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Final Report One: Comparison of the Washington State Child Support Schedule to Current Measurements of Child-Rearing Costs

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Executive Summary

This report finds that the amounts in the Washington Child Support Schedule are generally lower than the current costs of child rearing, hence do not provide an adequate level of support for children. The Schedule forms the core of the formula used to set child support award amounts. It is to be presumptively applied in all child support cases in Washington regardless of whether the parents are unmarried, separated, or divorced. With about 200,000 single-parent families in Washington (2000 Census), the child support guidelines are an important instrument in reducing child poverty, improving the self sufficiency of single parent households, and generally providing for the economic well-being of children in the State. In addition, fair and equitable guidelines help promote voluntary settlement of legal actions involving child support, thereby reducing the demands on court time and mitigating the adversarial impact of such proceedings.

PURPOSE OF THE STUDY

This study was predicated on recent research that found a disturbing high proportion of children in the Washington IV-D caseload living in poverty even after child support.¹ The study also found a large drop in the standard of living among all custodial-parent families (IV-D and non-IV-D) even after the receipt of child support. This is of grave concern because two of the predominant legislative goals of child support guidelines, according to RCWA 26.19.001, are to:

- ♦ reduce poverty among children living in disrupted families; and
- ♦ ensure that children of disrupted families are provided for at the same standard of living that can be afforded by their parent(s).

The study found poverty rates in the range of 40 to 75 percent that varied according to the parents' marital status and which parent had custody. The study also found that the economic status of all custodial-parent families and noncustodial parents (IV-D and non-IV-D) would be better if the family was intact and economic resources were shared, but the splitting of resources to two families is more harmful to custodial-parent families than noncustodial parents. Custodial parents experience about a 42-44 percent drop, on average, in their standard of living. In contrast, noncustodial parents experience an 11-18 percent drop, on average, in their standard of living.

This study investigates whether the existing Washington Schedule is adequate. Specifically, this study investigates whether the amounts in the Washington Schedule reflect the current costs of child rearing. A subsequent report addresses other provisions of the Washington child support guidelines that may contribute to order amounts being set below child-rearing costs and other guidelines issues of concern; namely, the relatively high guidelines deviation rate.²

¹Kate Stirling, *The Impact of Child Support: Balancing the Economics Needs of Children and their Noncustodial Parents*, University of Puget Sound (September 2002).

²The guidelines deviation rate in Washington State is estimated to be 28 percent. [Kate Stirling, *A Review of the Washington State Child Support Schedule*, Report to the Washington State Division of Child Support (March 2003)].



BASIS OF EXISTING WASHINGTON SCHEDULE

Washington was one of a few states that had child support guidelines before federal laws required advisory statewide child support guidelines by 1987 and presumptive statewide child support guidelines by 1989.³ In fact, the 1985 Washington Guidelines inspired the prototype Income Shares Guidelines Model developed and recommended to states through the 1984-87 National Child Support Guidelines Project. Convened by the federal Office of Child Support Enforcement (OCSE) at the request of Congress, the Panel overseeing the National Guidelines Project was charged with developing recommendations for states in order to assist them with meeting the 1987 and 1989 requirements for statewide guidelines.

At this time, the Washington Schedule stood out from the other guidelines because of its unique format, which is similar to the format of the existing Washington Schedule in that it is a look-up table of basic child support obligations that considers the parents' *combined* net income and the number of children. In contrast, most other child support guidelines at this time considered only the income of the noncustodial parent. The National Guidelines Project used the format of the Washington Schedule to develop the prototype Income Shares Schedule but replaced Washington's basic obligation amounts with the most current measurements of child-rearing costs.

Income Shares Guidelines Model

The Income Shares Guidelines Model presumes that the child is entitled to the same amount of expenditures that the child would have received had the parents lived together. The Income Shares Guidelines Model presumes that both parents have a financial responsibility to their child. Each parent's share of the financial responsibility is determined through prorating. Most state guidelines (33 states including Washington) rely on the Income Shares Model concept, although a state may have not adapted the prototype Income Shares model developed through the Guidelines Project.

Washington State Schedule

The Washington State Association of Superior Court Judges first approved the Washington Child Support Guidelines in 1982. Since the early Schedule predated many of the major studies of child-rearing costs, it was not in line with the economic evidence of child-rearing costs available when the prototype Income Shares schedule was developed. Subsequently, a 1987 Washington State Child Support Schedule Commission reviewed and revised the Schedule; which was adopted by the legislature in 1988. It is not clear whether there were any changes from 1988 to 1991, but the Schedule effective in 1991 is the same Schedule in effect today. In other words, there have been no changes to the Schedule since 1991.

The Washington Schedule appears to be partially based on a prototype Income Shares schedule developed by the 1984-87 National Guidelines Project.⁴ When the Washington Schedule is converted to a percentage of net combined income, the percentages are identical to those of the prototype Schedule; however, the income ranges do not match. It appears that Washington shifted the prototype percentages downward for the lower half of its schedule and upward for the upper half of its schedule.

³Pub. L. No. 93-378, 98 Stat. 1305 (1984) and Pub. L. No. 100-485, 102 Stat. 2343 (1988), respectively.

⁴National Center for State Courts, *Development of Guidelines for Child Support Orders, Part I, Final Report*, Report to U.S. Office of Child Support Enforcement, Williamsburg, Virginia (March 1987), Table 16, page II-78.



The economic impact of these shifts is meaningless today because the prototype Schedule is considerably out of date. It was based on 1987 price and income levels and measurements of child-rearing costs developed from family expenditures data collected in 1972-73. Further, it is not clear how the prototype percentages were extrapolated to higher incomes to arrive at the Washington Schedule. The highest net income considered in the prototype Schedule was \$4,323 per month in 1987 dollars, whereas, the Washington Schedule includes combined net incomes up to \$7,000 per month. Although net incomes of \$4,323 and \$7,000 may have been considered high incomes over a decade ago, they are currently more in line with middle incomes to lower upper-class incomes.

CURRENT COSTS OF CHILD REARING

We review the Washington Child Support Schedule based on recommendations provided in a US Department of Health and Human Services (DHHS) report. In order to assist states with their quadrennial child support guidelines reviews as well as in response to a Congressional mandate, DHHS commissioned two reports in 1990 to measure child-rearing costs and compare them to child support guidelines. The first report developed measurements of child-rearing costs using five different economic methodologies.⁵ The methodologies vary in how they separate the child's share from the adult's share of joint consumption items (e.g., home electricity, a loaf of bread). The second report reviewed the measurements of child-rearing costs and made recommendations to states as to how to use them.⁶

The recommendation of the second report is that:

States should periodically review their guidelines in conjunction with the most recent estimates of expenditures on children to be sure that their guidelines generate support orders that are consistent with estimates of expenditures on children. In particular, states should review the basic rates used in their guidelines to see if the child support awards they generate fall below the minimum estimate of expenditures on children.⁷

Lower Bound of Estimates of Child-Rearing Costs

The second report identifies the minimum estimate to be those developed from the "Rothbarth estimator," which is named after Erwin Rothbarth, the economist who developed the estimation methodology to analyze changes in family consumption during times of war. The Rothbarth estimator was one of the five methodologies used in the first report to DHHS that was prepared by Dr. David Betson, Professor of Economics, University of Notre Dame. Subsequently, Dr. Betson updated his Rothbarth measurements in

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

⁶Lewin/ICF, *Estimates of Expenditures on Children and Child Support Guidelines*, Report to the Office of the Assistant Secretary for Planning and Evaluation, U.S. Department of Health and Human Services, Washington, DC (October 1990).

⁷Lewin/ICF (1990), page 7-13.



2001 to include more current data on family expenditures.⁸ We compare the results from Dr. Betson's most recent study to the Washington Schedule.

Economists believe that measurements of child-rearing costs developed from the Rothbarth estimator understate actual child-rearing costs. Lewin/ICF takes it a step further and suggests that the Rothbarth estimator represents the lower bound of all measurements of child-rearing costs. Regardless whether the Rothbarth is the definitive lower bound, it can be used as a benchmark because it is known to be less than the actual costs of child rearing. If the state's child support schedule yields amounts below the Rothbarth estimator, the schedule does not adequately reflect actual child-rearing costs.

Upper Bound of Estimates of Child-Rearing Costs

The Washington Schedule is also compared to the Engel estimator, which is named after Ernst Engel, who developed another economic methodology to measure child-rearing costs over a century ago. Economists generally believe that the Engel estimator overstates actual child-rearing costs. Lewin/ICF consider it the upper bound of the measurements of child-rearing costs. In other words, it is the converse of the Rothbarth estimator. Lewin/ICF used it in their 1990 report to determine if any state guidelines exceeded the actual costs of child-rearing costs.

The Engel estimator was one of the five methodologies used by Dr. Betson in his 1990 study. As is the situation with his Rothbarth estimates, he also updated his Engel estimates in his 2001 study using more recent data on family expenditures. The comparisons consider the more recent measurements.

Adjustments by Age of the Child

The Washington Schedule shows that older children (12-18 years old) cost about 23.6 percent more than younger children (0-11 years old). If we applied the same methodology that was used to adjust for age of children for the Washington Schedule, there would be no adjustment for the Rothbarth estimator and a 26 percent adjustment for the Engel estimator. There is no adjustment for the Rothbarth estimator because Dr. Betson found no significant differences in child-rearing costs by age of the child using the Rothbarth estimator. Although he did find a difference using the Engel estimator, the difference is only statistically significant for younger children (0-5 years old). Younger children cost 29 percent less than middle-age children. The difference between middle-age children (6-11 years old) and older children (12-17 years old) based on the Engel estimator was eight percent, but not statistically significant.

COMPARISONS

The comparisons are based on Dr. Betson's 2001 estimates of child-rearing costs using the Rothbarth and Engel estimators, which are considered the lower and upper bounds of child-rearing costs. These estimates were updated to 2004 price levels. In order to be consistent with the current Washington Schedule, they do not consider child care costs, but do include ordinary health care expenses.

⁸David M. Betson, "Chapter 5: Parental Expenditures on Children," in Judicial Council of California, *Review of Statewide Uniform Child Support Guidelines*, San Francisco, California, (2001).



Following the recommendation of the DHHS report, discussed above, we identify areas of the Washington Schedule that are less than the Rothbarth estimator; that is, the lower bound of estimates of child-rearing costs. We do not include adjustments for age of the child because Dr. Betson did not find a consistently significant increase by age of the child. If we were to include age of the child, it would not affect what areas of the Washington Schedule that are identified as being below actual child-rearing costs. It could, however, affect what areas of the Washington Schedule that are identified as being above actual child-rearing costs.

We also identify areas of the Schedule that are below poverty levels. The current (2004) poverty guidelines level for each additional person in a household is \$265 per month.⁹ For one person, the poverty guidelines level is \$776, so the total poverty guidelines level for a family of two is \$1,041 per month (\$776 + \$265). Yet, when examining what parts of the Schedule are below poverty, we use the \$265 per child amount. The poverty level is sometimes greater than the new measurements of child-rearing costs, specifically among very low-income families.

Our findings are summarized in the table below. The table also shows the frequency of orders by number of children according to findings from a recent case file review.¹⁰

Exhibit ES-1 Summary of Findings: Comparison of Existing Washington Schedule to Current Measurements of Child-Rearing Costs							
Number of Children	Percent of Cases with X Number of Children	Percent of Basic Obligations below Child-Rearing Costs			Percent of Basic Obligations below Poverty		
		Schedule A Amounts (ages 0-11)	Schedule B Amounts (ages 12-18)	ALL	Schedule A Amounts (ages 0-11)	Schedule B Amounts (ages 12-18)	ALL
1 Child	66.7%	100%	42%	71.1%	9%	5%	7.0%
2 Children	25.3%	100%	6%	53.1%	14%	9%	11.7%
3 Children	8%	39%	0%	19.5%	20%	14%	17.2%
4 Children		33%	0%	16.4%	25%	19%	21.9%
5 Children		36%	0%	18.0%	34%	23%	28.9%
ALL	100%	61.6%	9.7%	35.6%	20.6%	14.1%	17.3%

Some of the findings from Exhibit ES-1 are highlighted below.

- ♦ *One Child.* The majority (66.7%) of child support orders are for one child. All (100%) of the basic obligations under the existing Washington Schedule for one child ages 0-11 years are below the current measurements of child-rearing costs. Almost half (42%) of the basic obligations under the existing Washington Schedule for one child ages 12-18 years are below the current measurements of child-rearing costs.
- ♦ *Two Children.* About a quarter (25.3%) of child support orders are for two children. All (100%) of the basic obligations under the existing Washington Schedule for two children ages 0-11 years are below the current measurements of child-rearing costs. Only a small percent of the basic obligations under

⁹Federal Register, 2004 Vol. 69, No. 30 February 13, 2004, pp. 7336-7338.

¹⁰Stirling (2003).



the existing Washington Schedule for two children ages 12-18 years are below the current measurements of child-rearing costs.

- ♦ *Three or More Children.* A small percentage (8%) of child support orders are for three or more children. About a third (33 to 39%) of the basic obligations under the existing Washington Schedule for three or more children ages 0-11 years are below the current measurements of child-rearing costs. None of the basic obligations under the existing Washington Schedule for three or more children ages 12-18 years are below the current measurements of child-rearing costs.

In all, as shown in Exhibit ES-1, over a third (35.6%) of the existing Washington Schedule is below the measurements of child-rearing costs and 17 percent of it is below poverty guidelines. The percentages are much higher for younger children. Almost two thirds (61.6%) of the existing Washington Schedule for children ages 0-11 years old is below the measurements of child-rearing costs and 21 percent of it is below poverty guidelines.

The remainder of this summary provides the detailed side-by-side comparisons of the current measurements of child-rearing costs (Exhibit ES-2) and poverty guidelines (Exhibit ES-3) to the Schedule.



**Exhibit ES-2
Comparison of Washington Schedule to Current Measurements of Child-Rearing Costs**

Gray Areas Indicate Where Schedule Is below Child-Rearing Costs

Combined Monthly Income	One Child				Two Children				Three Children				Four Children				Five Children			
	Washington		New Measurements		Washington		New Measurements		Washington		New Measurements		Washington		New Measurements		Washington		New Measurements	
	A Age 0-11	B Age 12-18	Lower Bound (Rothbarth)	Upper Bound (Engel)	A Age 0-11	B Age 12-18	Lower Bound (Rothbarth)	Upper Bound (Engel)	A Age 0-11	B Age 12-18	Lower Bound (Rothbarth)	Upper Bound (Engel)	A Age 0-11	B Age 12-18	Lower Bound (Rothbarth)	Upper Bound (Engel)	A Age 0-11	B Age 12-18	Lower Bound (Rothbarth)	Upper Bound (Engel)
700	155	191	184	200	240	296	259	289	300	372	301	337	340	420	335	372	370	455	369	403
800	177	218	210	228	274	340	295	330	345	426	342	384	388	480	382	425	420	520	420	460
900	199	246	235	257	308	382	331	371	387	477	384	432	436	540	428	477	475	590	471	517
1000	220	272	260	285	342	422	367	412	429	531	425	479	484	596	474	529	525	650	521	574
1100	242	299	286	314	376	464	403	454	471	582	467	527	532	656	520	582	580	715	572	631
1200	264	326	311	342	410	506	439	495	513	633	508	574	576	716	566	634	630	780	623	688
1300	285	352	336	371	442	548	475	536	555	684	549	621	624	772	613	687	680	840	674	744
1400	307	379	362	399	476	588	511	577	597	738	591	669	672	832	659	739	735	905	725	801
1500	327	404	386	428	508	626	544	618	636	786	629	716	716	884	701	792	780	965	771	858
1600	347	428	408	456	538	666	575	658	675	834	663	764	760	940	739	844	830	1025	813	915
1700	367	453	431	484	570	704	605	698	714	882	696	812	804	992	776	897	875	1085	854	972
1800	387	478	453	512	600	742	635	739	753	930	730	859	848	1048	814	949	925	1140	895	1029
1900	407	503	477	540	632	780	666	779	792	978	765	907	892	1100	853	1002	970	1200	939	1086
2000	427	527	501	568	662	818	701	819	831	1026	806	954	936	1156	899	1055	1020	1260	989	1143
2100	447	552	526	595	694	858	735	859	867	1074	847	1002	980	1212	944	1107	1065	1320	1039	1200
2200	467	577	551	623	724	896	770	899	906	1122	888	1049	1024	1264	990	1160	1115	1380	1089	1257
2300	487	601	575	651	756	934	804	940	945	1170	928	1097	1068	1320	1034	1212	1165	1440	1138	1314
2400	506	626	598	679	786	972	835	980	984	1218	962	1145	1112	1372	1073	1265	1210	1495	1180	1371
2500	526	650	621	707	816	1010	865	1021	1023	1263	996	1193	1152	1424	1111	1318	1255	1555	1222	1429
2600	534	661	644	736	832	1026	895	1062	1038	1284	1030	1242	1172	1448	1149	1373	1280	1580	1264	1488
2700	542	670	667	765	842	1040	926	1104	1053	1305	1065	1291	1192	1472	1187	1427	1295	1605	1306	1547
2800	549	679	689	793	854	1054	958	1146	1068	1320	1101	1340	1204	1488	1227	1481	1310	1620	1350	1605
2900	556	686	712	822	862	1066	989	1188	1080	1335	1137	1389	1220	1504	1268	1535	1330	1640	1395	1664
3000	561	693	735	851	872	1076	1021	1229	1092	1347	1174	1438	1232	1520	1309	1589	1340	1655	1439	1723
3100	566	699	758	880	878	1086	1053	1271	1101	1359	1210	1487	1240	1532	1349	1643	1350	1670	1484	1781
3200	569	704	771	896	884	1092	1069	1294	1107	1371	1227	1512	1248	1544	1368	1671	1360	1680	1505	1812
3300	573	708	780	913	890	1098	1080	1317	1113	1377	1237	1538	1256	1552	1379	1699	1365	1695	1517	1842
3400	574	710	790	930	892	1102	1092	1339	1116	1380	1248	1563	1260	1556	1391	1727	1370	1700	1530	1872
3500	575	711	800	947	894	1104	1103	1362	1119	1383	1258	1589	1264	1560	1403	1755	1375	1705	1543	1903
3600	577	712	809	964	896	1106	1114	1385	1122	1386	1268	1614	1268	1564	1414	1783	1380	1710	1555	1933
3700	578	713	819	980	898	1108	1126	1408	1125	1389	1279	1639	1272	1568	1426	1811	1385	1715	1568	1964
3800	581	719	830	996	904	1116	1138	1430	1131	1398	1290	1664	1276	1576	1439	1839	1390	1720	1583	1993
3900	596	736	842	1010	926	1144	1152	1450	1158	1431	1303	1687	1304	1616	1453	1864	1420	1760	1599	2021
4000	609	753	854	1024	946	1168	1166	1471	1185	1464	1317	1710	1336	1652	1468	1889	1455	1800	1615	2048
4100	623	770	866	1038	968	1196	1180	1491	1212	1500	1330	1733	1364	1688	1483	1915	1490	1840	1631	2076



Exhibit ES-2
Comparison of Washington Schedule to Current Measurements of Child-Rearing Costs
Gray Areas Indicate Where Schedule Is below Child-Rearing Costs

Combined Monthly Income	One Child				Two Children				Three Children				Four Children				Five Children			
	Washington		New Measurements		Washington		New Measurements		Washington		New Measurements		Washington		New Measurements		Washington		New Measurements	
	A Age 0-11	B Age 12-18	Lower Bound (Rothbarth)	Upper Bound (Engel)	A Age 0-11	B Age 12-18	Lower Bound (Rothbarth)	Upper Bound (Engel)	A Age 0-11	B Age 12-18	Lower Bound (Rothbarth)	Upper Bound (Engel)	A Age 0-11	B Age 12-18	Lower Bound (Rothbarth)	Upper Bound (Engel)	A Age 0-11	B Age 12-18	Lower Bound (Rothbarth)	Upper Bound (Engel)
4200	638	788	878	1052	990	1222	1194	1512	1239	1533	1343	1756	1400	1724	1497	1940	1525	1885	1647	2103
4300	651	805	889	1068	1012	1250	1207	1534	1266	1566	1356	1782	1428	1764	1512	1969	1555	1925	1663	2135
4400	664	821	901	1085	1032	1274	1221	1558	1293	1596	1369	1808	1456	1796	1527	1998	1585	1960	1679	2166
4500	677	836	913	1101	1050	1298	1235	1581	1314	1626	1382	1835	1484	1832	1541	2027	1615	2000	1696	2198
4600	689	851	924	1117	1070	1322	1248	1604	1338	1656	1395	1861	1508	1868	1556	2056	1645	2035	1711	2229
4700	701	866	931	1133	1090	1346	1257	1627	1365	1686	1406	1887	1536	1900	1567	2086	1675	2070	1724	2261
4800	713	882	937	1150	1108	1370	1266	1650	1389	1716	1416	1914	1564	1932	1579	2115	1705	2110	1737	2292
4900	726	897	944	1162	1128	1394	1275	1668	1410	1743	1427	1934	1592	1964	1591	2137	1735	2145	1750	2316
5000	738	912	950	1167	1148	1416	1284	1674	1437	1776	1438	1940	1616	2000	1603	2143	1765	2185	1764	2323
5100	751	928	957	1171	1168	1440	1293	1679	1461	1806	1449	1945	1644	2036	1615	2150	1795	2215	1777	2330
5200	763	943	963	1176	1186	1464	1302	1685	1482	1833	1459	1951	1672	2068	1627	2156	1825	2255	1790	2337
5300	776	959	970	1180	1204	1488	1311	1691	1509	1863	1470	1957	1700	2100	1639	2163	1855	2290	1803	2344
5400	788	974	976	1185	1224	1512	1320	1697	1533	1896	1481	1963	1728	2132	1651	2169	1885	2330	1816	2351
5500	800	989	986	1189	1244	1536	1333	1702	1554	1923	1494	1969	1756	2168	1666	2176	1915	2365	1832	2359
5600	812	1004	997	1194	1264	1558	1346	1708	1581	1953	1508	1975	1784	2204	1681	2182	1945	2400	1850	2366
5700	825	1019	1008	1198	1282	1582	1359	1714	1605	1983	1522	1981	1808	2236	1697	2189	1975	2440	1867	2373
5800	837	1035	1018	1210	1300	1606	1372	1730	1629	2013	1536	2000	1836	2268	1713	2210	2005	2475	1884	2395
5900	850	1050	1029	1230	1320	1630	1385	1759	1653	2043	1550	2034	1864	2300	1728	2247	2035	2510	1901	2436
6000	862	1065	1040	1250	1340	1654	1398	1788	1677	2073	1564	2068	1892	2336	1744	2285	2065	2545	1918	2477
6100	875	1081	1051	1270	1360	1678	1411	1817	1701	2103	1578	2103	1916	2372	1759	2323	2090	2585	1935	2518
6200	887	1096	1062	1291	1378	1702	1424	1846	1725	2130	1592	2137	1944	2404	1775	2361	2120	2620	1952	2560
6300	899	1112	1073	1311	1398	1726	1439	1875	1749	2163	1608	2171	1972	2436	1792	2399	2150	2660	1972	2601
6400	911	1127	1086	1331	1418	1750	1455	1904	1773	2193	1625	2206	2000	2468	1812	2437	2180	2695	1993	2642
6500	924	1142	1098	1351	1436	1774	1471	1933	1797	2220	1643	2240	2024	2504	1831	2475	2210	2730	2015	2683
6600	936	1157	1111	1371	1456	1798	1487	1962	1821	2250	1660	2274	2052	2540	1851	2513	2240	2770	2036	2724
6700	949	1172	1123	1387	1474	1822	1503	1986	1845	2283	1677	2302	2080	2572	1870	2543	2270	2805	2057	2757
6800	961	1188	1136	1401	1494	1846	1520	2006	1869	2310	1695	2325	2108	2604	1890	2569	2300	2840	2079	2784
6900	974	1203	1148	1415	1514	1870	1536	2026	1893	2340	1712	2347	2132	2636	1909	2594	2330	2875	2100	2812
7000	986	1218	1161	1429	1534	1892	1552	2046	1917	2370	1730	2370	2160	2672	1929	2619	2360	2915	2122	2839



**Exhibit ES-3
Comparison of Washington Schedule to Poverty Guidelines**

Gray Areas Indicate Where Schedule Is below Poverty

Combined Monthly income	One Child			Two Children			Three Children			Four Children			Five Children		
	A Age 0-11	B Age 12-18	Poverty (One Child)	A Age 0-11	B Age 12-18	Poverty (Two Children)	A Age 0-11	B Age 12-18	Poverty (Three Children)	A Age 0-11	B Age 12-18	Poverty (Four Children)	A Age 0-11	B Age 12-18	Poverty (Five Children)
600	133	164	265	206	254	530	258	318	795	292	360	1060	315	390	1325
700	155	191	265	240	296	530	300	372	795	340	420	1060	370	455	1325
800	177	218	265	274	340	530	345	426	795	388	480	1060	420	520	1325
900	199	246	265	308	382	530	387	477	795	436	540	1060	475	590	1325
1000	220	272	265	342	422	530	429	531	795	484	596	1060	525	650	1325
1100	242	299	265	376	464	530	471	582	795	532	656	1060	580	715	1325
1200	264	326	265	410	506	530	513	633	795	576	716	1060	630	780	1325
1300	285	352	265	442	548	530	555	684	795	624	772	1060	680	840	1325
1400	307	379	265	476	588	530	597	738	795	672	832	1060	735	905	1325
1500	327	404	265	508	626	530	636	786	795	716	884	1060	780	965	1325
1600	347	428	265	538	666	530	675	834	795	760	940	1060	830	1025	1325
1700	367	453	265	570	704	530	714	882	795	804	992	1060	875	1085	1325
1800	387	478	265	600	742	530	753	930	795	848	1048	1060	925	1140	1325
1900	407	503	265	632	780	530	792	978	795	892	1100	1060	970	1200	1325
2000	427	527	265	662	818	530	831	1026	795	936	1156	1060	1020	1260	1325
2100	447	552	265	694	858	530	867	1074	795	980	1212	1060	1065	1320	1325
2200	467	577	265	724	896	530	906	1122	795	1024	1264	1060	1115	1380	1325
2300	487	601	265	756	934	530	945	1170	795	1068	1320	1060	1165	1440	1325
2400	506	626	265	786	972	530	984	1218	795	1112	1372	1060	1210	1495	1325
2500	526	650	265	816	1010	530	1023	1263	795	1152	1424	1060	1255	1555	1325
2600	534	661	265	832	1026	530	1038	1284	795	1172	1448	1060	1280	1580	1325
2700	542	670	265	842	1040	530	1053	1305	795	1192	1472	1060	1295	1605	1325
2800	549	679	265	854	1054	530	1068	1320	795	1204	1488	1060	1310	1620	1325
2900	556	686	265	862	1066	530	1080	1335	795	1220	1504	1060	1330	1640	1325
3000	561	693	265	872	1076	530	1092	1347	795	1232	1520	1060	1340	1655	1325
3100	566	699	265	878	1086	530	1101	1359	795	1240	1532	1060	1350	1670	1325
3200	569	704	265	884	1092	530	1107	1371	795	1248	1544	1060	1360	1680	1325
3300	573	708	265	890	1098	530	1113	1377	795	1256	1552	1060	1365	1695	1325
3400	574	710	265	892	1102	530	1116	1380	795	1260	1556	1060	1370	1700	1325
3500	575	711	265	894	1104	530	1119	1383	795	1264	1560	1060	1375	1705	1325
3600	577	712	265	896	1106	530	1122	1386	795	1268	1564	1060	1380	1710	1325
3700	578	713	265	898	1108	530	1125	1389	795	1272	1568	1060	1385	1715	1325
3800	581	719	265	904	1116	530	1131	1398	795	1276	1576	1060	1390	1720	1325



