



CHILD SUPPORT DIVISION

TEXAS CHILD SUPPORT GUIDELINES REVIEW REPORT 2021

**Review Cycle 8:
September 1, 2017
through
August 31, 2021**

Prepared December 2021

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Chapter 1: Federal and State Requirements for Guidelines and Reviews of the Guidelines

Requirements to have child support guidelines are found in federal law and federal regulations, and requirements to review those guidelines at least once every four years are found in federal law, federal regulations, and in Texas law. Additional explanatory information can be found in the Federal Register at the time regulations were promulgated.

Requirements to Have Child Support Guidelines

42 USC 667(a)

§ 667. State guidelines for child support awards

(a) Establishment of guidelines; method

Each State, as a condition for having its State plan approved under this part, must establish guidelines for child support award amounts within the State. The guidelines may be established by law or by judicial or administrative action, ...

(The complete text is found in Appendix A.)

45 CFR 302.56 (version that controls this review)

§302.56 Guidelines for setting child support orders.

(a) ... as a condition of approval of its State plan, the State must establish one set of child support guidelines by law or by judicial or administrative action for setting and modifying child support order amounts within the State that meet the requirements in this section. ...

(The complete text is found in Appendix B.)

Requirements to Review Guidelines at Least Once Every Four Years

42 USC 667(a)

§ 667. State guidelines for child support awards

(a) Establishment of guidelines; method

... The guidelines ... shall be reviewed at least once every 4 years to ensure that their application results in the determination of appropriate child support award amounts. ...

(The complete text is found in Appendix A.)

45 CFR 302.56 (version that controls this review)

§302.56 Guidelines for setting child support orders.

(e) The State must review, and revise, if appropriate, the guidelines established under paragraph (a) of this section at least once every four years to ensure that their application results in the determination of appropriate child support award amounts.

...

(h) As part of the review of a State's guidelines required under paragraph (e) of this section, a State must consider economic data on the cost of raising children and analyze case data, gathered through sampling or other methods, on the application of, and deviations from, the guidelines. The analysis of the data must be used in the State's review of the guidelines to ensure that deviations from the guidelines are limited.

(The complete text is found in Appendix B.)

Texas Family Code Section 111.001(b)

Sec. 111.001. REVIEW OF GUIDELINES

(b) At least once every four years, the Title IV-D agency shall review the child support guidelines under Chapter 154 as required by 42 U.S.C. Section 667(a) and report the results of the review and any recommendations for any changes to the guidelines and their manner of application to the standing committees of each house of the legislature having jurisdiction over family law issues.

Note, Section 111.001 was amended during the 87th Legislative Session to specifically refer to the requirements found in the federal regulations. This version became effective September 1, 2021.

Sec. 111.001. REVIEW OF GUIDELINES

(b) At least once every four years, the Title IV-D agency shall review the child support guidelines under Chapter 154 as required by 42 U.S.C. Section 667(a) and 45 C.F.R. Section 302.56 and report the results of the review and any recommendations for any changes to the guidelines and their manner of application to the standing committees of each house of the legislature having jurisdiction over family law issues.

Purpose of Four-Year Reviews

The purpose of the reviews is explained in a Notice of Proposed Rulemaking (54 FR 37866, at page 37869) regarding then-proposed amendments to 45 CFR 302.56:

Congress included this requirement to ensure that guidelines continue to remain equitable over time. A four-year cycle for review will protect the needs of the children for whom support is ordered, guarantee the validity of the guidelines and provide States the opportunity to update the guidelines to meet changing economic and social conditions.

September 13, 1989

The purpose of the reviews is further explained in a Final Rule (56 FR 22335, at page 22346) regarding changes made to 45 CFR 302.56:

We agree that the intent of four-year review of guidelines is to ensure that the guidelines remain relevant to the needs of children. Consequently, we have added a requirement that guidelines be modified, if appropriate, at least once every four years.

May 15, 1991

Entities Responsible for Conducting the Reviews

1989-2010: The Texas Legislature

Prior to 2011, the Texas Legislature had the responsibility to periodically review the Texas child support guidelines.

- From 1989 through 2000, the Texas Family Code required an advisory committee appointed by the Supreme Court of Texas to assist the legislature.
- From 2000 through 2010, the Texas Family Code required the Title IV-D agency to assist the legislature.

2011-Present: The Texas Title IV-D Agency

Since 2011, Texas Family Code Section 111.001(b) has required the Texas Title IV-D agency to conduct the reviews. Texas Family Code Section 231.001 designates the Office of the Attorney General as the state's Title IV-D agency.

Sec. 231.001. DESIGNATION OF TITLE IV-D AGENCY

The office of the attorney general is designated as the state's Title IV-D agency.

Within the Office of the Attorney General, the Child Support Division performs the tasks of the Title IV-D agency.

Previous Reviews – Cycles 1-7

The requirement to conduct a review of the child support guidelines at least once every four years was adopted by statute effective September 1, 1989. The first seven review cycles and the entities responsible are summarized below.

Review Cycle	Four-Year Period	Responsible Entity
Review Cycle 1	September 1, 1989 to August 31, 1993	Legislative Review
Review Cycle 2	September 1, 1993 to August 31, 1997	Legislative Review
Review Cycle 3	September 1, 1997 to August 31, 2001	Legislative Review
Review Cycle 4	September 1, 2001 to August 31, 2005	Legislative Review
Review Cycle 5	September 1, 2005 to August 31, 2009	Legislative Review
Review Cycle 6	September 1, 2009 to August 31, 2013	Title IV-D Review
Review Cycle 7	September 1, 2013 to August 31, 2017	Title IV-D Review

Details concerning the first seven review cycles are provided in Appendix C.

Controlling Regulations for this Review - Cycle 8

The Final Rule: Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs published on December 20, 2016 updated the guidelines for setting child support orders at 45 CFR 302.56 and the establishment of child support orders at 45 CFR 303.4. The opening paragraph of the revised version of 45 CFR 302.56 provides the effective date for the revised regulations.

§302.56 Guidelines for setting child support orders.

(a) Within 1 year after completion of the State's next quadrennial review of its child support guidelines, that commences more than 1 year after publication of the final rule, in accordance with §302.56(e), as a condition of approval of its State plan, the State must establish one set of child support guidelines by law or by judicial or administrative action for setting and modifying child support order amounts within the State that meet the requirements in this section.

The review activities for Review Cycle 7 (September 1, 2013 to August 31, 2017) were still ongoing when the final rule was published on December 20, 2016. The review was completed and the report prepared around January 2017, too late for submission before the beginning of the 85th Regular Session of the Texas Legislature, which began January 10, 2017. A copy was updated and provided to legislative committees in October 2018, before the beginning of the 86th Regular Session of the Texas Legislature. The current review, Review Cycle 8, (September 1, 2017 to August 31, 2021) includes the review activities for the quadrennial review of the Texas child support guidelines that commenced more than one year after publication of the final rule. Review activities for this review formally commenced on December 1, 2019. As provided in the revisions to 45 CFR 302.56, the new regulations found in 45 CFR 302.56(a) – (g) must be applied one year after completion of this review.

Therefore, the previous version of 45 CFR 302.56 is the version of the regulation that controls this review. A copy of the controlling version of 45 CFR 302.56 is found in Appendix B.

Completion Date for this Review Extended by the Stafford Act

In early 2020, the global COVID-19 pandemic disrupted the efforts of the Title IV-D agency to conduct some review activities planned for this review. By authority granted by the Stafford Act, the Title IV-D agency requested, and was granted, a short extension to complete this review. This extension permitted the review to be completed before January 1, 2022.

See Appendix D for a copy of the approval.

The date reflected on the front cover of this report falls during Review Cycle 9 (September 1, 2021 to August 31, 2025). Please note that all review activities for Review Cycle 8 were conducted and completed during Review Cycle 8. The only activity that fell outside of Review Cycle 8 is the completion of the final report.

Controlling Regulations for Future Reviews – Cycles 9 and Beyond

The additional review requirements contained within the revised version of 45 CFR 302.56 will be completed by the Title IV-D agency when conducting the next review.

See Appendix E for a complete version of the revised regulations that control future reviews.

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Chapter 2: Background Information - Child Support Guidelines

The following general background information concerning child support guidelines is included to provide insight into the various models used by states to calculate support and to provide information regarding the purpose of child support guidelines and the economic rationale behind the various models.

Child Support Guideline Models Used in the United States

Since 1989, federal law and federal regulations have required each state to provide presumptive guidelines for determining the amount of child support awards but did not dictate a specific method or model to be used to calculate child support. In response to this mandate, three types of child support guidelines were adopted in the United States:

- Percentage of Income,
- Income Shares, and
- the Melson Formula.

There are two groupings of guideline calculation models: a model that considers the income of only one parent (percentage of income), and the models that consider the income of both parents (income shares and the Melson Formula). Beyond the commonality of considering only one parent's income, the actual implementation of a percentage of income model in one state typically differs substantially from the implementation of a percentage of income model in another state. The same can be said for states that rely on an income shares model or the Melson formula. Beyond the commonality of considering two parents' income, the actual implementation of an income shares model or the Melson formula in one state typically differs substantially from the implementation of an income shares model or the Melson formula in another state. These differences are obvious when identical fact scenarios are used to compare different state's guidelines. The computed amounts are seldom, if ever, identical, even among states that purport to use the same guideline model.

