<i>Min.</i>	<i>Max.</i>	<i>Variance</i>	<i>Std. Dev.</i>	<i>Skewness</i>	<i>Kurtosis</i>
Pilot	247	0.04	0	0	1	0.04	0.19	4.98	22.97
Former Statute	3274	0.03	0	0	1	0.03	0.17	5.37	26.86
Current Statute	14019	0.02	0	0	1	0.02	0.14	6.76	43.71

Variable: Tot_OrderMonth									
<i>Group</i>	<i>N</i>	<i>Mean</i>	<i>Median</i>	<i>Min.</i>	<i>Max.</i>	<i>Variance</i>	<i>Std. Dev.</i>	<i>Skewness</i>	<i>Kurtosis</i>
Pilot	153	6.5	5	0	21	33.34	5.77	0.73	-0.52
Former Statute	2016	11.03	12	0	22	62.04	7.88	-0.11	-1.54
Current Statute	8083	5.66	4	0	19	26.01	5.1	0.77	-0.41

Variable: ChildCnt									
<i>Group</i>	<i>N</i>	<i>Mean</i>	<i>Median</i>	<i>Min.</i>	<i>Max.</i>	<i>Variance</i>	<i>Std. Dev.</i>	<i>Skewness</i>	<i>Kurtosis</i>
Pilot	199	1.45	1	1	4	0.6	0.78	1.83	2.83
Former Statute	2335	1.52	1	1	9	0.77	0.88	2.28	7.33
Current Statute	11366	1.44	1	1	9	0.61	0.78	2.25	6.8

Variable: FC_Case									
<i>Group</i>	<i>N</i>	<i>Mean</i>	<i>Median</i>	<i>Min.</i>	<i>Max.</i>	<i>Variance</i>	<i>Std. Dev.</i>	<i>Skewness</i>	<i>Kurtosis</i>
Pilot	199	0.11	0	0	1	0.09	0.31	2.59	4.74
Former Statute	2335	0.09	0	0	1	0.08	0.29	2.86	6.18
Current Statute	11366	0.13	0	0	1	0.12	0.34	2.16	2.68

Variable: PovFam_zip									
<i>Group</i>	<i>N</i>	<i>Mean</i>	<i>Median</i>	<i>Min.</i>	<i>Max.</i>	<i>Variance</i>	<i>Std. Dev.</i>	<i>Skewness</i>	<i>Kurtosis</i>
Pilot	164	9.69	8.6	1.7	32	26.85	5.18	0.94	1.12
Former Statute	1870	8.99	8.2	0	100	26.53	5.15	3.59	52.07
Current Statute	9582	8.96	8	0	100	25.41	5.04	2.32	26.19

Variable: Unemp_zip									
<i>Group</i>	<i>N</i>	<i>Mean</i>	<i>Median</i>	<i>Min.</i>	<i>Max.</i>	<i>Variance</i>	<i>Std. Dev.</i>	<i>Skewness</i>	<i>Kurtosis</i>
Pilot	164	5.96	5.9	0.8	21.3	5.14	2.27	2.76	15.55
Former Statute	1871	5.55	5.6	0	41.3	4.38	2.09	4.36	57.89
Current Statute	9585	5.61	5.6	0	41.3	4.36	2.09	2.87	24.71

Variable: Educ_BS_zip									
<i>Group</i>	<i>N</i>	<i>Mean</i>	<i>Median</i>	<i>Min.</i>	<i>Max.</i>	<i>Variance</i>	<i>Std. Dev.</i>	<i>Skewness</i>	<i>Kurtosis</i>
Pilot	164	25.78	23.4	5.7	75.6	143.71	11.99	1.11	1.82
Former Statute	1872	27.21	24.6	0	81.2	161.81	12.72	1.45	2.63
Current Statute	9585	27.55	24.8	0	100	171.11	13.08	1.4	2.39

Variable: RenttoInc_30Over_zip									
<i>Group</i>	<i>N</i>	<i>Mean</i>	<i>Median</i>	<i>Min.</i>	<i>Max.</i>	<i>Variance</i>	<i>Std. Dev.</i>	<i>Skewness</i>	<i>Kurtosis</i>
Pilot	164	49.18	49.9	17.4	66.2	53.71	7.33	-1.16	3.01
Former Statute	1868	48.62	49.9	0	100	82.7	9.09	-0.99	7.21
Current Statute	9573	48.61	49.9	0	100	73.2	8.56	-1.05	5.87

Variable: Intnt_HH_zip									
<i>Group</i>	<i>N</i>	<i>Mean</i>	<i>Median</i>	<i>Min.</i>	<i>Max.</i>	<i>Variance</i>	<i>Std. Dev.</i>	<i>Skewness</i>	<i>Kurtosis</i>
Pilot	164	85.79	86.9	59.2	94.8	34.94	5.91	-1.08	1.72
Former Statute	1870	86.33	87	0	100	32.42	5.69	-2.45	28.56
Current Statute	9583	86.28	86.9	0	100	31.08	5.58	-1.34	8.53

Variable: SAME_FIPS									
<i>Group</i>	<i>N</i>	<i>Mean</i>	<i>Median</i>	<i>Min.</i>	<i>Max.</i>	<i>Variance</i>	<i>Std. Dev.</i>	<i>Skewness</i>	<i>Kurtosis</i>
Pilot	164	0.6	1	0	1	0.24	0.49	-0.43	-1.84
Former Statute	1872	0.55	1	0	1	0.25	0.5	-0.22	-1.96
Current Statute	9585	0.54	1	0	1	0.25	0.5	-0.17	-1.97



Variable: SeattleMSA									
<i>Group</i>	<i>N</i>	<i>Mean</i>	<i>Median</i>	<i>Min.</i>	<i>Max.</i>	<i>Variance</i>	<i>Std. Dev.</i>	<i>Skewness</i>	<i>Kurtosis</i>
Pilot	164	0.4	0	0	1	0.24	0.49	0.43	-1.84
Former Statute	1872	0.44	0	0	1	0.25	0.5	0.25	-1.94
Current Statute	9585	0.45	0	0	1	0.25	0.5	0.22	-1.95

## Appendix 5: Analysis of IRS Interceptions on Model Outcomes

The timeframe for the observation periods of the Pilot, Current Statute, and Former Statute groups may be subject to selection bias arising from the COVID-19 pandemic and the subsequent government interventions. For example, the Pilot and Former Statute Groups have a disproportionate share of NCPs that received IRS issued Economic Impact Payments during the observation period from each other and the Current Statute group (refer to **Table 1: IRS Economic Impact Payment Dates Relative to Cumulative Percent of Collected Observations**).

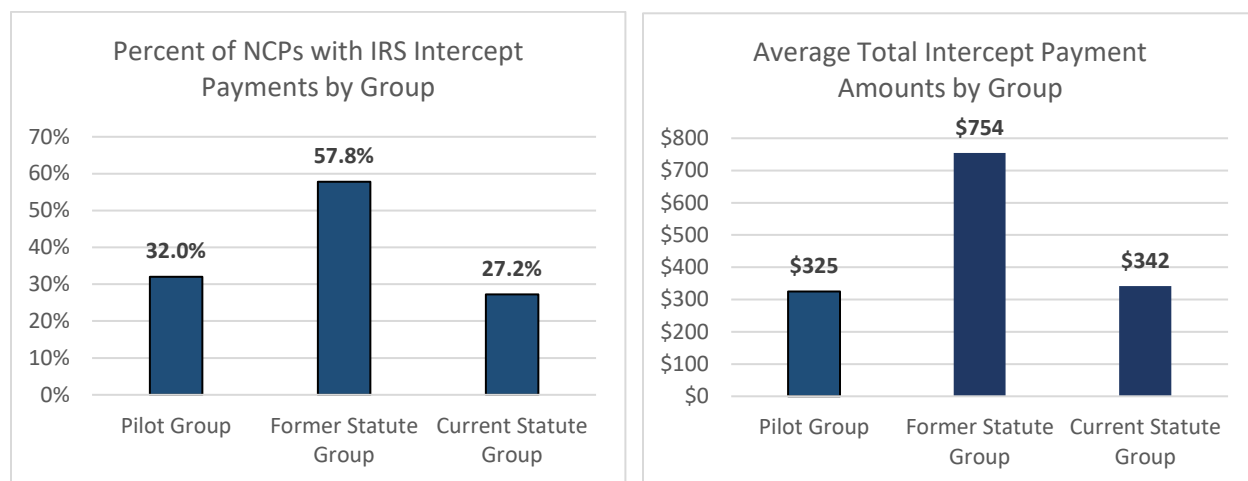
Table 1: IRS Economic Impact Payment Dates Relative to Cumulative Percent of Collected Observations			
	Cumulative Percent of Observations Collected within Payment Distribution Period		
Payment Date	Pilot Group	Former Statute Group	Current Statute Group
April 2020	4.9%	72.4%	0%
December 2020/ January 2021	63.7%	100%	37.9%
March 2021	70.0%	100%	47.3%

In addition, the Department of Child Services (DCS) had released two large tranches of suspended IRS Intercepts in June and August 2021. These tranches could also bias NCP payment behavior between groups given that unequal proportions of NCPs would have received the released Intercepts given different observation collection periods (refer to Table 2: Release of Suspended IRS Intercept Dates Relative to Cumulative Percent of Collected Observations)

Table 2: IRS Economic Impact Payment Dates Relative to Cumulative Percent of Collected Observations			
	Cumulative Percent of Observations Collected within IRS Intercept Release Periods		
Payment Date	Pilot Group	Former Statute Group	Current Statute Group
June 2020	16.1%	100%	5.4%
August 2020	29.2%	100%	14.7%

It is possible that IRS intercepts may inflate child support payments that otherwise would not have been made. Descriptive statistics for IRS intercepts between these two groups show significant discrepancy, especially for the Former Statute Group, which had the most observations collected within the payment distribution window (refer to **Chart 1: Percent of NCPs with IRS Intercept Payments, and Average Total Intercept Payment Amounts between Group**)

**Chart 1:**



*\*Note: The time period for the above charts is the entire collection and evaluation period for each group, respectively. Sample sizes by group are: Pilot (n = 153), Former Statute (n = 2,016), Current Statute (n = 8,083).*

The evaluation models were therefore revised to include an IRS Intercept control to limit potential biased introduced by Economic Impact Payments (Stimulus Checks) that coincided with different data collection periods between groups.

Following the addition of IRS Intercept controls, the revised models still finds that assignment to the Pilot Group and the Current Statute Group are associated with better child support collection outcomes – suggesting that new income determination guidelines achieve better ‘right-sized’ orders.

However, the coefficient estimates have changed in magnitude after adding in the IRS Intercept variable. These new estimates are presumably more accurate than the original estimates, and indicate better performance outcomes of the Pilot and Current Statute groups. The improved, higher performance estimates are likely due to bias in the Former Policy group, which was exposed to more economic stimulus actions correlated with the observation window of that control group.