**Exhibit ES-3
Comparison of Washington Schedule to Poverty Guidelines**

Gray Areas Indicate Where Schedule Is below Poverty

Combined Monthly income	One Child			Two Children			Three Children			Four Children			Five Children		
	A Age 0-11	B Age 12-18	Poverty (One Child)	A Age 0-11	B Age 12-18	Poverty (Two Children)	A Age 0-11	B Age 12-18	Poverty (Three Children)	A Age 0-11	B Age 12-18	Poverty (Four Children)	A Age 0-11	B Age 12-18	Poverty (Five Children)
3900	596	736	265	926	1144	530	1158	1431	795	1304	1616	1060	1420	1760	1325
4000	609	753	265	946	1168	530	1185	1464	795	1336	1652	1060	1455	1800	1325
4100	623	770	265	968	1196	530	1212	1500	795	1364	1688	1060	1490	1840	1325
4200	638	788	265	990	1222	530	1239	1533	795	1400	1724	1060	1525	1885	1325
4300	651	805	265	1012	1250	530	1266	1566	795	1428	1764	1060	1555	1925	1325
4400	664	821	265	1032	1274	530	1293	1596	795	1456	1796	1060	1585	1960	1325
4500	677	836	265	1050	1298	530	1314	1626	795	1484	1832	1060	1615	2000	1325
4600	689	851	265	1070	1322	530	1338	1656	795	1508	1868	1060	1645	2035	1325
4700	701	866	265	1090	1346	530	1365	1686	795	1536	1900	1060	1675	2070	1325
4800	713	882	265	1108	1370	530	1389	1716	795	1564	1932	1060	1705	2110	1325
4900	726	897	265	1128	1394	530	1410	1743	795	1592	1964	1060	1735	2145	1325
5000	738	912	265	1148	1416	530	1437	1776	795	1616	2000	1060	1765	2185	1325
5100	751	928	265	1168	1440	530	1461	1806	795	1644	2036	1060	1795	2215	1325
5200	763	943	265	1186	1464	530	1482	1833	795	1672	2068	1060	1825	2255	1325
5300	776	959	265	1204	1488	530	1509	1863	795	1700	2100	1060	1855	2290	1325
5400	788	974	265	1224	1512	530	1533	1896	795	1728	2132	1060	1885	2330	1325
5500	800	989	265	1244	1536	530	1554	1923	795	1756	2168	1060	1915	2365	1325
5600	812	1004	265	1264	1558	530	1581	1953	795	1784	2204	1060	1945	2400	1325
5700	825	1019	265	1282	1582	530	1605	1983	795	1808	2236	1060	1975	2440	1325
5800	837	1035	265	1300	1606	530	1629	2013	795	1836	2268	1060	2005	2475	1325
5900	850	1050	265	1320	1630	530	1653	2043	795	1864	2300	1060	2035	2510	1325
6000	862	1065	265	1340	1654	530	1677	2073	795	1892	2336	1060	2065	2545	1325
6100	875	1081	265	1360	1678	530	1701	2103	795	1916	2372	1060	2090	2585	1325
6200	887	1096	265	1378	1702	530	1725	2130	795	1944	2404	1060	2120	2620	1325
6300	899	1112	265	1398	1726	530	1749	2163	795	1972	2436	1060	2150	2660	1325
6400	911	1127	265	1418	1750	530	1773	2193	795	2000	2468	1060	2180	2695	1325
6500	924	1142	265	1436	1774	530	1797	2220	795	2024	2504	1060	2210	2730	1325
6600	936	1157	265	1456	1798	530	1821	2250	795	2052	2540	1060	2240	2770	1325
6700	949	1172	265	1474	1822	530	1845	2283	795	2080	2572	1060	2270	2805	1325
6800	961	1188	265	1494	1846	530	1869	2310	795	2108	2604	1060	2300	2840	1325
6900	974	1203	265	1514	1870	530	1893	2340	795	2132	2636	1060	2330	2875	1325
7000	986	1218	265	1534	1892	530	1917	2370	795	2160	2672	1060	2360	2915	1325



Chapter I

Introduction

This report explores the adequacy of the Washington Child Support Schedule, which forms the core of the formula used to set child support award amounts. It is to be presumptively applied in all child support cases in Washington regardless of whether the parents are unmarried, separated, or divorced. With about 200,000 single-parent families in Washington (2000 Census), the child support guidelines are an important instrument in reducing child poverty, improving the self sufficiency of single parent households, and generally providing for the economic well-being of children in the State. In addition, fair and equitable guidelines help promote voluntary settlement of legal actions involving child support, thereby reducing the demands on court time and mitigating the adversarial impact of such proceedings.

The adequacy of the Schedule is being questioned due to recent research that found a disturbing high proportion of children in the Washington IV-D caseload living in poverty even after child support.¹ The study also found a large drop in the standard of living among all custodial-parent families (IV-D and non-IV-D) even after the receipt of child support. According to the recent research, 40 to 75 percent of children in the Washington IV-D caseload live in poverty even after child support. The study also finds that although the standard of living for both the noncustodial parent and the custodial-parent family are less than what the standard of living would be if the parents lived together, that the decrease in the standard of living for the custodial-parent family is over twice as much as the decrease in the standard of living for the noncustodial parent, even after consideration of child support. Custodial-parent families experience a 44 percent drop, on average, in their standard of living. In contrast, noncustodial parents experience an 18 percent drop, on average, in their standard of living.

These findings are disturbing because they suggest that the Washington Child Support Schedule may be inadequate, contrary to the legislature's intent. As stated in RCWA 26.19.001, the legislature established the schedule to:

- ◆ Insure that child support orders are adequate to meet a child's basic needs; and
- ◆ Provide additional child support commensurate with the parents' income, resources, and standard of living.

PURPOSE OF THE STUDY

One factor that may explain the high poverty rate and disproportionate drop in the standard of living among custodial-parent families is that the basic obligations in the current Schedule are inadequate. The basic obligations are at the core of the child support formula. This study examines whether the basic obligations are below current measurements of child-rearing costs. It is the first of two reports examining guidelines factors that may contribute to these undesirable outcomes and the relatively high rate of deviation from the

¹Kate Stirling, *The Impact of Child Support: Balancing the Economics Needs of Children and their Noncustodial Parents*, University of Puget Sound (September 2002).



Washington guidelines. Other reports will explore additional guidelines factors (e.g., the basic subsistence limitation, individual deviation criteria).

The adequacy of the existing Washington Schedule is determined by comparing it to the most current measurements of child-rearing costs. This is the approach recommended in a report published by the U.S. Department of Health and Human Services (DHHS).² Specifically, the report recommends comparing state child support guidelines to the “Rothbarth estimator,” which is considered the lower bound of estimates of child-rearing costs. If order amounts using the state’s guidelines are below the Rothbarth estimator of child-rearing costs, they are unambiguously below actual child-rearing costs. The Rothbarth estimator is one of the more common economic methodologies used to measure child-rearing costs. An economic methodology is needed to separate the child’s share from the adults’ share of common consumption items (e.g., electricity for the home, a loaf of bread).

HISTORICAL OVERVIEW OF THE GUIDELINES

Prior to federal requirements imposed in 1987 and 1989, Washington was one of a few states that had promulgated statewide child support guidelines. The Washington State Association of Superior Court Judges first approved the Washington Child Support Guidelines in 1982, which is well before the 1987 federal deadline for statewide advisory guidelines.

The Family Support Act of 1988 required that states adopt statewide presumptive guidelines by 1989. In order to meet this deadline, Washington State convened the 1987 State Child Support Schedule Commission. The 1988 legislature adapted the Commission’s recommendations, which included several major changes. We could not determine if there were any changes to the Schedule from 1989 to 1990, but we do know that the Washington Schedule has not changed since 1991. We have a copy of the Schedule in effect in 1991 and it is identical to the Schedule currently in effect.

The Washington Schedule has been reviewed several times since 1991. The most recent review was conducted in 2001, but did not result in any changes to the Schedule.³

Federal Requirements of State Guidelines

Federal code [45 CFR 302.56] requires states to have presumptive guidelines that can be rebutted in cases where the guidelines result in inappropriate or unjust awards based on state-determined deviation criteria. Statewide guidelines are to be made available to all judicial and administrative officials whose duty is to set child support award amounts. States have discretion in the guidelines models that they use; yet, they must:

- Be based on specific descriptive and numeric criteria;
- Take into consideration all earnings and income of the noncustodial parent; and
- Provide for the child(ren)’s health care needs.

²Lewin/ICF, *Estimates of Expenditures on Children and Child Support Guidelines*, Report to the Office of the Assistant Secretary for Planning and Evaluation, U.S. Department of Health and Human Services, Washington, DC (October 1990).

³MAPS Unit, Division of Child Support, Washington State DSHS, *A Study of Washington State Child Support Orders: Exploring the Universe of Cases within the Context of the Child Support Schedule*, report to the federal Office of Child Support Enforcement, First Report under Grant Number 90-FD-0035 (April 2001).

To help states develop child support guidelines, the 1984 House Ways and Means Committee directed the federal Office of Child Support Enforcement (OCSE) to convene the National Child Support Guidelines Panel. Comprising judicial and legislative officials, representatives of custodial and noncustodial parents, and legal and economic scholars, the Panel recommended that states adopt either the Income Shares model or the Melson formula for usage.⁴ These models consider both parents' incomes in the calculation of support and allow for consideration of specific case factors, such as additional children for whom a parent has a legal duty to support, shared-parenting time, parents with limited ability to pay due to poverty income, the child's health care costs, and other factors.

Income Shares Model

The Washington Schedule effective in 1985 inspired the Income Shares Model, which was developed through the 1984-87 National Guidelines Project. The Income Shares model presumes that the child should receive the same amount of expenditures the child would have received if the parents lived together and combined their incomes. In other words, the child is held harmless by the parents' decision to divorce, separate, or otherwise not live together.

Only a few states had child support guidelines at the time that the Income Shares model was developed. The Washington Schedule stood out from others because of its unique format: it consisted of a look-up table that considered the *parents' combined* income and the number of children. The basic obligations in the look-up table were to be prorated between the parents. The noncustodial parent's share became the support award amount. In contrast, most guidelines at the time only considered the *noncustodial parent's* income. This was an important distinction because one of the major recommendations of the National Guidelines Panel was that the support award amount should be determined in consideration of the incomes of both parents, since both parents have a financial responsibility to their child.

Consequently, National Guidelines Project staff adapted the format of the Washington Schedule but substituted amounts that reflected the current costs of child rearing for the existing basic obligation amounts to develop a prototype Income Shares schedule.

State Application of Guidelines Models

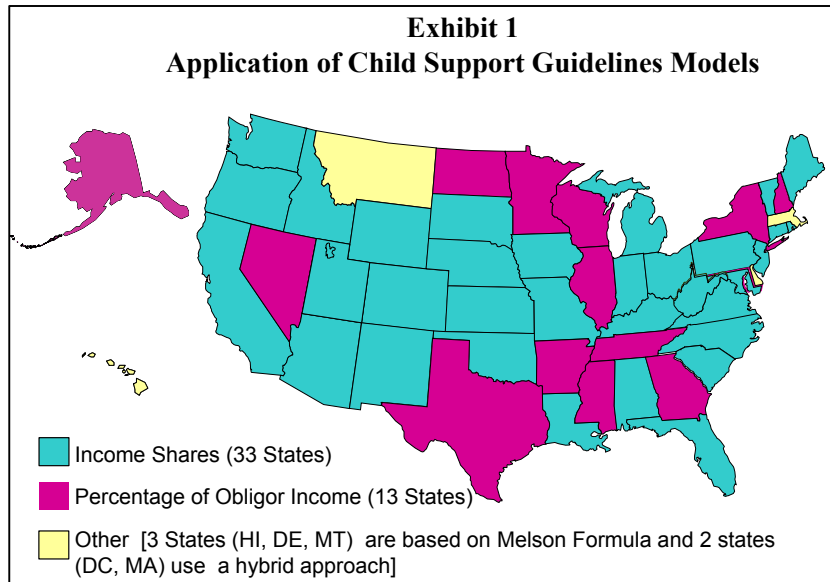
As shown in Exhibit 1, Washington is one of 33 states that currently use the Income Shares model. The Income Shares model is the most commonly used guidelines model. Among the four states that switched child support guidelines models in the last ten years, all but one have switched from another guidelines model to the Income Shares model. In addition, another two states currently have proposals to switch to the Income Shares model.

The next most commonly used method is the percentage-of-obligor income model. It is used by 13 states. The amount of the custodial parent's income has no impact on the amount of the child support award under this model. Delaware, Hawaii and Montana rely on the Melson formula, which was developed by Judge

⁴National Center for State Courts, *Development of Guidelines for Child Support Orders, Part I, Final Report*, Report to U.S. Office of Child Support Enforcement, Williamsburg, Virginia (March 1987).



Melson in Delaware. The Melson formula starts off similar to the Income Shares approach in that it prorates a basic level of support for the child. If the noncustodial parent has any income after payment of his or her prorated share and an adjustment to meet his or her own subsistence needs, an additional percentage of the remaining income is assigned to child support. The District of Columbia and Massachusetts use a hybrid approach which starts off as a percentage-of-obligor income approach until the custodial parent's income less work-related child care costs reaches a state-determined threshold (\$16,500 in the District for one child), then it switches to a pseudo-Income Shares approach in that increases in custodial parent income may reduce the child support award amount.



ESTIMATES OF CHILD-REARING COSTS UNDERLYING SCHEDULES

Consistent with the premise that the child is entitled to the same expenditures the child would have received if the parents lived together, most Income Shares states base their guidelines schedule on measurements of child-rearing expenditures in intact families. Initially, most states with guidelines reflective of child-rearing costs relied on measurements developed by Dr. Thomas Espenshade. The Espenshade estimates, which are published in *Investing in Children* (Urban Institute Press: Washington, D.C., 1984), were derived from national data on household expenditures from the 1972-73 Consumer Expenditure Survey conducted by the U.S. Bureau of Labor Statistics. They were the most current and most reliable economic estimates at the time. The National Guidelines Project also used them to develop prototype Income Shares schedules.

The initial source of the numbers underlying the 1982 Washington Schedule is unknown, but the Schedule underwent major revisions in 1988 and has not been changed since at least 1991. It appears to be partially based on a prototype Income Shares Schedule developed by the National Guidelines Project.⁵ When the Washington Schedule is converted to percentages of net combined incomes, the percentages are identical to those of the prototype Schedule; however, the income ranges do not match. It appears that Washington shifted the prototype percentages downward for the lower half of its schedule and upward for the upper half of its schedule. The rationale for these shifts is unknown and puzzling since if the shift was made to account for changes in price levels or another economic factor, the shifts should be in the same direction. We could also not determine how the prototype percentages were extrapolated to higher incomes to arrive at the

⁵National Center for State Courts (March 1987), Table 16, page II-78.



Washington Schedule. The highest net income considered in the prototype Schedule was \$4,323 per month in 1987 dollars; whereas, the Washington Schedule includes combined net incomes up to \$7,000 per month.

NEW MEASUREMENTS OF CHILD-REARING COSTS

Since the Washington child support schedule was developed, several new studies of child-rearing costs have been developed. The first update was conducted by Dr. David Betson of the University of Notre Dame, through the University of Wisconsin Institute for Research on Poverty, to fulfill a requirement of The Family Support Act of 1988 [P.L. 100-485, §128] mandating that the U.S. Department of Health and Human Services "...conduct a study of the patterns of expenditures on children in 2-parent families, in single-parent families following divorce or separation, and in single-parent families in which the parents were never married... ."6 For his original research, Dr. Betson used data from the national 1980-86 Consumer Expenditure Survey to develop new estimates using five different estimating models.

Expenditures made on behalf of children are commingled with spending on behalf of adults for the largest expenditure categories (i.e., food, housing, transportation). This commingling of household items is the most important reason that equitable child support awards are so difficult to set on a case-by-case basis. Since the child's share of household consumption cannot be directly observed, it must be estimated based on the best available economic evidence on child-rearing expenditures. This evidence provides estimates of expenditures on children as proportions of parental income levels across a broad spectrum of family incomes.

Dr. Betson updated his study in 2001 through funding from California and the University of Wisconsin at Madison, Institute for Research on Poverty.⁷ Dr. Betson applied the same methodologies, assumptions and computer code. The only difference was that in 1990 he used family expenditures data collected in 1980-86 and in 2001 he used family expenditures data collected in 1996-99. Most states that have updated their schedules since 2002 use the measurements from Dr. Betson's new study.

Dr. Betson's new and old estimates of child-rearing expenditures, as well as other estimates, are discussed in greater detail in Chapter II. He applied several methodologies including the "Rothbarth estimator," which is believed to understate actual child-rearing costs; and, the "Engel estimator," which is believed to overstate actual child-rearing costs. The 1990 DHHS report evaluating state guidelines suggest that guidelines amounts between these two estimates are appropriate. The report also recommends that if the amounts from the state guidelines are below the Rothbarth estimator, they unambiguously below actual child-rearing costs. The specific recommendation follows.

States should periodically review their guidelines in conjunction with the most recent estimates of expenditures on children to be sure that their guidelines generate support orders that are consistent with estimates of expenditures on children. In particular, states should

⁶David M. Betson, *Alternative Estimates of the Cost of Children from the 1980-86 Consumer Expenditure Survey*, Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation, University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin (1990).

⁷David M. Betson, "Chapter 5: Parental Expenditures on Children," in Judicial Council of California, *Review of Statewide Uniform Child Support Guidelines*, San Francisco, California, (2001).



review the basic rates used in their guidelines to see if the child support awards they generate fall below the minimum estimate of expenditures on children.⁸

COMPARISONS TO THE WASHINGTON SCHEDULE

In order to compare the most current measurements of child-rearing costs to the existing Washington Schedule, we develop two updated Washington Schedules:

- An updated Schedule based on the Rothbarth estimates of child-rearing costs, where the Rothbarth estimator is considered the lower bound of the estimates; and
- An updated Schedule based on the Engel estimates of child-rearing costs, where the Engel estimator is considered the upper bound of the estimates.

We use the Rothbarth and Engel estimates developed by Dr. Betson from 1996-99 data, update them to 2004 price levels and incomes, and we subtract child care costs since the current Washington Schedule does not include child care costs. We also leave in ordinary medical expenses but exclude the child's health insurance premium and extraordinary medical costs, as the existing Washington Schedule does.

REPORT ORGANIZATION

In Chapter II, we discuss estimates of child-rearing expenditures.

In Chapter III, we compare the current measurements of child-rearing costs to the existing Washington Schedule.

The first Appendix documents the technical steps taken to convert the current measurements of child-rearing costs into a Schedule comparable to Washington's Schedule. This is necessary to compare the measurements of child-rearing costs. The updated Schedules are provided in additional Appendices.

⁸Lewin/ICF (1990), page 7-13.



Chapter II

Measurements of Child-Rearing Costs

The most common and authoritative studies on child-rearing costs used to develop and review child support guidelines are listed below.

- ♦ Thomas J. Espenshade, *Investing in Children: New Estimates of Parental Expenditures*, Urban Institute Press: Washington, D.C. (1984).
- ♦ David M. Betson, *Alternative Estimates of the Cost of Children from the 1980-86 Consumer Expenditure Survey*, Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation, University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin (1990).
- ♦ Lewin/ICF, *Estimates of Expenditures on Children and Child Support Guidelines*, Report to U.S. Department of Health and Human Services (Office of the Assistant Secretary for Planning and Evaluation), Lewin/ICF, Fairfax, Virginia. (October 1990).
- ♦ David M. Betson, “Chapter 5: Parental Expenditures on Children,” *in* Judicial Council of California, *Review of Statewide Uniform Child Support Guidelines*, San Francisco, California, (2001).
- ♦ Mark Lino, *Expenditures on Children by Families: 2003 Annual Report*, U.S. Department of Agriculture (USDA), Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2003, Washington D.C. (2004).

Most states relied on Dr. Espenshade’s measurements when they first developed child support guidelines in the 1980s because it was the most authoritative study available at the time. The Washington Guidelines are based on Dr. Espenshade’s measurements. Beginning in the mid-1990s, states began to update their guidelines using Dr. Betson’s 1990 study. Dr. Betson’s first study was commissioned by the US Department of Health and Human Services (DHHS) for the explicit purpose of assisting states by providing information that could be used to develop or update child support guidelines. DHHS also commissioned the Lewin Group to independently review Dr. Betson’s study and other studies of child-rearing costs. Dr. Betson’s second study used the same methodologies as his first study, but applied it to more current expenditures data.

The majority of Income Shares states today base their tables on Dr. Betson’s measurements of child-rearing costs. A few Income Shares states—mostly those that have never updated their tables— still base their tables on Dr. Espenshade’s measurements of child-rearing costs. No state uses the USDA measurements.

DATA SOURCE

The data source for all of the studies listed above is the Consumer Expenditure Survey (CEX), which is conducted by the Bureau of Labor Statistics.⁹ Spanning over 100 counties to obtain a geographically representative sample of the nation and four regions (Midwest, Northeast, South, and West), the CEX includes two surveys: a quarterly survey of about 7,600 households and a diary survey of about 7,800

⁹Detailed information about the CEX can be found at the BLS website: <http://www.bls.gov>.



households. Households in the interview survey participate for five consecutive quarters with new households rotating in and out of the survey each quarter. Households in the diary survey participate for two weeks.

The CEX is the most comprehensive and detailed survey conducted on expenditures. The BLS applies rigorous procedures to ensure data quality and reliability. It also engages in a continuous improvement process aimed at increasing response rates and enhancing the overall quality and utility of the survey data. The BLS does not produce data at the state level, nor does any state attempt to replicate the CEX because it is beyond the scope, capacity, or resources of any state to do. Further, the utility of conducting a state-specific study is questionable since there is not overwhelming evidence that child-rearing expenses and other related economic factors in a particular state vary from the national average. For example, Washington income does not differ remarkably from the national average. Median family income is \$56,461 and \$52,273 per year, respectively in Washington and the U.S.¹⁰

The following CEX survey years form the basis of the respective studies:

- Dr. Espenshade used 1972-73 CEX interview and diary data;
- Dr. Betson's first study used 1980-86 CEX interview data;
- Dr. Betson's second study used 1996-99 CEX interview data; and
- Dr. Lino used 1990-92 CEX interview data.

The Lewin Report is not included because it did not provide original estimates of child-rearing costs. Instead, it reviewed other studies.

Although the data were collected in earlier years, most of the studies listed above updated the measurements of child-rearing costs to current price levels. For example, Dr. Lino uses 1990-92 CEX interview data but he updates his study annually for changes in price level. His most recent study considers 2003 price levels. In a similar vein, although the Washington Schedule is based on 1972-73 CEX data, which is what Dr. Espenshade used, the National Guidelines Project updated the measurements to 1987 price levels.

Comparison of Data over Time

The BLS made substantive changes to the survey in the early 1980s including changes in sampling. This limits the comparability of data collected between the two time periods. The BLS has also made several other changes over the years, but not in magnitude to those in the early 1980s. This limits any comparisons between those measurements based on the 1972-73 data and subsequent data years. It also limits the comparisons between those measurements based on the 1980-86 data and subsequent data years.

Households Selected for the Analysis

All of the measurements of child-rearing costs focus on expenditures in intact families. Dr. Lino's and Dr. Betson's first studies include measurements in single-parent families, but the information provides little utility to guidelines formation. Single-parent families generally face high incidences of poverty and lower incomes

¹⁰2003 American Community Survey (US Census). The American Community Survey is a new Census survey aimed at providing information between the decennial censuses.

than intact families. Since a principle of most guidelines is that the child should share in the lifestyle a parent(s) can afford, most guidelines models find it inappropriate to set amounts at poverty levels and amounts expended by single-parent families on children.

Further, since the premise of the Income Shares model is that the child shall receive the same amount of expenditures had the parents lived together, child-rearing expenditures in intact families is an appropriate base for Income Shares tables.

Number of Children

Most of the studies are limited to measuring the costs of one, two and three children. There are an insufficient number of families with four or more children to develop valid measurements of child-rearing costs for four or more children.

Expenditures and Income Data

The CEX gathers detailed data on several hundred different items purchased by a household. When aggregating the CEX data, the BLS organizes the items into major categories (e.g., food, housing, clothing, transportation, health care). Since the CEX focuses on expenditures for current consumption, mortgage principal payments are excluded because they are considered a form of savings. Current consumption, however, does include other expenditures for housing such as mortgage interest payments, property taxes and rent. In measuring child-rearing costs, personal insurance, pensions and cash contributions are also excluded by Drs. Lino and Betson because they also are not part of current consumption or are expended on someone outside the immediate household. In addition, Dr. Betson excludes the net purchase price of vehicles since vehicles are typically kept for more than a year. If the data were available, he would only include the amount of the vehicle consumed in that year (e.g., depreciation of the vehicle).

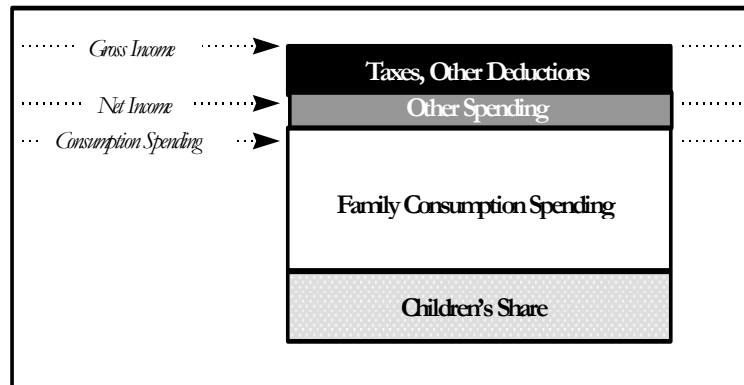
The CEX also gathers information about household income. Yet, the BLS is concerned that income may be under-reported. Although underreporting of income is a problem inherent to most surveys, the BLS is particularly concerned because expenditures exceed income among low-income households participating in the CEX. The BLS is unclear whether this results from underreporting of income or these households are actually spending more than their incomes because of an unemployment spell, being a student, or otherwise withdrawing from their savings. In an effort to improve income information, the BLS added and revised income questions in 2001. It is still too early to determine if these changes have resulted in any improvements or insight on whether income is actually being underreported.

MEASUREMENT METHODOLOGIES

Most goods purchased for a family are consumed by both adults and children residing in the household. For example, both adults and children consume electricity that was purchased for the household and both adults and children consume a loaf of bread that was purchased for the household. The children's share and adults' share of these goods are not readily distinguishable, so an economic methodology is necessary to separate the children's and adults' shares to measure child-rearing costs. Exhibit 2 provides an illustration of the issue.



Exhibit 2
Family Consumption Expenditures and Income



Per Capita Methodology

The simplest methodology is a per capita approach. This approach simply divides the amount of expenditures by the number of family members. For example, if a family spends \$1,000 per month and there are four family members, the per capita amount is \$250 per month. If there are two children and two adults in the family, the child's share of total family expenditures is 50 percent. This approach is used by the USDA for major expenditures categories (i.e., housing, transportation). A criticism of this approach is that it assumes that a child costs the same as an adult, whereas the common belief is that a child costs less than an adult. The Lewin Group independently evaluated measurements of child-rearing costs and concludes that the per capita approach overstates actual child-rearing costs.