Guidelines That Consider Only One Parent's Income

Percentage of Obligor's Income

Texas uses a Percentage of Income child support guidelines model.

Percentage of income guidelines are based on the general idea that persons who are ordered to pay support should continue to pay the same portion of their income that they would have paid to support the child(ren) in an intact household. It is sometimes suggested that the intent of the percentage of income model is to provide the child with the same standard of living that the child would have in an intact household across two separate households. The percentages originally selected by states

adopting this model were typically based on economic research concerning expenditures on children by intact husband-wife households at various income levels.

In this model, the key variables are the income or available resources of the obligor, either gross or net, and the number of children the obligor has a legal responsibility to support. The percentage of income model sets support as a percentage of the obligor's income or available resources. Some states use fixed percentages that do not vary with the obligor's income or resources, while other states have percentages that vary with the obligor's income. The custodial parent's income is not considered when calculating support using this model. Under this model, custodial parents are assumed to meet their obligations to support their children by living with and caring for the children with the resources available to the custodial parent. Under the percentage of income model, a custodial parent's contribution is not specifically quantified.

Calculating child support under a percentage of income model has historically been a three-step process.

1. A determination is made of the income or resources of the obligor.
2. A percentage of that income, based on the number of children to be supported, is computed.
3. The court may make further adjustments (deviations) as permitted by a state's actual guidelines.

This model is sometimes referred to as a Wisconsin-style guideline, named for the state that pioneered this model.

Guidelines That Consider Both Parents' Incomes

Income shares guidelines and the Melson formula guidelines are based on the assumption that **both** parents would have used a portion of their **combined** income to provide for the needs of the child(ren) in an intact household, and that ongoing needs of the child(ren) should be allocated based on each parent's portion of the combined income. Like the percentage of income model, these models have typically been based on economic research concerning expenditures on children by intact husband-wife households at various income levels. However, instead of deriving percentages of income to use in a formula that is applied to only the obligor's income, the economic research is used to construct tables or formulas that determine a basic support amount that approximates expenditures on the child(ren) at **various combined** income levels. In most tables, the basic support amount is lower when combined income is low, and the amount increases as combined income increases. The effective percentage of income varies throughout most income shares tables, which take into consideration economic research of family expenditures at different combined income levels. And, like the percentage of income model, it is sometimes suggested that these models are intended to maintain a child's standard of living between two separate households.

Income Shares

In this model, a basic support obligation is computed using a table or a formula based on the combined income or resources of both parents. The basic support obligation may be adjusted further after consideration of matters such as provision for health insurance, division of parenting time, child-care costs, and the like. The computed amount is finally apportioned between the parents based on the ratio of their incomes. Although an obligee does not actually make a child support payment, the model assumes they are contributing the same proportion of their income to the child that they would have if they lived as an intact family.

Calculating child support under the income shares model has historically been a five-step process.

1. A determination is made of the combined resources of both parties.
2. The court uses a table or a formula to determine the basic support obligation for the child(ren) based on the combined resources.
3. The presumptive child support obligation is often computed by adding other expenses such as child-care and extraordinary medical expenses to the basic child support obligation.
4. Each parent's percentage share of the obligation is determined by dividing each parent's income by the combined income of both parents.
5. The presumptive support obligation is apportioned to each parent based upon their portion of the income.

Although this model has been generalized as a five-step process, it has become a six-step process in many states that have incorporated a self-support reserve into the model as required by recent federal regulations.

The Melson Formula

This model was originally developed by a Delaware family court judge. The underlying rationale of this model includes two key components. The formula is built around the premise that obligors cannot support their children if they cannot first support themselves and that children must be permitted to enjoy a higher standard of living (beyond just basic needs) if greater parental resources are available. This model is somewhat like an income shares model because it considers both parents' incomes and apportions obligations based on each parent's contribution toward a combined income. However, the Melson Formula has one or two additional steps that distinguish it from a traditional income shares formula. The Melson formula model has always required subtraction of a self-sufficiency reserve from each parent's resources *before* the calculation of the basic support obligation or parental shares. Additionally, the Melson formula model typically includes a standard of living adjustment, increasing support beyond a basic support obligation, thus ensuring the child retains the same standard of living as the parents.

Calculating child support under the Melson formula model is often generalized as a six-step process.

1. A determination is made of the resources of both parties.

2. The court subtracts a self-sufficiency reserve from the income of each party and then adds the remaining resources together.
3. The court uses a table to determine the child's basic needs.
4. The court applies a standard of living adjustment if the obligor has disposable income leftover after meeting his or her share of the child's basic needs and his or her own basic needs.
5. The court applies any adjustments to the calculation, such as a parenting time adjustment.
6. The court apportions the presumptive support obligation to each parent based upon their portion of the income.

Perceived Strengths and Weaknesses of the Various Models

"Percentage of Obligor's Income" models have perceived strengths of simplicity, transparency, and efficiency. Awards are generally consistent for obligors with similar incomes throughout the state. A perceived weakness of this model is that obligors may perceive that the model is less fair because it does not consider the income of the custodial parent.

"Income Shares" and the "Melson Formula" models consider the incomes of both parents. As a result, however, obligors with similar incomes may pay different amounts in child support. An additional perceived weakness of models that consider both parents' incomes is that additional computation steps add complexity to the calculation. Additionally, if two incomes are considered in the calculation, there is the opportunity for two incomes (instead of just one) to change over time, which could lead to an increase in the number of modifications due to changes in income of either, or both, parents.

Awards Under Different Models Cannot be Easily Compared

There is no simple answer to the question of how child support awards differ between the three common guideline models. This is primarily because each state has developed its unique application of one of the three common models based on each state's specific public policy objectives. If two states claim to use the same model, there are likely similarities in the steps involved (like whether they consider one parent's income, or both parents' incomes); however, each state's guideline model includes a state-specific mathematical formula or state-specific table to perform the support obligation computation. Further, some states may include required adjustments in the initial guideline calculation (e.g., allocation of child-care costs, or adjustments based on parenting time) that other states do not.

Chapter 4 provides comparisons between the Texas percentage of income guidelines and the income shares guidelines used in New Mexico, Oklahoma, Arkansas, and Louisiana. The discussion included in Chapter 4 demonstrates the challenges in comparing the guidelines used in different states.

Although some suggest that use of a percentage of income model results in higher child support awards, this is very fact specific. If only the obligor has income in an income shares state, then only the obligor's income is considered. In this situation, it is possible for a percentage of income and income shares model to calculate very similar child support awards. However, if the obligee earns income in an income

shares state, it is possible for an income shares calculation to result in a lower child support award than in a percentage of income state, but it will all depend on whether the obligee earns more or less than the obligor. Another factor that impacts the child support calculation in income shares states is the basic child support obligation table being used. The accuracy of the statement that “using a percentage of income model results in higher obligations for obligors” is very fact specific and requires careful qualifications that may often be overlooked.

50 State Inventory of Guideline Models in Use Today

States That Consider Only One Parent’s Income	States that Consider Both Parents’ Incomes	
6	44	
Percentage of Income	Income Shares	Melson Formula
Texas Alaska Mississippi Nevada North Dakota Wisconsin	Alabama Arizona Arkansas California Colorado Connecticut Florida Georgia Idaho Illinois Indiana Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts Michigan Minnesota Missouri (Bold indicates Texas’ neighboring states)	Nebraska New Hampshire New Jersey New Mexico New York North Carolina Ohio Oklahoma Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee Utah Vermont Virginia Washington West Virginia Wyoming Delaware Hawaii Montana

Model Change Trend

Since the adoption of child support guidelines in the late 1980s, many states that originally adopted percentage of income guidelines have since replaced their percentage of income guidelines with income

shares guidelines. The most recent change from a percentage of income model of calculating support to an income shares model was Texas' neighboring state of Arkansas.

What is Involved in Changing Guideline Models?

Arkansas' change from percentage of income guidelines to income shares guidelines required a lengthy timeline, following a deliberative process intended to enable full consideration of public policy objectives, providing an opportunity for development of consensus among diverse stakeholders, and allowing for careful construction of guidelines elements.

Chapter 3: The Texas Child Support Guidelines

Texas Family Code Chapter 154, Subchapter C (& B)

The full text of the current Texas child support guidelines is found in Appendix F. The following summaries are offered to provide a general overview of the current guidelines and matters contained therein.

The current Texas Child Support guidelines are codified in Texas Family Code, Chapter 154, Subchapter C. Texas Family Code Chapter 154, Subchapter B contains the information necessary for the computation of child support such as computing net monthly income as well as other matters necessary to calculate child support under the guidelines. Therefore, Subchapter B should be examined in conjunction with Subchapter C when reading the guidelines.