Using the revised model, the Payment Amount outcomes of the Pilot Group are more statistically significant than the original model. These more conclusive findings show that the Pilot Group and the Current Policy group are both associated with 9.9% higher Payment Amount outcomes than the Former Policy group. The independent IRS Intercept variable is associated with 12.2% higher payment amounts on average (refer to **Table 3: Except of Payment Amount Model Outcomes**).

For Payment Counts, The Pilot group is now associated with a slightly lower frequency of counts, dropping from 19.9% more payment to 19.7% in the new model, with measures of statistical significance remaining the same. There is less than a 0.1% difference in the model estimates for the treatment effect of the Current versus Former policy groups. IRS Intercepts are associated with 11.6% more payment counts on average (refer to **Table 4: Except of Payment Count Model Outcomes**).

Controlling for IRS Intercepts in the Compliance of Payments to Orders model sees the largest change in outcome estimates. The Pilot Group is now associated with 6.7% higher compliance than the Former Policy group, whereas it the estimate had previously stood at 4.0%. The Current Policy group is 11.4% higher with the new model estimates, versus 8.6% higher than the Former Policy group using the old model. IRS Intercepts are associated with about 15% higher compliance rates on average (refer to **Table 5: Except of Payment Compliance Model Outcomes**).

**Table 3: Except of Payment Amount Model Outcomes**

<b>Payment Amounts (log): Weighted Least Squares Regression Level 1</b>				
<i>Variable</i>	<i>Coeff without IRS Controls</i>	<i>Pr &gt;  t </i>	<i>Coeff with IRS Controls</i>	<i>Pr &gt;  t </i>
Pilot Group	-0.0014	0.9646	0.0084	0.7754
Current Statute Group	0.0057	0.5426	0.0126	0.1601
IRS Intercept Payments	-	-	0.1302	<.0001***

<b>Payment Amounts: Weighted Least Squares Regression Level 2</b>				
<i>Variable</i>	<i>Coeff without IRS Controls</i>	<i>Pr &gt;  t </i>	<i>Coeff with IRS Controls</i>	<i>Pr &gt;  t </i>
Pilot Group	0.0829	0.0806*	0.0943	0.0444**
Current Statute Group	0.0868	<.0001***	0.0944	<.0001***
IRS Intercept Payments	-	-	0.1152	<.0001***

<b>Payment Amounts: Weighted Least Squares Regression Level 3</b>				
<i>Variable</i>	<i>Coeff without IRS Controls</i>	<i>Pr &gt;  t </i>	<i>Coeff with IRS Controls</i>	<i>Pr &gt;  t </i>
Pilot Group	0.0833	0.0779*	0.0850	0.0754*
Current Statute Group	0.0852	<.0001***	0.0864	<.0001***
IRS Intercept Payments	-	-	0.1102	<.0001***

**Table 4: Except of Payment Count Model Outcomes**

<b>Payment Frequency: Zero-inflated Negative Binomial Regression Level 1</b>				
<i>Variable</i>	<i>Coeff without IRS Controls</i>	<i>Pr &gt;  t </i>	<i>Coeff with IRS Controls</i>	<i>Pr &gt;  t </i>
Pilot Group	0.1814	<.0001***	0.1800	<.0001***
Current Statute Group	0.2242	<.0001***	0.2229	<.0001***
IRS Intercept Payments	-	-	-0.0183	0.0307**

<b>Payment Frequency: Zero-inflated Negative Binomial Regression Level 2</b>				
<i>Variable</i>	<i>Coeff without IRS Controls</i>	<i>Pr &gt;  t </i>	<i>Coeff with IRS Controls</i>	<i>Pr &gt;  t </i>
Pilot Group	0.1809	<.0001***	0.1795	<.0001***
Current Statute Group	0.2235	<.0001***	0.2222	<.0001***
IRS Intercept Payments	-	-	-0.0179	0.0354**

<b>Payment Frequency: Zero-inflated Negative Binomial Regression Level 3</b>				
<i>Variable</i>	<i>Coeff without IRS Controls</i>	<i>Pr &gt;  t </i>	<i>Coeff with IRS Controls</i>	<i>Pr &gt;  t </i>
Pilot Group	0.181	<.0001***	0.1797	<.0001***
Current Statute Group	0.2235	<.0001***	0.2223	<.0001***
IRS Intercept Payments	-	-	-0.0178	0.0366**

**Table 5: Except of Payment Compliance Model Outcomes**

<b>Payment Compliance Rate: Tobit Regression Level 1</b>				
<i>Variable</i>	<i>Coeff without IRS Controls</i>	<i>Pr &gt;  t </i>	<i>Coeff with IRS Controls</i>	<i>Pr &gt;  t </i>
Pilot Group	0.040063	0.0381**	0.066363	0.0006***
Current Statute Group	0.086275	<.0001***	0.113989	<.0001***
IRS Intercept Payments	-	-	0.154501	<.0001***

<b>Payment Compliance Rate: Tobit Regression Level 2</b>				
<i>Variable</i>	<i>Coeff without IRS Controls</i>	<i>Pr &gt;  t </i>	<i>Coeff with IRS Controls</i>	<i>Pr &gt;  t </i>
Pilot Group	0.040739	0.035**	0.067257	0.0005***
Current Statute Group	0.086344	<.0001***	0.114049	<.0001***
IRS Intercept Payments	-	-	0.154916	<.0001***

<b>Payment Compliance Rate: Tobit Regression Level 3</b>				
<i>Variable</i>	<i>Coeff without IRS Controls</i>	<i>Pr &gt;  t </i>	<i>Coeff with IRS Controls</i>	<i>Pr &gt;  t </i>
Pilot Group	0.039861	0.0391**	0.066604	0.0005***
Current Statute Group	0.086101	<.0001***	0.113782	<.0001***
IRS Intercept Payments	-	-	0.154631	<.0001***

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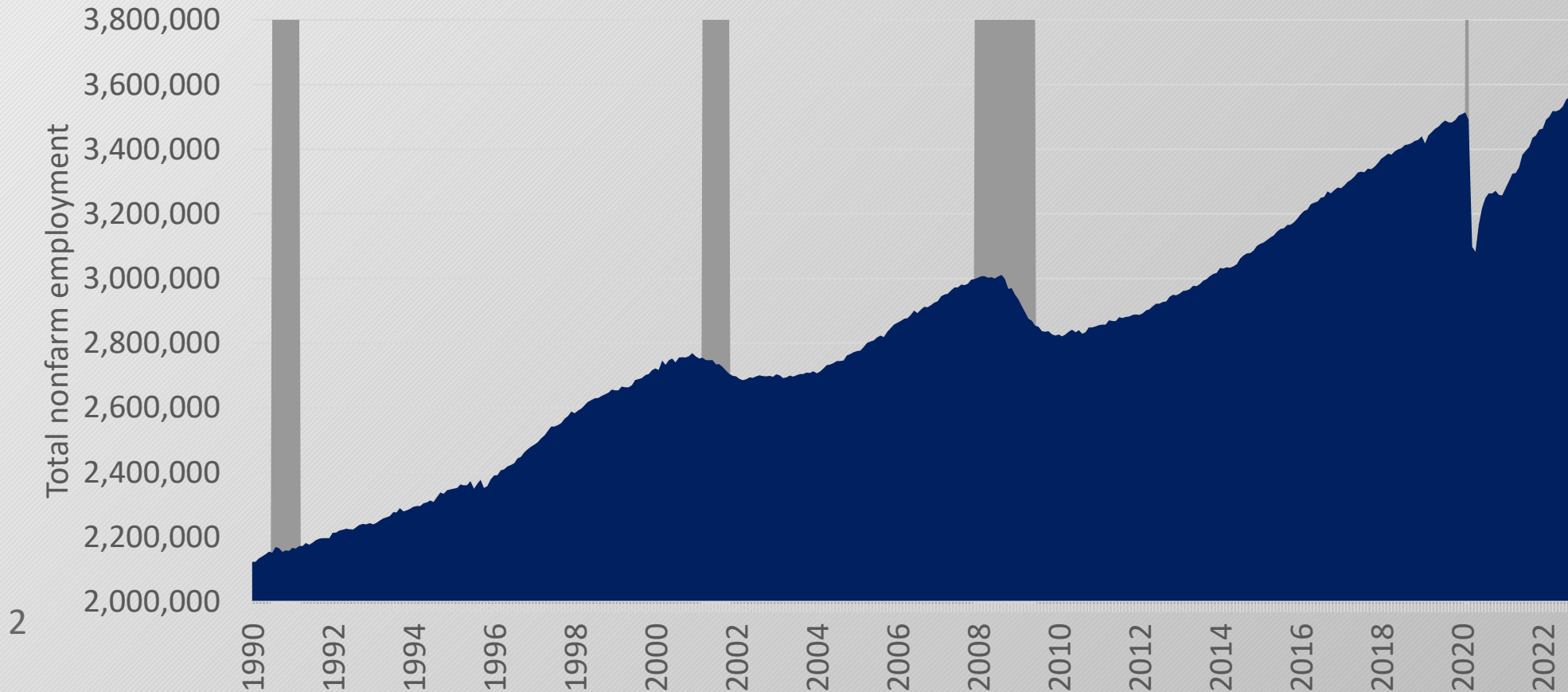
## Appendix D

