

Washington State Superior Court Judges

Uniform Child Support Guidelines

*Effective Date:*

August 29, 1984

**WASHINGTON STATE**  
**ASSOCIATION OF SUPERIOR COURT JUDGES**

**UNIFORM CHILD SUPPORT GUIDELINES**

**REVISED AUGUST 29, 1984**

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**AND**

**OFFICE OF THE ADMINISTRATOR FOR THE COURTS**

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Members of the State Bar Family Law Section Executive Committee, 1981-1982

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Members of the Seattle-King County Bar Association Subcommittee on Child Support Guidelines, 1981-1982

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Judge Kelly A. Arnold, Chairman, 1984-1985

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## Preface to 1984 Revision

The Juvenile and Family Law Committee of the Washington Association of Superior Court Judges is pleased to make available this revision of the Uniform Child Support Guidelines (UCSG). As of June, 1984, the vast majority of all the domestic relations cases heard in Washington State were heard in courts which have adopted the UCSG as official policy (81.8%) and most of the remaining judicial districts are in the process of adopting the UCSG as policy.

### Summary of Changes

Acceptance of and familiarity with the UCSG has made possible the development of enhancements in the revision such as the worksheets for calculating support in split and joint custody cases and a refinement of the procedure for calculating child care cost supplements. A major change in the 1984 revisions is the deletion of the "ranges of support" which characterized the schedule in its original form.

Many comments and suggestions were received asking for a standardized approach to applying the UCSG when parties remarry and enjoy new household income from new spouses and, perhaps, assume support responsibilities for new dependents. In the opinion of the committee, given current Washington statutes and case law, attempts to develop standardized policies for such circumstances were beyond the scope of this revision of the UCSG and constitute a subject for considerably more far-reaching policy review. The committee extends its thanks to those who have wrestled with this problem and submitted letters to staff. The subject will undoubtedly be pursued in other forms.

GUIDELINES FOR USE OF ASCJ UNIFORM  
CHILD SUPPORT SCHEDULE

THE CHILD SUPPORT SCHEDULE IS DESIGNED TO PROVIDE GUIDELINES FOR JUDGES, ATTORNEYS AND LITIGANTS TO ESTABLISH CHILD SUPPORT LEVELS. USERS ARE CAUTIONED TO REMEMBER THAT THE SCHEDULES SHOW AVERAGES DERIVED FROM ECONOMIC DATA AND ARE GUIDELINES ONLY. INDIVIDUAL CASES IN CONTROVERSY SHOULD BE DECIDED ON THE FACTS OF EACH CASE.

### Introduction

A major purpose of these guidelines is to promote settlement of child support disputes by providing flexible and realistic measures of predictability regarding judicial standards for child support determinations. It is anticipated that these will be helpful for attorneys working with clients in the office and in settlement conferences with the court.

The overriding principle of these guidelines is to maximize the attention paid by the parties and the court to the rights of the children with respect to support. The guidelines recognize the equal duty of both parents to contribute toward the support of their children in proportion to their respective incomes. The child support schedule establishes dollar amounts for a reasonable and necessary level of support at different income levels and family sizes. These dollar amounts reflect expenditure norms derived by the analysis of economic data described on pages 12 through 19 of this document. The amount of support actually to be paid by the non-custodial spouse to the custodial spouse will be a fraction of the schedule amount equal to the percentage of the total net income earned by the non-custodial spouse. Thus, these guidelines recognize that the "needs" of the child are in general determined by the income level of the parents; and the ability of each parent to contribute to support is recognized as proportional to his or her contribution to that income level.

**RELATIONSHIP BETWEEN TEMPORARY & PERMANENT SUPPORT:** The schedule is intended to be used for both temporary and permanent support awards. This is consistent with the intent of the guidelines to separate issues related to rights of children and duties of parents from issues related to spousal support and/or rehabilitation. Temporary or permanent spousal support needs which may require additional financial obligations on the non-custodial spouse are dealt with separately in these guidelines.

**INCOME:** This is income of both parties from all sources except Aid to Dependent Children payments. It is recommended that

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all income be annualized and that copies of the last two years' tax returns accompany financial statements, as well as current wage stubs. Such annualization and examination of a two year period provides a normalized pattern of the income producing abilities and proportional contributions of the parents.

Income from new spouses or cohabitants: These guidelines do not take into account income from other adults who may reside with either of the separated spouses at the time of divorce. For purposes of subsequent modification of initial support awards, a court shall give due consideration to additional income from all sources as well as any additional obligations as established by case law in determining such modification.