Texas Family Code Chapter 154, Subchapter C. CHILD SUPPORT GUIDELINES

Sec. 154.121. GUIDELINES FOR THE SUPPORT OF A CHILD

Sec. 154.122. APPLICATION OF GUIDELINES REBUTTABLY PRESUMED IN BEST INTEREST OF CHILD

Sec. 154.123. ADDITIONAL FACTORS FOR COURT TO CONSIDER

Sec. 154.124. AGREEMENT CONCERNING SUPPORT

Sec. 154.125. APPLICATION OF GUIDELINES TO NET RESOURCES

Sec. 154.126. APPLICATION OF GUIDELINES TO ADDITIONAL NET RESOURCES

Sec. 154.127. PARTIAL TERMINATION OF SUPPORT OBLIGATION

Sec. 154.128. COMPUTING SUPPORT FOR CHILDREN IN MORE THAN ONE HOUSEHOLD

Sec. 154.129. ALTERNATIVE METHOD OF COMPUTING SUPPORT FOR CHILDREN IN MORE THAN ONE HOUSEHOLD

Sec. 154.130. FINDINGS IN CHILD SUPPORT ORDER

Sec. 154.131. RETROACTIVE CHILD SUPPORT

Sec. 154.132. APPLICATION OF GUIDELINES TO CHILDREN OF CERTAIN DISABLED OBLIGORS

Sec. 154.133. APPLICATION OF GUIDELINES TO CHILDREN OF OBLIGORS RECEIVING SOCIAL SECURITY

Texas Family Code Chapter 154, Subchapter B. COMPUTING NET RESOURCES AVAILABLE FOR PAYMENT OF CHILD SUPPORT

Sec. 154.061. COMPUTING NET MONTHLY INCOME

Sec. 154.062. NET RESOURCES

Sec. 154.063. PARTY TO FURNISH INFORMATION

Sec. 154.064. MEDICAL SUPPORT AND DENTAL SUPPORT FOR CHILD PRESUMPTIVELY PROVIDED BY OBLIGOR

Sec. 154.065. SELF-EMPLOYMENT INCOME

Sec. 154.0655 IMPUTATION OF INCOME

Sec. 154.066. INTENTIONAL UNEMPLOYMENT OR UNDEREMPLOYMENT

Sec. 154.067. DEEMED INCOME
Sec. 154.068. WAGE AND SALARY PRESUMPTION
Sec. 154.069. NET RESOURCES OF SPOUSE
Sec. 154.070. CHILD SUPPORT RECEIVED BY OBLIGOR

Annually Promulgated Tax Charts

Texas Family Code Chapter 154, Subchapter B contains a provision requiring the Title IV-D agency to annually promulgate tax charts to compute net monthly income, subtracting from gross income social security taxes and federal income tax withholding for a single person claiming one personal exemption and the standard deduction. These charts assist parties and courts in determining net resources available for guideline child support.

The tax charts for 2021 are found in Appendix G.

Adjustment of the Upper Limit for Application of the Guideline Percentages

Texas Family Code section 154.125 provides that the guidelines are specifically designed to apply to situations in which the obligor's monthly net resources are not greater than a maximum amount of net resources.

Originally, this upper limit was included in the statute as follows:

- 1989 - \$4,000 original limit
- 1993 – changed from \$4,000 to \$6,000
- 2007 – changed from \$6,000 to \$7,500

In 2007, Texas Family Code section 154.125 was amended to provide an administrative method to make this adjustment. The amended language was further clarified in 2009:

(a–1) The amount prescribed by Subsection (a) is adjusted every six years as necessary to reflect inflation. The Title IV-D agency shall compute the adjusted amount, to take effect beginning September 1 of the year of the adjustment, based on the percentage change in the consumer price index during the 72-month period preceding March 1 of the year of the adjustment, as rounded to the nearest \$50 increment. The Title IV-D agency shall publish the adjusted amount in the Texas Register before September 1 of the year in which the adjustment takes effect. For purposes of this subsection, “consumer price index” has the meaning assigned by Section 341.201, Finance Code.

Since 2007 the upper limit has been administratively adjusted two times as follows:

- 2013 – changed from \$7,500 to \$8,550
- 2019 – changed from \$8,550 to \$9,200

Regular Legislative Updates of the Texas Child Support Guidelines

Regular legislative updates to the guidelines are necessary to ensure the guidelines remain up to date and provide adequate support for children. Thus, the guidelines are reviewed at least once every four years to ensure the guidelines stay relevant over time. The Texas Legislature has met in regular sessions 16 times since 1989 and the Texas child support guidelines have been revised in 13 of those sessions.

The basic structure of the Texas guidelines was adopted by rule of the Texas Supreme Court in 1987, and the guidelines were codified during the 71st Texas Legislature in 1989. The original child support guidelines were codified in sections 14.051 thorough 14.058 of the Texas Family Code (TFC). The Family Code has since undergone renumbering.

The 71st Texas Legislative session met in 1989 and codified the Texas child support guidelines.

- TFC 14.05 was amended to make conforming changes due to the new statutory guidelines
- TFC 14.052 was added: "GUIDELINES FOR THE SUPPORT OF A CHILD"
- TFC 14.053 was added; "ESTABLISHING ANY ORDER OF CHILD SUPPORT"
- TFC 14.054 was added: "EVIDENTIARY FACTORS"
- TFC 14.055 was added: "GUIDELINES; AMOUNT ORDERED"
- TFC 14.056 was added: "MODIFICATION OF PRIOR ORDERS"
- TFC 14.057 was added: "FINDINGS IN CHILD SUPPORT ORDER"
- TFC 14.058 was added: "POSTING NOTICE"

The 72nd Texas Legislature met in 1991. Three changes were made.

- TFC 14.052 was amended: Non-substantive wording changes
- TFC 14.053 was amended: Permitted a court, in the absence of information of actual earnings, to rely on a presumption that an obligor could earn the federal minimum wage for a forty-hour work week
- TFC 14.057 was amended: Findings clarifications, and requiring findings whenever there is a variance from the amount computed as a percentage of net resources

The 73rd Texas Legislature met in 1993. Five changes were made.

- TFC 14.052 was amended: Clarification concerning application of the guidelines in Uniform Interstate Family Support Act (UIFSA) cases
- TFC 14.053 was amended: Must consider an allocation of unreimbursed health care provisions; made the guidelines applicable to retroactive support determinations
- TFC 14.055 was amended: Added the 40% level for 5 or more children; increased upper limit for application of the percentages from \$4000 to \$6000; added methodology for adjusting the percentages when the obligor supports children in more than one household (multiple families)
- TFC 14.056 was amended: Conforming change regarding multiple families
- TFC 14.057 was amended: Findings updated to conform with other guideline changes

The 74th Texas Legislature met in 1995. The sections in the TFC concerning the child support guidelines were re-codified as part of an overall reorganization of the Family Code. A few changes were made to the actual wording within the newly numbered sections, but the re-codification included primarily non-substantive changes. The location within the TFC and the section numbering has remained in this format since 1995.

- TFC Title V was added: "THE PARENT-CHILD RELATIONSHIP AND THE SUIT AFFECTING THE PARENT-CHILD RELATIONSHIP"
- TFC Chapter 111 was added: "GUIDELINES FOR POSSESSION AND CHILD SUPPORT"
- TFC 111.001 was added: "REVIEW OF GUIDELINES"
- TFC 111.002 was added: "GUIDELINES SUPERSEDE COURT RULES"
- TFC 111.003 was added: "POSTING GUIDELINES"
- TFC Chapter 154 was added: "CHILD SUPPORT"
- TFC Subchapter B was added: "COMPUTING NET RESOURCES AVAILABLE FOR PAYMENT OF CHILD SUPPORT"
- TFC 154.061 was added: "COMPUTING NET MONTHLY INCOME"
- TFC 154.062 was added: "NET RESOURCES"; also, state income taxes were added to the deductions permitted when computing net resources
- TFC 154.063 was added: "PARTY TO FURNISH INFORMATION"
- TFC 154.064 was added: "MEDICAL SUPPORT AND DENTAL SUPPORT FOR CHILD PRESUMPTIVELY PROVIDED BY OBLIGOR"
- TFC 154.065 was added: "SELF-EMPLOYMENT INCOME"
- TFC 154.066 was added: "INTENTIONAL UNEMPLOYMENT OR UNDEREMPLOYMENT"
- TFC 154.067 was added: "DEEMED INCOME"
- TFC 154.068 was added: "WAGE AND SALARY PRESUMPTION"
- TFC 154.069 was added: "NET RESOURCES OF SPOUSE"
- TFC 154.070 was added: "CHILD SUPPORT RECEIVED BY OBLIGOR"
- TFC Subchapter C was added: "CHILD SUPPORT GUIDELINES"
- TFC 154.121 was added: "GUIDELINES FOR THE SUPPORT OF A CHILD"
- TFC 154.122 was added: "APPLICATION OF GUIDELINES REBUTTABLY PRESUMED IN BEST INTEREST OF CHILD"
- TFC 154.123 was added: "ADDITIONAL FACTORS FOR COURT TO CONSIDER"
- TFC 154.124 was added: "AGREEMENT CONCERNING SUPPORT"
- TFC 154.125 was added: "APPLICATION OF GUIDELINES TO NET RESOURCES"
- TFC 154.126 was added: "APPLICATION OF GUIDELINES TO ADDITIONAL NET RESOURCES"
- TFC 154.127 was added: "PARTIAL TERMINATION OF SUPPORT OBLIGATION"
- TFC 154.128 was added: "COMPUTING SUPPORT FOR CHILDREN IN MORE THAN ONE HOUSEHOLD"
- TFC 154.129 was added: "ALTERNATIVE METHOD OF COMPUTING SUPPORT FOR CHILDREN IN MORE THAN ONE HOUSEHOLD"

- TFC 154.130 was added: "FINDINGS IN CHILD SUPPORT ORDER"
- TFC 154.131 was added: "RETROACTIVE CHILD SUPPORT"

The 75th Texas Legislature met in 1997. *This is one of the three legislative sessions where no changes were made.*

The 76th Texas Legislature met in 1999. Two changes were made.