Marginal Cost Methodology

Economists generally predict expenditure decisions based on the margin; that is, how much more is spent due to a change in one particular factor compared to what is currently being spent, all other things being held constant. In measuring child-rearing expenditures, the marginal cost methodology compares two households that are equally well off economically: a childless, married couple; and, a married couple with children. In other words, all other things are constant except the presence of children. The difference in expenditures between these households is assumed to be the amount spent on children.

The challenge when applying the marginal cost approach to child-rearing costs is identifying a standard of economic well-being; that is, the measurement used to determine that the childless couple and the couple with children are equally well off. The two most common approaches are the Engel and the Rothbarth methodologies. The Engel methodology relies on the percentage of household expenditures devoted to food and the Rothbarth methodology relies on the percentage of household expenditures devoted to adult goods.

Over 100 years ago, Ernst Engel's research found that as total household expenditures increased—and holding all else constant including family size—the percent of total expenditures devoted to food

decreased.¹¹ Engel also found that as family size increased—and holding all else constant including total expenditures—the percent of total expenditures devoted to food increased. Engel combined these empirical findings to develop a supposition, which is known as Engel’s law in economics, that the percentage of total expenditures devoted to food could be used as a standard of economic well-being to measure child-rearing expenditures.

Another economist, Erwin Rothbarth, later argued that a more appropriate approach would be to measure how adults reduced their expenditures on “luxuries” (alcohol, tobacco, entertainment, and sweets) once all necessary expenditures for all family members including children were made.¹² Most economists applying the Rothbarth methodology define luxuries to be expenditures on adult goods such as adult clothing or a combination of adult clothing, tobacco and alcohol.¹³

Dr. Betson also applied two less commonly used marginal cost methodologies: The Iso-Prop and the Barten-Gorman methodologies. The Iso-Prop methodology defines the standard of economic well-being as the budget share spent on necessities (e.g., food, clothing, housing, utilities, health care). The Barten-Gorman methodology assumes that the standard of economic well-being is defined by all goods consumed by a family, however, consumption will vary according to the size and composition of the family.

ESTIMATES OF CHILD-REARING COSTS

Exhibit 3 compares the results from the different methodologies and studies for one, two, and three children. Measurements based on the Iso-Prop and Barten-Gorman methodologies are not included because they are less commonly used and did not yield robust results.¹⁴

The measurements are expressed as a percentage of total expenditures and represent the average for all income ranges. Exhibit 3 shows that the Rothbarth measurements of child-rearing costs are lower than those from the Engel and USDA methodologies. As discussed by the Lewin Group in an independent evaluation conducted for DHHS, the Engel methodology overstates actual child-rearing costs and the Rothbarth methodology understates actual child-rearing costs. The Lewin report also suggests that the USDA methodology overstates actual child-rearing costs. In his 1990 report, Dr. Betson concludes that the measurements based on the Rothbarth methodology are more plausible than those based on the Engel methodology because those based on the Engel methodology approach per capita amounts. (Recall that per

¹¹Ernst Engel, “Die Productions and Consumtionsverhaltnisse des Konigsreichs Sachsen, *Zeitschrift des Statistisches Bureaus des Koniglich Sachischen Ministeriums des Innern*, 3 (1857).

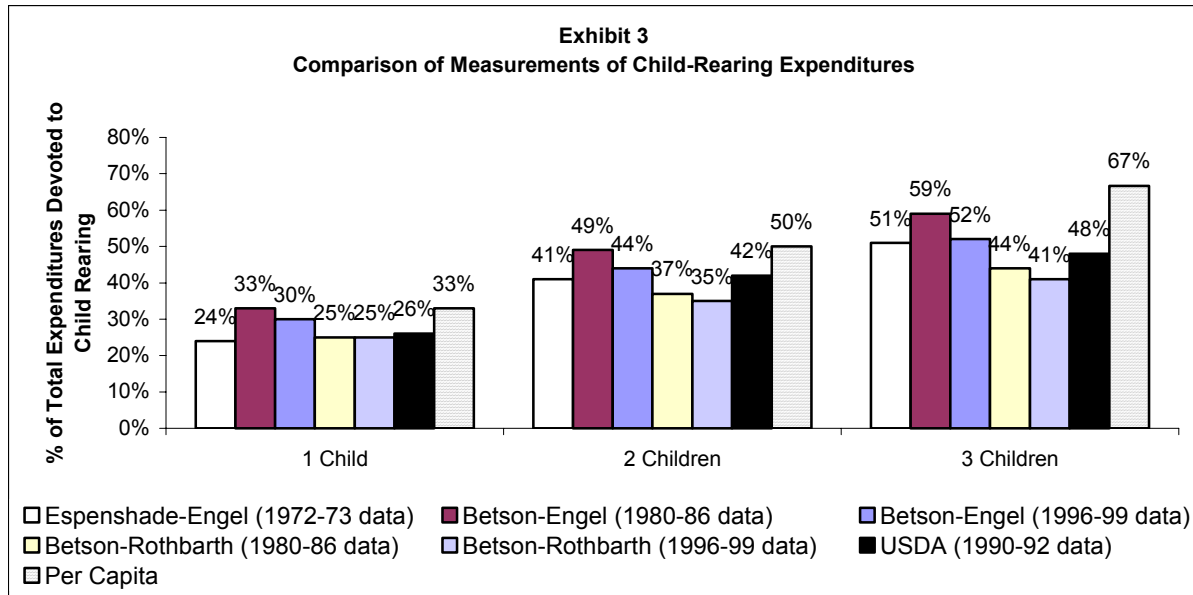
¹²Erwin Rothbarth, “Notes on a Method of Determining Equivalent Income for Families of Different Composition,” Appendix 4 in Charles Madge (editor), *War-Time Pattern of Spending and Saving*, National Institute for Economic and Social Research, Cambridge, Cambridge University Press (1943).

¹³For example, see Betson (1990 and 2001) and Edward P. Lazear and Robert T. Michael, *Allocation of Income within the Household*, The University of Chicago Press, Chicago (1988). Betson (1990) also uses alternative definitions of adult goods and found no difference between when the definition was limited to adult clothing and when it included tobacco and alcohol expenditures. The measurements reported in this study are based on the definition limited to adult clothing.

¹⁴The Iso-Prop results varied according to model specification. In some specifications, they resulted in amounts as high as the Engel methodology; whereas, in other specifications, they resulted in much lower amounts. The Barten-Gorman model did not produce as good of a fit to the expenditures data as the Engel and Rothbarth methodologies.



capita amounts assume that children cost the same as adults, while the common perception is that a child costs less than an adult.)



In recommending which estimates are the most appropriate for states to use in child support guidelines, the Lewin Report recommends a range where the Rothbarth estimator is the lower bound and the Engel estimator is the upper bound. Dr. Betson, on the other hand, recommends the Rothbarth estimator. Dr. Betson arrived at this recommendation through deducing the other four methodologies he applied were unreasonable because of empirical issues with the modeling, lack of statistical significance, or implausible results.

Differences Over Time

The Lewin report could not discern whether differences in the Espenshade-Engel measurements and the Betson-Engel measurements resulted from actual changes in child-rearing costs over time, or from differences in specification and modeling between Drs. Espenshade and Betson. Further, substantive changes to the CEX from 1972-73 (the data years Espenshade used) and 1980-86 (the data years Betson used) may also contribute to the difference.

Neither did Dr. Betson find statistical differences between his estimates over time; that is, from his first set of estimates based on 1980-86 data; and, his second set of estimates based on 1996-99 data. The only exception was a statistically significant decrease in expenditures for three children over time using the Engel methodology. The difference for three children was not statistically significant using the Rothbarth methodology.

Estimates of Child-Rearing Costs by Income Range

The USDA study and Dr. Betson find evidence that the percentage of total expenditures devoted to child-rearing decreases as income increases, although the actual dollar amount devoted to child-rearing expenditures increases. This trend is evident in the existing Washington Schedule, which allocates a smaller

proportion of net income to child-rearing expenditures as net income increases. This trend is also illustrated in Exhibit 4. Expressing measurements of child-rearing costs as a percentage of net income, Exhibit 4 compares the percentages based on Dr. Betson's most recent study using the Engel and Rothbarth methodologies. Recall that the Lewin Report concludes that the Engel methodology overstates actual child-rearing costs and the Rothbarth methodology understates actual child-rearing costs, hence any amount between the new measurements is considered an appropriate level for guidelines according to the Lewin Group.

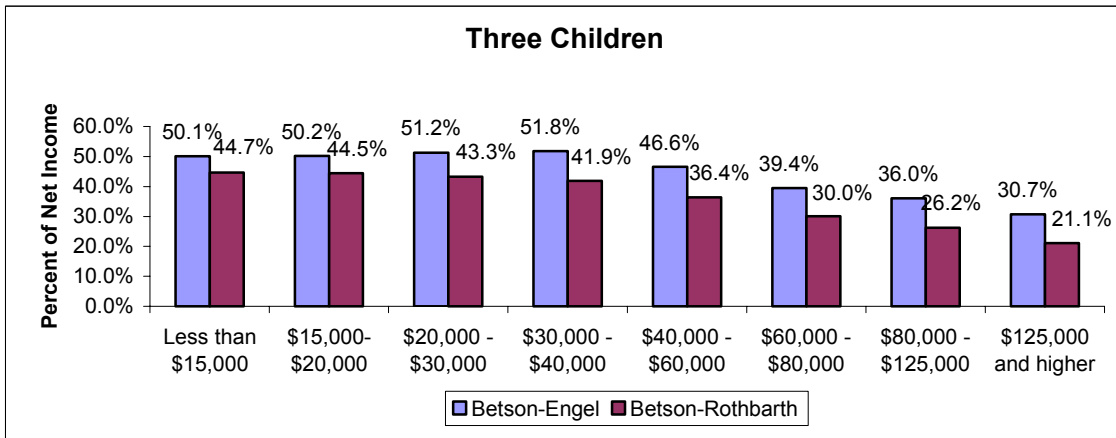
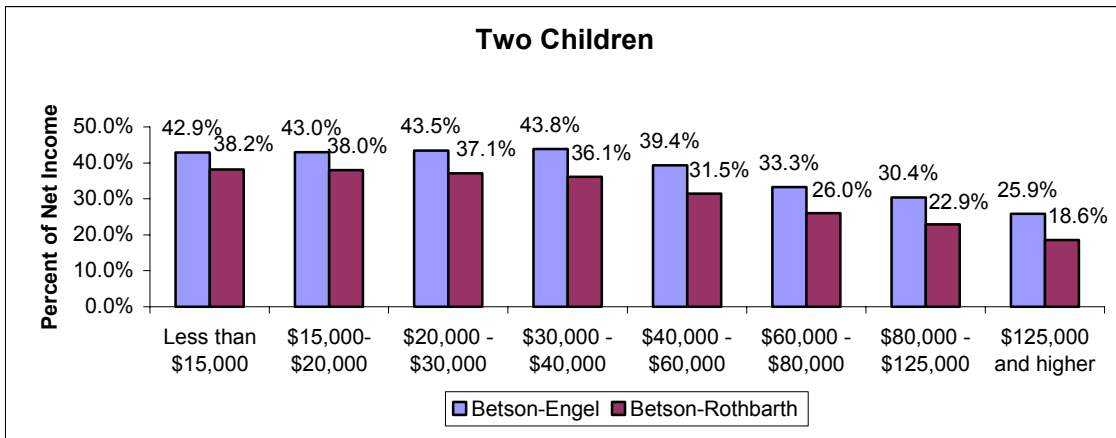
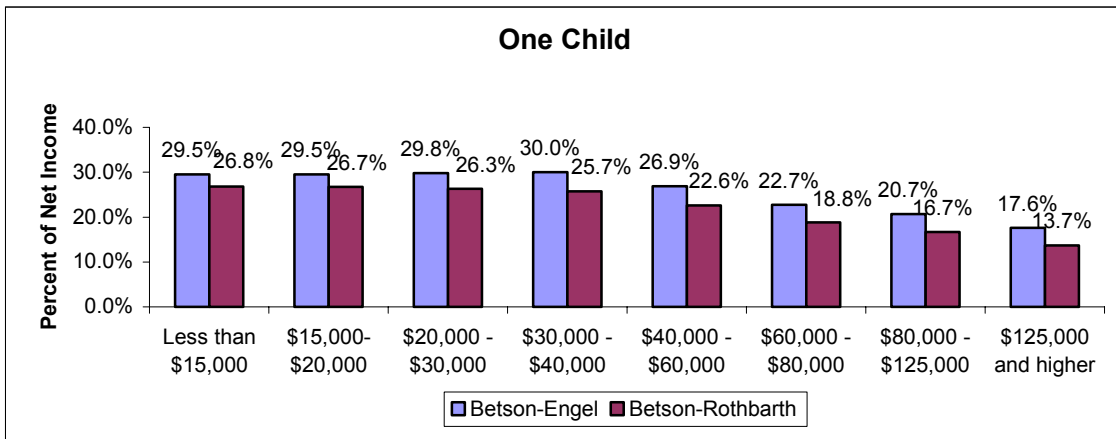
Child-Rearing Costs by Child's Age

The Washington Schedule shows that older children (12-18 years old) cost about 23.6 percent more than younger children (0-11 years old). If we applied the same methodology that was used to adjust for age of children for the Washington Schedule, there would be no adjustment for the Rothbarth estimator and a 26 percent adjustment for the Engel estimator. There is no adjustment for the Rothbarth estimator because Dr. Betson found no significant differences in child-rearing costs by age of the child using the Rothbarth estimator. Although he did find a difference using the Engel estimator, the difference is only statistically significant for younger children (0-5 years old). Younger children cost 29 percent less than middle-age children. The difference between middle-age children (6-11 years old) and older children (12-17 years old) based on the Engel estimator was eight percent, but not statistically significant. For one-child families, Dr. Lino's study indicates that children ages 12-17 years old costs 12 percent more than children 11 years old or less.¹⁵

¹⁵Calculated from Table ES1 (Lino 2004).



Exhibit 4
Comparison of 2001 Measurements of Child-Rearing Costs
Developed by Dr. Betson Using Rothbarth and Engel Methodologies





Chapter III

Comparison of Washington Schedule to New Measurements of Child-Rearing Costs

This chapter compares the existing Washington Schedule to the new measurements of child-rearing costs and current poverty levels. The purpose of the comparisons is to determine whether the existing Schedule is adequate. The new measurements of child-rearing costs are discussed in the previous chapter. They are adjusted such they are comparable to the existing Washington Schedule (i.e., exclude child care cost, include ordinary medical expenses) and updated to current (2004) price levels and incomes. In order to make the new measurements of child-rearing costs comparable, it was necessary to develop updated Schedules. The methodology is described in Appendix I. An updated Schedule based on the Rothbarth estimator is provided in Appendix II and an updated Schedule based on the Engel estimator is provided in Appendix III. Neither Schedule adjusts for age differences because Dr. Betson did not find statistically significant differences in child-rearing expenditures by the child's age.¹⁶

Current (2004) poverty guidelines level for each additional person in a household is \$265 per month.¹⁷ For one person, the poverty guidelines level is \$776, so the total poverty guidelines level for a family of two is \$1,041 per month (\$776 + \$265). We use the \$265 per child amount when comparing the Schedule amounts to poverty levels. The poverty level is sometimes greater than the new measurements of child-rearing costs, specifically among very low-income families.

The comparisons do not include additional factors that may be considered in the determination of support under the Washington Guidelines (e.g., the basic subsistence limitation, permissible deviation factors), although many of these factors would result in even lower award amounts. Many of these factors will be addressed individually in subsequent reports.

SUMMARY OF FINDINGS

Exhibit 5 summarizes the findings from the comparison. It shows the percent of basic obligations under the existing Washington Schedule that are below the lower bound of the estimates of child-rearing costs. In other words, this is the percent of the existing Schedule that is inadequate. As discussed in the previous chapter, this comparison is recommended in a DHHS report to identify where state child support guidelines are unambiguously below actual child-rearing costs. It also shows the frequency of orders by number of

¹⁶There is an exception among younger children based on the Engel estimator. Younger children (0-5 years old) cost significantly less than children ages 6 years or older, but there is no statistical difference in child-rearing costs between children ages 6-11 years and children ages 12-17 years old. Consequentially, the economic evidence does not support an adjustment for age of the child other than a downward adjustment for younger children 0-5 years old if the state guidelines rely on the Engel estimator. If the state guidelines rely on the Rothbarth estimator, there is no economic evidence to support any adjustment. Nonetheless, even under the Engel estimator, an adjustment for 0-5 years would probably not be used regularly since children in divorce cases tend to be older and there is some evidence that even in non-marital births, child support is not established immediately.

¹⁷*Federal Register*, 2004 Vol. 69, No. 30 February 13, 2004, pp. 7336-7338.



children according to findings from a recent case file review.¹⁸ This is helpful toward identifying the impact of applying the inadequate Schedule amounts.

The major findings are:

- *A substantial proportion of the existing Schedule is below the current costs of child rearing.* Over a third (35.6%) of the existing Washington Schedule is below the measurements of child-rearing costs and 17 percent of it is below poverty guidelines.
- *About two thirds of the Schedule for young children is below the current costs of child rearing.* Almost two thirds (61.6%) of the existing Washington Schedule for children ages 0-11 years old is below the measurements of child-rearing costs and 21 percent of it is below poverty guidelines. All of the one- and two-child basic obligations for young children under the current Washington Schedule are inadequate.
- *The majority of the Schedule covering one child is below the current costs of child rearing.* The majority (71%) of one-child basic obligations under the existing Schedule are below the current costs of child rearing. This is of particular concern because the majority (67%) of child support orders cover one child. All (100%) of the basic obligations under the existing Washington Schedule for one child ages 0-11 years are below the current measurements of child-rearing costs. Almost half (42%) of the basic obligations under the existing Washington Schedule for one child ages 12-18 years are below the current measurements of child-rearing costs.

Based on these comparisons, we conclude that the existing Schedule is inadequate.

Exhibit 5 Summary of Findings: Comparison of Existing Washington Schedule to Current Measurements of Child-Rearing Costs							
Number of Children	Percent of Cases with X Number of Children	Percent of Basic Obligations below Child-Rearing Costs			Percent of Basic Obligations below Poverty		
		Schedule A Amounts (ages 0-11)	Schedule B Amounts (ages 12-18)	ALL	Schedule A Amounts (ages 0-11)	Schedule B Amounts (ages 12-18)	ALL
1 Child	66.7%	100%	42%	71.1%	9%	5%	7.0%
2 Children	25.3%	100%	6%	53.1%	14%	9%	11.7%
3 Children		39%	0%	19.5%	20%	14%	17.2%
4 Children	8%	33%	0%	16.4%	25%	19%	21.9%
5 Children		36%	0%	18.0%	34%	23%	28.9%
ALL	100%	61.6%	9.7%	35.6%	20.6%	14.1%	17.3%

Detailed Comparisons

Exhibits 6 and 7 provide side-by-side comparisons of the existing Washington Schedule to the current measurements of child-rearing costs and poverty levels. Exhibit 6 provides side-by-side comparison of the existing Washington Schedule to the measurements of child-rearing costs based on the Rothbarth and Engel estimators (i.e., lower and upper bounds of estimates of child-rearing costs). It starts at \$700 although the

¹⁸Stirling (2003).



Washington Schedule starts at \$600 because child-rearing costs are not estimated for very low incomes. Areas of the Washington Schedule that are less than the Rothbarth estimator that are inadequate are highlighted in Exhibit 6.

Exhibit 7 provides a side-by-side comparison of the existing Washington Schedule to current poverty guidelines. Areas of the Washington Schedule are also highlighted similar to Exhibit 7. Yet, in viewing the results of the comparisons in Exhibit 7, there are a few caveats. First, note that the poverty guidelines assume that each additional child costs the same as the previous child. In other words, the poverty guidelines do not consider any economies of scale realized from additional children. Secondly, in some instances— particularly at low incomes and for larger numbers of children— the poverty guidelines may exceed the estimates of child-rearing costs. This suggests that families in this range make poverty-level expenditures.

In addition, graphical comparisons of the Washington Schedule and updated schedules based on the Rothbarth and Engel estimators for a variety of case scenarios are provided in Appendix IV.



Exhibit 6
Comparison of Washington Schedule to Current Measurements of Child-Rearing Costs
Gray Areas Indicate Where Schedule Is below Child-Rearing Costs

Combined Monthly Income	One Child				Two Children				Three Children				Four Children				Five Children			
	Washington		New Measurements		Washington		New Measurements		Washington		New Measurements		Washington		New Measurements		Washington		New Measurements	
	A Age 0-11	B Age 12-18	Lower Bound (Rothbarth)	Upper Bound (Engel)	A Age 0-11	B Age 12-18	Lower Bound (Rothbarth)	Upper Bound (Engel)	A Age 0-11	B Age 12-18	Lower Bound (Rothbarth)	Upper Bound (Engel)	A Age 0-11	B Age 12-18	Lower Bound (Rothbarth)	Upper Bound (Engel)	A Age 0-11	B Age 12-18	Lower Bound (Rothbarth)	Upper Bound (Engel)
700	155	191	184	200	240	296	259	289	300	372	301	337	340	420	335	372	370	455	369	403
800	177	218	210	228	274	340	295	330	345	426	342	384	388	480	382	425	420	520	420	460
900	199	246	235	257	308	382	331	371	387	477	384	432	436	540	428	477	475	590	471	517
1000	220	272	260	285	342	422	367	412	429	531	425	479	484	596	474	529	525	650	521	574
1100	242	299	286	314	376	464	403	454	471	582	467	527	532	656	520	582	580	715	572	631
1200	264	326	311	342	410	506	439	495	513	633	508	574	576	716	566	634	630	780	623	688
1300	285	352	336	371	442	548	475	536	555	684	549	621	624	772	613	687	680	840	674	744
1400	307	379	362	399	476	588	511	577	597	738	591	669	672	832	659	739	735	905	725	801
1500	327	404	386	428	508	626	544	618	636	786	629	716	716	884	701	792	780	965	771	858
1600	347	428	408	456	538	666	575	658	675	834	663	764	760	940	739	844	830	1025	813	915
1700	367	453	431	484	570	704	605	698	714	882	696	812	804	992	776	897	875	1085	854	972
1800	387	478	453	512	600	742	635	739	753	930	730	859	848	1048	814	949	925	1140	895	1029
1900	407	503	477	540	632	780	666	779	792	978	765	907	892	1100	853	1002	970	1200	939	1086
2000	427	527	501	568	662	818	701	819	831	1026	806	954	936	1156	899	1055	1020	1260	989	1143
2100	447	552	526	595	694	858	735	859	867	1074	847	1002	980	1212	944	1107	1065	1320	1039	1200
2200	467	577	551	623	724	896	770	899	906	1122	888	1049	1024	1264	990	1160	1115	1380	1089	1257
2300	487	601	575	651	756	934	804	940	945	1170	928	1097	1068	1320	1034	1212	1165	1440	1138	1314
2400	506	626	598	679	786	972	835	980	984	1218	962	1145	1112	1372	1073	1265	1210	1495	1180	1371
2500	526	650	621	707	816	1010	865	1021	1023	1263	996	1193	1152	1424	1111	1318	1255	1555	1222	1429
2600	534	661	644	736	832	1026	895	1062	1038	1284	1030	1242	1172	1448	1149	1373	1280	1580	1264	1488
2700	542	670	667	765	842	1040	926	1104	1053	1305	1065	1291	1192	1472	1187	1427	1295	1605	1306	1547
2800	549	679	689	793	854	1054	958	1146	1068	1320	1101	1340	1204	1488	1227	1481	1310	1620	1350	1605
2900	556	686	712	822	862	1066	989	1188	1080	1335	862	1137	1389	1504	1268	1535	1330	1640	1395	1664
3000	561	693	735	851	872	1076	1021	1229	1092	1347	1174	1438	1232	1520	1309	1589	1340	1655	1439	1723
3100	566	699	758	880	878	1086	1053	1271	1101	1359	1210	1487	1240	1532	1349	1643	1350	1670	1484	1781
3200	569	704	771	896	884	1092	1069	1294	1107	1371	1227	1512	1248	1544	1368	1671	1360	1680	1505	1812
3300	573	708	780	913	890	1098	1080	1317	1113	1377	1237	1538	1256	1552	1379	1699	1365	1695	1517	1842
3400	574	710	790	930	892	1102	1092	1339	1116	1380	1248	1563	1260	1556	1391	1727	1370	1700	1530	1872
3500	575	711	800	947	894	1104	1103	1362	1119	1383	1258	1589	1264	1560	1403	1755	1375	1705	1543	1903
3600	577	712	809	964	896	1106	1114	1385	1122	1386	1268	1614	1268	1564	1414	1783	1380	1710	1555	1933
3700	578	713	819	980	898	1108	1126	1408	1125	1389	1279	1639	1272	1568	1426	1811	1385	1715	1568	1964
3800	581	719	830	996	904	1116	1138	1430	1131	1398	1290	1664	1276	1576	1439	1839	1390	1720	1583	1993
3900	596	736	842	1010	926	1144	1152	1450	1158	1431	1303	1687	1304	1616	1453	1864	1420	1760	1599	2021
4000	609	753	854	1024	946	1168	1166	1471	1185	1464	1317	1710	1336	1652	1468	1889	1455	1800	1615	2048



Exhibit 6
Comparison of Washington Schedule to Current Measurements of Child-Rearing Costs
Gray Areas Indicate Where Schedule Is below Child-Rearing Costs