# Labor Market Conditions

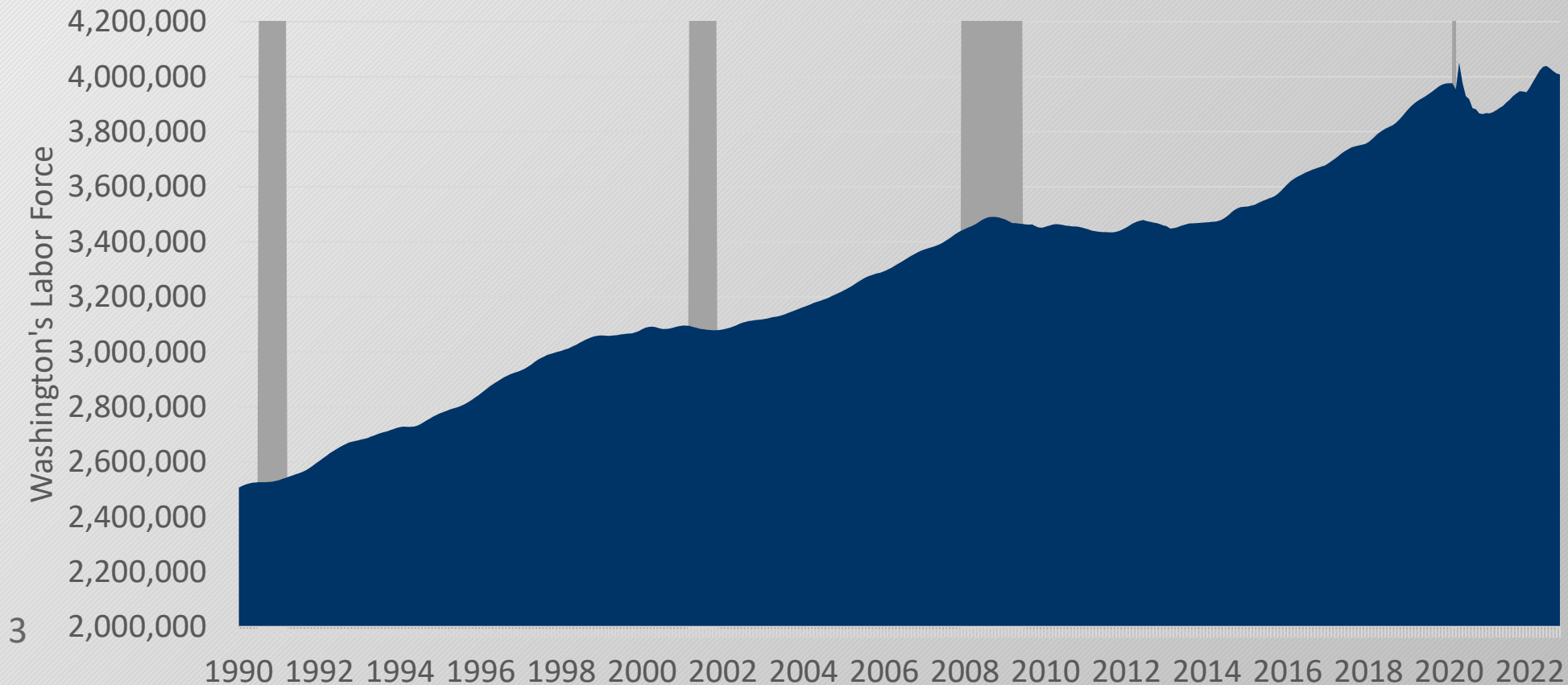
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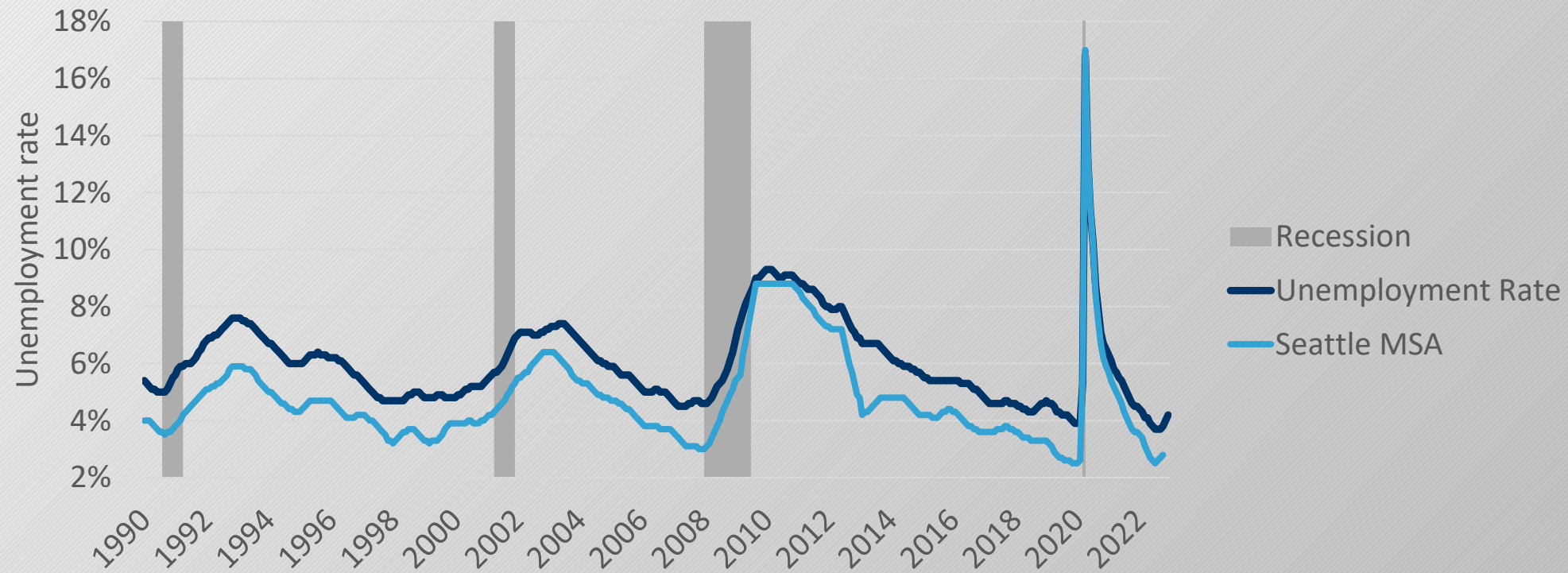
# Washington State Total Nonfarm Employment, 1990 - 2022



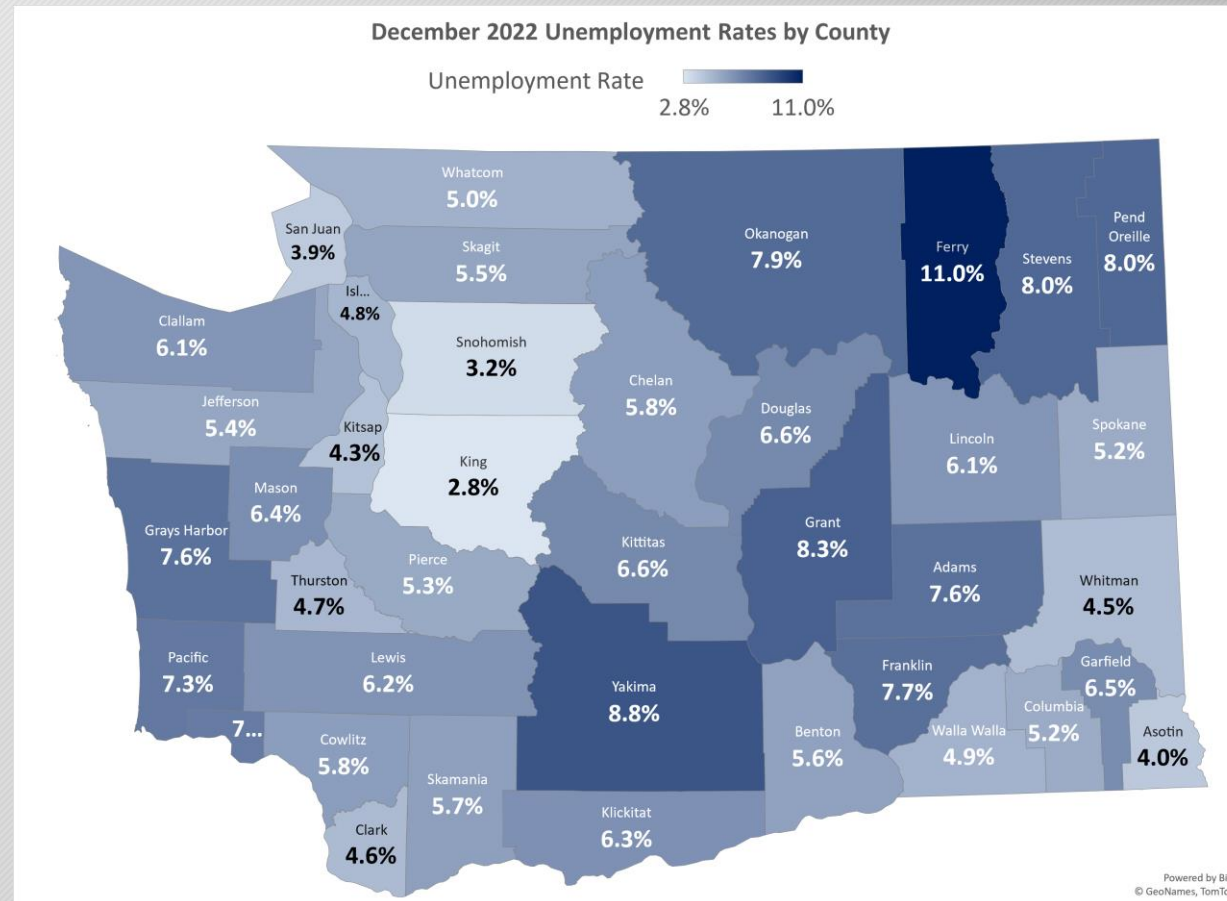
# Washington State Civilian Labor Force, 1990 - 2022



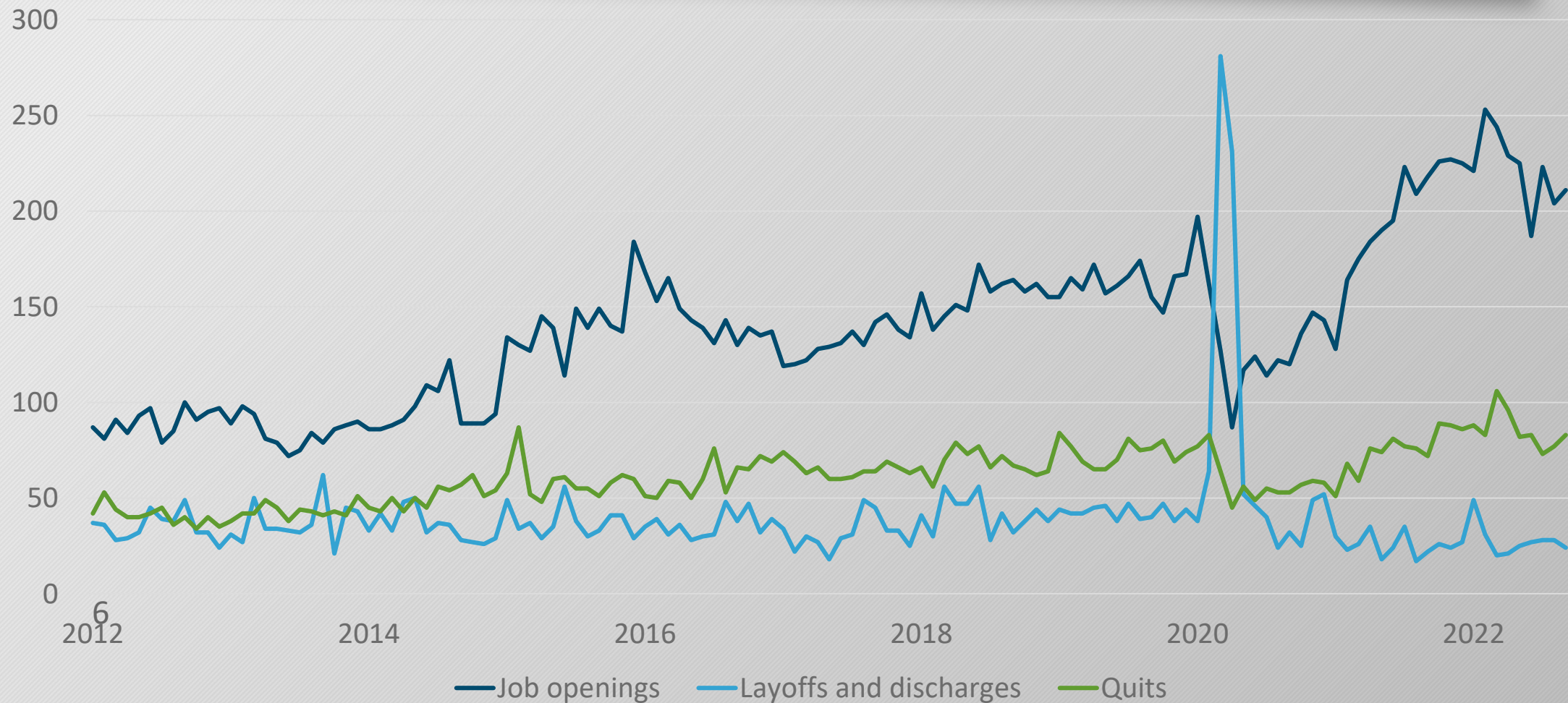
# Washington's unemployment rate hit historic lows in 2022