- TFC 111.001 was amended: The advisory committees were replaced with Title IV-D agency being tasked with preparing a report in even-numbered years to be used by the legislature when conducting guideline reviews
- TFC 154.132 was added: "APPLICATION OF GUIDELINES TO CHILDREN OF CERTAIN DISABLED OBLIGORS"

The 77th Texas Legislature met in 2001. Four changes were made.

- TFC 154.064 was amended: Non-substantive wording changes concerning medical support
- TFC 154.130 was amended: Findings clarifications (application of multiple family percentages is not a variance)
- TFC 154.131 was amended: Limits on retroactive support (4-year presumption)
- TFC 154.133 was added: "APPLICATION OF GUIDELINES TO CHILDREN OF OBLIGORS RECEIVING SOCIAL SECURITY"

The 78th Texas Legislature met in 2003. One change was made.

- TFC 154.124 was amended: Regarding enforcement of agreements concerning support

The 79th Texas Legislature met in 2005. *This is one of the three legislative sessions where no changes were made.*

The 80th Texas Legislature met in 2007. Six changes were made.

- TFC 154.062 was amended: Clarifications regarding deductions for health insurance or medical support when computing net resources
- TFC 154.125 was amended: The upper limit for applying percentages to net resources was increased to from \$6000 to \$7500, and a system for indexing the amount and adjusting every six years was adopted
- TFC 154.126 was amended: Conforming changes regarding the new upper limit
- TFC 154.127 was amended: Clarifications regarding partial terminations as children age out
- TFC 154.130 was amended: Findings clarifications regarding the new upper limit
- TFC 154.131 was amended: Changes regarding retroactive support

The 81st Texas Legislature met in 2009. Three changes were made.

- TFC 154.062 was amended: Computation of net resources changed to exclude Supplemental Security Income (SSI) and other conforming changes (e.g., AFDC to TANF)

- TFC 154.125 was amended: Clarifications concerning the process for indexing and adjusting the upper limit for the application of percentages to net resources
- TFC 154.130 was amended: Findings changes

The 82nd Texas Legislature met in 2011. Two changes were made.

- TFC 111.001 was amended: The responsibility for conducting quadrennial reviews was shifted from the legislature to the Title IV-D agency
- TFC 154.062 was amended: Changes to the computation of net resources

The 83rd Texas Legislature met in 2013. Three changes were made.

- TFC 154.062 was amended: Computation of net resources changed to exclude some veterans' disability benefits
- TFC 154.066 was amended: Intentional unemployment and underemployment clarified for disabled veterans
- TFC 154.068 was amended: Minimum wage presumption clarifications

The 84th Texas Legislature met in 2015. Three changes were made.

- TFC 154.062 was amended: Beginning in 2018, the computation of net resources was updated to mention a dental support deduction
- TFC 154.064 was amended: Beginning in 2018, the guidelines assume the obligor provides dental support
- TFC 154.068 was amended: The minimum wage presumption may not be used if the obligor is incarcerated over 90 days

The 85th Texas Legislature met in 2017. One change was made.

- TFC 154.130 was amended: Clarifications concerning findings

The 86th Texas Legislature met in 2019. *This is one of the three legislative sessions where no changes were made.*

The 87th Texas Legislature met in 2021. Five changes were made.

- TFC 111.001 was amended: The federal regulatory requirements for the four-year reviews were specifically cited
- TFC 154.0655 was added: Requires certain evidentiary findings before a court may impute income for purposes of setting child support
- TFC 154.066 was amended: Involuntary incarceration cannot be considered voluntary unemployment or underemployment
- TFC 154.125 was amended: Language was added to provide to indicate where the upper limit for application of the guideline percentages to net resources can be found as this amount is administratively changed every six years due to inflation; a new low- income adjustment in the

form of lower percentages was added to ensure that obligors with net resources below \$1000 resources can provide for their own subsistence needs

- TFC 154.129 was amended: A low-income multi-family table was added

Changes in most of the legislative sessions since 1989 serve as evidence of the Texas Legislature's ongoing attention to the guidelines and commitment to maintaining child support guidelines that provide an adequate amount of support for Texas children.

Because the Texas Child Support Guidelines are codified, rather than enacted by court rule or administrative regulation, the citizens of the state of Texas have the opportunity to impact the guidelines through the normal legislative process. In addition to any formal review and recommendation made during the quadrennial review process, stakeholders, advocates, and constituents work with members of the Texas Legislature to offer suggestions for guidelines changes. This ongoing legislative attention is a strength of the statutory nature of the Texas child support guidelines.

Some Formulaic Adjustments Are Included in the Texas Guidelines

The Texas guidelines provide several built-in, or formulaic, considerations for certain regularly occurring situations.

- Consideration of an Obligor's Basic Subsistence Needs
- Consideration of Multiple Families or Other Child Support Obligations/Orders
- Consideration of Medical Support and Dental Support

These are unique to the Texas guidelines, and not part of the generalized notion of a percentage of income model.

An Obligor's Basic Subsistence Needs

45 CFR 302.56 was amended in December 2016 to require all states to consider an obligor's basic subsistence needs when computing child support obligations.

45 CFR 302.56

(c) The child support guidelines established under paragraph (a) of this section must at a minimum:

(1) Provide that the child support order is based on the noncustodial parent's earnings, income, and other evidence of ability to pay that:

...

(ii) Takes into consideration the basic subsistence needs of the noncustodial parent (and at the State's discretion, the custodial parent and children) who has a limited ability to

pay by incorporating a low-income adjustment, such as a self-support reserve or some other method determined by the State; ...”

The public policy objective is to ensure that obligors with limited resources will be able to provide their own basic needs when required to provide support for their child(ren). Texas amended the Family Code during the 87th session of the Texas Legislature (2021) to add a different set of guideline percentages for obligors with very limited resources.

Sec. 154.125. APPLICATION OF GUIDELINES TO NET RESOURCES.

(a) The guidelines for the support of a child in this section are specifically designed to apply to situations in which the obligor’s monthly net resources are not greater than the maximum amount of net resources to which the statutory guidelines are applicable, as most recently published by the Title IV-D agency in the Texas Register.

(a–1) The amount prescribed by Subsection (a) is adjusted every six years as necessary to reflect inflation. The Title IV-D agency shall compute the adjusted amount, to take effect beginning September 1 of the year of the adjustment, based on the percentage change in the consumer price index during the 72-month period preceding March 1 of the year of the adjustment, as rounded to the nearest \$50 increment. The Title IV-D agency shall publish the adjusted amount in the Texas Register before September 1 of the year in which the adjustment takes effect. For purposes of this subsection, “consumer price index” has the meaning assigned by Section 341.201, Finance Code.

(b) If the obligor’s monthly net resources are not greater than the amount described by Subsection (a) and the obligor’s monthly net resources are equal to or greater than the amount described by Subsection (c), the court shall presumptively apply the following schedule in rendering the child support order:

CHILD SUPPORT GUIDELINES

BASED ON THE MONTHLY NET RESOURCES OF THE OBLIGOR

<i>1 child</i>	<i>20% of Obligor’s Net Resources</i>
<i>2 children</i>	<i>25% of Obligor’s Net Resources</i>
<i>3 children</i>	<i>30% of Obligor’s Net Resources</i>
<i>4 children</i>	<i>35% of Obligor’s Net Resources</i>
<i>5 children</i>	<i>40% of Obligor’s Net Resources</i>
<i>6+ children</i>	<i>Not less than the amount for 5 children</i>

(c) If the obligor’s monthly net resources are less than \$1,000, the court shall presumptively apply the following schedule in rendering the child support order:

LOW-INCOME CHILD SUPPORT GUIDELINES

BASED ON THE MONTHLY NET RESOURCES OF THE OBLIGOR

<i>1 child</i>	<i>15% of Obligor’s Net Resources</i>
<i>2 children</i>	<i>20% of Obligor’s Net Resources</i>
<i>3 children</i>	<i>25% of Obligor’s Net Resources</i>
<i>4 children</i>	<i>30% of Obligor’s Net Resources</i>
<i>5 children</i>	<i>35% of Obligor’s Net Resources</i>
<i>6+ children</i>	<i>Not less than the amount for 5 children</i>

The next child support guidelines review may consider whether that new addition to the Texas guidelines is achieving desired results for obligors with limited resources.

Multiple Families or Other Child Support Obligations/Orders

In 1993, Texas adopted a method to establish child support awards when an obligor supports children in more than one household. The Texas guidelines include a predetermined credit when computing net resources, resulting in lower effective percentages to be applied based on the number of children in each household.

Sec. 154.128. COMPUTING SUPPORT FOR CHILDREN IN MORE THAN ONE HOUSEHOLD.