OUTSIDE INCOME OF OLDER CHILDREN IS A  
FACTOR RECOGNIZED AS APPROPRIATE FOR THE  
COURT TO CONSIDER IN DETERMINING SUPPORT

**DISPOSABLE INCOME:** (See Worksheet #1) The schedule applies to the total disposable income of both parties. The following deductions from total income should be made to arrive at disposable income:

(All income and deductions should be annualized)

- a. Taxes. The standard deductions applicable to the number of exemptions provided by law will be used to establish the amount of taxes.
- b. Social Security (FICA)
- c. State Industrial Insurance
- d. Union Dues
- e. Mandatory retirement deductions
- f. Support payments for children of prior marriage(s) (where there is proof of the annual amount actually being paid)

**PRO-RATA SHARE OF SCHEDULE AMOUNT:** After the basic support level is determined, the pro-rata share of both parents will be determined from worksheet #1 or by any appropriate percentage arithmetic display. Example: If total net income is \$1,800 and if the custodial spouse contributes \$600 and the non-custodial \$1,200, the non-custodial spouse will be expected to pay 66.6% of the schedule amount to the custodial spouse.

**SCHEDULE AMOUNT:** The child support schedule is found on page 10. The schedule establishes the total dollar amount which will meet the needs of children at varying income levels. These amounts are based on observed spending patterns of different size families at different income levels.

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AGES OF CHILDREN: Economic data shows that as children get older the percentage of family consumption budgets spent on children increases significantly enough to warrant the different age-specific columns included in the schedule. There are separate columns for children 0-6, 7-15 and 16-17 years of age.

Where the ages of the children require use of more than one column, calculate the per-child amounts from the correct family size grouping and add them together. The same family size heading will always be the reference; for example, if there are two children, the per-child amount must always be a fraction of the "two-children" grouping on the schedule, if three children, always a fraction of the "three children" grouping, etc. See p. 11 of this booklet for examples of how to calculate per-child amounts.

CHILD CARE COSTS: Reasonable child care expenses actually being incurred shall be considered by the court as a mutual responsibility of both parents. Orders establishing the dollar contribution of the support obligor toward child care costs shall set this amount as a separate item in the order which shall be a supplement to ongoing child support. The court should specify the particulars governing the length of time such a supplement shall remain in effect and any other particulars regarding evidence of child care expense.

Although child-care costs in effect reduce the available disposable income of the parties, calculation of ongoing child support occurs without consideration of child care costs. In order to adjust for this, Worksheet #2 for calculating the obligor's proportional responsibility for child care costs includes a credit factor which makes an allowance for the difference in child support calculated at two different disposable income levels, without child care costs and with child care costs. Worksheet #2 is not helpful unless child care costs are annualized and averaged based on history of receipted expenses for child care or unless the parties re-calculate the child care cost supplement periodically based on actual receipted expenses for that period.

LIMIT ON MAXIMUM SUPPORT TO BE ORDERED: The guidelines presume that as a rule the disposable income of the support obligor will not be reduced below 50%, regardless of the presumptive support level derived from the schedules. The rationale for this proviso is that reduction below 50% may have the effect of undermining an obligor's incentive to remain employed.

VISITATION ADJUSTMENTS: During visitation periods of four to six weeks or longer, support payments by the obligor may ordinarily be abated by 50%. Consideration of visitation-related or other direct cost-sharing by the obligor should be effected at the time of the decree and so specified in the order.

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**SPLIT CUSTODY:** For purposes of these guidelines, "split custody" is defined as each parent having physical custody of one or more of the children. Application of the guidelines in these circumstances merely requires additional arithmetical steps. Worksheet #3 shows how to do this calculation.

**JOINT PHYSICAL CUSTODY:** For purposes of these guidelines, when a specific provision for joint physical custody has been set forth in a custody order, support may be calculated using worksheet #4. Worksheet #4 is not intended for use with sole physical custody with visitation. In such cases, any adjustment to support for substantial continuous visitation periods shall be provided for as a visitation adjustment.

**SPOUSAL SUPPORT:** These guidelines intend that spousal support determinations occur within the context of the marginal income available to the parties after child support obligations are established and with the proviso that the disposable income of the non-custodial spouse in no case be reduced below 50% for any combination of child support and spousal support.

**PERIODIC ADJUSTMENT CLAUSES:** The guidelines recommend that periodic adjustment provisions be included in all orders of child support. The guidelines do not recommend a specific adjustment formula, but do recommend that orders specify the basic income and deductions information which must be exchanged between the parties for adjustment purposes.