# The unemployment rate tells us how effectively job seekers are connecting with employers

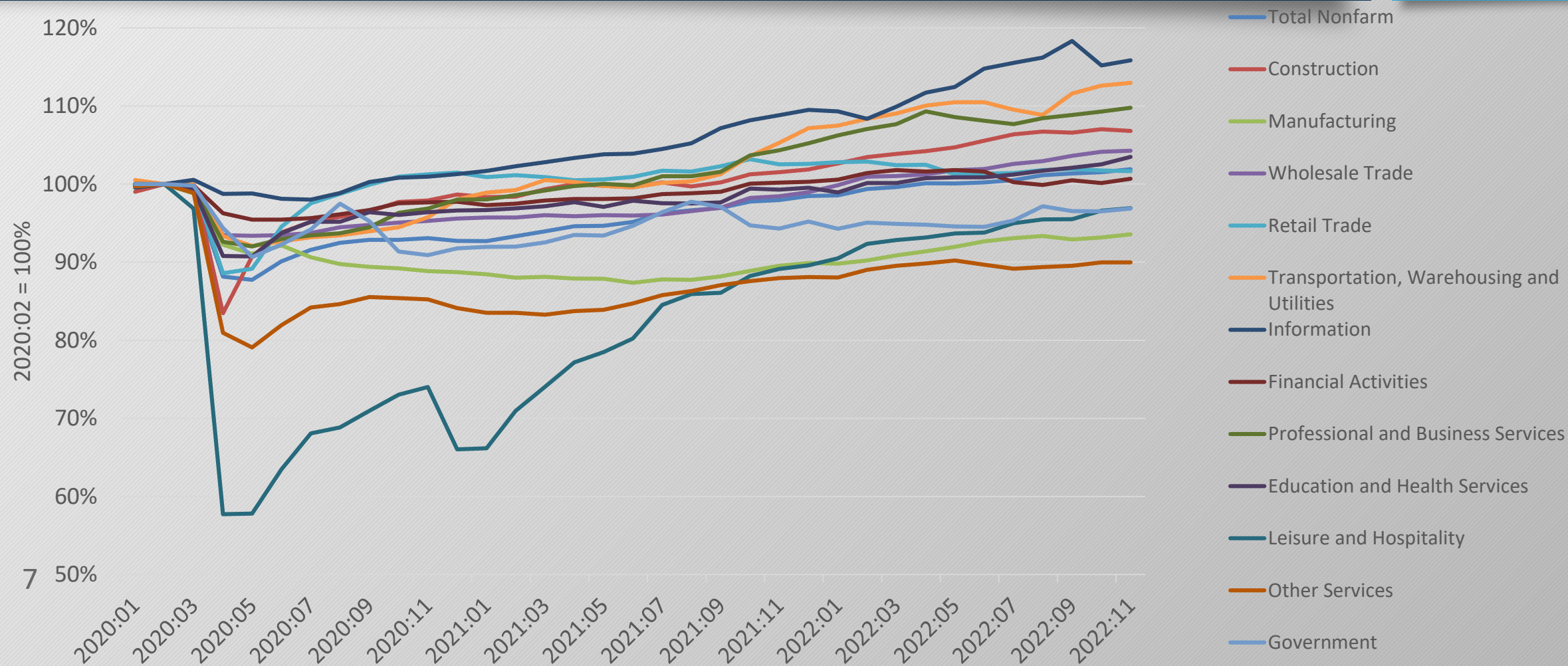


# Job Openings, Hires, and Quits in Washington State

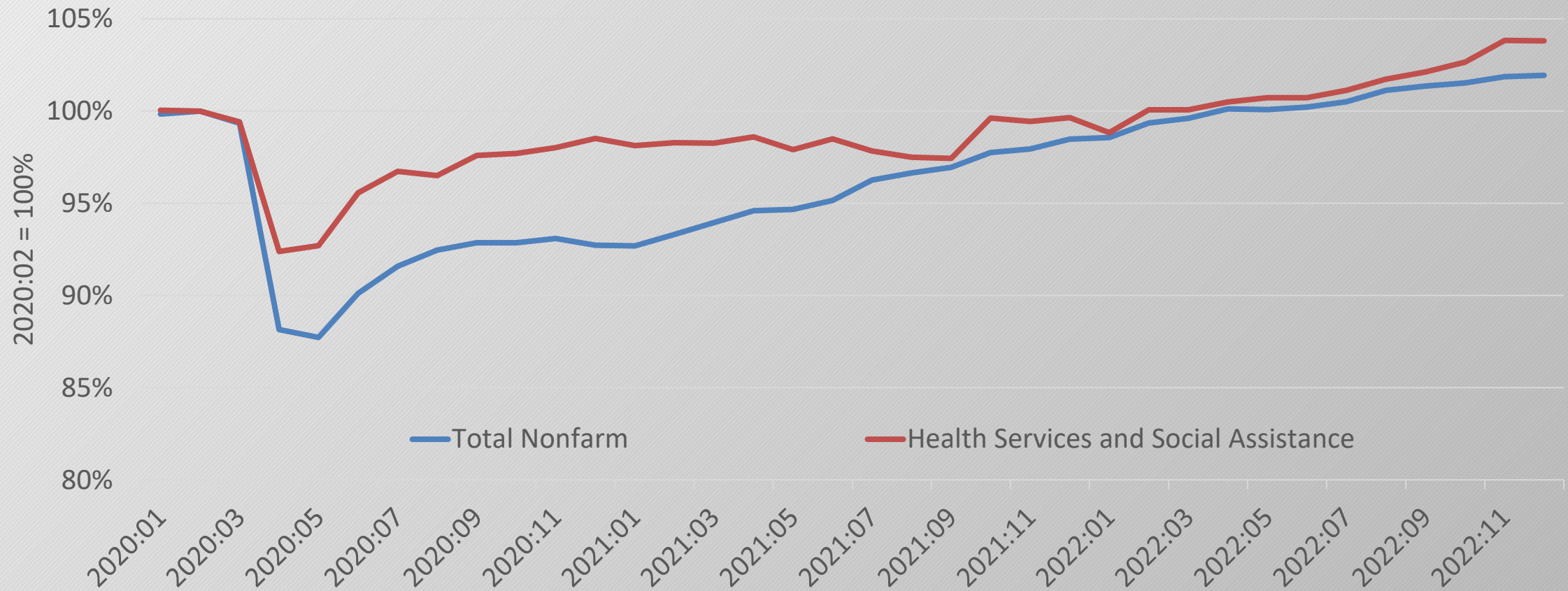




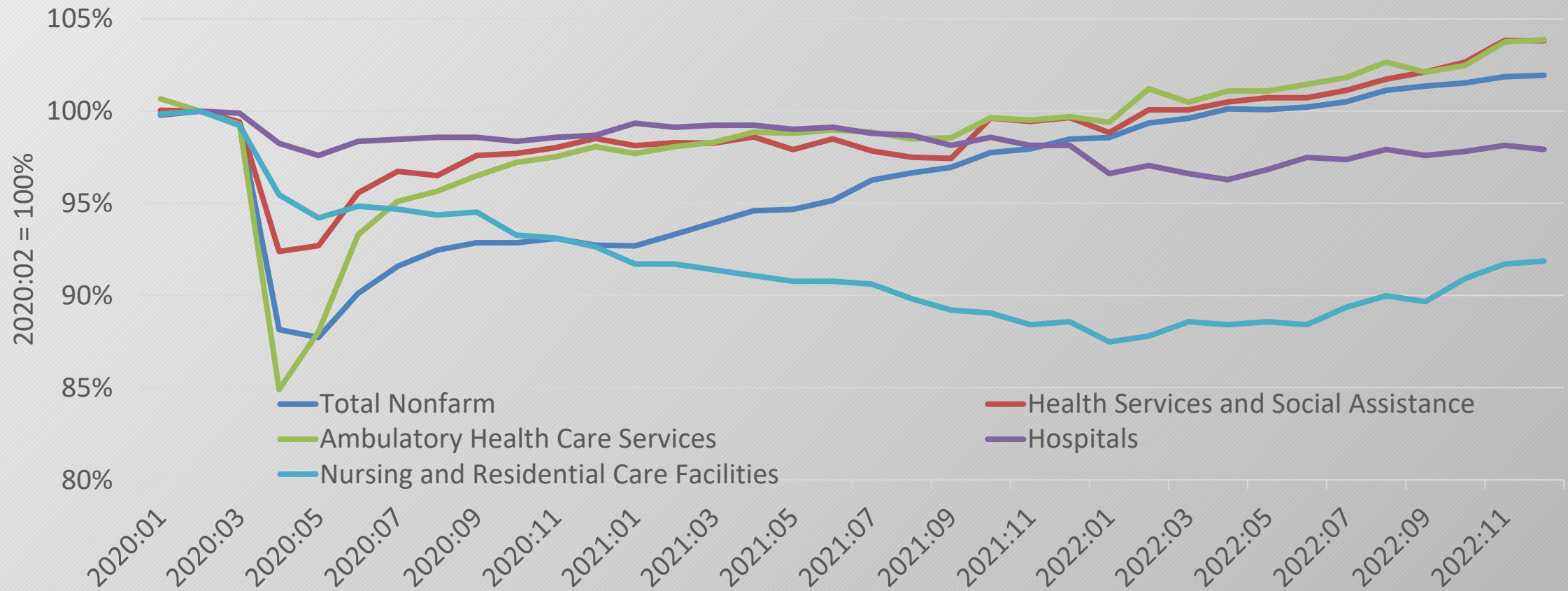
# Industries were impacted differently



# On the surface, healthcare industry employment recovered relatively quickly

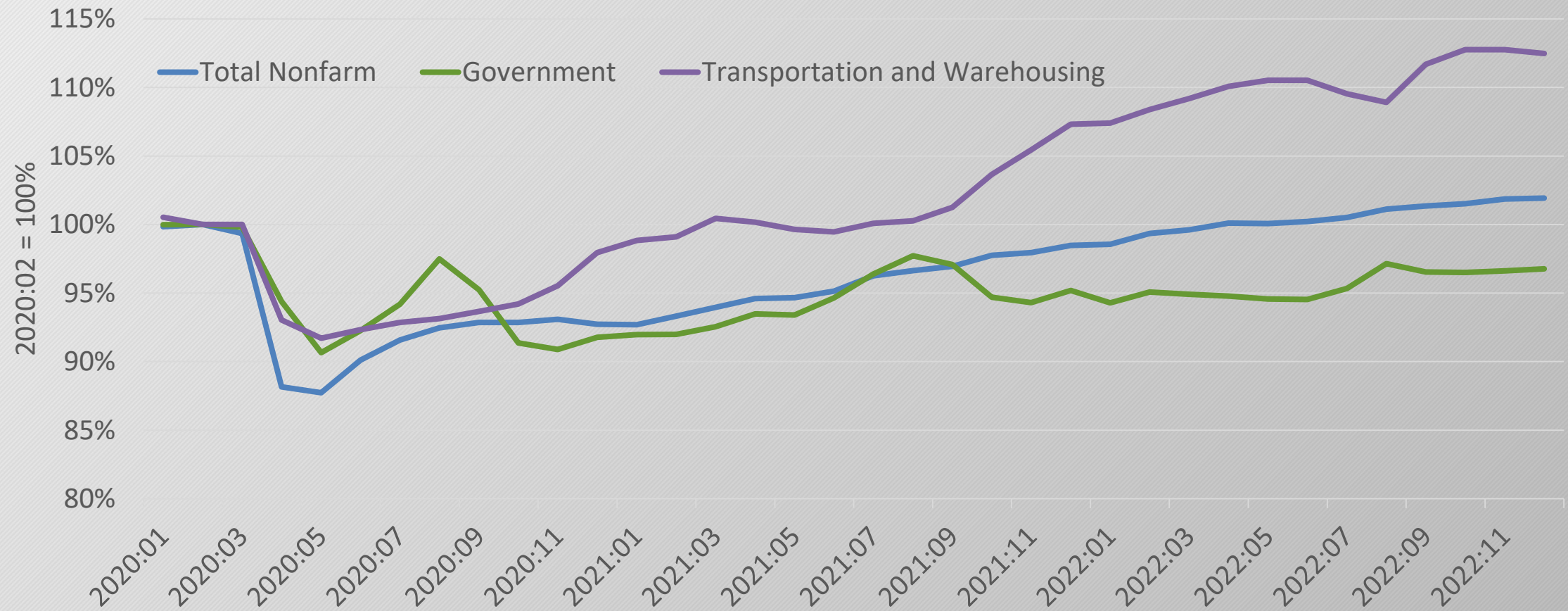