(a) In applying the child support guidelines for an obligor who has children in more than one household, the court shall apply the percentage guidelines in this subchapter by making the following computation:

- (1) determine the amount of child support that would be ordered if all children whom the obligor has the legal duty to support lived in one household by applying the schedule in this subchapter;*
 - (2) compute a child support credit for the obligor's children who are not before the court by dividing the amount determined under Subdivision (1) by the total number of children whom the obligor is obligated to support and multiplying that number by the number of the obligor's children who are not before the court;*
 - (3) determine the adjusted net resources of the obligor by subtracting the child support credit computed under Subdivision (2) from the net resources of the obligor; and*
 - (4) determine the child support amount for the children before the court by applying the percentage guidelines for one household for the number of children of the obligor before the court to the obligor's adjusted net resources.*
- (b) For the purpose of determining a child support credit, the total number of an obligor's children includes the children before the court for the establishment or modification of a support order and any other children, including children residing with the obligor, whom the obligor has the legal duty of support.*
- (c) The child support credit with respect to children for whom the obligor is obligated by an order to pay support is computed, regardless of whether the obligor is delinquent in child support payments, without regard to the amount of the order.*

The TFC includes both a formula for calculating support for obligors who support children in more than one household and a chart that contains the relevant percentages based upon that formula. Each achieves the same result. An additional chart was created in 2021 to assist in the calculation of support for low-income obligors who are providing support for children in more than one household.

Section 154.129. ALTERNATIVE METHOD OF COMPUTING SUPPORT FOR CHILDREN IN MORE THAN ONE HOUSEHOLD

(a) If the obligor's monthly net resources are not greater than the amount provided by Section 154.125(a) and if the obligor's monthly net resources are equal to or greater than the amount provided by Section 154.125(c), in lieu of performing the computation under the preceding section, the court may determine the child support amount for the children before the court by applying the percentages in the table below to the obligor's net resources:

MULTIPLE FAMILY ADJUSTED GUIDELINES

(% OF NET RESOURCES)

Number of children before the court

1	2	3	4	5	6	7
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Number of	0	20.00	25.00	30.00	35.00	40.00	40.00	40.00
other	1	17.50	22.50	27.38	32.20	37.33	37.71	38.00
children for	2	16.00	20.63	25.20	30.33	35.43	36.00	36.44
whom the	3	14.75	19.00	24.00	29.00	34.00	34.67	35.20
obligor	4	13.60	18.33	23.14	28.00	32.89	33.60	34.18
has a	5	13.33	17.86	22.50	27.22	32.00	32.73	33.33
duty of	6	13.14	17.50	22.00	26.60	31.27	32.00	32.62
support	7	13.00	17.22	21.60	26.09	30.67	31.38	32.00

(b) If the obligor's monthly net resources are less than the amount provided by Section 154.125(c), in lieu of performing the computation under the preceding section, the court may determine the child support amount for the children before the court by applying the percentages in the table below to the obligor's net resources:

**LOW-INCOME MULTIPLE FAMILY ADJUSTED GUIDELINES
(% OF NET RESOURCES)**

Number of children before the court

		1	2	3	4	5	6	7
Number of	0	15.00	20.00	25.00	30.00	35.00	35.00	35.00
other	1	13.50	18.33	23.13	27.90	32.96	33.25	33.47
children for	2	12.50	17.00	21.50	26.50	31.50	31.94	32.28
whom the	3	11.63	15.80	20.63	25.50	30.41	30.92	31.33
obligor	4	10.80	15.33	20.00	24.75	29.56	30.10	30.55
has a	5	10.63	15.00	19.53	24.17	28.88	29.43	29.90
duty of	6	10.50	14.75	19.17	23.70	28.32	28.88	29.35
support	7	10.41	14.56	18.88	23.32	27.85	28.40	28.88

Medical Support and Dental Support

The Texas guidelines include a provision for medical support and dental support. Under TFC Section 154.008, the court is required to order medical support and dental support for the child as provided by the code. Additionally, under TFC Section 154.064, the guidelines for support of a child assume the court will order the obligor to provide medical support and dental support for the child in addition to the amount of child support calculated in accordance with the guidelines. As such, when computing support under the guidelines, Texas provides a method for offsetting some of the cost of health insurance and dental insurance for the obligor within the calculation of child support. Under TFC Section 154.062(d)(5), expenses for the cost of health insurance, dental insurance, or cash medical support for the obligor's child ordered by the court are deducted from the obligor's resources in the determination of net resources available for child support.

TFC 154.062. NET RESOURCES

(d) The court shall deduct the following items from resources to determine the net resources available for child support:

- (1) social security taxes;*
- (2) federal income tax based on the tax rate for a single person claiming one personal exemption and the standard deduction;*
- (3) state income tax;*
- (4) union dues;*
- (5) expenses for the cost of health insurance, dental insurance, or cash medical support for the obligor's child ordered by the court under Sections 154.182 and 154.1825; and*

(6) if the obligor does not pay social security taxes, nondiscretionary retirement plan contributions.

This method of offsetting a portion of health care costs does not result in a dollar-for-dollar reduction in support based on these payments. Rather, the reduction in resources results in a percentage reduction of the child support obligation. For example, if an obligor pays \$100 as a health insurance premium for children, then the obligor would see a \$20 decrease (20% of the premium) for a one child obligation, a \$25 decrease (25% of the premium) for a two-child obligation, and so forth.

Other Common Formulaic Adjustments Are Not Included in the Texas Guidelines

Three very common situations are encountered when setting or modifying child support in Texas, but the Texas guidelines do not include any specific methods to make adjustments in light of these scenarios.

- Consideration of parenting time
- Consideration of work-related child-care
- Consideration of the other parent's income

Parenting Time Adjustments

Some states provide formulas that are applied to automatically increase or decrease the computed amount of child support should the number of overnight visits with the child(ren) differ from some predetermined number.

Texas does not have a prescribed formulaic parenting time adjustment. However, the TFC does provide a court discretion to vary or deviate from the guideline calculation of support if the amount of time of possession of an access to a child warrants a deviation. Because Texas does not have a built-in parenting time adjustment formula, any adjustment to the calculated guideline support obligation is made ad hoc via a post-computation adjustment and as a result varies from case to case or court to court.

TFC 154.123. ADDITIONAL FACTORS FOR COURT TO CONSIDER

... (b) In determining whether application of the guidelines would be unjust or inappropriate under the circumstances, the court shall consider evidence of all relevant factors, including:

... (4) the amount of time of possession of and access to a child;

Chapter 5 includes discussion concerning deviations due to an increase or decrease in the number of overnight visits with the obligor.

Allocation of Work-Related Child-Care Expenses

Some states include work-related child-care expenses, in addition to medical expenses, within the calculation of guideline support. In states that use the income shares model, work related child-care is often included in the child support calculation and prorated based on the proportion each parent contributes to the resources available for the child support computation.

In Texas, work related child-care is not part of the guideline calculation. Instead, if the court considers this cost and adjusts the calculated support, it is considered as a deviation from the guidelines. Because there is no built-in formula for the court to follow, any adjustment by way of a post-computation deviation is made on an ad hoc basis and varies from case to case or court to court.

154.123. ADDITIONAL FACTORS FOR COURT TO CONSIDER

... (b) In determining whether application of the guidelines would be unjust or inappropriate under the circumstances, the court shall consider evidence of all relevant factors, including:

... (6) child care expenses incurred by either party in order to maintain gainful employment;

Consideration of the Other Parent's Income

The Texas guidelines do not require consideration of the income of the person receiving the child support, often referred to as the obligee, when computing the child support obligation. Although the guidelines do not preclude such a consideration, the consideration of the obligee's income is considered a deviation from the guidelines. Because deviations from the guidelines do not follow a specific formula, any adjustment by way of a post-computation deviation is made on an ad hoc basis and varies from case to case or court to court. The following is an excerpt from the guidelines that includes deviation factors that could allow for the consideration of both parents' incomes.

154.123. ADDITIONAL FACTORS FOR COURT TO CONSIDER

...

(b) In determining whether application of the guidelines would be unjust or inappropriate under the circumstances, the court shall consider evidence of all relevant factors, including:

...

(2) the ability of the parents to contribute to the support of the child;

(3) any financial resources available for the support of the child;

...

(5) the amount of the obligee's net resources, including the earning potential of the obligee if the actual income of the obligee is significantly less than what the obligee could earn because the obligee is intentionally unemployed or underemployed and including an increase or decrease in the income of the obligee or income that may be attributed to the property and assets of the obligee;

...

(8) the amount of alimony or spousal maintenance actually and currently being paid or received by a party;

...

(10) whether the obligor or obligee has an automobile, housing, or other benefits furnished by his or her employer, another person, or a business entity;

(11) the amount of other deductions from the wage or salary income and from other compensation for personal services of the parties;

(15) positive or negative cash flow from any real and personal property and assets, including a business and investments;

(16) debts or debt service assumed by either party;

...

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Chapter 4: Adequacy of Awards Under the Current Guidelines

Intention of the Texas Guidelines and the Underlying Economic Rationale

The express statement of intention for the Texas child support guidelines has evolved over time.

In 1985 the 69th Texas Legislature passed Senate Bill 1175 permitting the Texas Supreme Court to promulgate child support guidelines.

SECTION I. PURPOSE. It is the purpose of this Act to promote the well-being of children through the timely fulfillment of parents' obligations to support their children. The legislature intends the measures enacted herein to provide greater equity and uniformity in the establishment of support obligations and to enhance the effectiveness and timeliness of the enforcement of support obligations. It is a further purpose to participate in a nationwide system of child support enforcement established pursuant to Part D of Title IV of the federal Social Security Act, as amended (42 U.S.C. §651 et seq.), and to meet requirements established for such participation as set forth in that legislation and the federal regulations promulgated under it. This Act shall be liberally construed as equitably, economically, and expeditiously as possible.