**EFFECT OF NEW CHILDREN ON SUPPORT OBLIGATIONS:** A parent's obligations for support of his or her children extends to all of that parent's natural or adopted children. Presumptively, the percentage-of-income obligation of a support obligor for children of a first marriage (or paternity determination) will decrease if there are new children born to the support obligor, and he or she does actually provide support for all the children.

**CHILDREN OVER 17:** These schedules and guidelines are not intended to apply to children who have reached the age of majority.

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BASIC DISPOSABLE INCOME AND SUPPORT CALCULATION

	<u>Mother</u>	<u>Combined</u>	<u>Father</u>
1. Total income from all sources (except payments received for children of previous marriages or AFDC grants)*	_____		_____
2. Deductions**			
a. Taxes***	_____		_____
b. FICA	_____		_____
c. Ind. Ins.	_____		_____
d. Union dues	_____		_____
e. Mandatory retirement	_____		_____
f. Support obligation for children of prior marriage	_____		_____
g. TOTAL			
3. Disposable Income (Line 1 minus line 2g)	_____		_____
4. COMBINED TOTAL DISPOSABLE INCOME			
5. Percent contribution of each parent (Line 3, each parent, divided by line 4)	_____		_____
6. CHILD SUPPORT FROM SCHEDULE			
7. EACH PARENT'S SHARE			
(Percent line 5, each parent, times line 6)			

\*Court will require copies of last two years' tax returns to verify "total income" figures and copies of present wage stubs to verify the pattern of and present wage earnings.  
 \*\*All claimed deductions should be annualized and divided by 12 to arrive at monthly amounts.  
 \*\*\*Deductions for taxes will be based on the annualized income and the number of exemptions provided by law.

CALCULATION SHEET FOR OBLIGOR'S  
SHARE OF CHILD CARE COSTS

	<u>Mother</u>	<u>Combined</u>	<u>Father</u>
8. ACTUAL COSTS OF CHILD CARE*			
9. % from Line 5, Worksheet #1, each parent, times line 8			
10. REDUCED DISPOSABLE INCOME (Line 3, Worksheet #1, MINUS line 9)			
11. COMBINED REDUCED TOTAL			
12. Child Support from Schedule based on line 11			
13. Each Parent's Share (% Line 9 times line 12)			
14. DIFFERENCE BETWEEN line 7, Worksheet #1 and line 13			
15. OBLIGOR'S CHILD CARE COSTS: For which- ever parent is the obligor, <u>subtract</u> line 14 from line 9			

\*Child care costs should be annualized and averaged for a twelve month period based on receipted past costs or other agreed estimating method.

SPLIT CUSTODY COMPUTATION

16.

Child's Name	Age	Custody (M or F)	Show schedule amount from correct age and family size column, <u>divided by total #</u> of children	Show each parent's share (apply % from line 5, Worksheet #1)	
				Father	Mother
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

17. Total Amount Owed to Father by Mother  
(Mother's share from Step 16 for children in father's custody.) \_\_\_\_\_

18. Total Amount Owed to Mother by Father  
(Father's share from Step 16 for children in mother's custody.) \_\_\_\_\_

19. SUPPORT TO BE PAID BY OBLIGOR TO OBLIGEE  
(Difference between 17 and line 18) \_\_\_\_\_

CALCULATION OF SUPPORT  
FOR JOINT PHYSICAL CUSTODY

	<u>Mother</u>	<u>Father</u>
20. Proportional obligation from schedule (from line 7, Worksheet #1)	_____	_____
21. Number of days annually child(ren) is in custody of each parent	_____	_____
22. Percentage of year child(ren) is in custody of each parent (line 21 365)	_____	_____
23. Mothers's "theoretical" obligation to father (% line 22, <u>father</u> column, times line 20)	_____	
24. Father's "theoretical" obligation to mother (% line 22, <u>mother</u> column, times line 20)		_____
25. Obligor's responsibility for support (difference between lines 24 and 25)		_____