Combined Monthly Income	One Child				Two Children				Three Children				Four Children				Five Children			
	Washington		New Measurements		Washington		New Measurements		Washington		New Measurements		Washington		New Measurements		Washington		New Measurements	
	A Age 0-11	B Age 12-18	Lower Bound (Rothbarth)	Upper Bound (Engel)	A Age 0-11	B Age 12-18	Lower Bound (Rothbarth)	Upper Bound (Engel)	A Age 0-11	B Age 12-18	Lower Bound (Rothbarth)	Upper Bound (Engel)	A Age 0-11	B Age 12-18	Lower Bound (Rothbarth)	Upper Bound (Engel)	A Age 0-11	B Age 12-18	Lower Bound (Rothbarth)	Upper Bound (Engel)
4100	623	770	866	1038	968	1196	1180	1491	1212	1500	1330	1733	1364	1688	1483	1915	1490	1840	1631	2076
4200	638	788	878	1052	990	1222	1194	1512	1239	1533	1343	1756	1400	1724	1497	1940	1525	1885	1647	2103
4300	651	805	889	1068	1012	1250	1207	1534	1266	1566	1356	1782	1428	1764	1512	1969	1555	1925	1663	2135
4400	664	821	901	1085	1032	1274	1221	1558	1293	1596	1369	1808	1456	1796	1527	1998	1585	1960	1679	2166
4500	677	836	913	1101	1050	1298	1235	1581	1314	1626	1382	1835	1484	1832	1541	2027	1615	2000	1696	2198
4600	689	851	924	1117	1070	1322	1248	1604	1338	1656	1395	1861	1508	1868	1556	2056	1645	2035	1711	2229
4700	701	866	931	1133	1090	1346	1257	1627	1365	1686	1406	1887	1536	1900	1567	2086	1675	2070	1724	2261
4800	713	882	937	1150	1108	1370	1266	1650	1389	1716	1416	1914	1564	1932	1579	2115	1705	2110	1737	2292
4900	726	897	944	1162	1128	1394	1275	1668	1410	1743	1427	1934	1592	1964	1591	2137	1735	2145	1750	2316
5000	738	912	950	1167	1148	1416	1284	1674	1437	1776	1438	1940	1616	2000	1603	2143	1765	2185	1764	2323
5100	751	928	957	1171	1168	1440	1293	1679	1461	1806	1449	1945	1644	2036	1615	2150	1795	2215	1777	2330
5200	763	943	963	1176	1186	1464	1302	1685	1482	1833	1459	1951	1672	2068	1627	2156	1825	2255	1790	2337
5300	776	959	970	1180	1204	1488	1311	1691	1509	1863	1470	1957	1700	2100	1639	2163	1855	2290	1803	2344
5400	788	974	976	1185	1224	1512	1320	1697	1533	1896	1481	1963	1728	2132	1651	2169	1885	2330	1816	2351
5500	800	989	986	1189	1244	1536	1333	1702	1554	1923	1494	1969	1756	2168	1666	2176	1915	2365	1832	2359
5600	812	1004	997	1194	1264	1558	1346	1708	1581	1953	1508	1975	1784	2204	1681	2182	1945	2400	1850	2366
5700	825	1019	1008	1198	1282	1582	1359	1714	1605	1983	1522	1981	1808	2236	1697	2189	1975	2440	1867	2373
5800	837	1035	1018	1210	1300	1606	1372	1730	1629	2013	1536	2000	1836	2268	1713	2210	2005	2475	1884	2395
5900	850	1050	1029	1230	1320	1630	1385	1759	1653	2043	1550	2034	1864	2300	1728	2247	2035	2510	1901	2436
6000	862	1065	1040	1250	1340	1654	1398	1788	1677	2073	1564	2068	1892	2336	1744	2285	2065	2545	1918	2477
6100	875	1081	1051	1270	1360	1678	1411	1817	1701	2103	1578	2103	1916	2372	1759	2323	2090	2585	1935	2518
6200	887	1096	1062	1291	1378	1702	1424	1846	1725	2130	1592	2137	1944	2404	1775	2361	2120	2620	1952	2560
6300	899	1112	1073	1311	1398	1726	1439	1875	1749	2163	1608	2171	1972	2436	1792	2399	2150	2660	1972	2601
6400	911	1127	1086	1331	1418	1750	1455	1904	1773	2193	1625	2206	2000	2468	1812	2437	2180	2695	1993	2642
6500	924	1142	1098	1351	1436	1774	1471	1933	1797	2220	1643	2240	2024	2504	1831	2475	2210	2730	2015	2683
6600	936	1157	1111	1371	1456	1798	1487	1962	1821	2250	1660	2274	2052	2540	1851	2513	2240	2770	2036	2724
6700	949	1172	1123	1387	1474	1822	1503	1986	1845	2283	1677	2302	2080	2572	1870	2543	2270	2805	2057	2757
6800	961	1188	1136	1401	1494	1846	1520	2006	1869	2310	1695	2325	2108	2604	1890	2569	2300	2840	2079	2784
6900	974	1203	1148	1415	1514	1870	1536	2026	1893	2340	1712	2347	2132	2636	1909	2594	2330	2875	2100	2812
7000	986	1218	1161	1429	1534	1892	1552	2046	1917	2370	1730	2370	2160	2672	1929	2619	2360	2915	2122	2839



**Exhibit 7
Comparison of Washington Schedule to Poverty Guidelines**

Gray Areas Indicate Where Schedule Is below Poverty

Combined Monthly income	One Child			Two Children			Three Children			Four Children			Five Children		
	A Age 0-11	B Age 12-18	Poverty (One Child)	A Age 0-11	B Age 12-18	Poverty (Two Children)	A Age 0-11	B Age 12-18	Poverty (Three Children)	A Age 0-11	B Age 12-18	Poverty (Four Children)	A Age 0-11	B Age 12-18	Poverty (Five Children)
600	133	164	265	206	254	530	258	318	795	292	360	1060	315	390	1325
700	155	191	265	240	296	530	300	372	795	340	420	1060	370	455	1325
800	177	218	265	274	340	530	345	426	795	388	480	1060	420	520	1325
900	199	246	265	308	382	530	387	477	795	436	540	1060	475	590	1325
1000	220	272	265	342	422	530	429	531	795	484	596	1060	525	650	1325
1100	242	299	265	376	464	530	471	582	795	532	656	1060	580	715	1325
1200	264	326	265	410	506	530	513	633	795	576	716	1060	630	780	1325
1300	285	352	265	442	548	530	555	684	795	624	772	1060	680	840	1325
1400	307	379	265	476	588	530	597	738	795	672	832	1060	735	905	1325
1500	327	404	265	508	626	530	636	786	795	716	884	1060	780	965	1325
1600	347	428	265	538	666	530	675	834	795	760	940	1060	830	1025	1325
1700	367	453	265	570	704	530	714	882	795	804	992	1060	875	1085	1325
1800	387	478	265	600	742	530	753	930	795	848	1048	1060	925	1140	1325
1900	407	503	265	632	780	530	792	978	795	892	1100	1060	970	1200	1325
2000	427	527	265	662	818	530	831	1026	795	936	1156	1060	1020	1260	1325
2100	447	552	265	694	858	530	867	1074	795	980	1212	1060	1065	1320	1325
2200	467	577	265	724	896	530	906	1122	795	1024	1264	1060	1115	1380	1325
2300	487	601	265	756	934	530	945	1170	795	1068	1320	1060	1165	1440	1325
2400	506	626	265	786	972	530	984	1218	795	1112	1372	1060	1210	1495	1325
2500	526	650	265	816	1010	530	1023	1263	795	1152	1424	1060	1255	1555	1325
2600	534	661	265	832	1026	530	1038	1284	795	1172	1448	1060	1280	1580	1325
2700	542	670	265	842	1040	530	1053	1305	795	1192	1472	1060	1295	1605	1325
2800	549	679	265	854	1054	530	1068	1320	795	1204	1488	1060	1310	1620	1325
2900	556	686	265	862	1066	530	1080	1335	795	1220	1504	1060	1330	1640	1325
3000	561	693	265	872	1076	530	1092	1347	795	1232	1520	1060	1340	1655	1325
3100	566	699	265	878	1086	530	1101	1359	795	1240	1532	1060	1350	1670	1325
3200	569	704	265	884	1092	530	1107	1371	795	1248	1544	1060	1360	1680	1325
3300	573	708	265	890	1098	530	1113	1377	795	1256	1552	1060	1365	1695	1325
3400	574	710	265	892	1102	530	1116	1380	795	1260	1556	1060	1370	1700	1325
3500	575	711	265	894	1104	530	1119	1383	795	1264	1560	1060	1375	1705	1325
3600	577	712	265	896	1106	530	1122	1386	795	1268	1564	1060	1380	1710	1325
3700	578	713	265	898	1108	530	1125	1389	795	1272	1568	1060	1385	1715	1325
3800	581	719	265	904	1116	530	1131	1398	795	1276	1576	1060	1390	1720	1325



**Exhibit 7
Comparison of Washington Schedule to Poverty Guidelines**

Gray Areas Indicate Where Schedule Is below Poverty

Combined Monthly income	One Child			Two Children			Three Children			Four Children			Five Children		
	A Age 0-11	B Age 12-18	Poverty (One Child)	A Age 0-11	B Age 12-18	Poverty (Two Children)	A Age 0-11	B Age 12-18	Poverty (Three Children)	A Age 0-11	B Age 12-18	Poverty (Four Children)	A Age 0-11	B Age 12-18	Poverty (Five Children)
3900	596	736	265	926	1144	530	1158	1431	795	1304	1616	1060	1420	1760	1325
4000	609	753	265	946	1168	530	1185	1464	795	1336	1652	1060	1455	1800	1325
4100	623	770	265	968	1196	530	1212	1500	795	1364	1688	1060	1490	1840	1325
4200	638	788	265	990	1222	530	1239	1533	795	1400	1724	1060	1525	1885	1325
4300	651	805	265	1012	1250	530	1266	1566	795	1428	1764	1060	1555	1925	1325
4400	664	821	265	1032	1274	530	1293	1596	795	1456	1796	1060	1585	1960	1325
4500	677	836	265	1050	1298	530	1314	1626	795	1484	1832	1060	1615	2000	1325
4600	689	851	265	1070	1322	530	1338	1656	795	1508	1868	1060	1645	2035	1325
4700	701	866	265	1090	1346	530	1365	1686	795	1536	1900	1060	1675	2070	1325
4800	713	882	265	1108	1370	530	1389	1716	795	1564	1932	1060	1705	2110	1325
4900	726	897	265	1128	1394	530	1410	1743	795	1592	1964	1060	1735	2145	1325
5000	738	912	265	1148	1416	530	1437	1776	795	1616	2000	1060	1765	2185	1325
5100	751	928	265	1168	1440	530	1461	1806	795	1644	2036	1060	1795	2215	1325
5200	763	943	265	1186	1464	530	1482	1833	795	1672	2068	1060	1825	2255	1325
5300	776	959	265	1204	1488	530	1509	1863	795	1700	2100	1060	1855	2290	1325
5400	788	974	265	1224	1512	530	1533	1896	795	1728	2132	1060	1885	2330	1325
5500	800	989	265	1244	1536	530	1554	1923	795	1756	2168	1060	1915	2365	1325
5600	812	1004	265	1264	1558	530	1581	1953	795	1784	2204	1060	1945	2400	1325
5700	825	1019	265	1282	1582	530	1605	1983	795	1808	2236	1060	1975	2440	1325
5800	837	1035	265	1300	1606	530	1629	2013	795	1836	2268	1060	2005	2475	1325
5900	850	1050	265	1320	1630	530	1653	2043	795	1864	2300	1060	2035	2510	1325
6000	862	1065	265	1340	1654	530	1677	2073	795	1892	2336	1060	2065	2545	1325
6100	875	1081	265	1360	1678	530	1701	2103	795	1916	2372	1060	2090	2585	1325
6200	887	1096	265	1378	1702	530	1725	2130	795	1944	2404	1060	2120	2620	1325
6300	899	1112	265	1398	1726	530	1749	2163	795	1972	2436	1060	2150	2660	1325
6400	911	1127	265	1418	1750	530	1773	2193	795	2000	2468	1060	2180	2695	1325
6500	924	1142	265	1436	1774	530	1797	2220	795	2024	2504	1060	2210	2730	1325
6600	936	1157	265	1456	1798	530	1821	2250	795	2052	2540	1060	2240	2770	1325
6700	949	1172	265	1474	1822	530	1845	2283	795	2080	2572	1060	2270	2805	1325
6800	961	1188	265	1494	1846	530	1869	2310	795	2108	2604	1060	2300	2840	1325
6900	974	1203	265	1514	1870	530	1893	2340	795	2132	2636	1060	2330	2875	1325
7000	986	1218	265	1534	1892	530	1917	2370	795	2160	2672	1060	2360	2915	1325



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Appendix I Converting Estimates of Child-Rearing Costs To Updated Schedules



Appendix I

Converting Estimates of Child-Rearing Costs To Updated Schedules

In this Appendix, we detail the steps used to develop an updated schedule based on recent economic data: the new measurements of child-rearing costs and current price levels. In this Appendix, we detail the steps using the Betson-Rothbarth measurements. The same steps were used to develop an updated schedule based on the Betson-Engel measurements. Appendix II provides the Schedule based on the Betson-Rothbarth measurements. Appendix III provides the Schedule based on the Betson-Engel measurements. Recall from Chapter II that the Betson-Rothbarth measurements of child-rearing costs are considered the lower bound of actual child-rearing costs, and the Betson-Engel measurements of child-rearing costs are considered the upper bound of actual child-rearing costs.

To build an updated schedule, PSI started with the estimates shown in Exhibit 4. In addition, Dr. Betson also provided PSI staff with other information needed to develop a schedule for a range of net incomes in 2004 dollars from the same data source:

- ♦ percent of income devoted to expenditures;
- ♦ percent of total expenditures devoted to child-rearing costs for one, two and three-child families;
- ♦ percent of total expenditures devoted to child care costs; and
- ♦ percentage of total expenditures devoted to medical costs exceeding \$250 per child per year.

These amounts for the Betson-Rothbarth measurements are shown in Exhibit I-1. Similar amounts for the Betson-Engel measurements are shown at the end of this Appendix.¹ Dr. Betson converted the income ranges from the 1996-99 data to 2004 using the percentage change in the Consumer Price Index published by the Bureau of Labor Statistics over the same time period.

¹The income ranges for the Betson-Engel measurements are slightly different because they were first generated in 2002, then updated to 2004 price levels using changes in the Consumer Price Index published by the Bureau of Labor Statistics.



Exhibit I-1 Betson-Rothbarth Measurements and Other Expenditures Data from 1996-1999 CEX						
Column A	Column B	Column C	Column D	Column E	Column F	Column G
Family Net Income (2004 dollars)	Total Expenditures as a Percent of Net Income	Percent of Total Expenditures Devoted to One Child	Percent of Total Expenditures Devoted to Two Children	Percent of Total Expenditures Devoted to Three Children	Percent of Expenditures Devoted to Child Care Costs	Percent of Expenditures Devoted to Extraordinary Medical Expenses ²
< \$15,000	>100%	27.4%	38.6%	45.0%	0.2%	2.5%
\$15,000-\$20,000	>100%	26.7%	37.9%	44.1%	0.4%	1.8%
\$20,000-\$25,000	>100%	26.5%	37.6%	43.8%	0.9%	2.2%
\$25,000-\$30,000	>100%	26.4%	37.3%	43.5%	0.7%	2.6%
\$30,000-\$35,000	>100%	26.2%	36.8%	42.9%	0.8%	2.7%
\$35,000-\$40,000	>100%	25.9%	36.4%	42.3%	0.7%	3.2%
\$40,000-\$50,000	92.4%	25.7%	36.1%	41.9%	1.2%	2.9%
\$50,000-\$60,000	88.2%	25.5%	35.6%	41.1%	1.7%	3.5%
\$60,000-\$70,000	78.1%	25.4%	35.4%	40.9%	1.5%	3.0%
\$70,000-\$80,000	74.8%	25.2%	35.0%	40.4%	1.6%	3.1%
\$80,000-\$90,000	73.1%	25.0%	34.6%	39.9%	1.7%	2.6%
\$90,000-\$100,000	68.5%	24.9%	34.4%	39.6%	1.6%	2.6%
\$100,000-\$125,000	65.4%	24.6%	33.8%	38.8%	1.5%	3.2%
>\$125,000	54.5%	24.1%	32.9%	37.5%	1.8%	2.7%

STEPS USED TO UPDATE THE SCHEDULE

There are six steps used to develop an updated schedule from Dr. Betson's measurements of child-rearing costs.

Step 1: Subtract child care expenses

The first step is to subtract child care expenses from the percent of total expenditures allocated to child-rearing. For example, for net incomes below \$15,000 and one child, the percentage from Column F is subtracted from the percentage in Column C [$27.4\% - 0.23\% = 27.17\%$].

Step 2: Calculate the child's share of extraordinary medical expenses

The child's share of extraordinary medical expenses is determined by multiplying the percentage of total expenditures devoted to the child by the percent of total expenditures devoted to extraordinary medical expenses. For example, for net incomes below \$15,000 and one child, the child's share is Column C multiplied by Column G [$27.4\% \times 2.53\% = 0.69\%$].

²\$250 approximates average out-of-pocket medical costs per child.

Step 3: Subtract the child's share of extraordinary medical expenses

The next step is to subtract the child's share of extraordinary medical expenses from the percent of total expenditures allocated to child rearing less child care expenses, which were subtracted from Step 1. For example, following the example used in Steps 1 and 2 which is for net incomes below \$15,000 and one child, the percentage calculated from Step 2 is subtracted from the percentage in Step 1 [27.17% - 0.69% = 26.48%].

Step 4: Adjust for net expenditures

In Step 4, we adjust for the percent of net income devoted to expenditures by multiplying the percentage determined from Step 3 by the percentage in Column B. If the amount in Column B is more than 100 percent, we use 100 percent. In our example where the combined net income is less than \$15,000 per year and there is one child, the percentage from Step 4 is multiplied by the percentage in Column B [26.48% X 100% = 26.48%].

Step 5: Extend percentages to Larger Household Sizes

Due to an insufficient number of families with four or more children in the CEX, Dr. Betson only estimates child-rearing costs for one-, two-, and three-child families. In order to extend these to a larger number of children, we use the equivalence scale recommended by the Panel on Poverty and Family Assistance, a panel assembled by the National Research Council to review measures of poverty is used.³ The recommended formula is

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

While the current Washington Schedule considers one through five children, the updated schedule consider up to six children. Using the formula above, we arrive at the following equivalency scales: 2.69 for three children; 3.00 for four children; and 3.30 for five children. In turn, these are converted to multipliers by calculating the percentage increase. The multipliers are: 1.115 (3.00 divided by 2.69) for four children; and 1.10 (3.30 divided by 3.00) for five children. The multiplier of 1.115 is applied to three-child amounts to arrive at four-child amounts; and, the multiplier of 1.10 is applied to the four-child amounts to arrive at five-child amounts.

The multipliers were used as constants for all income ranges. The decreasing size of the multiplier as the number of children increases reflects two phenomena: (1) economies of scale as more children are added to the household (e.g., sharing of household items); and (2) reallocation of expenditures. The reallocation occurs as adults reduce their share of expenditures to provide for more children and as each child's share of expenditures is reduced to accommodate the needs of additional children. That is, as there are more people to share the economic pie, the share for each family member must decrease.

³Constance F. Citro and Robert T. Michael, Editors. *Measuring Poverty: A New Approach*, National Academy Press, Washington, D.C. (1995).



Step 6: Calculate marginal percentages

The above steps result in a table that relates levels of net income to the proportion of income spent on children in one to six-child households. One further adjustment, however, is needed before the table can be used to prepare a Schedule of Support Obligations that will not result in "notches" in obligation amounts as income increases. That is, the Rothbarth estimates are assumed to apply at the midpoint of each net income range. For net incomes that lie between these midpoints, marginal proportions were computed so that obligations would increase gradually as income increases.

An example will illustrate why this method of smoothing the support schedule is needed. Assume we have two, two-child households, one earning between \$40,000 and \$50,000 per year (\$3,333 to \$4,167 per month) and the other earning between \$50,000 and \$60,000 per year (\$4,167 to \$5,000 per month). The proportion of net income spent on the two children in the lower income household is estimated to be 30.16 percent. The comparable proportion in the higher income household is estimated to be 27.20 percent. If actual income in the first household were \$4,150 per month, the total support obligation would be \$1,252 monthly ($\$4,150 \times .3016$). If actual income in the second household were \$4,200, the total monthly support obligation would be \$1,142 ($\$4,200 \times .2720$); \$110 less per month than the support obligation in the lower income household. The use of marginal proportions between the midpoints of income ranges eliminates this effect and creates a smooth increase in the total support obligation as household income increases.

Summary

After this last adjustment, the table of support proportions, shown below in Exhibit I-2 for the Rothbarth estimator, can be prepared. (The comparable Table for the Engel estimator is at the end of the Appendix.) This table of support proportions is analogous to a tax rate schedule. Each net income midpoint in the table is associated with two proportions for each number of children being supported. The first proportion is applied to the income midpoint and the proportion just below it is applied to income between that midpoint and the next highest midpoint. An example best illustrates how this procedure results in a basic support obligation if the net income and the number of children are known.

Assume that the noncustodial parent has monthly net income of \$1,500 and the custodial parent has \$1,000. The computation of a child support obligation for two children using the information in Exhibit I-1 involves the following three basic steps.

Step 1: Add the monthly net incomes of both parents ($\$1,500 + \$1,000 = \$2,500$) and compute their proportionate share of combined income. Custodial parent earns 40 percent of combined net ($\$1000/\$2,500$), while noncustodial parent's share is 60 percent.

Step 2: Use the combined income from Step 1 to compute a basic support obligation using the proportions in Exhibit I-2.

- Find the income midpoint just below the combined net income (i.e., \$2,292 per month) and multiply the amount by the proportional support for two children: $[\$2,292 \times .3498] = \802 .



- Subtract the midpoint from the combined net income of the parents and multiply by the marginal proportion: $[(\$2,500 - \$2,292) \times .3045] = \$63$.
- Add the two obligation amounts: $\$802 + \$63 = \$865$. This obligation represents the monthly amount estimated to have been spent on the children jointly by the parents if the household had remained intact.

Step 3: Pro-rate the basic support obligation between the parents based on their proportionate shares of net income: (1) noncustodial parent's share is $\$865 \times .60 = \519 , (2) custodial parent's share is $\$865 \times .40 = \346 . The noncustodial parent's computed obligation is payable as child support. The custodial parent's computed obligation is retained and is presumed to be spent directly on the child. This procedure simulates spending patterns in an intact household in which the proportion of income allocated to the children depends on total family income.

Exhibit I-2 UPDATED TABLE OF SUPPORT PROPORTIONS (Rothbarth Estimator)						
Monthly Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
\$625	26.48%	37.16%	43.17%	48.14%	52.95%	57.61%
	25.31%	35.96%	41.41%	46.17%	50.79%	55.26%
\$1,458	25.81%	36.47%	42.16%	47.01%	51.72%	56.27%
	22.56%	30.10%	33.64%	37.51%	41.26%	44.89%
\$1,875	25.09%	35.06%	40.27%	44.90%	49.39%	53.74%
	24.75%	34.63%	40.76%	45.45%	50.00%	54.40%
\$2,292	25.03%	34.98%	40.36%	45.00%	49.50%	53.86%
	22.78%	30.45%	34.24%	38.17%	41.99%	45.69%
\$2,708	24.68%	34.28%	39.42%	43.95%	48.35%	52.60%
	22.82%	31.70%	36.36%	40.54%	44.59%	48.51%
\$3,125	24.43%	33.94%	39.01%	43.50%	47.84%	52.06%
	9.66%	11.30%	10.36%	11.55%	12.70%	13.82%
\$3,750	21.97%	30.16%	34.23%	38.17%	41.99%	45.68%
	11.92%	13.86%	13.15%	14.66%	16.13%	17.55%
\$4,583	20.14%	27.20%	30.40%	33.90%	37.29%	40.57%
	6.45%	9.01%	10.68%	11.91%	13.10%	14.25%
\$5,417	18.04%	24.40%	27.37%	30.51%	33.56%	36.52%
	10.80%	13.03%	13.99%	15.59%	17.15%	18.66%
\$6,250	17.07%	22.89%	25.58%	28.52%	31.38%	34.14%
	12.46%	16.22%	17.45%	19.46%	21.41%	23.29%
\$7,083	16.53%	22.10%	24.63%	27.46%	30.20%	32.86%
	6.78%	9.59%	11.12%	12.40%	13.64%	14.84%
\$7,917	15.50%	20.78%	23.20%	25.87%	28.46%	30.96%
	9.34%	11.98%	12.65%	14.10%	15.51%	16.88%
\$9,375	14.55%	19.42%	21.56%	24.04%	26.45%	28.77%
	5.83%	6.98%	6.96%	7.75%	8.53%	9.28%
\$13,754	11.77%	15.46%	16.91%	18.86%	20.74%	22.57%



The table of support proportions is then used to prepare an updated schedule of obligations, shown in Appendix II.

OTHER CONSIDERATIONS

Extending the Schedule to Higher Incomes

The current Washington Schedule is advisory for incomes of \$5,000 to \$7,000 per month and stops at \$7,000 per month. According to the 2003 American Community Survey done by the U.S. Census Bureau, 19 percent of Washington families have income over \$100,000 per year (\$8,333 per month). The new Betson-Rothbarth and Betson-Engel measurements allow the updated schedule to be extended to a combined monthly net income of \$13,500.

Adding Income Intervals

The updated schedules in Appendices II and III are built with \$50 net income intervals, while the existing Washington Schedule increases by \$100 intervals. The added income intervals may help to alleviate errors in guidelines calculations that result from rounding errors.

Age of the Child

The adjustment for age of the child is eliminated per Dr. Betson's finding that the difference is generally not statistically different. This finding is discussed in detail in Chapter II.

DATA DESCRIPTIONS AND ASSUMPTIONS

Dr. Betson's original data consists of households surveyed in 1996-99 as part of the CEX, which is the most reliable and extensive data set relating expenditures to income. The CEX focuses on measurements of current consumption. More information about the CEX is provided in Chapter II.

Family Net Income

Gross and net incomes are reported by families participating in the CEX. The difference between gross and net income is taxes. In fact, the CEX uses the terms "income before taxes" and "income after taxes" instead of gross and net income. Income before taxes is the total money earnings and selected money receipt. It includes wages and salary; self-employment income; Social Security benefits, pensions income, rental income, unemployment compensation, workers' compensation, veteran's benefits, public assistance, and other sources of income.

The BLS is concerned that income may be under-reported in the CEX. Although underreporting of income is a problem inherent to most surveys, the BLS is particularly concerned because expenditures exceed income among low-income households participating in the CEX. The BLS is unclear whether this results from underreporting of income or these households are actually spending more than their incomes because of an unemployment spell, being a student, or otherwise withdrawing from their savings. In an effort to improve income information, the BLS added and revised income questions in 2001. It is still too early to determine if



these changes have resulted in any improvements or insight on whether income is actually being underreported.

Expenditures to Income Ratios

Expenditures in the CEX refer to expenditures for current consumption. Specifically, it consists of the costs of goods and services, including the taxes on the good or service, acquired during the survey period. Since the CEX focuses on expenditures for current consumption, mortgage principal payments are excluded because they are considered a form of savings. Current consumption, however, does include other expenditures for housing such as mortgage interest payments, property taxes and rent. In measuring child-rearing costs, personal insurance, pensions and cash contributions are also excluded by most economists because they also are not part of current consumption or are expended on someone outside the immediate household. In addition, Dr. Betson excludes the net purchase price of vehicles since vehicles are typically kept for more than a year. If the data were available, he would only include the amount of the vehicle consumed in that year (e.g., depreciation of the vehicle).

It is assumed that expenditures cannot exceed income. Without this assumption, the amounts in the updated schedule for low incomes would be significantly more.

Percentages of Total Expenditures Devoted to One, Two and Three Children

The percentages shown in Exhibit I-1 are calculated by Dr. Betson using the Rothbarth methodology. Specifically, two equally well-off households are compared: one with children; and, the other without children. The difference is deemed to be child-rearing expenditures.

Child Care Expenses

These percentages represent the average percent of total expenditures devoted to child care expenses across all families regardless whether there is any child care expenses. If only those families with actual child care costs were included, the percentages would be much higher. Nonetheless, the percentage across all families is necessary to back out child care expenses from total child-rearing expenses.

Another limitation is that it is impossible to distinguish between "necessary" child care expenses (e.g., those incurred to allow someone to work) from "discretionary" expenses. Only "necessary" child care expenses should probably be subtracted because most state guidelines only consider work-related child care expenses. Since this cannot be done, however, child care expenses are overstated. Further, since child care expenses are subtracted, more is being subtracted than there should be. This would bias the schedule amounts downward. Yet, since "discretionary" child care expenses are likely to compose a minuscule share of total expenditures, the magnitude of any bias, if it exists, is likely to be negligible.

Extraordinary Medical Expenses

Medical expenses on children cannot be distinguished from expenses on adult household members, so it is assumed that the child's share of medical expenses is the same as the child's share of total medical expenses. If the child's medical expenses actually cost more, this will result in upward biases to the schedule amounts. Conversely, if the child's medical expenses actually cost more, this will result in downward biases to the



schedule amounts. Nonetheless, if any bias exists, the amount is likely to be very small because extraordinary medical expenses only compose a small portion of total expenditures.