# Employment at hospitals and residential care facilities remains below pre-pandemic levels





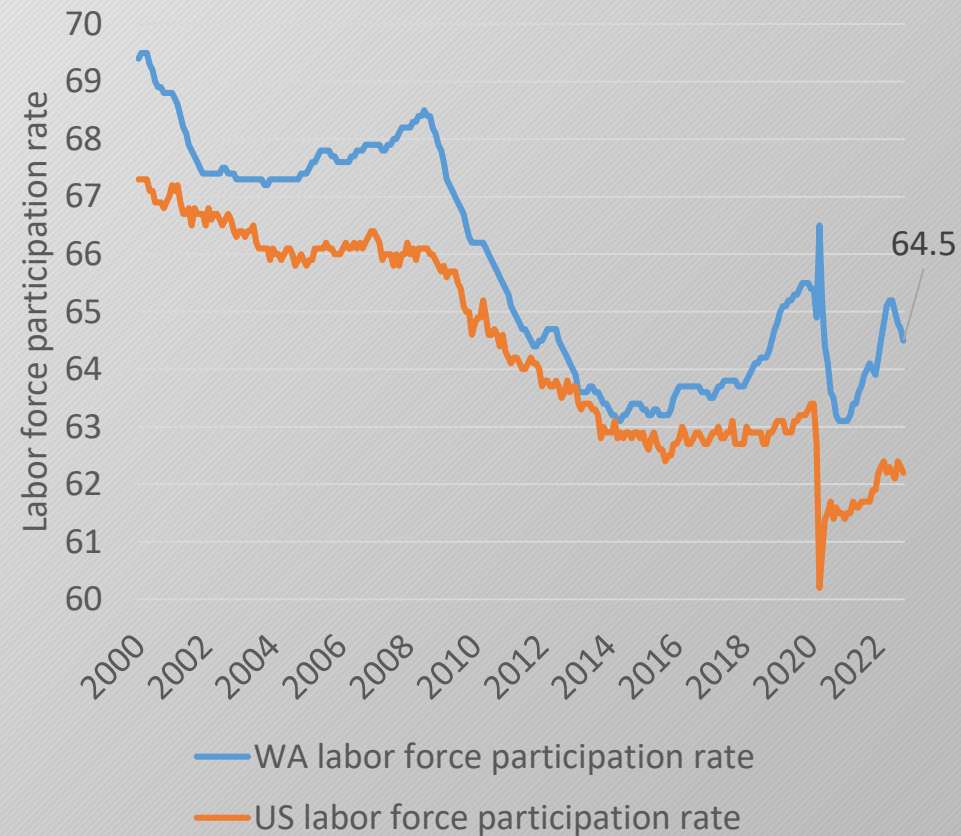
# Transportation-related employment has been relatively strong



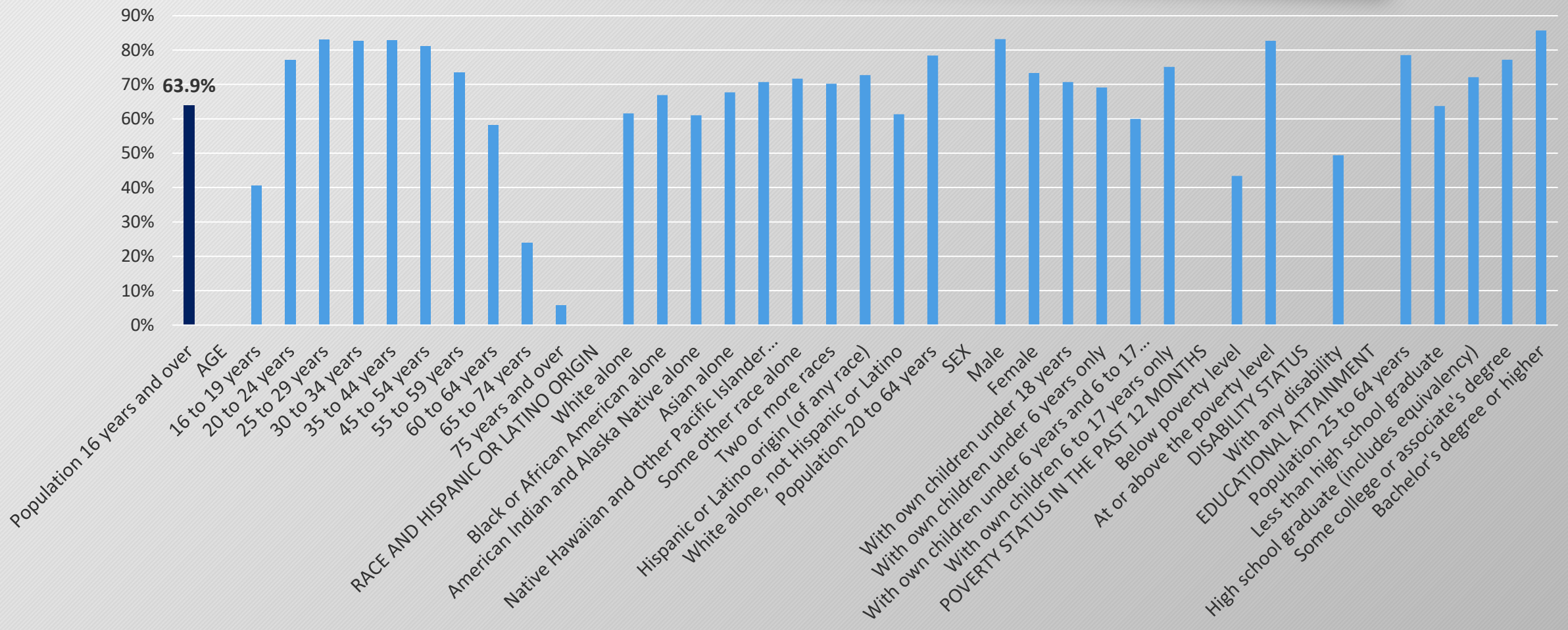
# Supply: Labor force participation remains below pre-pandemic rates



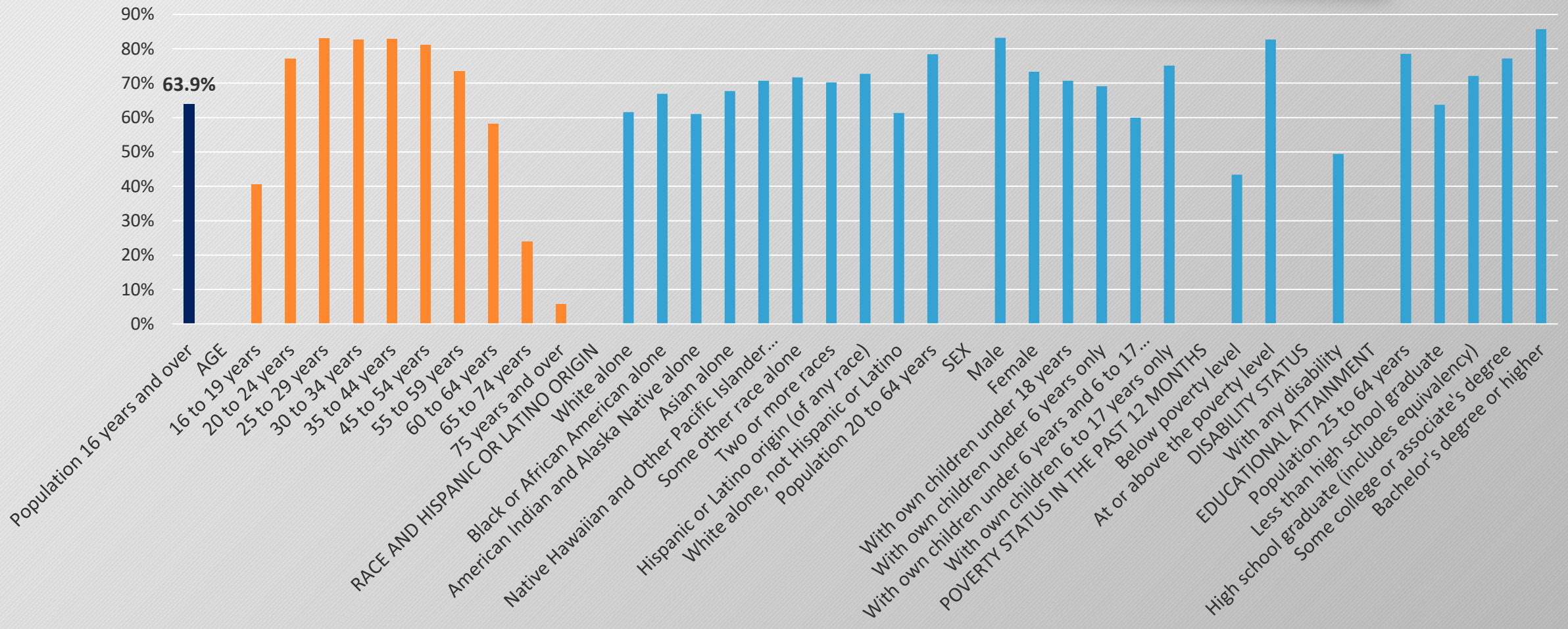
- In 2020, dropping labor force participation could be explained by emergency conditions
- In 2022, a lagging recovery shifts the narrative
  - Demographic shifts
  - Structural barriers