WORKSHEET FOR SPOUSAL SUPPORT

NON-CUSTODIAL SPOUSE INCOME  
AND SUPPORT PAID

A. Non-Custodial Spouse Net Income:  
(From worksheet #1, line 2g) \_\_\_\_\_

B. Child Support  
(From worksheet #1, line F) \_\_\_\_\_

C. Marginal Income,  
After Support  
(A minus B) \_\_\_\_\_

D. 50% of Non-Custodial  
Spouse Net Income \_\_\_\_\_

E. Income Available  
for Spousal  
Support, Special  
Needs, etc.  
(C minus D) \_\_\_\_\_

CUSTODIAL SPOUSE INCOME AND SUPPORT RECEIVED

F. Custodial Spouse Net Income \_\_\_\_\_  
(From worksheet #1, line 2g)

G. Child Support from Non-  
Custodial (From line B) \_\_\_\_\_

H. Total Income for Family of \_\_\_\_\_,  
without spousal support  
(F + G)

SPOUSAL SUPPORT DISPLAY

I. Income of Non-Custodial  
Spouse Available for Spousal  
Support (Based on no more  
than 50% reduction)  
(From line E) \_\_\_\_\_

J. Spousal Support Proposed \_\_\_\_\_

REVISED INCOME OF PARTIES IF SPOUSAL SUPPORT  
ORDERED

K. Non-Custodial  
(C minus J)

L. Custodial Family, \_\_\_\_\_ persons  
(H + J)

WASHINGTON STATE ASSOCIATION OF SUPERIOR COURT JUDGES  
CHILD SUPPORT GUIDELINE SCHEDULE

KEY: A = AGE 0-6; B = AGE 7-15; C = AGE 16-17

TOTAL DISP. INCOME (H&W)	ONE CHILD			TWO CHILDREN			THREE CHILDREN			FOUR CHILDREN		
	-----SCHEDULE-----			-----SCHEDULE-----			-----SCHEDULE-----			-----SCHEDULE-----		
	A	B	C	A	B	C	A	B	C	A	B	C
500	105	123	142	166	195	225	205	241	278	235	275	316
550	116	135	156	183	215	247	226	265	305	257	303	349
600	126	148	170	200	235	270	246	290	333	281	331	380
650	136	160	184	216	255	292	266	314	361	305	358	411
700	147	173	198	233	274	315	288	338	389	328	386	444
750	157	184	213	249	293	337	308	362	416	351	413	475
800	167	197	227	266	313	360	328	387	444	375	441	506
850	179	209	241	283	333	382	349	411	472	398	468	539
900	189	222	255	300	352	405	369	435	500	422	496	570
950	199	234	269	316	372	427	390	459	527	446	523	601
1000	213	250	287	346	407	468	447	525	604	507	596	635
1050	218	256	294	355	417	479	457	537	618	520	611	702
1100	222	261	300	363	427	490	467	549	631	533	626	720
1150	226	266	306	371	436	501	477	561	645	545	641	737
1200	231	272	313	379	445	512	487	573	659	558	656	754
1250	235	277	319	387	455	524	497	585	672	571	672	771
1300	241	293	325	396	465	535	507	597	685	583	686	788
1350	245	298	332	404	475	546	517	609	699	597	701	807
1400	250	293	337	412	485	557	527	620	713	609	716	824
1450	254	299	343	420	494	569	537	632	726	622	731	841
1500	259	304	350	429	504	580	548	644	740	635	747	858
1550	264	310	356	437	514	591	558	656	754	648	762	875
1600	269	315	363	445	524	602	568	667	767	660	776	893
1650	273	320	369	454	534	613	577	679	781	674	791	910
1700	277	326	375	462	544	625	587	691	795	686	807	927
1750	282	332	382	471	553	635	598	703	808	699	822	944
1800	286	337	388	479	562	647	608	715	821	712	837	962
1850	292	343	394	487	572	658	618	726	835	725	852	979
1900	296	349	400	495	582	670	628	738	848	737	866	997
1950	301	354	406	503	592	680	638	750	862	750	882	1014
2000	305	359	413	512	602	692	648	762	876	763	897	1031
2100	315	370	425	528	621	714	668	785	903	788	927	1066
2200	324	381	438	544	641	736	688	809	930	814	958	1100
2300	333	392	451	562	661	759	709	833	957	840	987	1135
2400	343	403	462	578	679	781	728	857	984	865	1017	1169
2500	352	413	475	595	699	804	748	880	1012	891	1048	1204
2600	361	424	488	611	719	826	769	904	1039	917	1077	1239
2700	370	435	501	628	738	849	789	927	1066	942	1108	1273
2800	379	446	513	644	758	871	808	951	1093	968	1138	1308
2900	388	457	525	661	778	894	829	975	1120	994	1168	1342
3000	398	468	538	678	796	916	849	998	1147	1018	1198	1377
3100	407	479	551	694	816	938	870	1022	1175	1044	1228	1412
3200	417	490	563	711	835	960	889	1045	1202	1070	1258	1446
3300	426	501	575	727	855	983	909	1069	1229	1095	1288	1481
3400	435	512	588	744	875	1005	930	1092	1256	1121	1319	1515
3500	445	523	601	760	894	1028	949	1116	1283	1147	1348	1550
3600	454	533	613	777	913	1050	969	1140	1311	1172	1378	1585
3700	463	544	626	794	933	1073	990	1164	1338	1198	1409	1619
3800	472	555	638	810	952	1095	1010	1187	1364	1224	1438	1654
3900	481	566	651	827	972	1118	1030	1211	1392	1249	1469	1688
4000	490	577	663	843	992	1139	1050	1235	1419	1275	1499	1723
4250	514	604	694	885	1040	1196	1100	1293	1487	1339	1574	1810
4500	537	632	726	926	1089	1252	1151	1352	1555	1403	1649	1896
4750	560	659	757	967	1138	1308	1201	1412	1622	1467	1724	1933
5000	583	686	789	1009	1186	1363	1251	1471	1691	1530	1800	2069
5250	607	713	819	1050	1235	1420	1301	1530	1758	1595	1875	2156
5500	630	740	851	1092	1284	1476	1351	1589	1827	1659	1950	2242
5750	653	768	882	1133	1333	1532	1401	1648	1894	1722	2025	2328
6000	676	795	914	1174	1381	1588	1452	1708	1962	1787	2100	2415