In early Income Shares schedules, the amount of ordinary medical expenses included in the base support amount was \$100 per child per year. In the last few years, several states have increased that amount to \$250 per child per year. The latter amount approximates annual out-of-pocket medical expenditures on children.⁴ The current Washington guidelines define extraordinary health care expenses as those that exceed five percent of the basic support obligation. If an updated schedule is adopted, this definition should be changed to reflect the threshold of \$250 per child per year.

⁴\$250 per child per year approximates out-of-pocket medical expenses. [M. McCormick, R. Weinick, A. Elixhauser, et al., “Annual Report on Access to and Utilization of Health Care for Children and Youth in the United States—2000.” *Ambulatory Pediatrics*, 1(1): January-February 2001. (Agency for Healthcare Research and Quality 01-R036).]



**Exhibit I-3
Betson-Engel Measurements and Other Expenditures Data from
1996-1999 CEX**

Column A	Column B	Column C	Column D	Column E	Column F	Column G
Family Net Income (2004 dollars)	Total Expenditures as a Percent of Net Income	Percent of Total Expenditures Devoted to One Child	Percent of Total Expenditures Devoted to Two Children	Percent of Total Expenditures Devoted to Three Children	Percent of Expenditures Devoted to Child Care Costs	Percent of Expenditures Devoted to Extraordinary Medical Expenses ⁵
< \$15,935	>100%	29.5%	42.9%	50.1%	0.2%	2.5%
\$15,935-\$21,247	>100%	29.5%	43.0%	50.2%	0.6%	1.5%
\$21,247-\$26,559	>100%	29.7%	43.3%	50.9%	0.7%	2.3%
\$26,559-\$31,871	>100%	29.9%	43.6%	51.5%	0.8%	2.8%
\$31,871-\$42,494	>100%	30.0%	43.8%	51.8%	0.8%	3.0%
\$42,494-\$47,806	94.2%	30.1%	44.0%	52.7%	1.3%	2.8%
\$47,806-\$53,118	90.0%	30.1%	44.1%	52.2%	1.4%	3.0%
\$53,118-\$63,742	86.2%	30.2%	44.2%	52.2%	1.5%	3.4%
\$63,742-\$74,365	75.4%	30.2%	44.2%	52.3%	1.7%	2.6%
\$74,365-\$84,989	74.9%	30.3%	44.3%	52.5%	1.6%	3.1%
\$84,989-\$106,236	70.4%	30.3%	44.4%	52.6%	1.7%	2.6%
\$106,236-\$132,795	64.7%	30.3%	44.5%	52.8%	1.5%	3.1%
>\$132,795	57.9%	30.4%	44.6%	53.0%	1.7%	2.7%

⁵\$250 approximates average out-of-pocket medical costs per child.



**Exhibit I-4
UPDATED TABLE OF SUPPORT PROPORTIONS
(Engel Estimator)**

Monthly Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
\$664	28.54%	41.37%	48.15%	53.21%	57.68%	61.72%
	28.50%	41.01%	47.44%	52.42%	56.83%	60.80%
\$1,549	28.52%	41.17%	47.75%	52.76%	57.19%	61.20%
	27.89%	40.29%	47.63%	52.63%	57.05%	61.04%
\$1,992	28.38%	40.97%	47.72%	52.73%	57.16%	61.16%
	27.81%	40.06%	47.55%	52.54%	56.95%	60.94%
\$2,435	28.27%	40.81%	47.69%	52.70%	57.12%	61.12%
	28.76%	41.71%	49.06%	54.21%	58.76%	62.88%
\$3,099	28.38%	41.00%	47.98%	53.02%	57.47%	61.50%
	16.80%	22.91%	25.37%	28.04%	30.39%	32.52%
\$3,763	26.34%	37.81%	43.99%	48.61%	52.69%	56.38%
	14.00%	20.35%	23.01%	25.42%	27.56%	29.49%
\$4,205	25.04%	35.97%	41.78%	46.17%	50.05%	53.55%
	16.26%	23.11%	26.33%	29.10%	31.54%	33.75%
\$4,869	23.84%	34.22%	39.68%	43.84%	47.52%	50.85%
	4.53%	5.78%	5.88%	6.50%	7.04%	7.54%
\$5,754	20.87%	29.84%	34.48%	38.10%	41.30%	44.19%
	20.14%	29.02%	34.32%	37.92%	41.11%	43.99%
\$6,640	20.77%	29.73%	34.46%	38.07%	41.27%	44.16%
	13.72%	19.94%	22.93%	25.33%	27.46%	29.38%
\$7,968	19.60%	28.10%	32.53%	35.95%	38.97%	41.70%
	11.96%	17.70%	21.06%	23.27%	25.23%	26.99%
\$9,960	18.07%	26.02%	30.24%	33.41%	36.22%	38.76%
	10.74%	15.17%	17.39%	19.22%	20.83%	22.29%
\$13,512	16.14%	23.17%	26.86%	29.68%	32.18%	34.43%



Performance. Service. Integrity.

Appendix II Updated Betson- Rothbarth Schedule



Washington						
Updated Schedule of Basic Child Support Obligations						
Betson-Rothbarth						
Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
650.00	172	241	280	312	344	374
700.00	184	259	301	335	369	402
750.00	197	277	322	359	394	429
800.00	210	295	342	382	420	457
850.00	222	313	363	405	445	484
900.00	235	331	384	428	471	512
950.00	248	349	404	451	496	540
1000.00	260	367	425	474	521	567
1050.00	273	385	446	497	547	595
1100.00	286	403	467	520	572	623
1150.00	298	421	487	543	598	650
1200.00	311	439	508	566	623	678
1250.00	324	457	529	589	648	705
1300.00	336	475	549	613	674	733
1350.00	349	493	570	636	699	761
1400.00	362	511	591	659	725	788
1450.00	374	529	611	682	750	816
1500.00	386	544	629	701	771	839
1550.00	397	559	646	720	792	862
1600.00	408	575	663	739	813	884
1650.00	420	590	679	758	833	907
1700.00	431	605	696	776	854	929
1750.00	442	620	713	795	875	951
1800.00	453	635	730	814	895	974
1850.00	465	650	747	833	916	996
1900.00	477	666	765	853	939	1021
1950.00	489	683	786	876	964	1048
2000.00	501	701	806	899	989	1076
2050.00	514	718	826	921	1014	1103
2100.00	526	735	847	944	1039	1130
2150.00	538	753	867	967	1064	1157
2200.00	551	770	888	990	1089	1184
2250.00	563	787	908	1012	1114	1212
2300.00	575	804	928	1034	1138	1238
2350.00	587	819	945	1054	1159	1261
2400.00	598	835	962	1073	1180	1284



Washington
Updated Schedule of Basic Child Support Obligations
Betson-Rothbarth

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
2450.00	610	850	979	1092	1201	1307
2500.00	621	865	996	1111	1222	1329
2550.00	632	880	1013	1130	1243	1352
2600.00	644	895	1030	1149	1264	1375
2650.00	655	911	1048	1168	1285	1398
2700.00	667	926	1065	1187	1306	1421
2750.00	678	942	1083	1207	1328	1445
2800.00	689	958	1101	1227	1350	1469
2850.00	701	973	1119	1248	1373	1493
2900.00	712	989	1137	1268	1395	1518
2950.00	724	1005	1155	1288	1417	1542
3000.00	735	1021	1174	1309	1439	1566
3050.00	746	1037	1192	1329	1462	1590
3100.00	758	1053	1210	1349	1484	1615
3150.00	766	1063	1222	1362	1498	1630
3200.00	771	1069	1227	1368	1505	1637
3250.00	776	1075	1232	1374	1511	1644
3300.00	780	1080	1237	1379	1517	1651
3350.00	785	1086	1242	1385	1524	1658
3400.00	790	1092	1248	1391	1530	1665
3450.00	795	1097	1253	1397	1536	1672
3500.00	800	1103	1258	1403	1543	1679
3550.00	805	1109	1263	1408	1549	1685
3600.00	809	1114	1268	1414	1555	1692
3650.00	814	1120	1273	1420	1562	1699
3700.00	819	1126	1279	1426	1568	1706
3750.00	824	1131	1284	1431	1575	1713
3800.00	830	1138	1290	1439	1583	1722
3850.00	836	1145	1297	1446	1591	1731
3900.00	842	1152	1303	1453	1599	1739
3950.00	848	1159	1310	1461	1607	1748
4000.00	854	1166	1317	1468	1615	1757
4050.00	860	1173	1323	1475	1623	1766
4100.00	866	1180	1330	1483	1631	1775
4150.00	872	1187	1336	1490	1639	1783
4200.00	878	1194	1343	1497	1647	1792
4250.00	884	1200	1350	1505	1655	1801
4300.00	889	1207	1356	1512	1663	1810
4350.00	895	1214	1363	1519	1671	1818
4400.00	901	1221	1369	1527	1679	1827



Washington Updated Schedule of Basic Child Support Obligations Betson-Rothbarth						
Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
4450.00	907	1228	1376	1534	1687	1836
4500.00	913	1235	1382	1541	1696	1845
4550.00	919	1242	1389	1549	1704	1853
4600.00	924	1248	1395	1556	1711	1862
4650.00	928	1253	1400	1562	1718	1869
4700.00	931	1257	1406	1567	1724	1876
4750.00	934	1262	1411	1573	1731	1883
4800.00	937	1266	1416	1579	1737	1890
4850.00	940	1271	1422	1585	1744	1897
4900.00	944	1275	1427	1591	1750	1904
4950.00	947	1280	1433	1597	1757	1912
5000.00	950	1284	1438	1603	1764	1919
5050.00	953	1289	1443	1609	1770	1926
5100.00	957	1293	1449	1615	1777	1933
5150.00	960	1298	1454	1621	1783	1940
5200.00	963	1302	1459	1627	1790	1947
5250.00	966	1307	1465	1633	1796	1954
5300.00	970	1311	1470	1639	1803	1961
5350.00	973	1316	1475	1645	1809	1969
5400.00	976	1320	1481	1651	1816	1976
5450.00	981	1326	1487	1658	1824	1984
5500.00	986	1333	1494	1666	1832	1994
5550.00	991	1339	1501	1674	1841	2003
5600.00	997	1346	1508	1681	1850	2012
5650.00	1002	1352	1515	1689	1858	2022
5700.00	1008	1359	1522	1697	1867	2031
5750.00	1013	1365	1529	1705	1875	2040
5800.00	1018	1372	1536	1713	1884	2050
5850.00	1024	1378	1543	1720	1892	2059
5900.00	1029	1385	1550	1728	1901	2068
5950.00	1035	1391	1557	1736	1910	2078
6000.00	1040	1398	1564	1744	1918	2087
6050.00	1045	1404	1571	1752	1927	2096
6100.00	1051	1411	1578	1759	1935	2106
6150.00	1056	1417	1585	1767	1944	2115
6200.00	1062	1424	1592	1775	1952	2124
6250.00	1067	1430	1599	1783	1961	2134
6300.00	1073	1439	1608	1792	1972	2145
6350.00	1080	1447	1616	1802	1982	2157
6400.00	1086	1455	1625	1812	1993	2169



Washington
Updated Schedule of Basic Child Support Obligations
Betson-Rothbarth

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
6450.00	1092	1463	1634	1822	2004	2180
6500.00	1098	1471	1643	1831	2015	2192
6550.00	1104	1479	1651	1841	2025	2203
6600.00	1111	1487	1660	1851	2036	2215
6650.00	1117	1495	1669	1861	2047	2227
6700.00	1123	1503	1677	1870	2057	2238
6750.00	1129	1511	1686	1880	2068	2250
6800.00	1136	1520	1695	1890	2079	2262
6850.00	1142	1528	1704	1900	2089	2273
6900.00	1148	1536	1712	1909	2100	2285
6950.00	1154	1544	1721	1919	2111	2297
7000.00	1161	1552	1730	1929	2122	2308
7050.00	1167	1560	1739	1938	2132	2320
7100.00	1172	1567	1746	1947	2142	2330
7150.00	1175	1572	1752	1953	2149	2338
7200.00	1179	1577	1757	1959	2155	2345
7250.00	1182	1582	1763	1966	2162	2352
7300.00	1186	1586	1768	1972	2169	2360
7350.00	1189	1591	1774	1978	2176	2367
7400.00	1192	1596	1780	1984	2183	2375
7450.00	1196	1601	1785	1990	2189	2382
7500.00	1199	1606	1791	1997	2196	2390
7550.00	1203	1610	1796	2003	2203	2397
7600.00	1206	1615	1802	2009	2210	2404
7650.00	1209	1620	1807	2015	2217	2412
7700.00	1213	1625	1813	2021	2224	2419
7750.00	1216	1629	1818	2028	2230	2427
7800.00	1220	1634	1824	2034	2237	2434
7850.00	1223	1639	1830	2040	2244	2441
7900.00	1226	1644	1835	2046	2251	2449
7950.00	1231	1649	1841	2053	2258	2457
8000.00	1235	1655	1848	2060	2266	2465
8050.00	1240	1661	1854	2067	2274	2474
8100.00	1245	1667	1860	2074	2282	2482
8150.00	1249	1673	1867	2081	2289	2491
8200.00	1254	1679	1873	2088	2297	2499
8250.00	1259	1685	1879	2095	2305	2508
8300.00	1263	1691	1885	2102	2313	2516
8350.00	1268	1697	1892	2109	2320	2524
8400.00	1273	1703	1898	2116	2328	2533



Washington Updated Schedule of Basic Child Support Obligations Betson-Rothbarth						
Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
8450.00	1277	1709	1904	2123	2336	2541
8500.00	1282	1715	1911	2131	2344	2550
8550.00	1287	1721	1917	2138	2351	2558
8600.00	1291	1727	1923	2145	2359	2567
8650.00	1296	1733	1930	2152	2367	2575
8700.00	1301	1739	1936	2159	2375	2584
8750.00	1305	1745	1942	2166	2382	2592
8800.00	1310	1751	1949	2173	2390	2600
8850.00	1315	1757	1955	2180	2398	2609
8900.00	1319	1763	1961	2187	2406	2617
8950.00	1324	1769	1968	2194	2413	2626
9000.00	1329	1775	1974	2201	2421	2634
9050.00	1333	1781	1980	2208	2429	2643
9100.00	1338	1787	1987	2215	2437	2651
9150.00	1343	1793	1993	2222	2444	2659
9200.00	1347	1799	1999	2229	2452	2668
9250.00	1352	1805	2006	2236	2460	2676
9300.00	1357	1811	2012	2243	2468	2685
9350.00	1361	1817	2018	2250	2475	2693
9400.00	1365	1822	2023	2256	2481	2700
9450.00	1368	1825	2027	2260	2486	2704
9500.00	1371	1829	2030	2264	2490	2709
9550.00	1374	1832	2034	2267	2494	2714
9600.00	1377	1836	2037	2271	2498	2718
9650.00	1380	1839	2041	2275	2503	2723
9700.00	1383	1843	2044	2279	2507	2728
9750.00	1386	1846	2048	2283	2511	2732
9800.00	1388	1850	2051	2287	2516	2737
9850.00	1391	1853	2054	2291	2520	2742
9900.00	1394	1857	2058	2295	2524	2746
9950.00	1397	1860	2061	2298	2528	2751
10000.00	1400	1864	2065	2302	2533	2755
10050.00	1403	1867	2068	2306	2537	2760
10100.00	1406	1871	2072	2310	2541	2765
10150.00	1409	1874	2075	2314	2545	2769
10200.00	1412	1878	2079	2318	2550	2774
10250.00	1415	1881	2082	2322	2554	2779
10300.00	1418	1885	2086	2326	2558	2783
10350.00	1421	1888	2089	2330	2562	2788
10400.00	1423	1892	2093	2333	2567	2793



Washington
Updated Schedule of Basic Child Support Obligations
Betson-Rothbarth

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
10450.00	1426	1895	2096	2337	2571	2797
10500.00	1429	1899	2100	2341	2575	2802
10550.00	1432	1902	2103	2345	2580	2807
10600.00	1435	1906	2107	2349	2584	2811
10650.00	1438	1909	2110	2353	2588	2816
10700.00	1441	1913	2114	2357	2592	2820
10750.00	1444	1916	2117	2361	2597	2825
10800.00	1447	1920	2121	2364	2601	2830
10850.00	1450	1923	2124	2368	2605	2834
10900.00	1453	1927	2128	2372	2609	2839
10950.00	1456	1930	2131	2376	2614	2844
11000.00	1458	1934	2134	2380	2618	2848
11050.00	1461	1937	2138	2384	2622	2853
11100.00	1464	1941	2141	2388	2626	2858
11150.00	1467	1944	2145	2392	2631	2862
11200.00	1470	1948	2148	2395	2635	2867
11250.00	1473	1951	2152	2399	2639	2871
11300.00	1476	1955	2155	2403	2644	2876
11350.00	1479	1958	2159	2407	2648	2881
11400.00	1482	1962	2162	2411	2652	2885
11450.00	1485	1965	2166	2415	2656	2890
11500.00	1488	1969	2169	2419	2661	2895
11550.00	1490	1972	2173	2423	2665	2899
11600.00	1493	1976	2176	2426	2669	2904
11650.00	1496	1979	2180	2430	2673	2909
11700.00	1499	1983	2183	2434	2678	2913
11750.00	1502	1986	2187	2438	2682	2918
11800.00	1505	1990	2190	2442	2686	2923
11850.00	1508	1993	2194	2446	2690	2927
11900.00	1511	1997	2197	2450	2695	2932
11950.00	1514	2000	2201	2454	2699	2936
12000.00	1517	2004	2204	2457	2703	2941
12050.00	1520	2007	2207	2461	2707	2946
12100.00	1523	2011	2211	2465	2712	2950
12150.00	1525	2014	2214	2469	2716	2955
12200.00	1528	2018	2218	2473	2720	2960
12250.00	1531	2021	2221	2477	2725	2964
12300.00	1534	2025	2225	2481	2729	2969
12350.00	1537	2028	2228	2485	2733	2974
12400.00	1540	2031	2232	2488	2737	2978



Washington Updated Schedule of Basic Child Support Obligations Betson-Rothbarth						
Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
12450.00	1543	2035	2235	2492	2742	2983
12500.00	1546	2038	2239	2496	2746	2988
12550.00	1549	2042	2242	2500	2750	2992
12600.00	1552	2045	2246	2504	2754	2997
12650.00	1555	2049	2249	2508	2759	3001
12700.00	1558	2052	2253	2512	2763	3006
12750.00	1560	2056	2256	2516	2767	3011
12800.00	1563	2059	2260	2520	2771	3015
12850.00	1566	2063	2263	2523	2776	3020
12900.00	1569	2066	2267	2527	2780	3025
12950.00	1572	2070	2270	2531	2784	3029
13000.00	1575	2073	2274	2535	2789	3034
13050.00	1578	2077	2277	2539	2793	3039
13100.00	1581	2080	2281	2543	2797	3043
13150.00	1584	2084	2284	2547	2801	3048
13200.00	1587	2087	2287	2551	2806	3052
13250.00	1590	2091	2291	2554	2810	3057
13300.00	1593	2094	2294	2558	2814	3062
13350.00	1595	2098	2298	2562	2818	3066
13400.00	1598	2101	2301	2566	2823	3071
13450.00	1601	2105	2305	2570	2827	3076
13500.00	1604	2108	2308	2574	2831	3080



Performance. Service. Integrity.

Appendix III Updated Betson-Engel Schedule



Washington Updated Schedule of Basic Child Support Obligations Betson-Engel						
Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
700.00	200	289	337	372	403	432
750.00	214	310	361	398	432	462
800.00	228	330	384	425	460	492
850.00	243	351	408	451	489	523
900.00	257	371	432	477	517	553
950.00	271	392	455	503	546	584
1000.00	285	412	479	529	574	614
1050.00	300	433	503	556	602	644
1100.00	314	454	527	582	631	675
1150.00	328	474	550	608	659	705
1200.00	342	495	574	634	688	736
1250.00	357	515	598	661	716	766
1300.00	371	536	621	687	744	797
1350.00	385	556	645	713	773	827
1400.00	399	577	669	739	801	857
1450.00	414	597	693	765	830	888
1500.00	428	618	716	792	858	918
1550.00	442	638	740	818	886	949
1600.00	456	658	764	844	915	979
1650.00	470	678	788	870	944	1010
1700.00	484	698	812	897	972	1040
1750.00	498	719	835	923	1001	1071
1800.00	512	739	859	949	1029	1101
1850.00	526	759	883	976	1058	1132
1900.00	540	779	907	1002	1086	1162
1950.00	554	799	931	1028	1115	1193
2000.00	568	819	954	1055	1143	1223
2050.00	581	839	978	1081	1172	1254
2100.00	595	859	1002	1107	1200	1284
2150.00	609	879	1026	1133	1229	1315
2200.00	623	899	1049	1160	1257	1345
2250.00	637	920	1073	1186	1286	1376
2300.00	651	940	1097	1212	1314	1406
2350.00	665	960	1121	1238	1343	1436
2400.00	679	980	1145	1265	1371	1467



Washington
Updated Schedule of Basic Child Support Obligations
Betson-Engel

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
2450.00	693	1000	1169	1291	1400	1498
2500.00	707	1021	1193	1318	1429	1529
2550.00	722	1042	1218	1345	1459	1561
2600.00	736	1062	1242	1373	1488	1592
2650.00	750	1083	1267	1400	1517	1623
2700.00	765	1104	1291	1427	1547	1655
2750.00	779	1125	1316	1454	1576	1686
2800.00	793	1146	1340	1481	1605	1718
2850.00	808	1167	1365	1508	1635	1749
2900.00	822	1188	1389	1535	1664	1781
2950.00	837	1208	1414	1562	1694	1812
3000.00	851	1229	1438	1589	1723	1844
3050.00	865	1250	1463	1617	1752	1875
3100.00	880	1271	1487	1643	1781	1906
3150.00	888	1282	1500	1657	1796	1922
3200.00	896	1294	1512	1671	1812	1939
3250.00	905	1305	1525	1685	1827	1955
3300.00	913	1317	1538	1699	1842	1971
3350.00	922	1328	1551	1713	1857	1987
3400.00	930	1339	1563	1727	1872	2004
3450.00	938	1351	1576	1741	1888	2020
3500.00	947	1362	1589	1755	1903	2036
3550.00	955	1374	1601	1769	1918	2052
3600.00	964	1385	1614	1783	1933	2069
3650.00	972	1397	1627	1797	1948	2085
3700.00	980	1408	1639	1811	1964	2101
3750.00	989	1420	1652	1825	1979	2117
3800.00	996	1430	1664	1839	1993	2132
3850.00	1003	1440	1675	1851	2007	2147
3900.00	1010	1450	1687	1864	2021	2162
3950.00	1017	1461	1698	1877	2034	2177
4000.00	1024	1471	1710	1889	2048	2191
4050.00	1031	1481	1721	1902	2062	2206
4100.00	1038	1491	1733	1915	2076	2221
4150.00	1045	1501	1744	1928	2089	2236
4200.00	1052	1512	1756	1940	2103	2250
4250.00	1060	1523	1769	1955	2119	2267
4300.00	1068	1534	1782	1969	2135	2284
4350.00	1076	1546	1795	1984	2150	2301



Washington Updated Schedule of Basic Child Support Obligations Betson-Engel						
Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
4400.00	1085	1558	1808	1998	2166	2318
4450.00	1093	1569	1822	2013	2182	2335
4500.00	1101	1581	1835	2027	2198	2351
4550.00	1109	1592	1848	2042	2213	2368
4600.00	1117	1604	1861	2056	2229	2385
4650.00	1125	1615	1874	2071	2245	2402
4700.00	1133	1627	1887	2086	2261	2419
4750.00	1141	1638	1901	2100	2276	2436
4800.00	1150	1650	1914	2115	2292	2453
4850.00	1158	1662	1927	2129	2308	2470
4900.00	1162	1668	1934	2137	2316	2478
4950.00	1164	1671	1937	2140	2320	2482
5000.00	1167	1674	1940	2143	2323	2486
5050.00	1169	1676	1943	2146	2327	2490
5100.00	1171	1679	1945	2150	2330	2493
5150.00	1174	1682	1948	2153	2334	2497
5200.00	1176	1685	1951	2156	2337	2501
5250.00	1178	1688	1954	2159	2341	2505
5300.00	1180	1691	1957	2163	2344	2509
5350.00	1183	1694	1960	2166	2348	2512
5400.00	1185	1697	1963	2169	2351	2516
5450.00	1187	1700	1966	2172	2355	2520
5500.00	1189	1702	1969	2176	2359	2524
5550.00	1192	1705	1972	2179	2362	2527
5600.00	1194	1708	1975	2182	2366	2531
5650.00	1196	1711	1978	2185	2369	2535
5700.00	1198	1714	1981	2189	2373	2539
5750.00	1201	1717	1984	2192	2376	2542
5800.00	1210	1730	2000	2210	2395	2563
5850.00	1220	1745	2017	2229	2416	2585
5900.00	1230	1759	2034	2247	2436	2607
5950.00	1240	1774	2051	2266	2457	2629
6000.00	1250	1788	2068	2285	2477	2651
6050.00	1260	1803	2085	2304	2498	2673
6100.00	1270	1817	2103	2323	2518	2695
6150.00	1281	1832	2120	2342	2539	2717
6200.00	1291	1846	2137	2361	2560	2739
6250.00	1301	1861	2154	2380	2580	2761
6300.00	1311	1875	2171	2399	2601	2783



Washington
Updated Schedule of Basic Child Support Obligations
Betson-Engel

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
6350.00	1321	1890	2188	2418	2621	2805
6400.00	1331	1904	2206	2437	2642	2827
6450.00	1341	1919	2223	2456	2662	2849
6500.00	1351	1933	2240	2475	2683	2871
6550.00	1361	1948	2257	2494	2703	2893
6600.00	1371	1962	2274	2513	2724	2915
6650.00	1381	1976	2290	2531	2743	2935
6700.00	1387	1986	2302	2543	2757	2950
6750.00	1394	1996	2313	2556	2771	2965
6800.00	1401	2006	2325	2569	2784	2979
6850.00	1408	2016	2336	2581	2798	2994
6900.00	1415	2026	2347	2594	2812	3009
6950.00	1422	2036	2359	2607	2826	3023
7000.00	1429	2046	2370	2619	2839	3038
7050.00	1435	2056	2382	2632	2853	3053
7100.00	1442	2066	2393	2645	2867	3067
7150.00	1449	2076	2405	2657	2880	3082
7200.00	1456	2086	2416	2670	2894	3097
7250.00	1463	2096	2428	2683	2908	3112
7300.00	1470	2106	2439	2695	2922	3126
7350.00	1477	2116	2451	2708	2935	3141
7400.00	1483	2126	2462	2721	2949	3156
7450.00	1490	2136	2474	2733	2963	3170
7500.00	1497	2146	2485	2746	2977	3185
7550.00	1504	2156	2496	2759	2990	3200
7600.00	1511	2165	2508	2771	3004	3214
7650.00	1518	2175	2519	2784	3018	3229
7700.00	1525	2185	2531	2797	3032	3244
7750.00	1531	2195	2542	2809	3045	3258
7800.00	1538	2205	2554	2822	3059	3273
7850.00	1545	2215	2565	2835	3073	3288
7900.00	1552	2225	2577	2847	3086	3303
7950.00	1559	2235	2588	2860	3100	3317
8000.00	1565	2245	2599	2872	3113	3331
8050.00	1571	2253	2610	2884	3126	3345
8100.00	1577	2262	2620	2895	3138	3358
8150.00	1583	2271	2631	2907	3151	3372
8200.00	1589	2280	2641	2918	3164	3385
8250.00	1595	2289	2652	2930	3176	3399