Supreme Court Rules in 1986 and 1987 ordering discretionary child support guidelines included these shorter purpose statements:

Supreme Court Rules effective June 1986 & part of July 1986	Supreme Court Rules effective February 4, 1987 through August 31, 1989
<p><i>Rule 2. Purpose.</i> <i>The guidelines contained in these rules are intended to guide the courts of this state in determining equitable amounts of child support in all suits affecting the parent-child relationship, including, without limitation, actions involving divorce, modification, paternity, and legitimation. In determining the amount of child support, the court shall consider all appropriate factors, including but not limited to:</i> <i>(a) these guidelines;</i> <i>(b) the needs of the child;</i> <i>(c) the ability of the parents to contribute to the child support;</i></p>	<p><i>Rule 2. Purpose.</i> <i>The guidelines contained in these rules are intended to guide the courts of this state in determining equitable amounts of child support in all Suits Affecting the Parent-Child Relationship, including, without limitation, actions involving divorce, modification, paternity, and legitimation, and in any proceeding brought under a reciprocal support action. In determining the amount of child support, the court shall consider all appropriate factors, including but not limited to:</i> <i>(a) these guidelines;</i> <i>(b) the needs of the child;</i></p>

<i>(d) any financial resources available for the support of the child.</i>	<i>(c) the ability of the parents to contribute to the child support;</i> <i>(d) any financial resources available for the support of the child; and</i> <i>(e) the amount of possession of and access to a child.</i> (Bold emphasis added to show the differences.)
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In 1989 the 71st Texas Legislature codified the Supreme Court’s rule-based discretionary guidelines and replaced them with mandatory, presumptive guidelines. The codified version included this condensed purpose statement:

Texas Family Code section 14.052 GUIDELINES FOR THE SUPPORT OF A CHILD.

(a) Purpose. The guidelines for the support of a child in this chapter are intended to guide the courts in determining equitable amounts of child support in any suit affecting the parent-child relationship, including without limitation actions involving divorce, modification, paternity, and legitimation, and in any proceeding brought under a reciprocal support action.

In 1995, the 74th Texas Legislature re-codified (renumbered) the guidelines and provided the current statement of intent.

Section 154.121 GUIDELINES FOR THE SUPPORT OF A CHILD

The child support guidelines in this subchapter are intended to guide the court in determining an equitable amount of child support.

An “equitable amount of child support” is an inherently subjective determination. Because “equitable amount of child support” is not defined, determining what is equitable is not quantifiable and is left for the court to decide based upon the facts of the case before it, which makes it difficult to determine whether child support awards based upon varying income levels are equitable

In contrast, the Tennessee child support guidelines contain a robust statement of public policy, clearly setting out the purpose, rationale, and history of their guidelines.

Tennessee: Income Shares Model

Purpose:

The major goals in the development and application of these Guidelines are, to the extent possible, to:

- (a) Decrease the number of impoverished children living in single parent families;*
- (b) Make child support awards more equitable by ensuring more consistent treatment of persons in similar circumstances while ensuring that the best interests of the child in the case before the tribunal are taken into consideration;*
- (c) Improve the efficiency of the tribunal process by promoting settlements and by giving*

tribunals and parties guidance in establishing appropriate levels of support awards;

- (d) Encourage parents paying support to maintain contact with their child;*
- (e) Ensure that, when parents live separately, the economic impact on the child is minimized, and, to the extent that either parent enjoys a higher standard of living, the child shares in that higher standard;*
- (f) Ensure that a minimum amount of child support is set for parents with a low income in order to maintain a bond between the parent and the child, to establish patterns of regular payment, and to enable the child support enforcement agency and party receiving support to maintain contact with the parent paying support; and*
- (g) Allocate a parent's financial child support responsibility from the parent's income among all of the parent's children for whom the parent is legally responsible in a manner that gives equitable consideration, as defined by the Department's Guidelines, to children for whom support is being set in the case before the tribunal and to other children for whom the parent is legally responsible and supporting.*

Economic Rationale:

The Income Shares model, which is used by over thirty (30) other states, is generally based on economic studies of child-rearing costs, including those of David Betson, Erwin Rothbarth, and Ernst Engel, and studies conducted by the United States Department of Agriculture and the United States Department of Labor's Bureau of Labor Statistics involving expenditures for the care of children.

History:

The Child Support Guidelines established by this chapter were developed based upon:

- (a) Studies of child-rearing costs conducted by David Betson, Erwin Rothbarth, and Ernst Engel which utilized information on child-rearing costs conducted by the United States Department of Agriculture and the United States Department of Labor's Bureau of Labor Statistics;*
- (b) Comments on these Guidelines by advocacy groups, judges, child support referees, attorneys, legislators, Title IV-D child support contractors and staff of the Tennessee Department of Human Services, and oral and written comments resulting from public hearings;*
- (c) The work and input of the Tennessee Department of Human Services' Child Support Guidelines Task Force established in 2002. The Task Force was established to assist the Department in reviewing and considering changes to the existing Child Support Guidelines that were originally adopted in 1989 and based upon the Flat Percentage Model;*
- (d) Review of the child support guidelines of other states;*
- (e) Recommendations made to states generally by the United States Office of Child Support Enforcement regarding measurements of child-rearing costs and their use in establishing child support guidelines; and*
- (f) The Income Shares Advisory Committee established in 2005 pursuant to 2005 Tenn. Pub. Acts 403.*

Examples of public policy statements from other states can be found in Appendix H.

The Title IV-D agency has searched for the economic rationale behind the Texas guidelines adopted in 1989 when the current child support guideline percentage levels were established. Testimony provided to the House Committee on Juvenile Justice & Family Issues in 2006 suggested that Texas did not rely on a particular economic study or rationale for the percentage levels included in the guidelines. Instead, it was suggested the current percentages resulted from legislative compromises based on experiences using the ranges of percentages found in earlier court rule versions of the Texas guidelines. (*Found near timestamp 1:58:50 of the video recording of the House Committee on Juvenile Justice and Family Issues of the Seventy-Ninth Legislature meeting on July 12, 2006; <https://house.texas.gov/video-audio/committee-broadcasts/79/>*)

The Texas guidelines that were adopted in 1989 evolved from two sets of statewide child support guidelines adopted by the Texas Supreme Court in 1986 and 1987. The Title IV-D agency has been unable to find specific documentation of the economic rationale for the percentage ranges relied on by the Supreme Court or its advisory committee in 1986 and 1987, but we do note that the 1986 Texas child support guidelines were almost identical to the guidelines then used in Wisconsin. The preface to the current Wisconsin child support guidelines includes this statement:

The percentage standard established in this chapter is based on an analysis of national studies, including a study done by Jacques Van der Gaag as part of the Child Support Project of the Institute for Research on Poverty, University of Wisconsin, Madison, entitled "On Measuring the Cost of Children," which disclose the amount of income and disposable assets that parents use to raise their children. The standard is based on the principle that a child's standard of living should, to the degree possible, not be adversely affected because his or her parents are not living together. It determines the percentage of a parent's income and potential income from assets that parents should contribute toward the support of children if the family does not remain together. The standard determines the minimum amount each parent is expected to contribute to the support of their children. It expects that the custodial parent shares his or her income directly with their children. It also presumes that the basic needs of the children are being met. This latter presumption may be rebutted by clear and convincing evidence that the needs of the children are not being met.

Wisconsin Administrative Rules, DCF 150 Child Support Standard

https://docs.legis.wisconsin.gov/code/admin_code/dcf/101_199/150 (accessed on July 21, 2021).

The study, "On Measuring the Cost of Children," mentioned in the Wisconsin guidelines was published in 1982. Because of the striking similarity of the first Texas child support guidelines and the Wisconsin guidelines in 1986, one might argue that the same economic rationale forms the basis of the current Texas guidelines. If that is so, then the economic rationale for the current Texas guidelines is almost 40 years old.

Prior to 2011, the Texas Legislature had the responsibility to perform the reviews of the child support guidelines at least once every four years. In 1999 the TFC was amended to require the Title IV-D agency to conduct the review. Additionally, the amended section dictated what was to be included in the

report itself, including an analysis of economic data concerning the cost of raising children as well as case data analysis on the number of deviations from the guidelines.

§ 111.001. Review of Guidelines

(a) Prior to each regular legislative session, the standing committees of each house of the legislature having jurisdiction over family law issues shall review and, if necessary, recommend revisions to the guidelines for possession of and access to a child under Chapter 153 and for support of a child under Chapter 154. The committee shall report the results of the review and shall include any recommended revisions in the committee's report to the legislature.

(b) Not later than December 1 of each even-numbered year, the Title IV–D agency shall submit a report to the standing committees of each house of the legislature having jurisdiction over family law issues for use by the committee in conducting the review required by Subsection (a). The report must contain:

(1) economic data obtained from the United States Department of Agriculture on the cost of raising children;

(2) an analysis of case data on the application of and deviations from the child support guidelines; and

(3) a summary of any federal legislation enacted since the date of the last review.

(Emphasis added)

From 2000 through 2010 the Title IV-D agency provided analysis as required relying on economic data obtained from the United States Department of Agriculture on the cost of raising children.

In 2011, the Family Code section was amended to read as follows:

111.001. REVIEW OF GUIDELINES

(a) Prior to each regular legislative session, the standing committees of each house of the legislature having jurisdiction over family law issues shall review and, if necessary, recommend revisions to the guidelines for possession of and access to a child under Chapter 153. The committee shall report the results of the review and shall include any recommended revisions in the committee's report to the legislature.