SUPPORT OBLIGOR PAYS A PERCENTAGE OF THE SCHEDULE AMOUNT BASED ON PERCENTAGE OF TOTAL INCOME: IF THE OBLIGOR EARNS 65% OF THE TOTAL INCOME, SUPPORT TO BE PAID IS 65% OF THE SCHEDULE AMOUNT. SEE WORKSHEET #2.



## HOW THE SCHEDULES WERE DERIVED

### Introduction

In 1980-1981, under the chairmanship of Judge Gerard M. Shellan, Superior Court Judge in King County, the Association of Superior Court Judges (ASCJ) Family Law Committee studied the question of formulating of a uniform child support guideline for Washington State and concluded that it would be a valuable undertaking. The Committee's report was endorsed by the full Association at its Annual Spring Conference at Port Ludlow, Washington, in the Spring of 1981. Thereafter, the Office of the Administrator for the Courts was requested to provide staff assistance. Judge Shellan's Committee had identified six major issues and features of a schedule to be included.

As staff work on the project got underway, it was learned that the State Bar Family Law Section Executive Committee was exploring bar members' opinions about uniform guidelines, and that a subcommittee of the Seattle-King County Bar Family Law Section was undertaking a re-examination of the popular King County schedule. Initial staff work on the project was devoted in large part to reviewing bench and bar opinions about guidelines, learning about major child support issues from the King County Committee and State Bar members, and studying features of schedules being used throughout the state and elsewhere in the nation. The Clark County, Washington schedule proved to be one which was gaining in popularity in the state, and it subsequently provided the basic format for the uniform schedule, although all the support amounts were altered based on the review of economic data discussed in the following. Judge James Roper took over the chairmanship of the Committee in September, 1981 and directed the project through to completion. A detailed account of the exploratory research and development attending this project, and some discussion of possible future research relating to child support guidelines, is available in the form of an internship research report authored by William E. Hewitt, Office of the Administrator for the Courts, Olympia, as part of a course of study in the Institute for Court Management, Court Executive Development Program, 1982.

### BASIC PRINCIPLES

The major issues and features to be addressed in the guidelines, as established by Judge Shellan's Committee, were as follows:

- A. Due consideration to be given to the earnings of both parents.
- B. The nature of the deductions that would be considered in arriving at "net earnings."

- C. Any such guidelines should provide a schedule of net income up to three to four thousand dollars per month. This for the reason that most existing schedules are several years old and have not taken into consideration the inflationary factor.
- D. Strong consideration should be given to utilizing a "range of support" with possible variations in the amount of support for different age groups of the children.
- E. Any such schedule should include both temporary and permanent support provisions so as to establish some uniformity between the award made at the preliminary hearing and later on in trial.
- F. Such schedule may also include a provision, in a separate column, for spousal maintenance, and if applicable, any adjustment to be made for the children's support by reason of such spousal maintenance.