Washington Updated Schedule of Basic Child Support Obligations Betson-Engel						
Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
8300.00	1601	2298	2662	2942	3189	3412
8350.00	1607	2306	2673	2953	3201	3426
8400.00	1613	2315	2683	2965	3214	3439
8450.00	1619	2324	2694	2977	3227	3453
8500.00	1625	2333	2704	2988	3239	3466
8550.00	1631	2342	2715	3000	3252	3480
8600.00	1637	2351	2725	3012	3265	3493
8650.00	1643	2360	2736	3023	3277	3507
8700.00	1649	2368	2746	3035	3290	3520
8750.00	1655	2377	2757	3046	3302	3534
8800.00	1661	2386	2768	3058	3315	3547
8850.00	1667	2395	2778	3070	3328	3561
8900.00	1673	2404	2789	3081	3340	3574
8950.00	1679	2413	2799	3093	3353	3588
9000.00	1685	2422	2810	3105	3365	3601
9050.00	1691	2430	2820	3116	3378	3615
9100.00	1697	2439	2831	3128	3391	3628
9150.00	1703	2448	2841	3140	3403	3642
9200.00	1709	2457	2852	3151	3416	3655
9250.00	1715	2466	2862	3163	3429	3669
9300.00	1721	2475	2873	3174	3441	3682
9350.00	1727	2483	2883	3186	3454	3696
9400.00	1733	2492	2894	3198	3466	3709
9450.00	1739	2501	2904	3209	3479	3723
9500.00	1745	2510	2915	3221	3492	3736
9550.00	1751	2519	2925	3233	3504	3749
9600.00	1757	2528	2936	3244	3517	3763
9650.00	1763	2537	2947	3256	3529	3776
9700.00	1768	2545	2957	3268	3542	3790
9750.00	1774	2554	2968	3279	3555	3803
9800.00	1780	2563	2978	3291	3567	3817
9850.00	1786	2572	2989	3302	3580	3830
9900.00	1792	2581	2999	3314	3592	3844
9950.00	1798	2590	3010	3326	3605	3857
10000.00	1804	2598	3019	3336	3616	3869
10050.00	1809	2605	3027	3345	3626	3880
10100.00	1815	2613	3036	3355	3637	3891
10150.00	1820	2620	3045	3365	3647	3903
10200.00	1825	2628	3054	3374	3658	3914



Washington
Updated Schedule of Basic Child Support Obligations
Betson-Engel

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
10250.00	1831	2635	3062	3384	3668	3925
10300.00	1836	2643	3071	3393	3678	3936
10350.00	1841	2651	3080	3403	3689	3947
10400.00	1847	2658	3088	3413	3699	3958
10450.00	1852	2666	3097	3422	3710	3969
10500.00	1858	2673	3106	3432	3720	3981
10550.00	1863	2681	3114	3441	3731	3992
10600.00	1868	2689	3123	3451	3741	4003
10650.00	1874	2696	3132	3461	3751	4014
10700.00	1879	2704	3141	3470	3762	4025
10750.00	1884	2711	3149	3480	3772	4036
10800.00	1890	2719	3158	3489	3783	4047
10850.00	1895	2726	3167	3499	3793	4059
10900.00	1901	2734	3175	3509	3803	4070
10950.00	1906	2742	3184	3518	3814	4081
11000.00	1911	2749	3193	3528	3824	4092
11050.00	1917	2757	3201	3538	3835	4103
11100.00	1922	2764	3210	3547	3845	4114
11150.00	1927	2772	3219	3557	3856	4125
11200.00	1933	2780	3227	3566	3866	4137
11250.00	1938	2787	3236	3576	3876	4148
11300.00	1944	2795	3245	3586	3887	4159
11350.00	1949	2802	3254	3595	3897	4170
11400.00	1954	2810	3262	3605	3908	4181
11450.00	1960	2817	3271	3614	3918	4192
11500.00	1965	2825	3280	3624	3928	4203
11550.00	1970	2833	3288	3634	3939	4215
11600.00	1976	2840	3297	3643	3949	4226
11650.00	1981	2848	3306	3653	3960	4237
11700.00	1986	2855	3314	3662	3970	4248
11750.00	1992	2863	3323	3672	3981	4259
11800.00	1997	2871	3332	3682	3991	4270
11850.00	2003	2878	3341	3691	4001	4281
11900.00	2008	2886	3349	3701	4012	4293
11950.00	2013	2893	3358	3710	4022	4304
12000.00	2019	2901	3367	3720	4033	4315
12050.00	2024	2908	3375	3730	4043	4326
12100.00	2029	2916	3384	3739	4053	4337
12150.00	2035	2924	3393	3749	4064	4348

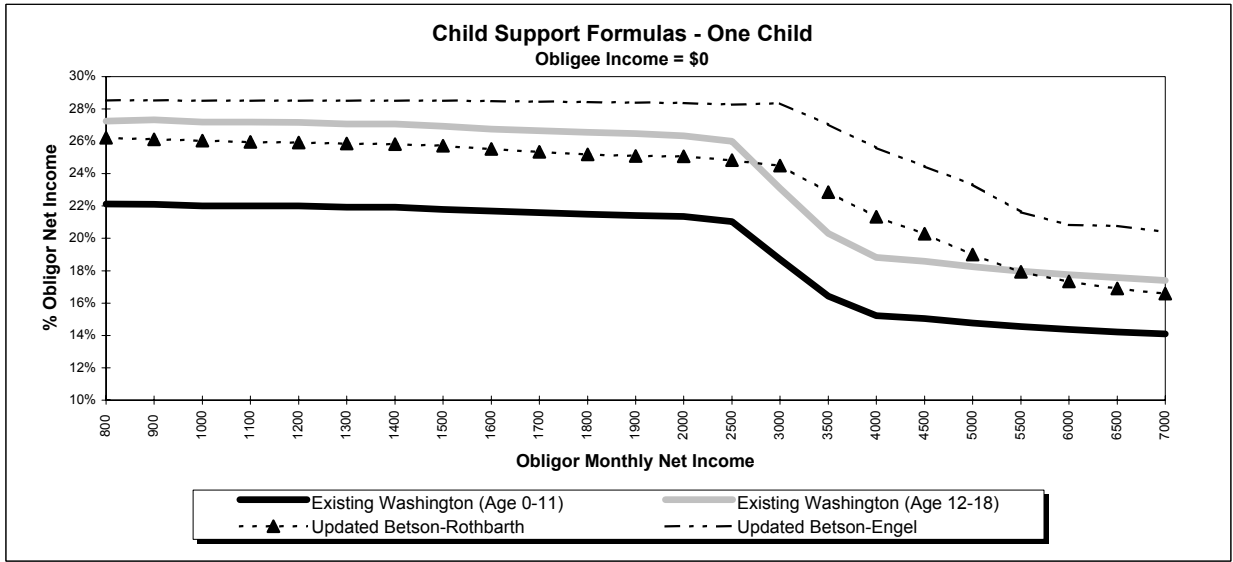


Washington Updated Schedule of Basic Child Support Obligations Betson-Engel						
Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
12200.00	2040	2931	3401	3759	4074	4359
12250.00	2046	2939	3410	3768	4085	4371
12300.00	2051	2946	3419	3778	4095	4382
12350.00	2056	2954	3427	3787	4105	4393
12400.00	2062	2962	3436	3797	4116	4404
12450.00	2067	2969	3445	3807	4126	4415
12500.00	2072	2977	3454	3816	4137	4426
12550.00	2078	2984	3462	3826	4147	4437
12600.00	2083	2992	3471	3835	4158	4449
12650.00	2089	2999	3480	3845	4168	4460
12700.00	2094	3007	3488	3855	4178	4471
12750.00	2099	3015	3497	3864	4189	4482
12800.00	2105	3022	3506	3874	4199	4493
12850.00	2110	3030	3514	3883	4210	4504
12900.00	2115	3037	3523	3893	4220	4515
12950.00	2121	3045	3532	3903	4230	4527
13000.00	2126	3053	3541	3912	4241	4538
13050.00	2131	3060	3549	3922	4251	4549
13100.00	2137	3068	3558	3931	4262	4560
13150.00	2142	3075	3567	3941	4272	4571
13200.00	2148	3083	3575	3951	4283	4582
13250.00	2153	3090	3584	3960	4293	4593
13300.00	2158	3098	3593	3970	4303	4605
13350.00	2164	3106	3601	3980	4314	4616
13400.00	2169	3113	3610	3989	4324	4627
13450.00	2174	3121	3619	3999	4335	4638
13500.00	2180	3128	3627	4008	4345	4649



Performance. Service. Integrity.

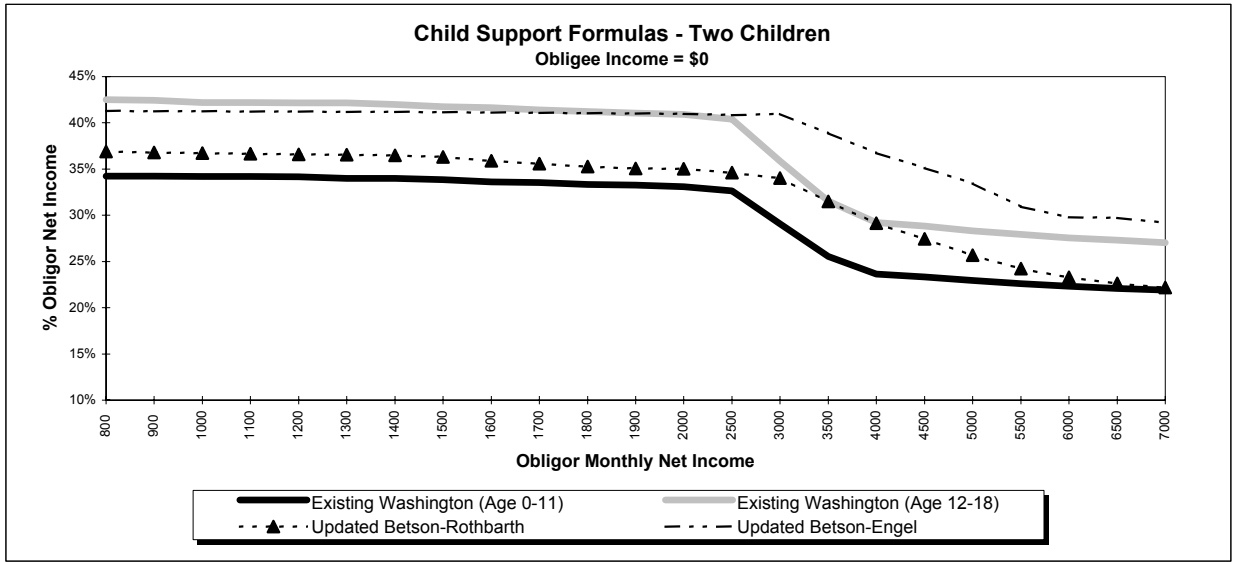
Appendix IV Graphical Comparisons



CHILD SUPPORT FORMULAS - ONE CHILD Obligee Income = \$0

Support Due (\$\$ per month)					% of Obligor's Net Income				
Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel	Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel
800	177	218	210	228	800	22%	27%	26%	29%
900	199	246	235	257	900	22%	27%	26%	29%
1000	220	272	260	285	1000	22%	27%	26%	29%
1100	242	299	286	314	1100	22%	27%	26%	29%
1200	264	326	311	342	1200	22%	27%	26%	29%
1300	285	352	336	371	1300	22%	27%	26%	29%
1400	307	379	362	399	1400	22%	27%	26%	29%
1500	327	404	386	428	1500	22%	27%	26%	29%
1600	347	428	408	456	1600	22%	27%	26%	28%
1700	367	453	431	484	1700	22%	27%	25%	28%
1800	387	478	453	512	1800	22%	27%	25%	28%
1900	407	503	477	540	1900	21%	26%	25%	28%
2000	427	527	501	568	2000	21%	26%	25%	28%
2500	526	650	621	707	2500	21%	26%	25%	28%
3000	561	693	735	851	3000	19%	23%	25%	28%
3500	575	711	800	947	3500	16%	20%	23%	27%
4000	609	753	854	1024	4000	15%	19%	21%	26%
4500	677	836	913	1101	4500	15%	19%	20%	24%
5000	738	912	950	1167	5000	15%	18%	19%	23%
5500	800	989	986	1189	5500	15%	18%	18%	22%
6000	862	1065	1040	1250	6000	14%	18%	17%	21%
6500	924	1142	1098	1351	6500	14%	18%	17%	21%
7000	986	1218	1161	1429	7000	14%	17%	17%	20%

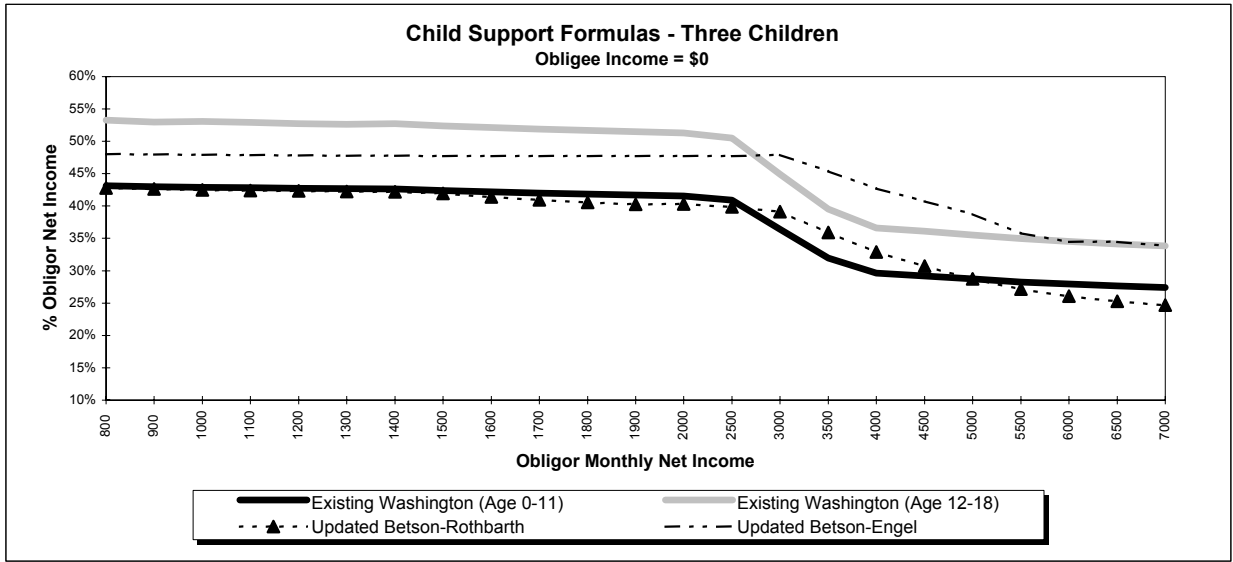
Order amounts are prior to the application of the low-income adjustment.



CHILD SUPPORT FORMULAS - TWO CHILDREN Obligee Income = \$0

Support Due (\$\$ per month)					% of Obligor's Net Income				
Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel	Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel
800	274	340	295	330	800	34%	43%	37%	41%
900	308	382	331	371	900	34%	42%	37%	41%
1000	342	422	367	412	1000	34%	42%	37%	41%
1100	376	464	403	454	1100	34%	42%	37%	41%
1200	410	506	439	495	1200	34%	42%	37%	41%
1300	442	548	475	536	1300	34%	42%	37%	41%
1400	476	588	511	577	1400	34%	42%	36%	41%
1500	508	626	544	618	1500	34%	42%	36%	41%
1600	538	666	575	658	1600	34%	42%	36%	41%
1700	570	704	605	698	1700	34%	41%	36%	41%
1800	600	742	635	739	1800	33%	41%	35%	41%
1900	632	780	666	779	1900	33%	41%	35%	41%
2000	662	818	701	819	2000	33%	41%	35%	41%
2500	816	1010	865	1021	2500	33%	40%	35%	41%
3000	872	1076	1021	1229	3000	29%	36%	34%	41%
3500	894	1104	1103	1362	3500	26%	32%	32%	39%
4000	946	1168	1166	1471	4000	24%	29%	29%	37%
4500	1050	1298	1235	1581	4500	23%	29%	27%	35%
5000	1148	1416	1284	1674	5000	23%	28%	26%	33%
5500	1244	1536	1333	1702	5500	23%	28%	24%	31%
6000	1340	1654	1398	1788	6000	22%	28%	23%	30%
6500	1436	1774	1471	1933	6500	22%	27%	23%	30%
7000	1534	1892	1552	2046	7000	22%	27%	22%	29%

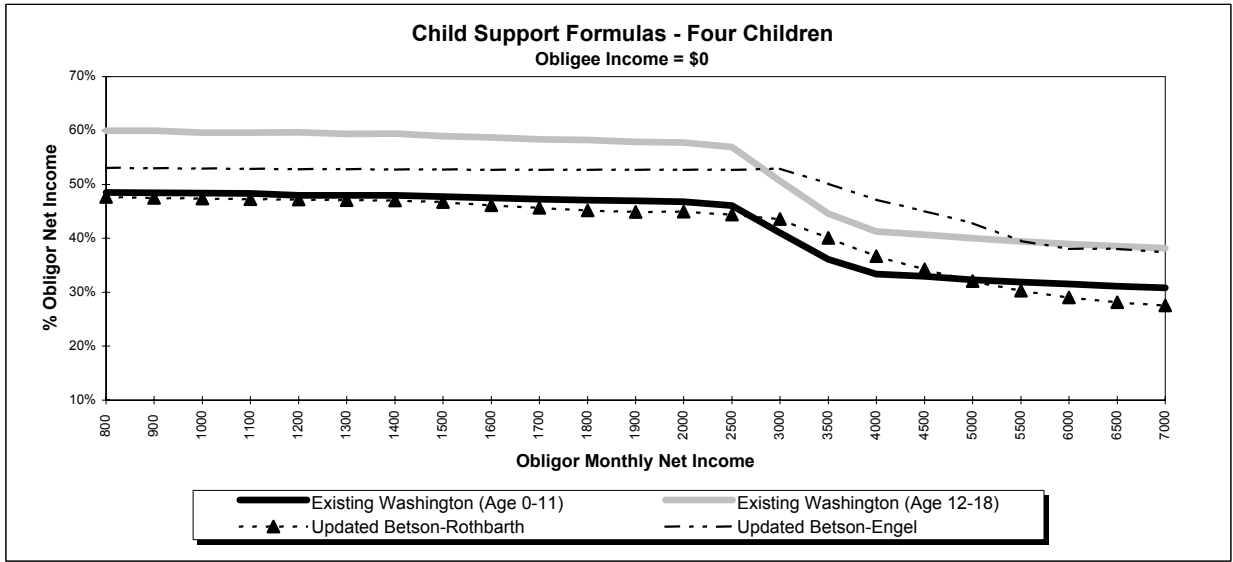
Order amounts are prior to the application of the low-income adjustment.



CHILD SUPPORT FORMULAS - THREE CHILDREN Obligee Income = \$0

Support Due (\$\$ per month)					% of Obligor's Net Income				
Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel	Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel
800	345	426	342	384	800	43%	53%	43%	48%
900	387	477	384	432	900	43%	53%	43%	48%
1000	429	531	425	479	1000	43%	53%	43%	48%
1100	471	582	467	527	1100	43%	53%	42%	48%
1200	513	633	508	574	1200	43%	53%	42%	48%
1300	555	684	549	621	1300	43%	53%	42%	48%
1400	597	738	591	669	1400	43%	53%	42%	48%
1500	636	786	629	716	1500	42%	52%	42%	48%
1600	675	834	663	764	1600	42%	52%	41%	48%
1700	714	882	696	812	1700	42%	52%	41%	48%
1800	753	930	730	859	1800	42%	52%	41%	48%
1900	792	978	765	907	1900	42%	51%	40%	48%
2000	831	1026	806	954	2000	42%	51%	40%	48%
2500	1023	1263	996	1193	2500	41%	51%	40%	48%
3000	1092	1347	1174	1438	3000	36%	45%	39%	48%
3500	1119	1383	1258	1589	3500	32%	40%	36%	45%
4000	1185	1464	1317	1710	4000	30%	37%	33%	43%
4500	1314	1626	1382	1835	4500	29%	36%	31%	41%
5000	1437	1776	1438	1940	5000	29%	36%	29%	39%
5500	1554	1923	1494	1969	5500	28%	35%	27%	36%
6000	1677	2073	1564	2068	6000	28%	35%	26%	34%
6500	1797	2220	1643	2240	6500	28%	34%	25%	34%
7000	1917	2370	1730	2370	7000	27%	34%	25%	34%

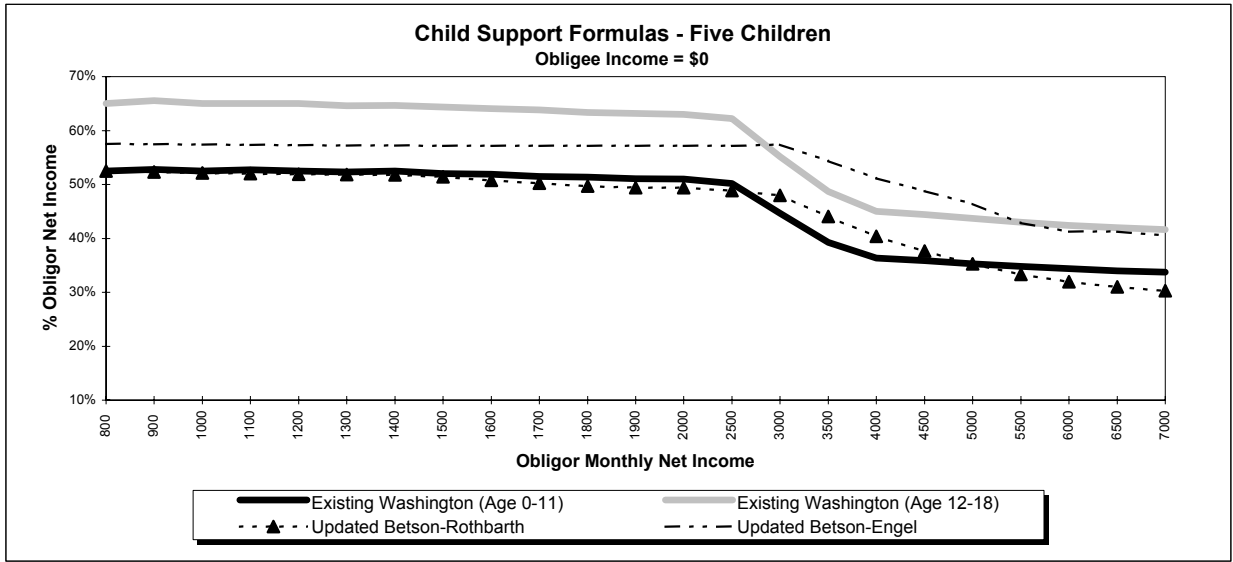
Order amounts are prior to the application of the low-income adjustment.



CHILD SUPPORT FORMULAS - FOUR CHILDREN Obligee Income = \$0

Support Due (\$\$ per month)					% of Obligor's Net Income				
Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel	Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel
800	388	480	382	425	800	49%	60%	48%	53%
900	436	540	428	477	900	48%	60%	48%	53%
1000	484	596	474	529	1000	48%	60%	47%	53%
1100	532	656	520	582	1100	48%	60%	47%	53%
1200	576	716	566	634	1200	48%	60%	47%	53%
1300	624	772	613	687	1300	48%	59%	47%	53%
1400	672	832	659	739	1400	48%	59%	47%	53%
1500	716	884	701	792	1500	48%	59%	47%	53%
1600	760	940	739	844	1600	48%	59%	46%	53%
1700	804	992	776	897	1700	47%	58%	46%	53%
1800	848	1048	814	949	1800	47%	58%	45%	53%
1900	892	1100	853	1002	1900	47%	58%	45%	53%
2000	936	1156	899	1055	2000	47%	58%	45%	53%
2500	1152	1424	1111	1318	2500	46%	57%	44%	53%
3000	1232	1520	1309	1589	3000	41%	51%	44%	53%
3500	1264	1560	1403	1755	3500	36%	45%	40%	50%
4000	1336	1652	1468	1889	4000	33%	41%	37%	47%
4500	1484	1832	1541	2027	4500	33%	41%	34%	45%
5000	1616	2000	1603	2143	5000	32%	40%	32%	43%
5500	1756	2168	1666	2176	5500	32%	39%	30%	40%
6000	1892	2336	1744	2285	6000	32%	39%	29%	38%
6500	2024	2504	1831	2475	6500	31%	39%	28%	38%
7000	2160	2672	1929	2619	7000	31%	38%	28%	37%

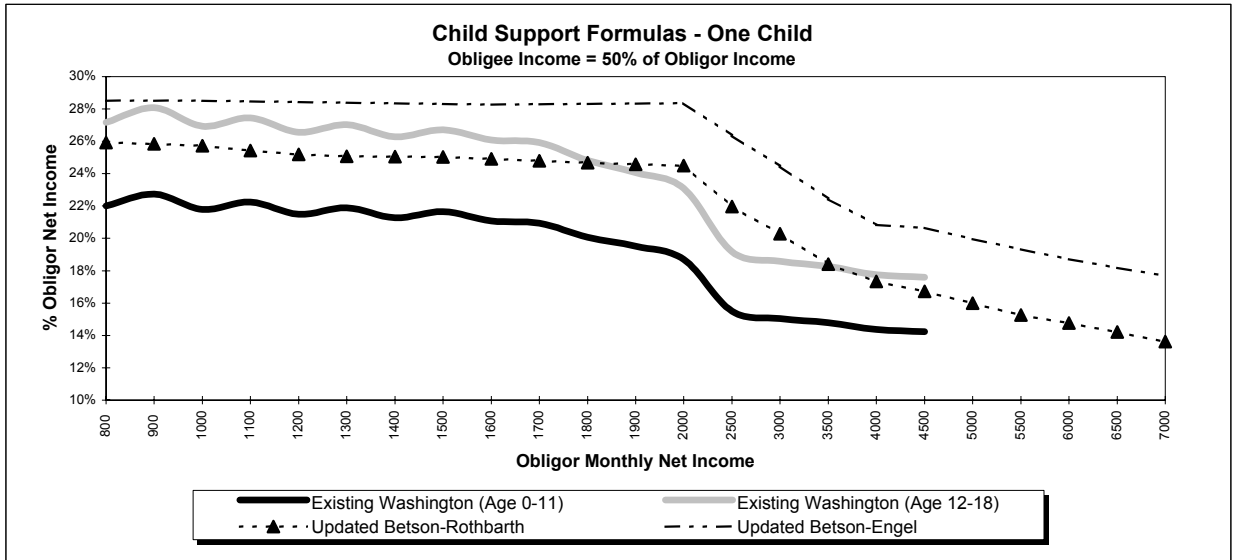
Order amounts are prior to the application of the low-income adjustment.