(b) At least once every four years, the Title IV-D agency shall review the child support guidelines under Chapter 154 as required by 42 U.S.C. Section 667(a) and report the results of the review and any recommendations for any changes to the guidelines and their manner of application to the standing committees of each house of the legislature having jurisdiction over family law issues.

Since 2011, there has been no specific guidance regarding how the economic review of the adequacy of guideline awards is to be accomplished.

The Child Support Guidelines Review Report for Review Cycle 6 (September 1, 2009 through August 31, 2013) pointed out:

The main limitation of the Child Support Guidelines is that they do not provide specific goals as to the standard of living for the child or the contributions that parents should

make toward the costs of raising a child. Without policy clarity on these issues, it is difficult to determine fully whether the Texas Child Support Guidelines adequately address the best interests of the child and lead to equitable child support orders.

The report made two recommendations concerning this deficit:

RECOMMENDATION 1: Clearly articulate the policy goal or underlying principles of the Texas Child Support Guidelines.

RECOMMENDATION 2: Specify what each parent should contribute to the costs of raising a child and align the child support award with this decision.

The Child Support Guidelines Review Report for Review Cycle 7 (September 1, 2013 through August 31, 2017) again pointed out:

States that set their child support awards proportionate to the parents' combined income (known as the income shares model) also clearly indicate what each parent is expected to contribute toward the costs of raising a child. In those states, the child support schedule is directly aligned to the estimated costs of raising a child at each income level, and the costs are shared proportionately among the parents. Texas' guidelines are not directly aligned to the costs of raising a child, therefore it is not clear what the percentage of net resources is supposed to represent, relative to the costs of raising a child.

Because the Texas child support guidelines do not contain a quantifiable policy objective or economic rationale upon which they are based, there is no measure available to determine whether the objective of the guidelines are being met. To date, the Title IV-D agency has relied on external data regarding the cost of raising a child to determine whether child support calculated under the Texas Child Support Guidelines provides an adequate amount of support for Texas children. "Adequate" is not defined in Texas law, and what is adequate for one family may not be adequate for all families.

An Updated Estimation Model of the Cost of Raising Children in Texas (CoRC)

In 2016, the Title IV-D agency contracted with the Child and Family Research Partnership of the University of Texas LBJ School of Public Affairs (CFRP) to prepare an estimation model for the cost of raising children in Texas. In 2020-2021, the Title IV-D agency entered into a new contract with CFRP to update the estimation model to incorporate the most recent economic data available regarding families in Texas. This Child Support Guidelines Review Report uses the information provided by CFRP in the updated model to analyze the adequacy of the child support guidelines in Texas. Within this section, the term "CoRC report" will be used to reference the 2021 report titled "An Updated Estimation Model of the Cost of Raising Children in Texas."

The complete 2021 CoRC report is included in Appendix I. The original report published in 2016 is available at <https://childandfamilyresearch.utexas.edu/estimation-model-cost-raising-children-texas> (accessed August 16, 2021).

The Executive Summary within the 2021 CoRC report is quoted below:

The Office of the Attorney General Child Support Division (OAG) contracted with Dr. Cynthia Osborne and the Child and Family Research Partnership (CFRP) at the LBJ School of Public Affairs at the University of Texas at Austin to update the estimation model for the cost of raising children in Texas (Texas CORC). Considering economic data on the cost of raising children is a required element of the quadrennial child support guideline review process. The Texas CORC, presented in this report, provides the OAG with a Texas-specific estimate that, importantly, estimates the cost of raising children across two households, reflecting the reality of many children whose parents have a child support order.

Texas historically used the U.S. Department of Agriculture (USDA)'s annual estimate of families' expenditures on children in their child support guidelines review. The USDA estimates rely on data from the Consumer Expenditure Surveys (CE) which does not lend itself well to Texas-specific estimates. Further, the USDA does not estimate the cost of raising children across two households, which is critical for understanding the adequacy of child support awards. Additionally, the USDA makes several assumptions in their estimates that may not be applicable to families of all income levels.

CFRP updated the Texas CORC model, which provides estimates for raising children across two households. The two-household model is particularly important for determining the adequacy of states' child support guidelines, because in most circumstances it is ideal for a child to spend time in both households. The Texas CORC is modeled after the USDA's estimates of expenditures on children, but incorporates Texas-specific data for housing and child care costs, unavailable in the CE data. Housing and child care costs are two of the most expensive costs related to raising children, which makes it important to have them be as specific to Texas as possible. The Texas CORC assumes there is a basic cost to raising children to provide them with the modest resources they need for healthy growth and development. The extent to which families meet (or exceed) that cost will vary widely and will depend largely on family income and preferences.

The Texas CORC provides three cost estimates: the cost of raising children in single-parent families, married-parent families, and across two households. Each model is presented in greater detail in the report. The Texas CORC across two households is the highest cost model of the three, driven mostly by the need for an additional bedroom in each home. We also present how the custodial and non-custodial parents share the costs across two households, assuming they share physical custody and a Texas standard order of possession is in place. The cost of raising children estimated by the Texas CORC for single-parent families is less than the Texas CORC for married-parent families, but as a percentage of median income in Texas, the cost estimated by the single-parent Texas CORC is much higher.

We present six scenarios for how the cost of raising a child could be shared between parents raising children across two households. We consider important factors such as the income of both the non-custodial and custodial parents, the costs the non-custodial parent incurs when the child is at their home, child care costs, and parenting time. We

describe the differences in a parent's ability parents to meet the needs of children for median income earners and minimum wage earners. The six scenarios demonstrate how different methods of calculating child support awards can result in vastly different payment amounts that vary widely in their ability to meet children's needs. Regardless of the method of calculation, we find that it is nearly impossible for two minimum wage earners to meet the basic costs of raising children in Texas, especially when child care is included.

The key to understanding the 2021 CoRC report is found within the Project Scope Summary which explains "...our approach to generating the updated 2021 Texas [cost of raising children in Texas estimation model] assumes there is a cost to raising a child that produces a minimum standard of healthy child development." Thus, we do not offer the CoRC report as the absolute pronouncement of an exact cost of raising children in Texas. It is understood that actual expenditures on children vary from family to family. In many instances, actual expenditures are constrained if family resources are limited, and subject to families' discretionary preferences when resources are not so limited.

The CoRC report suggests that estimates of the annual costs of raising children differ by household composition. Please see the full CoRC report (Appendix I) for an explanation for the three household types. For calculations requiring cost estimates performed in this chapter we selected the reported result for "Base Cost + Child Care & Health Care."

- Single-Parent, One child: \$12,401
- Married-Parents, One child: \$13,064
- Two-Households, One child: \$15,909
 - CP (63% overnights): \$11,093 CP share
 - NCP (37% overnights): \$4,817 NCP share

- Single-Parent, Two children: \$20,505
- Married-Parents, Two children: \$21,639
- Two-Households, Two children: \$24,705
 - CP (63% overnights): \$18,339 CP share
 - NCP (37% overnights): \$6,367 NCP share

("CP" is the custodial parent, the parent with more overnights, and "NCP" is the noncustodial parent, the parent with fewer overnights)

Please refer to the full report in Appendix I for details about the derivation of each estimate

The comparisons do not provide surprising results. The "cost" to raise children is estimated based on observed "expenditures" on children. The CoRC report suggests that expenditures on children are likely higher in married-parent households than in single-parent households. One reason for this finding is perhaps the availability of resources in the homes of married parents. Pooled resources of married parents would naturally exceed the resources of the parents individually. It is also not surprising that two adults who co-parent children in two distinct households will have higher combined expenditures on children because some expenses cannot be shared but must be duplicated in each household.

Using the CoRC for an Examination of the Adequacy of Awards

The 2021 report titled “An Updated Estimation Model of the Cost of Raising Children in Texas” (CoRC report) was used to satisfy the requirement to assess whether the application of the Texas child support guidelines results in adequate awards.

45 CFR 302.56 has two requirements concerning the review of the guidelines:

(e) The State must review, and revise, if appropriate, the guidelines established under paragraph (a) of this section at least once every four years to ensure that their application results in the determination of appropriate child support award amounts.

and

(h) As part of the review of a State's guidelines required under paragraph (e) of this section, a State must consider economic data on the cost of raising children and analyze case data, gathered through sampling or other methods, on the application of, and deviations from, the guidelines. The analysis of the data must be used in the State's review of the guidelines to ensure that deviations from the guidelines are limited.

The regulations do not prescribe in detail how this is to be accomplished.

The Texas guidelines are silent about what portion of child rearing costs shown by any set of economic data should be covered by awards computed using the Texas child support guidelines. There is nothing in the Texas guidelines suggesting that any of the current guideline percentages of an obligor's net resources is expected to cover a particular percentage of costs or expenditures for the child(ren).

For this examination, we chose the two-household estimates, which were the highest of the three cost estimates. To compute child support awards, we used the two median income levels shown in Chapter 5 of the CoRC report. We performed computations to offer evidence of adequacy of Texas guideline awards.

For one child, the two-household estimate suggests the combined costs to raise one child across two separate households is about \$15,910 per year. If the cost of raising the child was divided evenly, it would be \$7,955, per parent, per year. ($15,910/2 = 7,955$). Arguably, the cost of raising the child should not be split evenly if the child does not spend a substantially similar amount of time in both households. Naturally, costs will increase for the parent who has the child present in their household most of the time. The CoRC report estimates this to be the cost of raising a child that produces a minimum standard of healthy child development; as such, it does not vary with income.