Review of standard economic data, considerations of common sense and opinions of bench and bar members gleaned from various committee meetings and informal discussions, resulted in the following additional principles which were to be incorporated into the design of the schedules:

1. The expectations for support established in the schedule should be derived from what is known about what percentage of available income families actually do spend for those things considered basic to the level of living children will experience together with their parents. "Cost" is determined by expenditures, not the other way around.
2. Family size is a variable known to effect cost of raising a child, just as is total income. It will "cost" less to raise each child in a three child family than it will to raise each child in a two child family, when each family has the same income.
3. Costs of raising children vary enough with age to warrant some specific means of taking age into account when setting support obligations.

#### FAMILY EXPENDITURE DATA

The Bureau of Labor Statistics 1972-73 Consumer Expenditure Survey Series (C.E.S.) provided the base for capturing the first and second principles. It is a survey of actual expenditures, and it presents separate expenditure tables for 11 different income levels and for families of from one to four children. It

does not provide any basis for distinguishing such costs as a function of ages of children. Table 1 on page 15 shows the C.E.S. figures for average family after tax incomes, the basic actual average support-related expenditures, and their relationship expressed as the percentage the latter is of the former. Notice that for the first four income levels the data shows that the families actually spend more for these "necessities" than is shown to be available as after tax income.

The term "basic support expenditures" covers the following items which were extracted from the exceedingly detailed groupings found in the C.E.S. report. The summary tables had been prepared by Professor Eugene Silberberg, a Seattle economist, and were made available to the Seattle-King County Subcommittee and for use in this project.

FOOD	PERSONAL
CLOTHING	RECREATION
TRANSPORTATION	EDUCATION
HEALTH	READING
HOUSING	MISCELLANEOUS

Excluded from basic support expenditures were such things as costs for alcohol, tobacco, gifts and contributions.

#### APPORTIONING TOTAL FAMILY EXPENDITURES BETWEEN PARENTS AND CHILDREN

The expenditures of a family unit are measurable and are measured in such studies as the 1972-73 C.E.S. That portion of total family expenditures which each member of the family "consumes" is, arguably, not measurable at all. At least, it is certainly not measurable to any degree of precision nor by use of methods similar to those available to measure total family expenditures. Such things as housing, transportation, recreation and so on, are shared in by family members in ways which do not lend themselves to clear counting and cost determination procedures. The accepted method to deal with this problem is to use a per capita distribution. Thus items like per person housing and transportation costs are more influenced by family size than by age and sex of family member; food and clothing costs (which do admit of some better measurement methods) can be more directly measured in relation to age and sex.

In arriving at a methodology to use for apportioning total family expenditures into "parents' share" and "children's share", staff sought to use the simplest method consistent with a degree of precision appropriate to the task and the amount of research, education and explanation it would take to utilize highly detailed economic data and methods. The result was a decision to treat all family expenditures as equally divisible between the family members and use the resulting figures as the basis for

TABLE 1

## ONE CHILD FAMILIES

1. Annual Income After Taxes (1972-73)	3,388	4,287	5,153	5,878	6,764	7,965	9,489	11,428	14,499	18,326	29,369
2. Basic Support Expenditures (1972-73)	4,363	5,068	5,332	6,074	6,652	6,978	8,093	8,662	10,202	12,379	15,464
3. Basic Support As Percentage of Income After Taxes	129.0	118.0	103.0	103.0	98.0	88.0	85.0	76.0	70.0	68.0	53.0
4. Relative Income Level Adjusted to 1982 (Col. 1X2)	6,776	8,574	10,066	11,756	13,528	15,930	18,978	22,856	28,998	36,652	58,738
5. Monthly Income Col. 4 ÷ 12	565	715	839	980	1,127	1,328	1,582	1,905	2,417	3,054	4,895

## TWO CHILDREN FAMILIES

1. Annual Income After Taxes (1972-73)	3,409	4,335	5,055	5,968	6,860	7,990	9,552	11,589	14,628	18,390	28,787
2. Basic Support Expenditures (1972-73)	4,911	5,094	5,742	6,044	6,289	7,325	8,070	9,194	11,035	12,996	17,103
3. Basic Support As Percentage of Income After Taxes	144.0	118.0	114.0	101.0	92.0	92.0	85.0	79.0	75.0	71.0	59.0
4. Relative Income Level Adjusted to 1982 (Col. 1X2)	6,818	8,670	10,110	11,936	13,720	15,980	19,104	23,178	29,256	36,780	57,574
5. Monthly Income Col. 4 ÷ 12	568	723	843	995	1,143	1,332	1,592	1,931	2,438	3,065	4,799