CHILD SUPPORT FORMULAS - FIVE CHILDREN Obligee Income = \$0

Support Due (\$\$ per month)					% of Obligor's Net Income				
Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel	Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel
800	420	520	420	460	800	53%	65%	52%	58%
900	475	590	471	517	900	53%	66%	52%	57%
1000	525	650	521	574	1000	53%	65%	52%	57%
1100	580	715	572	631	1100	53%	65%	52%	57%
1200	630	780	623	688	1200	53%	65%	52%	57%
1300	680	840	674	744	1300	52%	65%	52%	57%
1400	735	905	725	801	1400	53%	65%	52%	57%
1500	780	965	771	858	1500	52%	64%	51%	57%
1600	830	1025	813	915	1600	52%	64%	51%	57%
1700	875	1085	854	972	1700	51%	64%	50%	57%
1800	925	1140	895	1029	1800	51%	63%	50%	57%
1900	970	1200	939	1086	1900	51%	63%	49%	57%
2000	1020	1260	989	1143	2000	51%	63%	49%	57%
2500	1255	1555	1222	1429	2500	50%	62%	49%	57%
3000	1340	1655	1439	1723	3000	45%	55%	48%	57%
3500	1375	1705	1543	1903	3500	39%	49%	44%	54%
4000	1455	1800	1615	2048	4000	36%	45%	40%	51%
4500	1615	2000	1696	2198	4500	36%	44%	38%	49%
5000	1765	2185	1764	2323	5000	35%	44%	35%	46%
5500	1915	2365	1832	2359	5500	35%	43%	33%	43%
6000	2065	2545	1918	2477	6000	34%	42%	32%	41%
6500	2210	2730	2015	2683	6500	34%	42%	31%	41%
7000	2360	2915	2122	2839	7000	34%	42%	30%	41%

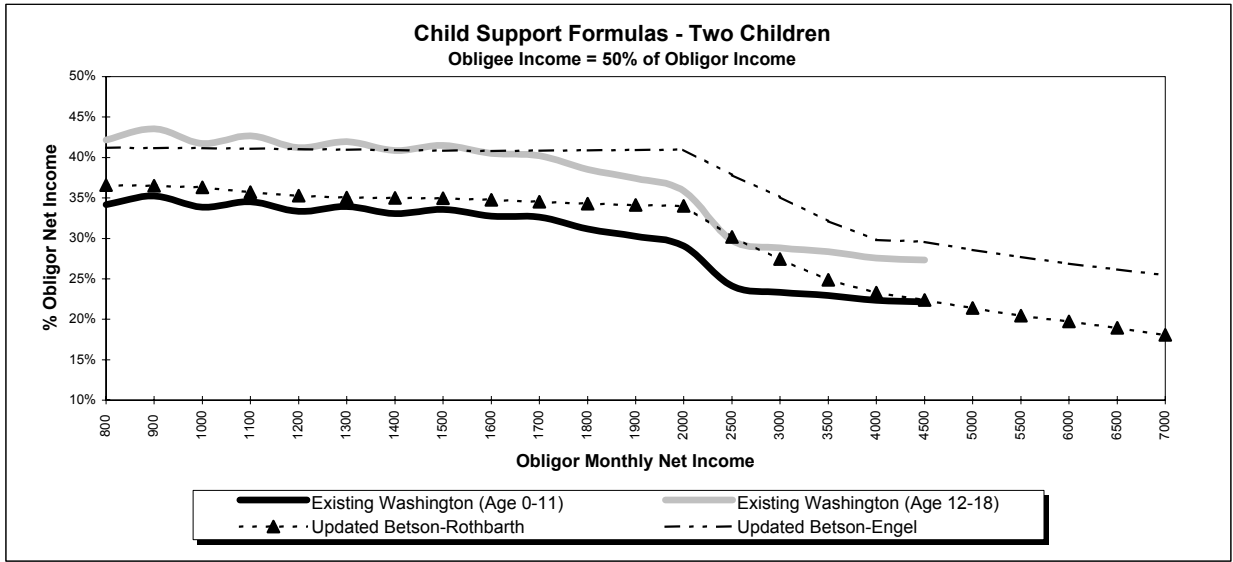
Order amounts are prior to the application of the low-income adjustment.



CHILD SUPPORT FORMULAS - ONE CHILD Obligee Income = 50% of Obligor Income

Support Due (\$\$ per month)					% of Obligor's Net Income				
Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel	Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel
800	176	217	207	228	800	22%	27%	26%	29%
900	205	253	233	257	900	23%	28%	26%	29%
1000	218	269	257	285	1000	22%	27%	26%	29%
1100	245	302	280	313	1100	22%	27%	25%	28%
1200	258	319	302	341	1200	22%	27%	25%	28%
1300	285	351	326	369	1300	22%	27%	25%	28%
1400	298	368	351	397	1400	21%	26%	25%	28%
1500	325	401	375	425	1500	22%	27%	25%	28%
1600	337	417	399	453	1600	21%	26%	25%	28%
1700	356	441	422	481	1700	21%	26%	25%	28%
1800	361	447	444	510	1800	20%	25%	25%	28%
1900	371	457	467	539	1900	20%	24%	25%	28%
2000	374	462	490	567	2000	19%	23%	25%	28%
2500	387	479	549	659	2500	15%	19%	22%	26%
3000	451	557	609	734	3000	15%	19%	20%	24%
3500	517	639	644	785	3500	15%	18%	18%	22%
4000	575	710	693	834	4000	14%	18%	17%	21%
4500	641	792	753	930	4500	14%	18%	17%	21%
5000			799	998	5000			16%	20%
5500			839	1063	5500			15%	19%
6000			886	1123	6000			15%	19%
6500			924	1183	6500			14%	18%
7000			953	1238	7000			14%	18%

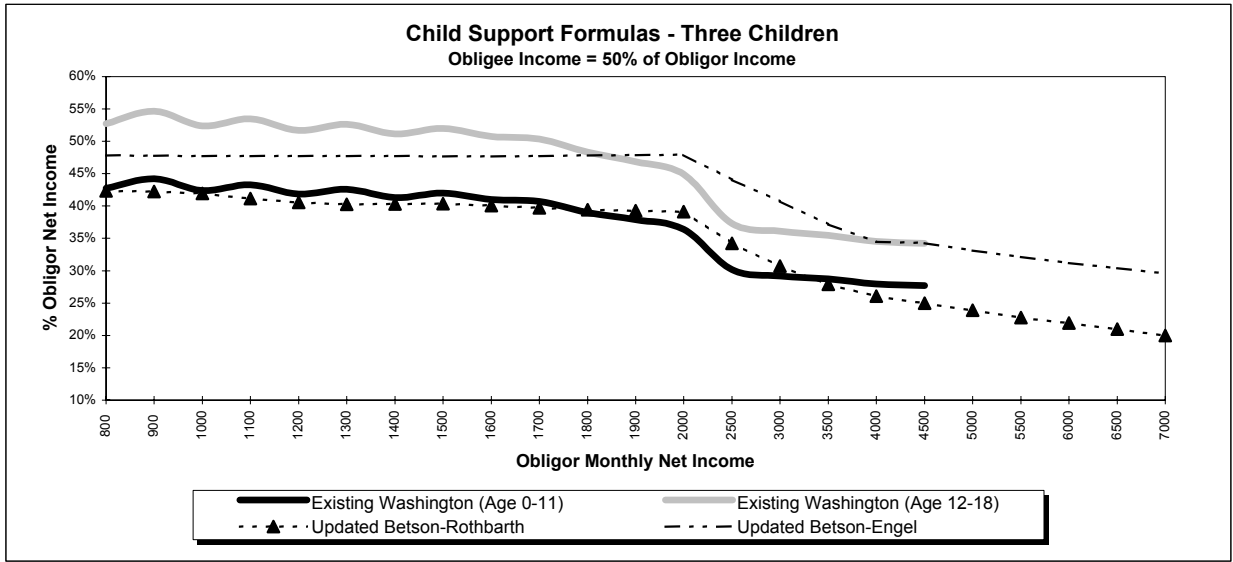
Order amounts are prior to the application of the low-income adjustment.



CHILD SUPPORT FORMULAS - TWO CHILDREN Obligee Income = 50% of Obligor Income

Support Due (\$\$ per month)					% of Obligor's Net Income				
Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel	Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel
800	273	337	293	330	800	34%	42%	37%	41%
900	317	392	329	371	900	35%	44%	37%	41%
1000	339	417	363	412	1000	34%	42%	36%	41%
1100	380	469	393	452	1100	35%	43%	36%	41%
1200	400	495	423	493	1200	33%	41%	35%	41%
1300	441	545	456	533	1300	34%	42%	35%	41%
1400	463	572	490	573	1400	33%	41%	35%	41%
1500	504	623	525	613	1500	34%	42%	35%	41%
1600	524	648	556	653	1600	33%	41%	35%	41%
1700	555	684	587	694	1700	33%	40%	35%	41%
1800	561	693	617	736	1800	31%	39%	34%	41%
1900	575	711	649	778	1900	30%	37%	34%	41%
2000	581	717	681	820	2000	29%	36%	34%	41%
2500	603	744	754	946	2500	24%	30%	30%	38%
3000	700	865	823	1054	3000	23%	29%	27%	35%
3500	803	992	871	1125	3500	23%	28%	25%	32%
4000	893	1103	932	1192	4000	22%	28%	23%	30%
4500	996	1231	1008	1331	4500	22%	27%	22%	30%
5000			1070	1430	5000			21%	29%
5500			1124	1526	5500			20%	28%
6000			1184	1614	6000			20%	27%
6500			1231	1703	6500			19%	26%
7000			1266	1782	7000			18%	25%

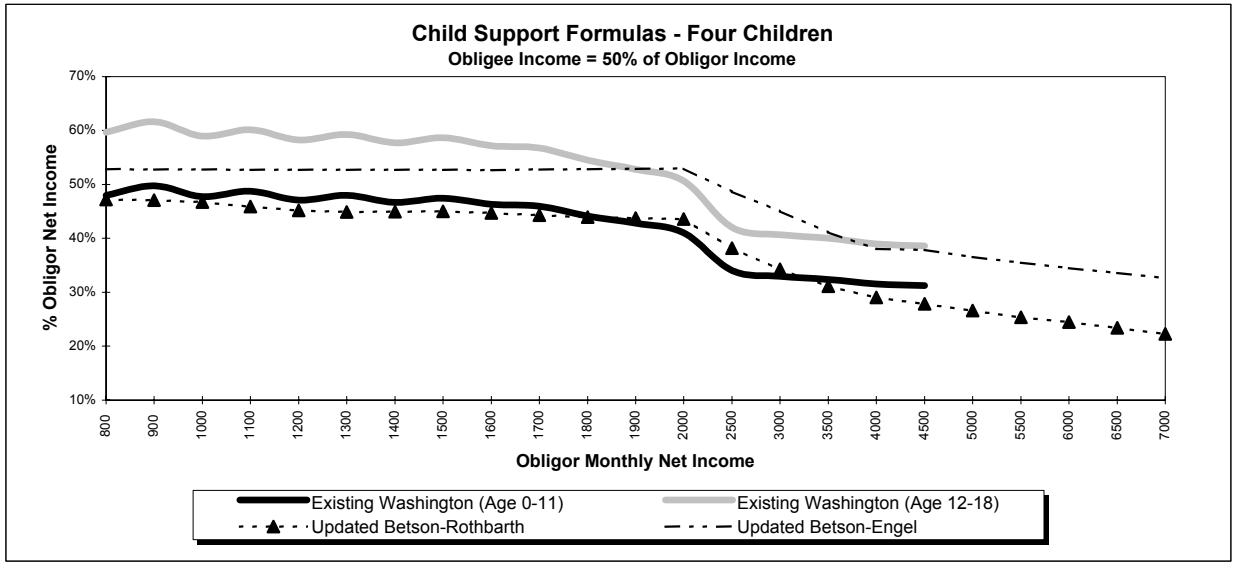
Order amounts are prior to the application of the low-income adjustment.



CHILD SUPPORT FORMULAS - THREE CHILDREN Obligee Income = 50% of Obligor Income

Support Due (\$\$ per month)					% of Obligor's Net Income				
Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel	Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel
800	342	422	339	383	800	43%	53%	42%	48%
900	398	492	380	430	900	44%	55%	42%	48%
1000	424	524	419	478	1000	42%	52%	42%	48%
1100	476	588	453	525	1100	43%	53%	41%	48%
1200	502	620	487	573	1200	42%	52%	41%	48%
1300	554	684	524	620	1300	43%	53%	40%	48%
1400	578	716	565	668	1400	41%	51%	40%	48%
1500	630	780	605	716	1500	42%	52%	40%	48%
1600	656	812	641	763	1600	41%	51%	40%	48%
1700	692	856	676	812	1700	41%	50%	40%	48%
1800	702	870	710	861	1800	39%	48%	39%	48%
1900	720	890	746	910	1900	38%	47%	39%	48%
2000	728	898	782	959	2000	36%	45%	39%	48%
2500	754	932	856	1101	2500	30%	37%	34%	44%
3000	876	1084	922	1223	3000	29%	36%	31%	41%
3500	1006	1242	976	1303	3500	29%	35%	28%	37%
4000	1118	1382	1043	1379	4000	28%	35%	26%	34%
4500	1246	1540	1124	1542	4500	28%	34%	25%	34%
5000			1194	1657	5000			24%	33%
5500			1253	1768	5500			23%	32%
6000			1316	1873	6000			22%	31%
6500			1365	1978	6500			21%	30%
7000			1400	2070	7000			20%	30%

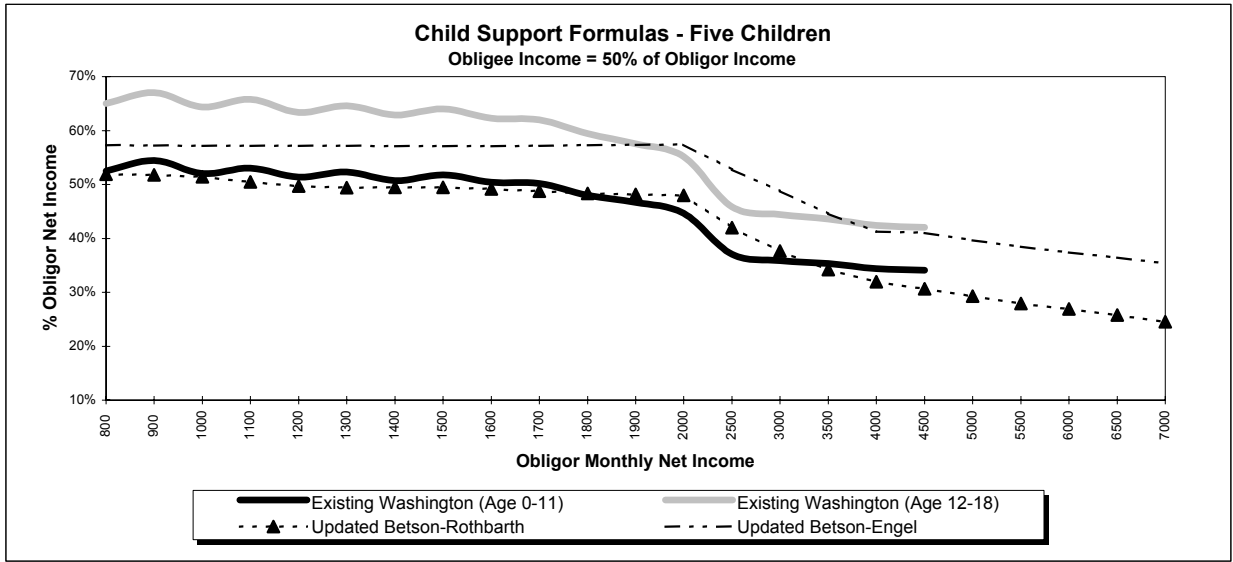
Order amounts are prior to the application of the low-income adjustment.



CHILD SUPPORT FORMULAS - FOUR CHILDREN Obligee Income = 50% of Obligor Income

Support Due (\$\$ per month)					% of Obligor's Net Income				
Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel	Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel
800	384	477	378	423	800	48%	60%	47%	53%
900	448	555	424	475	900	50%	62%	47%	53%
1000	477	589	467	528	1000	48%	59%	47%	53%
1100	536	661	505	580	1100	49%	60%	46%	53%
1200	565	699	543	633	1200	47%	58%	45%	53%
1300	624	771	584	686	1300	48%	59%	45%	53%
1400	653	808	629	738	1400	47%	58%	45%	53%
1500	712	880	675	791	1500	47%	59%	45%	53%
1600	741	915	715	843	1600	46%	57%	45%	53%
1700	781	965	753	897	1700	46%	57%	44%	53%
1800	795	981	791	951	1800	44%	55%	44%	53%
1900	813	1003	832	1005	1900	43%	53%	44%	53%
2000	821	1013	872	1060	2000	41%	51%	44%	53%
2500	851	1051	954	1217	2500	34%	42%	38%	49%
3000	989	1221	1028	1352	3000	33%	41%	34%	45%
3500	1133	1400	1089	1440	3500	32%	40%	31%	41%
4000	1261	1557	1163	1524	4000	32%	39%	29%	38%
4500	1405	1736	1253	1704	4500	31%	39%	28%	38%
5000			1331	1831	5000			27%	37%
5500			1397	1953	5500			25%	36%
6000			1467	2070	6000			24%	34%
6500			1522	2186	6500			23%	34%
7000			1561	2288	7000			22%	33%

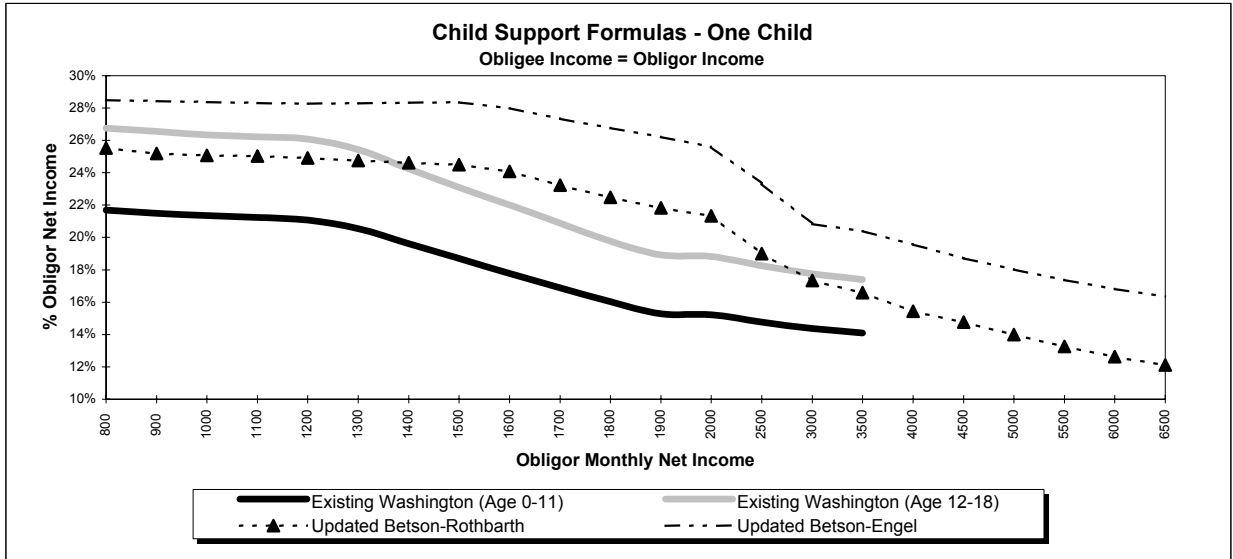
Order amounts are prior to the application of the low-income adjustment.



CHILD SUPPORT FORMULAS - FIVE CHILDREN Obligee Income = 50% of Obligor Income

Support Due (\$\$ per month)					% of Obligor's Net Income				
Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel	Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel
800	420	520	415	458	800	53%	65%	52%	57%
900	490	603	466	515	900	54%	67%	52%	57%
1000	520	643	514	572	1000	52%	64%	51%	57%
1100	583	723	556	629	1100	53%	66%	51%	57%
1200	617	760	597	686	1200	51%	63%	50%	57%
1300	680	840	642	743	1300	52%	65%	49%	57%
1400	710	880	692	800	1400	51%	63%	49%	57%
1500	777	960	742	857	1500	52%	64%	49%	57%
1600	807	997	787	914	1600	50%	62%	49%	57%
1700	853	1053	829	972	1700	50%	62%	49%	57%
1800	863	1070	871	1031	1800	48%	59%	48%	57%
1900	887	1093	915	1090	1900	47%	58%	48%	57%
2000	893	1103	960	1149	2000	45%	55%	48%	57%
2500	927	1147	1050	1319	2500	37%	46%	42%	53%
3000	1077	1333	1130	1465	3000	36%	44%	38%	49%
3500	1237	1527	1198	1561	3500	35%	44%	34%	45%
4000	1377	1697	1279	1652	4000	34%	42%	32%	41%
4500	1533	1893	1379	1847	4500	34%	42%	31%	41%
5000			1464	1984	5000			29%	40%
5500			1537	2118	5500			28%	39%
6000			1614	2244	6000			27%	37%
6500			1674	2370	6500			26%	36%
7000			1717	2480	7000			25%	35%

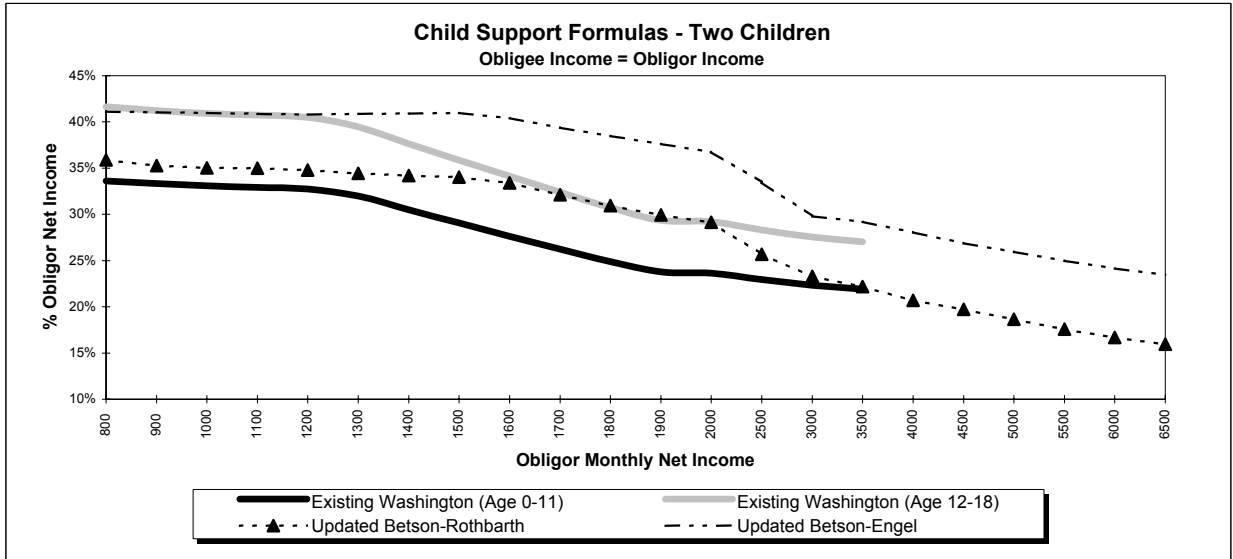
Order amounts are prior to the application of the low-income adjustment.



CHILD SUPPORT FORMULAS - ONE CHILD Obligee Income = Obligor Income

Support Due (\$\$ per month)					% of Obligor's Net Income				
Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel	Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel
800	174	214	204	228	800	22%	27%	26%	28%
900	194	239	227	256	900	22%	27%	25%	28%
1000	214	264	251	284	1000	21%	26%	25%	28%
1100	234	289	275	312	1100	21%	26%	25%	28%
1200	253	313	299	339	1200	21%	26%	25%	28%
1300	267	331	322	368	1300	21%	25%	25%	28%
1400	275	340	345	397	1400	20%	24%	25%	28%
1500	281	347	368	425	1500	19%	23%	25%	28%
1600	285	352	385	448	1600	18%	22%	24%	28%
1700	287	355	395	465	1700	17%	21%	23%	27%
1800	289	356	405	482	1800	16%	20%	22%	27%
1900	291	360	415	498	1900	15%	19%	22%	26%
2000	305	377	427	512	2000	15%	19%	21%	26%
2500	369	456	475	583	2500	15%	18%	19%	23%
3000	431	533	520	625	3000	14%	18%	17%	21%
3500	493	609	580	714	3500	14%	17%	17%	20%
4000			618	783	4000			15%	20%
4500			664	842	4500			15%	19%
5000			700	902	5000			14%	18%
5500			729	956	5500			13%	17%
6000			758	1009	6000			13%	17%
6500			788	1063	6500			12%	16%

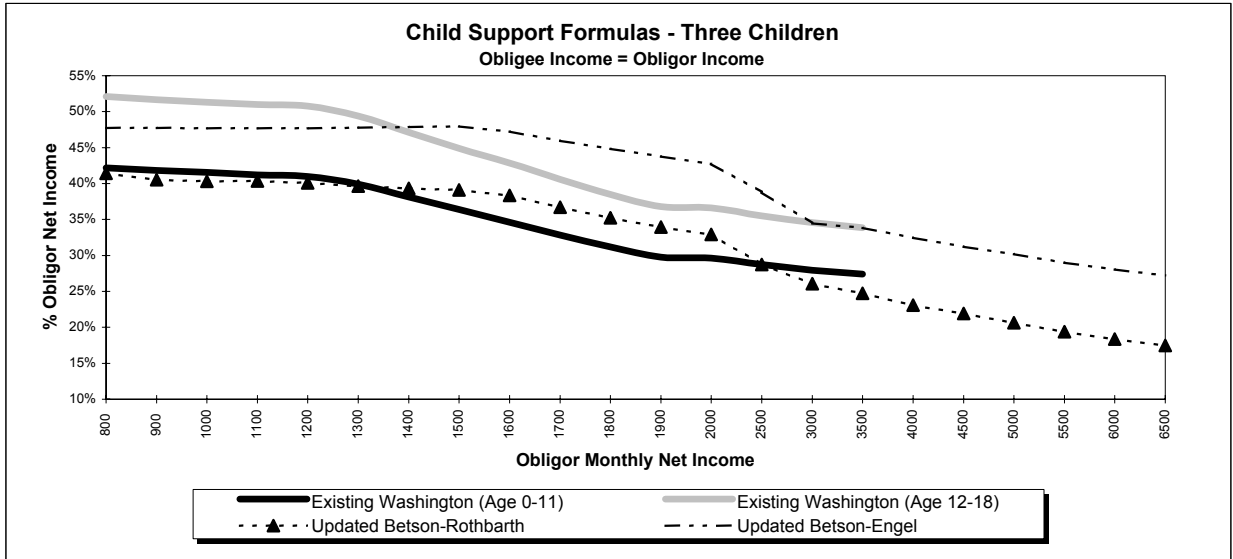
Order amounts are prior to the application of the low-income adjustment.