# Washington Labor Force Participation by demographic characteristics, 2021

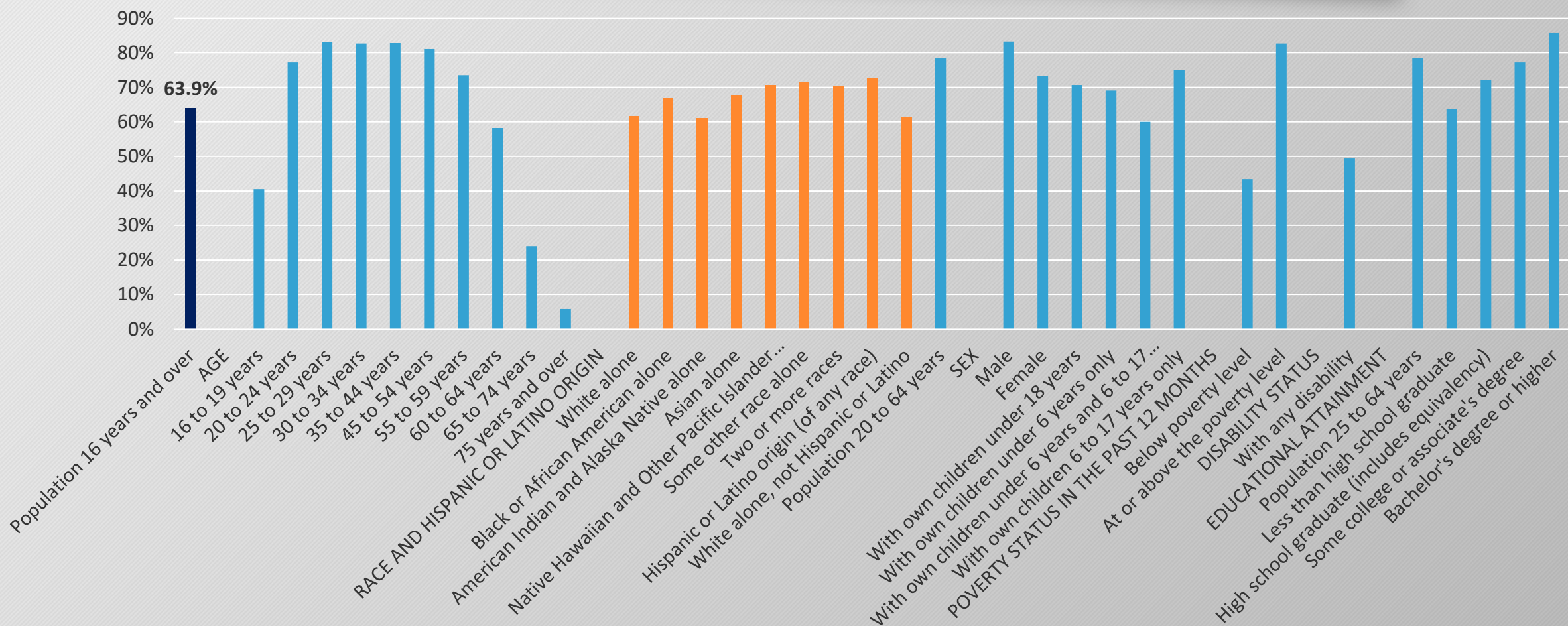


# Washington Labor Force Participation by Age, 2021

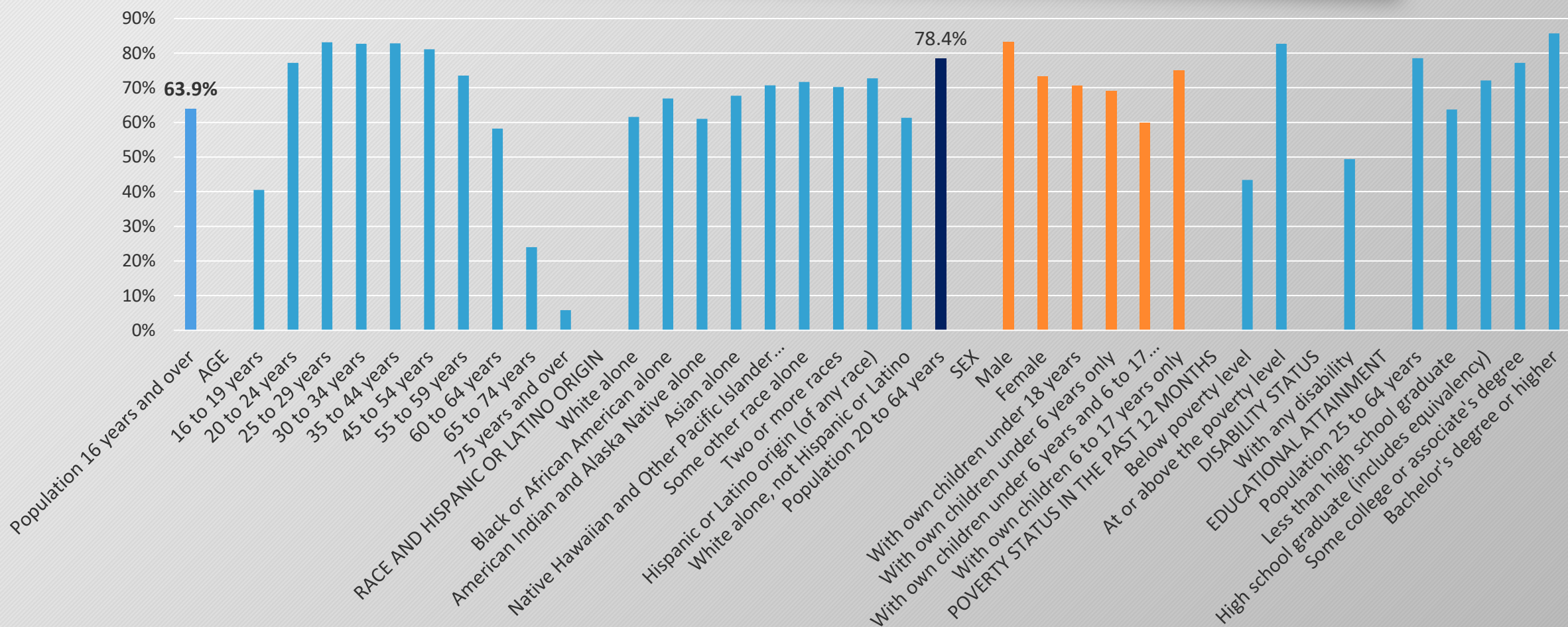




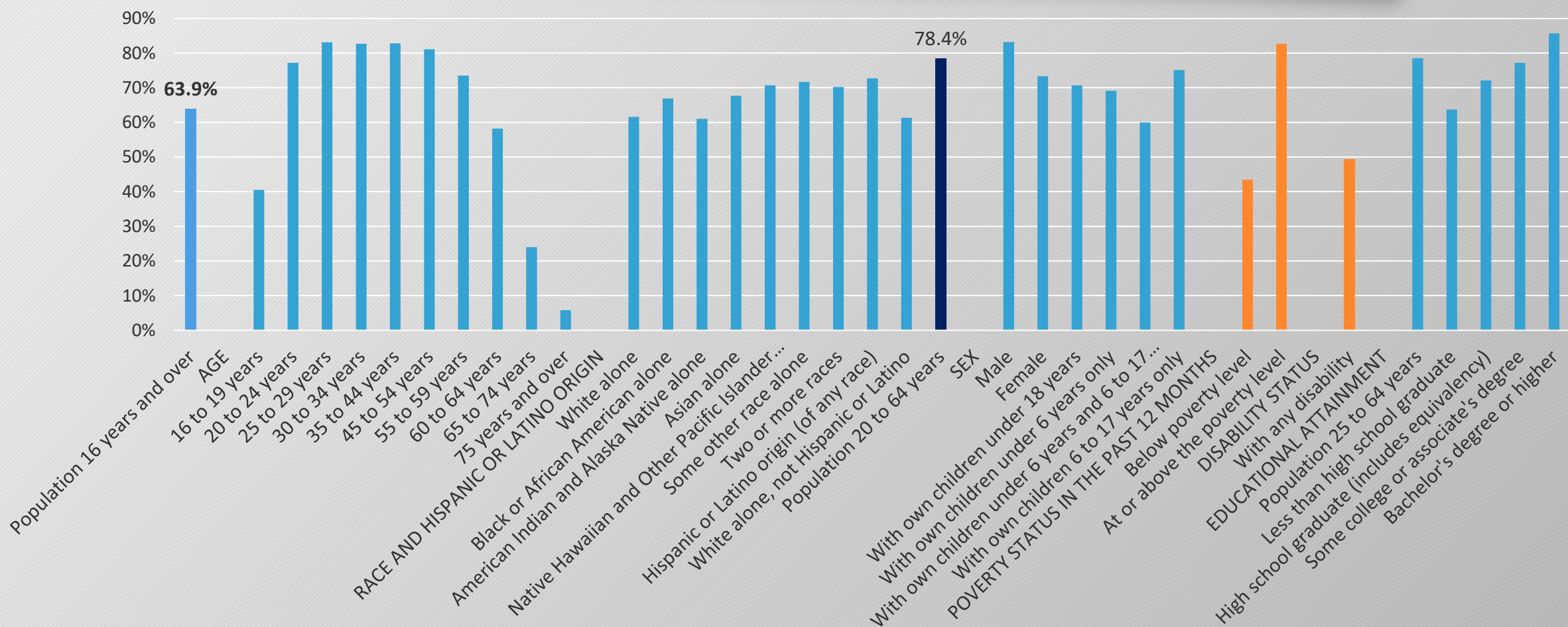
# Washington Labor Force Participation by Race and Ethnicity, 2021