## THREE CHILDREN FAMILIES

1. Annual Income After Taxes (1972-73)	3,486	4,382	5,228	6,154	6,771	8,072	9,686	11,732	14,666	18,678	31,458
2. Basic Support Expenditures (1972-73)	4,582	4,796	6,894	6,998	7,010	7,791	8,420	9,177	11,001	13,243	18,542
3. Basic Support As Percentage of Income After Taxes	131.4	109.4	131.9	113.7	103.5	96.5	86.9	78.2	75.0	70.9	58.9
4. Relative Income Level Adjusted to 1982 (Col. 1X2)	6,972	8,764	10,456	12,308	13,542	16,144	19,372	23,464	29,332	37,356	62,916
5. Monthly Income Col. 4 ÷ 12	581	730	871	1,026	1,129	1,345	1,614	1,955	2,444	3,113	5,243

## FOUR CHILDREN FAMILIES

1. Annual Income After Taxes (1972-73)	3,451	4,383	5,287	6,264	7,055	8,411	10,002	11,944	15,124	18,874	28,977
2. Basic Support Expenditures (1972-73)	4,762	5,232	5,960	6,755	6,691	8,262	8,808	10,108	11,763	14,023	18,446
3. Basic Support As Percentage of Income After Taxes	138.0	119.4	112.7	107.8	94.8	98.2	88.1	84.6	77.8	74.3	63.7
4. Relative Income Level Adjusted to 1982 (Col. 1X2)	6,902	8,766	10,574	12,528	14,110	16,822	20,004	23,888	30,248	37,748	57,954
5. Monthly Income Col. 4 ÷ 12	575	731	881	1,044	1,176	1,402	1,667	1,991	2,521	3,146	4,830

schedule amounts to be used for 16 and 17 year old children only.

The assumption of equal consumption or per capita apportionment (when members of the household are all adults or near-adults) appeals to common sense, is simple and understandable and does not yield results which appear to conflict in a significant way with other accepted methods for determining what percentage of a family's disposable income should go to support children of that age. Our method would suggest that in one, two, three and four child families, the per-child expenditures should be 33%, 25%, 20% and 17% when expenditures and income are equal and when children are sixteen to 17 years of age. Economist Philip Eden, who uses averages based on the U.S.D.A. Estimates of the Cost of Raising Children, would say that the percentages should be 29%, 25%, 21% and 18%. (See Table 3)

Table 2 on page 17 shows the percentages of family income which are determined to go to basic child support expenditures when the equal shares assumption is applied to the C.E.S. data given for the 11 income levels and four family sizes. Those eleven income level percentages were used as the basis for determining the correlation between increased income level and decreased support expenditure percentages for the various size families. The resulting correlation formula was used to generate the schedule amounts for 16-17 year old children. Other age group figures were reductions from those amounts.

#### ADJUSTMENTS TO SUPPORT AMOUNT CALCULATION FOR LOWER INCOMES

In analyzing the C.E.S. data for the purpose of capturing the decrease in support percentages as income goes up, the data was left untouched in spite of the fact that at low income levels the data shows expenditures to exceed income, and the schedule to be used by the court could not reasonably indicate a support expectation based on such a phenomenon. In order to include very low incomes in the schedules (as was the desire of the ASCJ Committee) and to preserve some continuity in method and assumptions, the "equal shares" assumption was maintained subject to the caveat that apportioning of support expenditure obligations would be based on disposable income, not on the percentage of that income which the C.E.S. data shows as actual expenditures. This means that the percentage of income required for support at income levels below approximately \$1,000 per month will be constant. Thus, in the 16-17 year old age group, which is the highest percentage of support expected and which has the previously described relationship to economic "facts", these percentages are 33%, 50%, 60% and 67%.

TABLE 2

APPLICATION OF EQUAL SHARES  
ASSUMPTION TO C.E.S. DATA

FORMULA:

(Total basic support expenditure percentage from C.E.S. data, Table 1) divided by (number of family members) times (number of children in family).