CHILD SUPPORT FORMULAS - TWO CHILDREN Obligee Income = Obligor Income

Support Due (\$\$ per month)					% of Obligor's Net Income				
Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel	Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel
800	269	333	287	329	800	34%	42%	36%	41%
900	300	371	317	369	900	33%	41%	35%	41%
1000	331	409	350	410	1000	33%	41%	35%	41%
1100	362	448	385	450	1100	33%	41%	35%	41%
1200	393	486	417	490	1200	33%	41%	35%	41%
1300	416	513	448	531	1300	32%	39%	34%	41%
1400	427	527	479	573	1400	31%	38%	34%	41%
1500	436	538	510	615	1500	29%	36%	34%	41%
1600	442	546	535	647	1600	28%	34%	33%	40%
1700	446	551	546	670	1700	26%	32%	32%	39%
1800	448	553	557	693	1800	25%	31%	31%	38%
1900	452	558	569	715	1900	24%	29%	30%	38%
2000	473	584	583	735	2000	24%	29%	29%	37%
2500	574	708	642	837	2500	23%	28%	26%	33%
3000	670	827	699	894	3000	22%	28%	23%	30%
3500	767	946	776	1023	3500	22%	27%	22%	29%
4000			828	1122	4000			21%	28%
4500			888	1211	4500			20%	27%
5000			932	1299	5000			19%	26%
5500			967	1375	5500			18%	25%
6000			1002	1450	6000			17%	24%
6500			1037	1526	6500			16%	23%

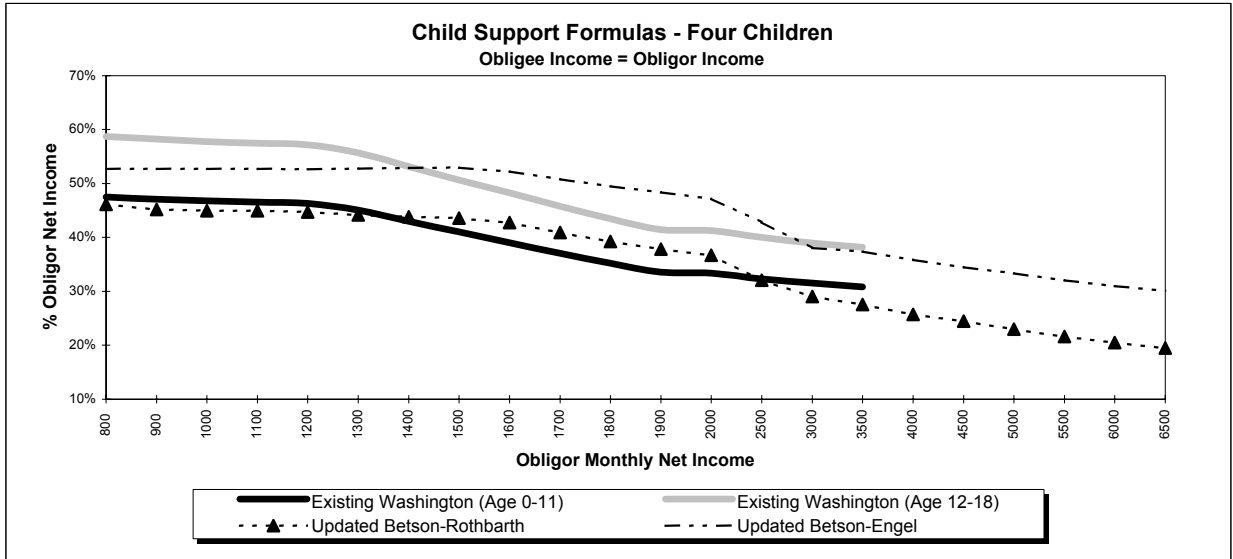
Order amounts are prior to the application of the low-income adjustment.



CHILD SUPPORT FORMULAS - THREE CHILDREN Obligee Income = Obligor Income

Support Due (\$\$ per month)					% of Obligor's Net Income				
Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel	Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel
800	338	417	331	382	800	42%	52%	41%	48%
900	377	465	365	430	900	42%	52%	41%	48%
1000	416	513	403	477	1000	42%	51%	40%	48%
1100	453	561	444	525	1100	41%	51%	40%	48%
1200	492	609	481	572	1200	41%	51%	40%	48%
1300	519	642	515	621	1300	40%	49%	40%	48%
1400	534	660	550	670	1400	38%	47%	39%	48%
1500	546	674	587	719	1500	36%	45%	39%	48%
1600	554	686	613	756	1600	35%	43%	38%	47%
1700	558	690	624	782	1700	33%	41%	37%	46%
1800	561	693	634	807	1800	31%	39%	35%	45%
1900	566	699	645	832	1900	30%	37%	34%	44%
2000	593	732	658	855	2000	30%	37%	33%	43%
2500	719	888	719	970	2500	29%	36%	29%	39%
3000	839	1037	782	1034	3000	28%	35%	26%	34%
3500	959	1185	865	1185	3500	27%	34%	25%	34%
4000			924	1300	4000			23%	32%
4500			987	1405	4500			22%	31%
5000			1032	1509	5000			21%	30%
5500			1067	1596	5500			19%	29%
6000			1102	1683	6000			18%	28%
6500			1137	1770	6500			17%	27%

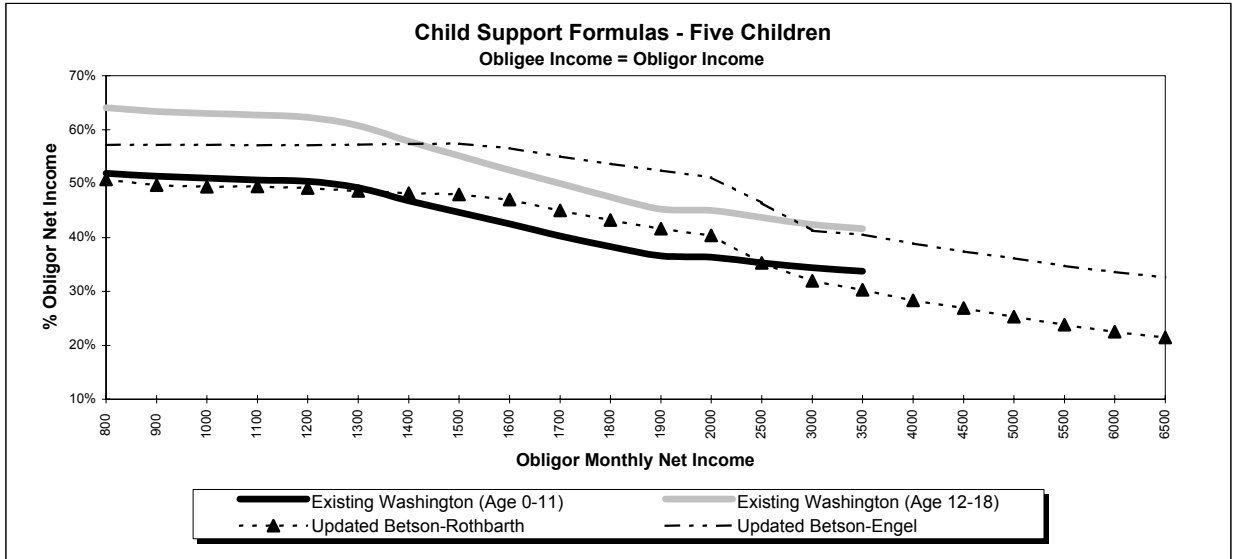
Order amounts are prior to the application of the low-income adjustment.



CHILD SUPPORT FORMULAS - FOUR CHILDREN Obligee Income = Obligor Income

Support Due (\$\$ per month)					% of Obligor's Net Income				
Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel	Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel
800	380	470	369	422	800	48%	59%	46%	53%
900	424	524	407	475	900	47%	58%	45%	53%
1000	468	578	449	527	1000	47%	58%	45%	53%
1100	512	632	495	580	1100	47%	57%	45%	53%
1200	556	686	536	632	1200	46%	57%	45%	53%
1300	586	724	574	686	1300	45%	56%	44%	53%
1400	602	744	614	741	1400	43%	53%	44%	53%
1500	616	760	654	795	1500	41%	51%	44%	53%
1600	624	772	684	836	1600	39%	48%	43%	52%
1700	630	778	695	864	1700	37%	46%	41%	51%
1800	634	782	707	892	1800	35%	43%	39%	50%
1900	638	788	719	919	1900	34%	41%	38%	48%
2000	668	826	734	945	2000	33%	41%	37%	47%
2500	808	1000	802	1072	2500	32%	40%	32%	43%
3000	946	1168	872	1143	3000	32%	39%	29%	38%
3500	1080	1336	964	1310	3500	31%	38%	28%	37%
4000			1030	1436	4000			26%	36%
4500			1101	1552	4500			24%	34%
5000			1151	1668	5000			23%	33%
5500			1190	1764	5500			22%	32%
6000			1229	1860	6000			20%	31%
6500			1268	1956	6500			20%	30%

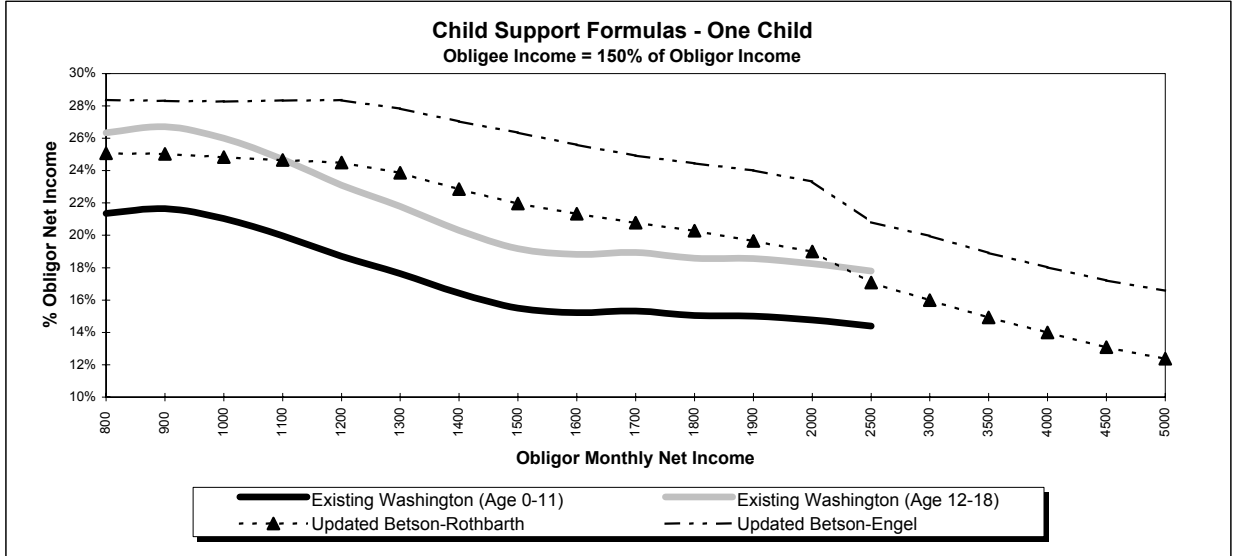
Order amounts are prior to the application of the low-income adjustment.



CHILD SUPPORT FORMULAS - FIVE CHILDREN Obligee Income = Obligor Income

Support Due (\$\$ per month)					% of Obligor's Net Income				
Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel	Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel
800	415	513	406	457	800	52%	64%	51%	57%
900	463	570	448	515	900	51%	63%	50%	57%
1000	510	630	494	572	1000	51%	63%	49%	57%
1100	558	690	544	629	1100	51%	63%	49%	57%
1200	605	748	590	685	1200	50%	62%	49%	57%
1300	640	790	632	744	1300	49%	61%	49%	57%
1400	655	810	675	803	1400	47%	58%	48%	57%
1500	670	828	720	861	1500	45%	55%	48%	57%
1600	680	840	752	906	1600	43%	53%	47%	57%
1700	685	850	765	936	1700	40%	50%	45%	55%
1800	690	855	778	967	1800	38%	48%	43%	54%
1900	695	860	791	996	1900	37%	45%	42%	52%
2000	728	900	807	1024	2000	36%	45%	40%	51%
2500	883	1093	882	1162	2500	35%	44%	35%	46%
3000	1033	1273	959	1239	3000	34%	42%	32%	41%
3500	1180	1458	1061	1420	3500	34%	42%	30%	41%
4000			1133	1557	4000			28%	39%
4500			1211	1683	4500			27%	37%
5000			1266	1808	5000			25%	36%
5500			1309	1912	5500			24%	35%
6000			1352	2016	6000			23%	34%
6500			1394	2120	6500			21%	33%

Order amounts are prior to the application of the low-income adjustment.

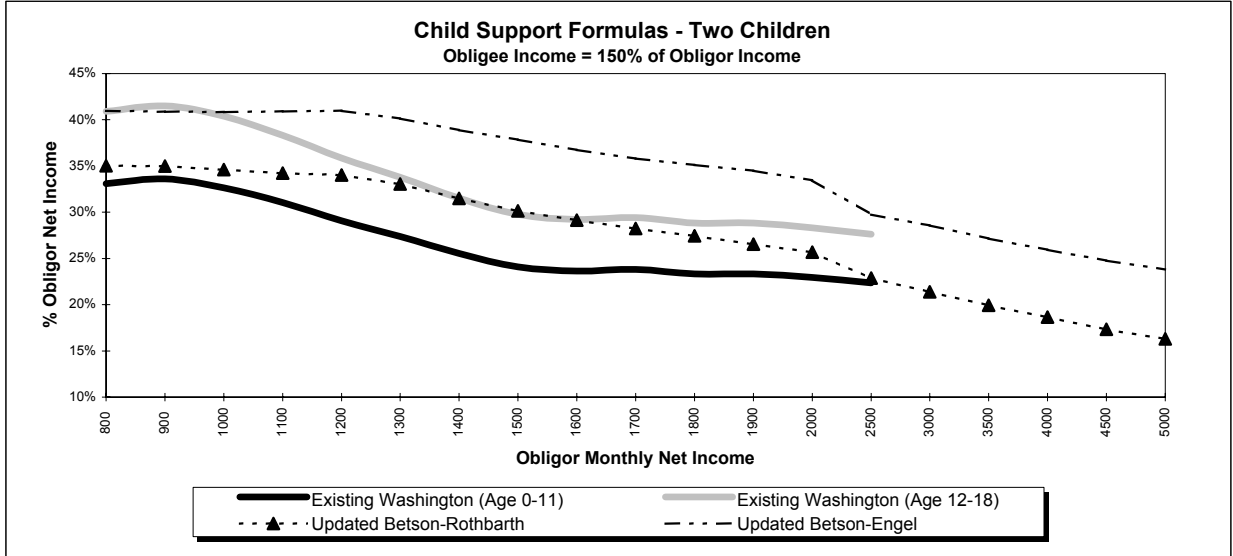


CHILD SUPPORT FORMULAS - ONE CHILD

Obligee Income = 150% of Obligor Income

Support Due (\$\$ per month)					% of Obligor's Net Income				
Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel	Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel
800	171	211	201	227	800	21%	26%	25%	28%
900	195	240	225	255	900	22%	27%	25%	28%
1000	210	260	248	283	1000	21%	26%	25%	28%
1100	220	272	271	312	1100	20%	25%	25%	28%
1200	224	277	294	340	1200	19%	23%	25%	28%
1300	229	283	310	362	1300	18%	22%	24%	28%
1400	230	284	320	379	1400	16%	20%	23%	27%
1500	232	288	330	396	1500	15%	19%	22%	26%
1600	244	301	341	410	1600	15%	19%	21%	26%
1700	260	322	353	424	1700	15%	19%	21%	25%
1800	271	334	365	440	1800	15%	19%	20%	24%
1900	285	353	374	457	1900	15%	19%	20%	24%
2000	295	365	380	467	2000	15%	18%	19%	23%
2500	360	445	427	520	2500	14%	18%	17%	21%
3000			480	599	3000			16%	20%
3500			522	662	3500			15%	19%
4000			560	722	4000			14%	18%
4500			589	775	4500			13%	17%
5000			618	829	5000			12%	17%

Order amounts are prior to the application of the low-income adjustment.

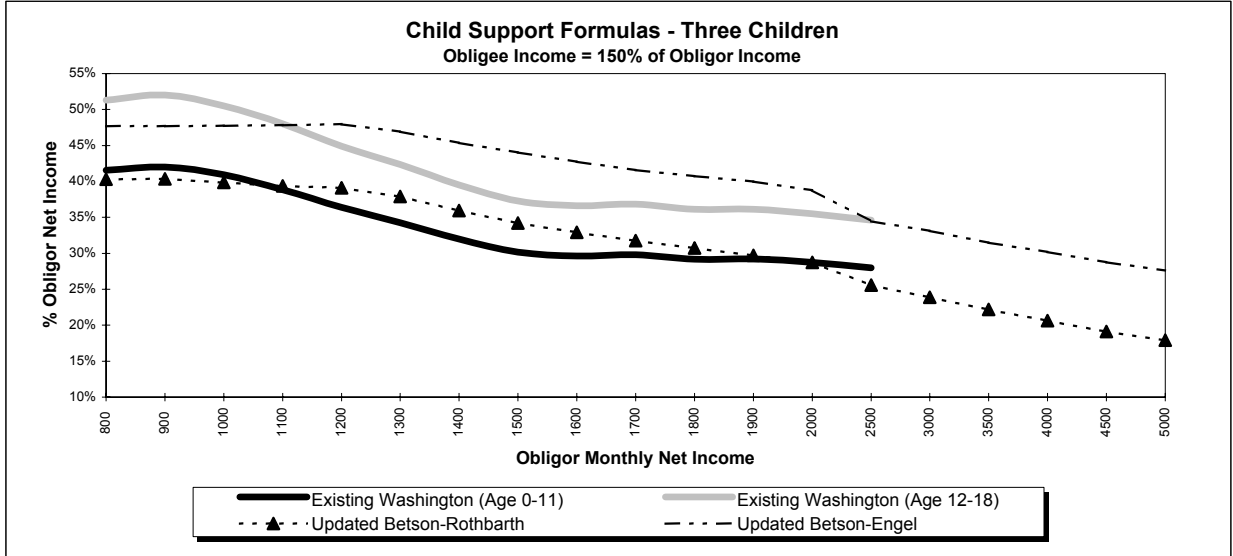


CHILD SUPPORT FORMULAS - TWO CHILDREN

Obligee Income = 150% of Obligor Income

Support Due (\$\$ per month)					% of Obligor's Net Income				
Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel	Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel
800	265	327	280	328	800	33%	41%	35%	41%
900	302	374	315	368	900	34%	42%	35%	41%
1000	326	404	346	408	1000	33%	40%	35%	41%
1100	342	422	377	450	1100	31%	38%	34%	41%
1200	349	430	408	492	1200	29%	36%	34%	41%
1300	356	439	430	522	1300	27%	34%	33%	40%
1400	358	442	441	545	1400	26%	32%	32%	39%
1500	362	446	452	568	1500	24%	30%	30%	38%
1600	378	467	466	588	1600	24%	29%	29%	37%
1700	405	500	480	609	1700	24%	29%	28%	36%
1800	420	519	494	632	1800	23%	29%	27%	35%
1900	443	548	505	655	1900	23%	29%	27%	34%
2000	459	566	514	669	2000	23%	28%	26%	33%
2500	559	690	572	744	2500	22%	28%	23%	30%
3000			642	858	3000			21%	29%
3500			698	951	3500			20%	27%
4000			746	1039	4000			19%	26%
4500			780	1115	4500			17%	25%
5000			815	1191	5000			16%	24%

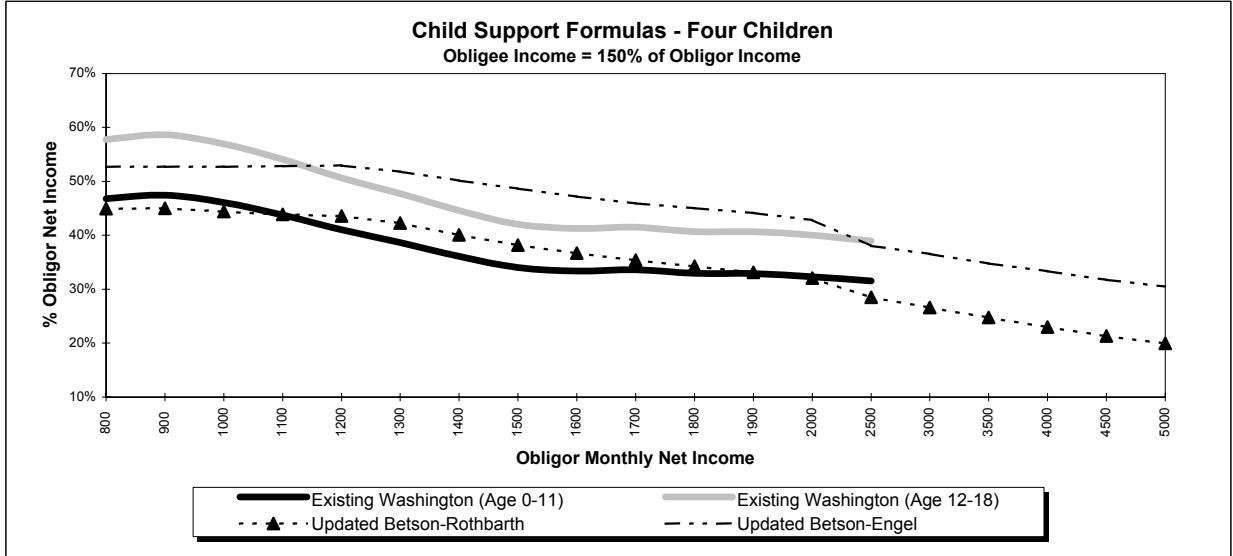
Order amounts are prior to the application of the low-income adjustment.



CHILD SUPPORT FORMULAS - THREE CHILDREN Obligee Income = 150% of Obligor Income

Support Due (\$\$ per month)					% of Obligor's Net Income				
Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel	Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel
800	332	410	322	382	800	42%	51%	40%	48%
900	378	468	363	429	900	42%	52%	40%	48%
1000	409	505	398	477	1000	41%	51%	40%	48%
1100	427	528	433	526	1100	39%	48%	39%	48%
1200	437	539	469	575	1200	36%	45%	39%	48%
1300	445	551	493	610	1300	34%	42%	38%	47%
1400	448	553	503	635	1400	32%	40%	36%	45%
1500	452	559	514	661	1500	30%	37%	34%	44%
1600	474	586	527	684	1600	30%	37%	33%	43%
1700	506	626	540	708	1700	30%	37%	32%	42%
1800	526	650	553	734	1800	29%	36%	31%	41%
1900	556	686	564	760	1900	29%	36%	30%	40%
2000	575	710	575	776	2000	29%	36%	29%	39%
2500	700	865	640	862	2500	28%	35%	26%	34%
3000			716	994	3000			24%	33%
3500			777	1103	3500			22%	32%
4000			826	1208	4000			21%	30%
4500			861	1294	4500			19%	29%
5000			896	1381	5000			18%	28%

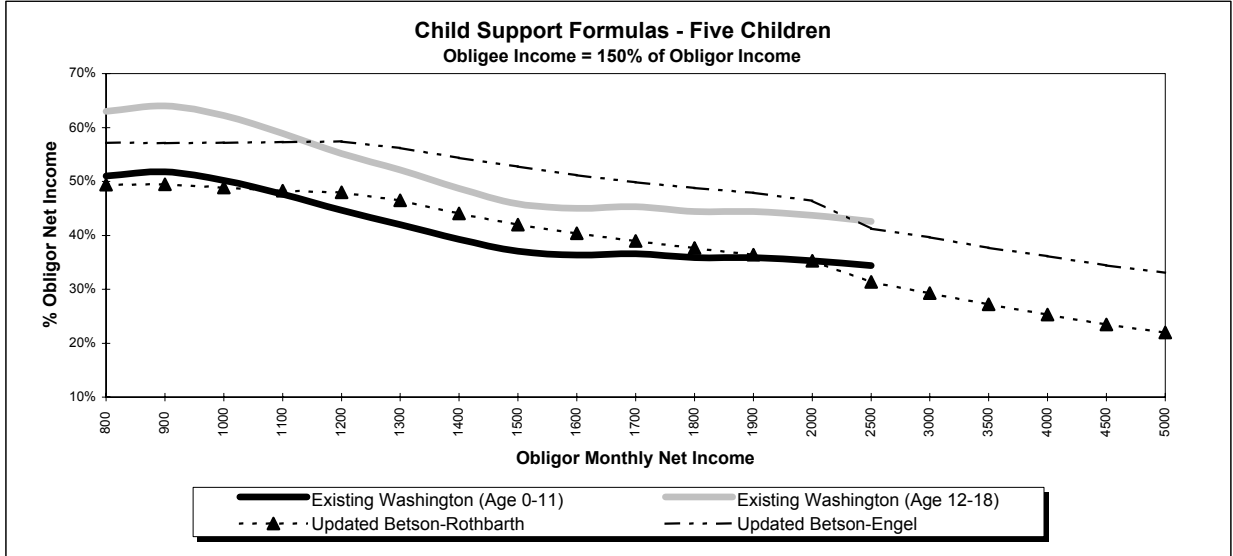
Order amounts are prior to the application of the low-income adjustment.



CHILD SUPPORT FORMULAS - FOUR CHILDREN Obligee Income = 150% of Obligor Income

Support Due (\$\$ per month)					% of Obligor's Net Income				
Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel	Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel
800	374	462	359	422	800	47%	58%	45%	53%
900	427	528	405	474	900	47%	59%	45%	53%
1000	461	570	444	527	1000	46%	57%	44%	53%
1100	482	595	483	582	1100	44%	54%	44%	53%
1200	493	608	523	636	1200	41%	51%	44%	53%
1300	502	621	549	674	1300	39%	48%	42%	52%
1400	506	624	561	702	1400	36%	45%	40%	50%
1500	510	630	573	730	1500	34%	42%	38%	49%
1600	534	661	587	756	1600	33%	41%	37%	47%
1700	571	706	602	782	1700	34%	42%	35%	46%
1800	594	733	617	811	1800	33%	41%	34%	45%
1900	626	773	629	840	1900	33%	41%	33%	44%
2000	646	800	641	857	2000	32%	40%	32%	43%
2500	789	974	713	952	2500	32%	39%	29%	38%
3000			799	1098	3000			27%	37%
3500			866	1219	3500			25%	35%
4000			921	1334	4000			23%	33%
4500			960	1430	4500			21%	32%
5000			998	1526	5000			20%	31%

Order amounts are prior to the application of the low-income adjustment.



CHILD SUPPORT FORMULAS - FIVE CHILDREN Obligee Income = 150% of Obligor Income

Support Due (\$\$ per month)					% of Obligor's Net Income				
Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel	Obligor's Net Monthly Income	Existing Washington (Age 0-11)	Existing Washington (Age 12-18)	Updated Betson-Rothbarth	Updated Betson-Engel
800	408	504	395	457	800	51%	63%	49%	57%
900	466	576	445	514	900	52%	64%	49%	57%
1000	502	622	489	572	1000	50%	62%	49%	57%
1100	524	648	531	630	1100	48%	59%	48%	57%
1200	536	662	576	689	1200	45%	55%	48%	57%
1300	546	678	604	731	1300	42%	52%	46%	56%
1400	550	682	617	761	1400	39%	49%	44%	54%
1500	556	688	630	792	1500	37%	46%	42%	53%
1600	582	720	646	819	1600	36%	45%	40%	51%
1700	622	770	662	848	1700	37%	45%	39%	50%
1800	646	800	678	879	1800	36%	44%	38%	49%
1900	682	844	692	911	1900	36%	44%	36%	48%
2000	706	874	705	929	2000	35%	44%	35%	46%
2500	860	1064	784	1032	2500	34%	43%	31%	41%
3000			878	1191	3000			29%	40%
3500			953	1321	3500			27%	38%
4000			1013	1446	4000			25%	36%
4500			1056	1551	4500			23%	34%
5000			1098	1655	5000			22%	33%

Order amounts are prior to the application of the low-income adjustment.