# Washington Labor Force Participation by sex and presence of children, 2021

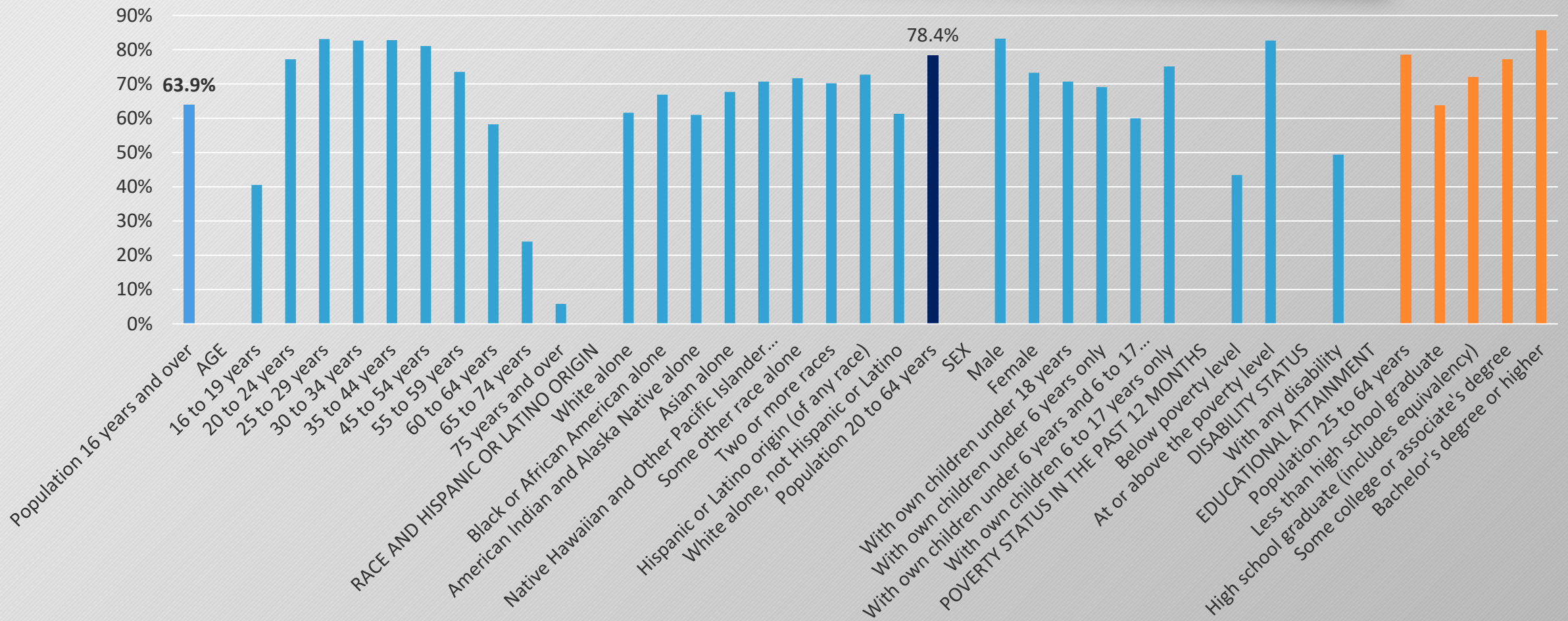


# Washington Labor Force Participation by Poverty and Disability Status, 2021



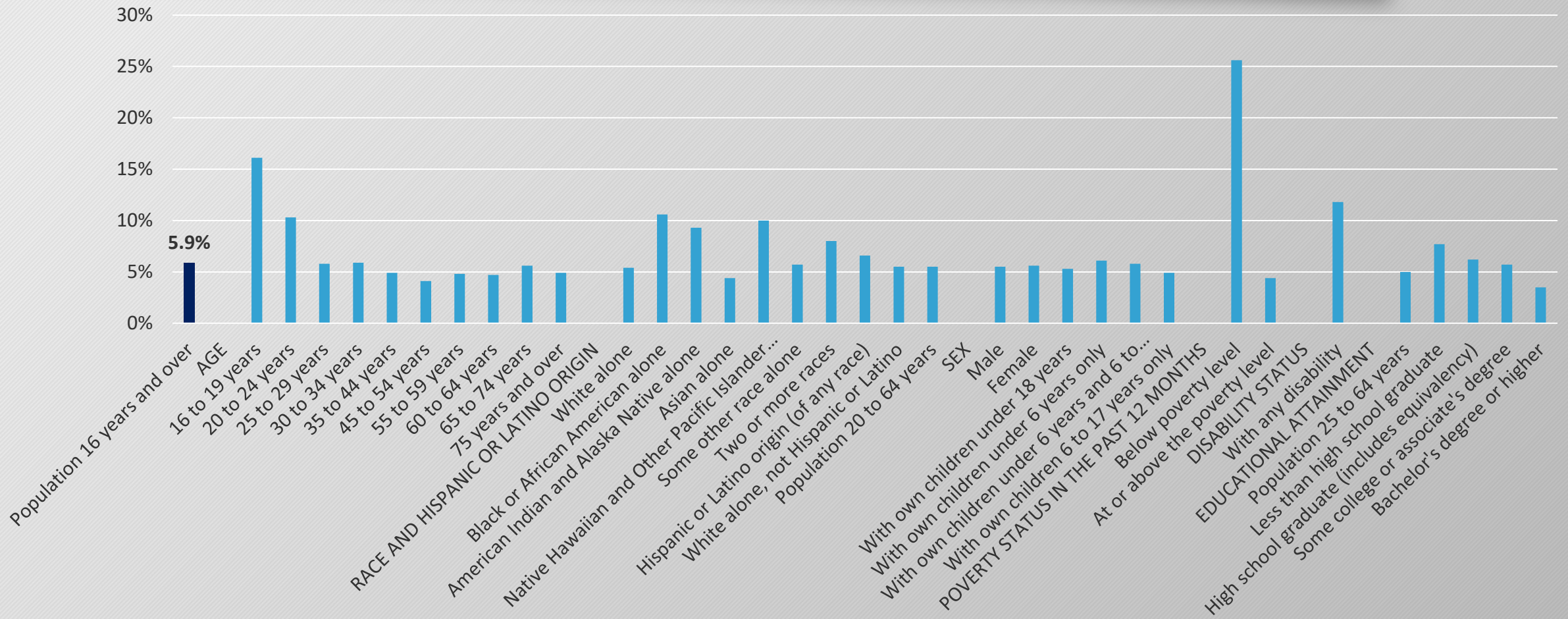


# Washington Labor Force Participation by Formal Education Level, 2021

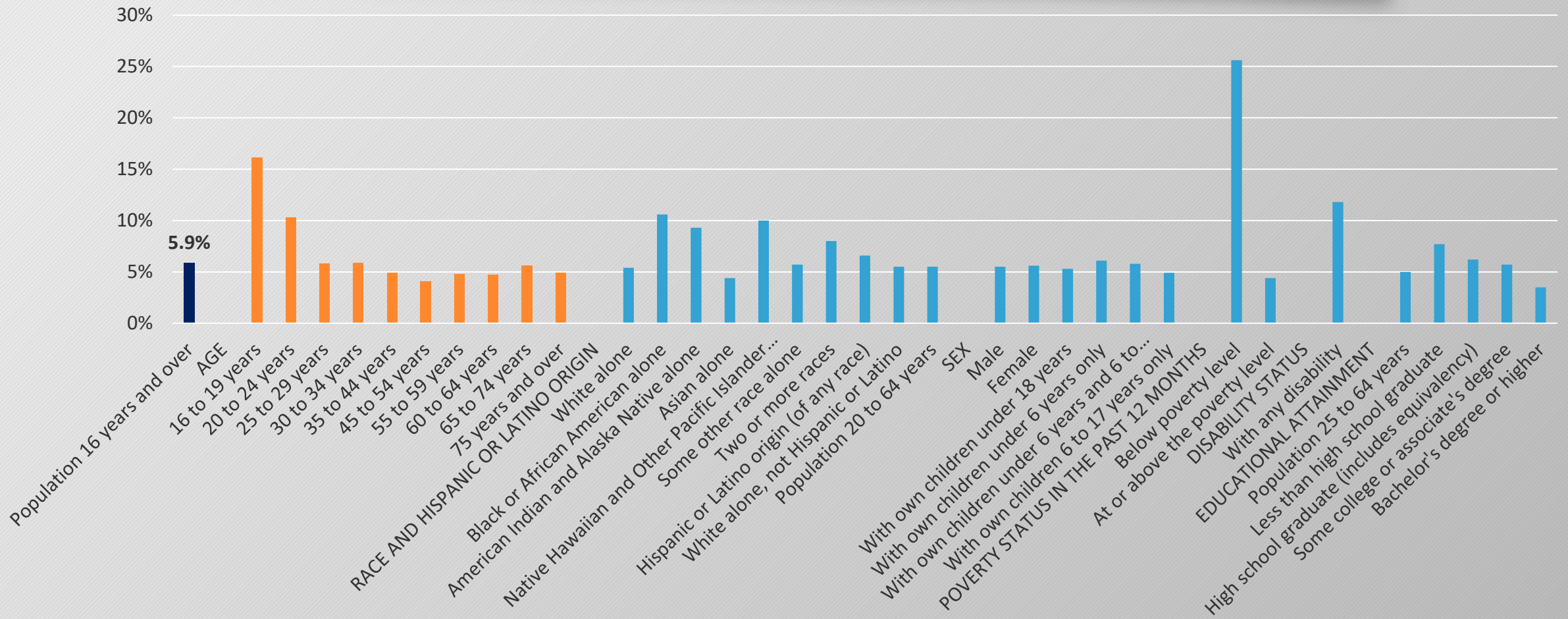




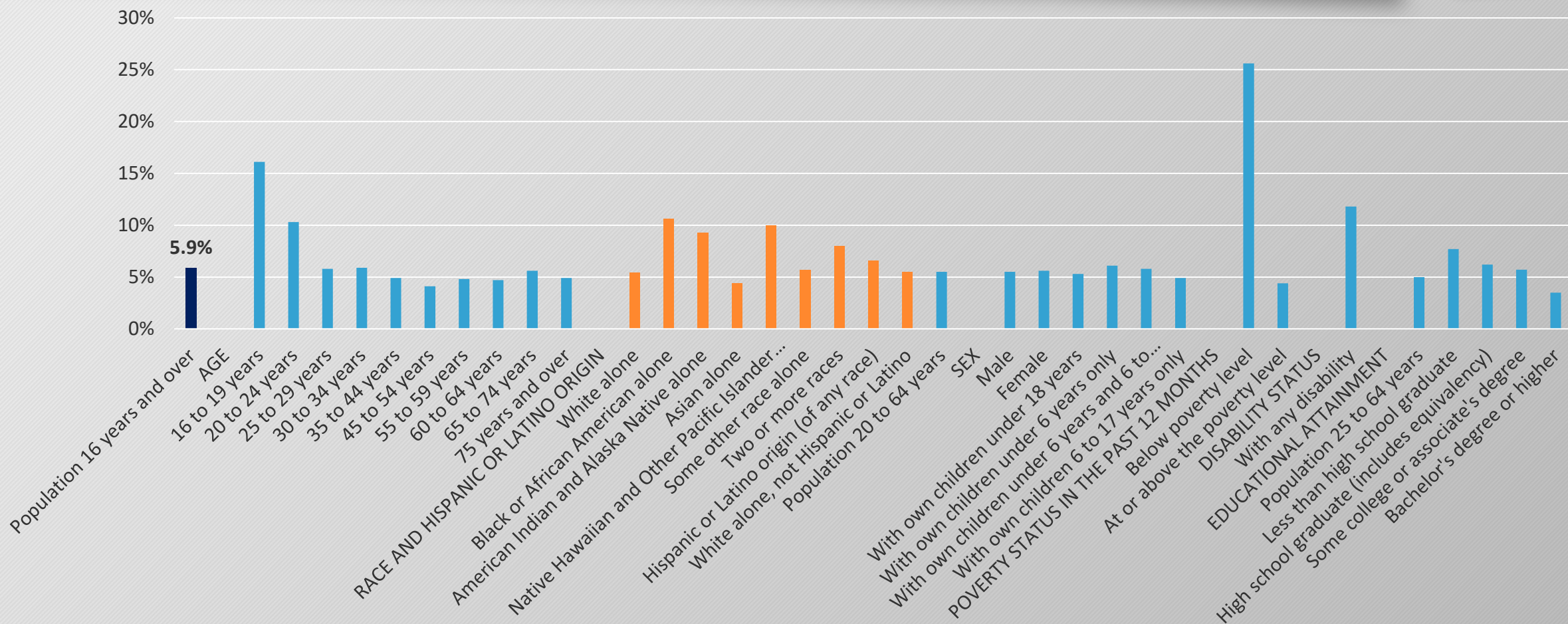
# Washington State Unemployment Rates, 2021