<u>ONE CHILD</u>		<u>TWO CHILD</u>		<u>THREE CHILD</u>		<u>FOUR CHILD</u>		
Mo.		Mo.		Mo.		Mo.		
Income	%	Income	%	Income	%	Income	%	
565	43.0	568	72.0	581	78.8	575	92.0	FAMILY Expendi- tures Exceed 100%
715	39.3	723	59.0	730	65.6	731	79.6	
839	34.3	843	57.0	871	79.1	881	75.1	
980	34.3	995	50.5	1,026	68.2	1,044	71.8	
1,127	32.7	1,143	46.0	1,129	62.1	1,176	63.2	
1,328	29.3	1,332	46.0	1,345	57.9	1,402	65.4	
1,582	28.3	1,592	42.5	1,614	52.1	1,667	58.7	
1,905	25.3	1,931	39.5	1,955	46.9	1,991	56.4	
2,417	23.3	2,438	37.5	2,444	45.0	2,521	51.9	
3,054	22.7	3,065	35.5	3,113	42.5	3,146	49.5	
4,895	17.7	4,799	29.5	5,243	35.4	4,830	42.4	

DERIVATION OF THE RANGES - "HIGH", "MEDIUM" AND "LOW"

This schedule includes ranges of "high", "medium" and "low" for each age group. The "high" figures have the relationship to economic data which has been explained. The "low" figures were

30%, 20% 15% and 10% respectively, lower than the high figures in the one, two, three and four children families. The intent, based on a decision of the judges' Committee on January 15, 1982, was to capture a low figure which did not vary too greatly from the lower schedules presently in use within the state. A cursory comparison of support amounts which the schedule for 7-15 years of age children would have called for at the high range (at low-medium income levels), and support amounts called for in other schedules actually in use suggested variations exceeding 30% for one-child families and varying increasingly less for successively larger families.

During the formulation of the schedules there was considerable controversy regarding whether to include such ranges or not. Some argued that the ranges would simply promote controversy rather than expedite settlement. On the other hand, a criticism of schedules by bar members is that they tend to be applied unquestioningly by the bench. The decision to include ranges was, ultimately, made by the Committee in response to this latter problem. Furthermore, the "range" is designed to facilitate settlement by assisting counsel to present and explain to clients credible parameters of support obligations which are standard for the court.

#### REDUCTION TO DERIVE DIFFERENT AGE GROUP SCHEDULES

The "equal shares" assumption used to develop the 16-17 years of age figures was known at the outset not to be appropriate when children are younger, and some basis for adjustment was sought. The table developed by Philip Eden from U.S.D.A. estimates was used for this basis (Table 3, page 19).

All of the figures found in the 7-15 and 0-6 columns are the result of a straight application of 13 and 26 percent reductions, respectively, to the amounts derived for the 16-17 years of age column. These reductions were achieved by averaging the figures for the relevant age groups and calculating the percent decrease as shown in Table 3. Notice that it would have been possible to compute separate reductions for each size of family instead of using one aggregate average reduction. The effect of this, however, would have been to raise the single child support figures, lower them for four-child families and compress the differences between them. This was viewed as undesirable for ad hoc reasons relating to existing schedule practices.

#### SUMMARY

1. The C.E.S. data was summarized to establish patterns relating basic support expenditures by families as a function of varying incomes.

2. The equal shares assumption was applied to derive a schedule for 16-17 year old children.
3. The correlation formula was developed to extend the data to cover all income levels.
4. The low income figures were adjusted.
5. The amounts from the 16-17 years of age schedule were reduced to derive the amounts for the other age-group schedules.

TABLE 3

COST OF RAISING CHILDREN AS A PERCENTAGE OF FAMILY DISPOSABLE INCOME, BY NUMBER OF CHILDREN, INCOME LEVEL, REGION AND TYPE  
1960 - 61

Income Level	All, up to and including Moderate Income		Regions	All	Type	All, excluding farm
	(1)	(2)				
Age	1 Child Estimated a)	Each of 2 Children	Each of 3 Children	Each of 4 Children	Each of 5 Children	
Under 1	23 %	18 %	14 %	11 %	10 %	
1	23	18	14	11	10	
2-3	24	19	15	12	10	AVERAGE = 17%
4-5	25	20	16	13	11	$\frac{23 - 17}{23} = 26\% \text{ reduction}$
6	25	20	17	14	12	
7-9	26	21	17	14	12	
10-11	27	22	18	15	13	AVERAGE = 20%
12	27	23	19	16	13	$\frac{23 - 20}{23} = 13\% \text{ reduction}$
13-15	28	24	20	17	14	
16-17	29	25	21	18	16	AVERAGE = 23%

Source: Calculated from U.S. Department of Agriculture, Cost of Raising a Child, Derived from 1960-61 Survey of Consumer Expenditures, Sept. 1971, pp. 24-41, and 61.

a) Estimated by author on basis of interrelationships of larger size families.

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