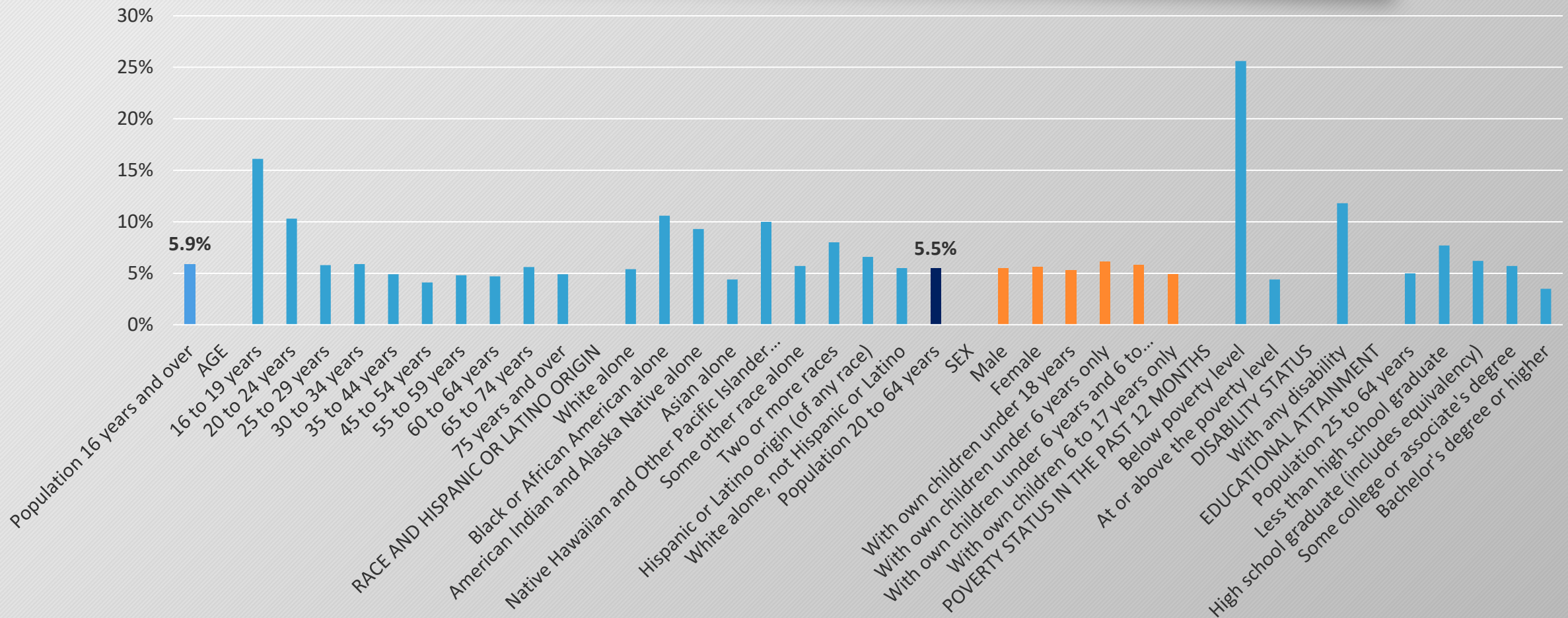
# Washington Unemployment Rates by Age, 2021



# Washington Unemployment Rates by Race and Ethnicity, 2021

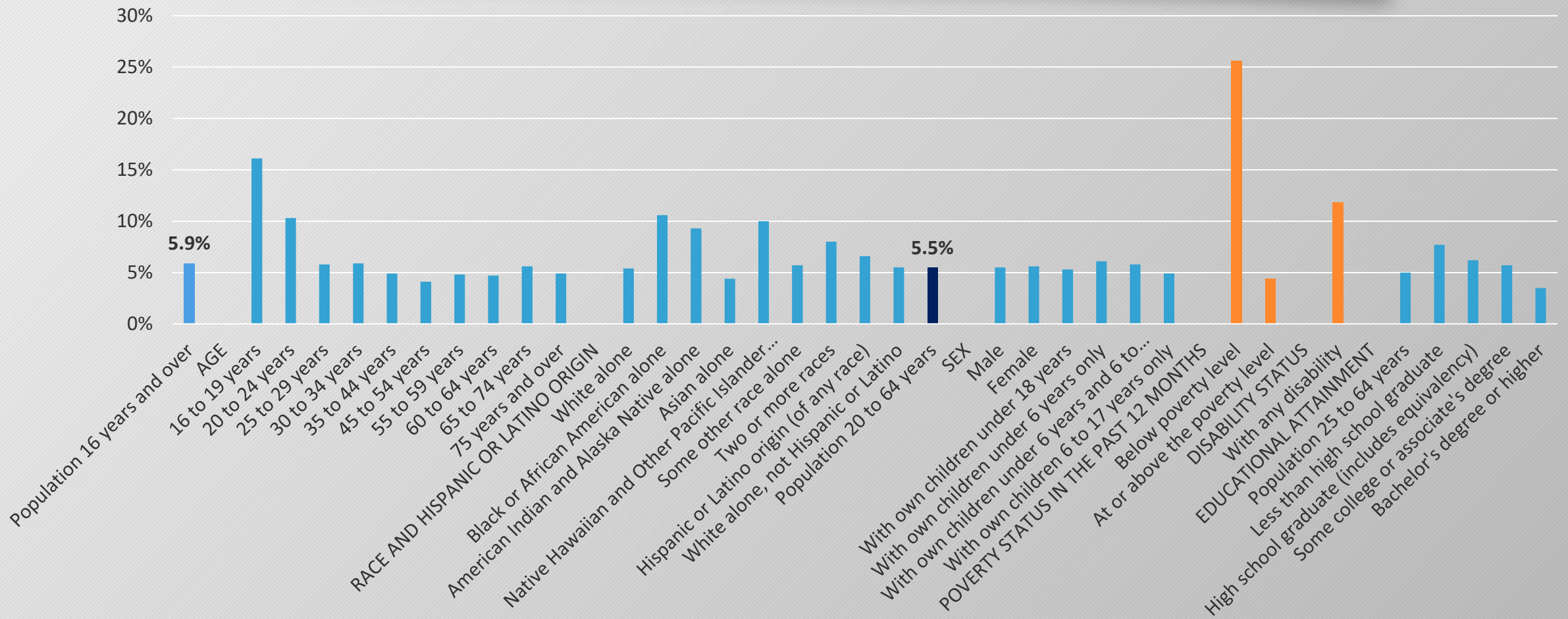


# Washington Unemployment Rates by Sex and Presence of Children, 2021

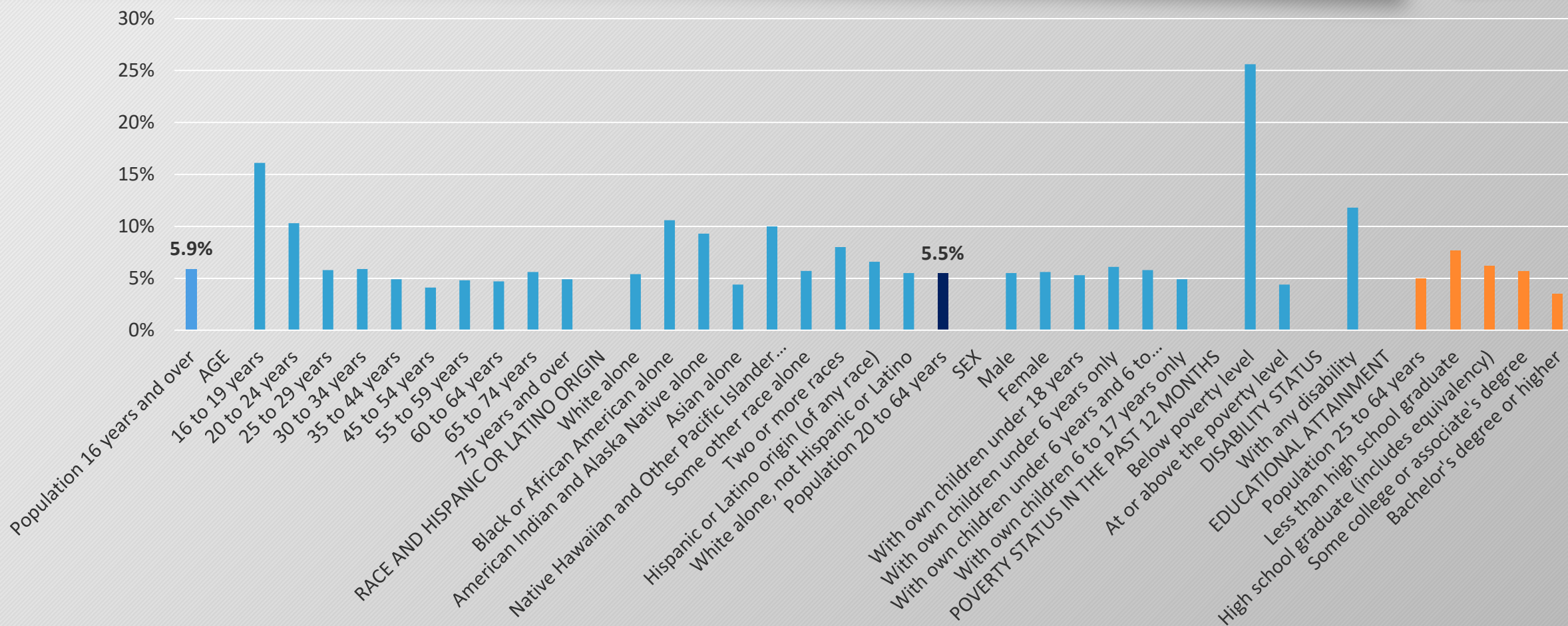




# Washington Unemployment Rates by Poverty and Disability Status, 2021



# Washington Unemployment Rates by Formal Education Level, 2021



# Questions now or later?



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