- For an obligor earning about \$48,385 per year (the median wage for a male householder):
 - A child support award computed as 20% of net resources is \$8,091 per year, or about **51%** of the combined estimated costs ($8,091/15,910 = 0.5085$). This means that the obligor earning median wage will be expected to pay as child support more than half of the cost of raising the child (the cost of raising a child that produces a minimum

standard of healthy child development). If the cost of raising the child were split between the parents, each parent would be responsible for \$7,955.

- However, the two-household estimate recognizes the obligor incurs a portion of the combined costs for time the child is in the obligor's home. For one child that amount is estimated to be \$4,817 per year. If the obligor incurs \$4,817 in obligor's home and pays \$8,091 per year in child support, the obligor's total contribution is \$12,908 per year. This results in the obligor covering about **81%** of the total costs ($12,908/15,910=0.8113$).
- For an obligor earning about \$29,497 per year (the median wage for a female householder):
 - A child support award computed as 20% of net resources is \$5,056 per year, or about **32%** of the combined estimated costs ($5,056/15,910 = 0.3178$). This means that the obligor earning median wage will be expected to pay as child support about a third of the cost of raising the child (the cost of raising a child that produces a minimum standard of healthy child development). If the cost of raising the child were split between the parents, each parent would be responsible for \$7,955.
 - However, the two-household estimate recognizes the obligor incurs a portion of the combined costs for time the child is in the obligor's home. For one child that amount is estimated to be \$4,817 per year. If the obligor incurs \$4,817 in obligor's home and pays \$5,056 per year in child support, the obligor's total contribution is \$9,873 per year. This results in the obligor covering about **62%** of the total costs ($9,873/15,910=0.6206$).

Comparison of the award to the combined costs might indicate that 20% of net resources for the lower income obligor appears to result in an inadequate award, because the award alone only covers about 32% of the combined costs, 20% of net resources for the higher-income obligor appear to result in an adequate award, because the award alone covers 51% of the combined costs. However, a closer look shows that the child support award plus the obligor's share of the combined costs in both scenarios covers **over** 50% of the combined costs: 62% for a lower income obligor, and 81% for the higher income obligor.

For two children, the two-household estimate suggests the combined costs to raise two children across two separate households are about \$24,705 per year, which would be \$12,352.50 per parent, per year. The CoRC report estimates this to be the cost to raising children that produces a minimum standard of healthy child development. As such, it does not vary with income.

- For an obligor earning about \$48,385 per year (the median wage for a male householder):
 - A child support award computed as 25% of net resources is \$10,014 per year, or about **41%** of the combined estimated costs ($10,014/24,705 = 0.4053$). This means that the obligor earning median wage will be expected to pay as child support a bit under half of the cost of raising the children (the cost of raising a child that produces a minimum standard of healthy child development). If the cost of raising the children were split between the parents, each parent would be responsible for \$12,352.50.
 - However, the two-household estimate recognizes the obligor incurs a portion of the combined costs for time the children are in the obligor's home. For two children that amount is estimated to be \$6,367 per year. If the obligor incurs \$6,367 in obligor's home and pays \$10,014 per year in child support, the obligor's total contribution is

\$16,481 per year. This results in the obligor covering about **67%** of the total costs ($16,481/24,705=0.6671$).

- For an obligor earning about \$29,497 per year (the median wage for a female householder):
 - A child support award computed as 25% of net resources is \$6,298 per year, or about **26%** of the combined estimated costs ($6,298 / 24,705 = 0.2549$). This means that the obligor earning median wage will be expected to pay as child support about a fourth of the cost of raising the children (the cost of raising a child that produces a minimum standard of healthy child development). If the cost of raising the children were split between the parents, each parent would be responsible for \$12,352.50.
 - However, the two-household estimate recognizes the obligor incurs a portion of the combined costs for time the children are in the obligor's home. For two children that amount is estimated to be \$6,367 per year. If the obligor incurs \$6,367 in obligor's home and pays \$6,298 per year in child support, the obligor's total contribution is \$12,665 per year. This results in the obligor covering about **51%** of the total costs ($12,665/24,705=0.5126$).

If we only compare the award to the combined costs, 25% of net resources for both the lower income obligor and higher income obligor might appear to result in inadequate awards, because the awards alone only cover about 41% and 26% of the combined costs. However, if we look more closely, we see that the child support award plus the obligor's share of the combined costs in both scenarios covers **over** 50% of the combined costs: 51% for a lower income obligor, and 67% for the higher income obligor.

The Texas guidelines do not indicate how much of a child's costs are to be covered by the child support award. For this analysis we chose to look at how much of the estimated costs of two households were covered by the obligor's child support award plus the obligor's share of the costs. For one and two children at the two income levels examined, the obligor appears to be responsible for more than one half of the estimated costs. Based on these computations it could reasonably be argued that the Texas guidelines result in adequate awards.

Using the CoRC for an Examination of the Equitable Impact of Awards

The 2021 report titled "An Updated Estimation Model of the Cost of Raising Children in Texas" (CoRC report) was used to examine whether the application of the Texas child support guidelines results in equitable awards.

TFC section 154.121 informs us that "(t)he child support guidelines in this subchapter are intended to guide the court in determining an equitable amount of child support." An examination of the equitable impact of awards is not specifically required by federal regulations; however, the two-household estimate offers data in a format that can inform policy makers about the equitable impact of the awards on obligors who pay child support, and obligees who receive child support.

When asking “what is an equitable amount of child support,” one must consider what is equitable for the child(ren) and each of the parents. How are obligors impacted financially after paying Texas guideline child support and providing for their share of the estimated costs of raising the child(ren)? How are obligees impacted financially after receiving Texas guideline child support and providing for their share the estimated costs of raising the child(ren)?

For this examination, we attempted to examine how much of the obligor’s original net resources remained after payment of a Texas child support guideline child support award and payment of the obligor’s estimated share of the costs of raising the child in the obligor’s home. Similarly, we attempted to examine how much of the obligee’s original net resources remained after receipt of a Texas child support guideline child support award and payment of the obligee’s estimated share of the costs of raising the child in the obligee’s home. We then compared each parent’s amount remaining expressed as a percentage of their original net resources.

To perform this examination, we used the cost estimates described in the two-household estimate (Chapter 5 of the CoRC report). Within the two-household estimate we used the reported result for “Base Cost + Child Care & Health Care.” “CP” is the custodial parent (the parent with more overnights) and “NCP” is the noncustodial parent (the parent with fewer overnights).

Two-Households, One child	\$15,909 total estimated costs
CP (63% overnights):	\$11,093 CP share
NCP (37% overnights):	\$4,817 NCP share
Two-Households, Two children	\$24,705 total estimated costs
CP (63% overnights):	\$18,339 CP share
NCP (37% overnights):	\$6,367 NCP share

As expressed in the CoRC report, this is an estimate of the cost of raising a child or children that produces a minimum standard of healthy child development. As such, it does not vary with income.

In this examination, we considered four combinations of obligor and obligee incomes and computed child support guideline computations based on the obligor’s income for one and two children. We used the median income levels shown in Chapter 5 of the CoRC report. The four income combinations are:

	A lower income Obligor	A higher income Obligor
A lower income Obligee	Obligor: use the median income for female householder, \$29,497 per year Obligee: use the median income for female householder, \$29,497 per year	Obligor: use the median income for male householder, \$48,385 per year Obligee: use the median income for female householder, \$29,497 per year
A higher income Obligee	Obligor: use the median income for female householder, \$29,497 per year	Obligor: use the median income for male householder, \$48,385 per year

	Obligee: use the median income for male householder, \$48,385 per year	Obligee: use the median income for male householder, \$48,385 per year
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This examination does not consider amounts that parents likely spend on children beyond the base amount that produces a minimum standard of healthy child development. Chapter 5 of the CoRC report did not attempt to produce estimates of costs or expenditures for a broad range of possible combined parental incomes.

This examination's results are summarized in the following table. Its computation methodology is set out in detail in Appendix J.

	One Child	Two Children
	Two-Household Estimate, One child Total: \$15,909 NCP share: \$4,817 CP share: \$11,093	Two-Household Estimate, Two children Total: \$24,705 NCP share: \$6,367 CP share: \$18,339
Lower income Obligor & Lower income Obligee Obligor: \$29,497 per year Obligee: \$29,497 per year	1 Child award = \$5,056 After paying support and incurring costs, the obligor has about 61% of the obligor's net resources After receiving support and incurring costs, the obligee has about 76% of the obligee's net resources.	2 Children award = \$6,298 After paying support and incurring costs, the obligor has just under 50% of the obligor's net resources. After receiving support and incurring costs, the obligee has about 53% of the obligee's net resources.
Lower income Obligor & Higher income Obligee Obligor: \$29,497 per year Obligee: \$48,385 per year	1 Child award = \$5,056 After paying support and incurring costs, the obligor has about 61% of the obligor's net resources. After receiving support and incurring costs, the obligee has about 85% of the obligee's net resources.	2 Children award = \$6,298 After paying support and incurring costs, the obligor has just under 50% of the obligor's net resources. After receiving support and incurring costs, the obligee has about 70% of the obligee's net resources.
Higher income Obligor & Lower income Obligee Obligor: \$48,385 per year Obligee: \$29,497 per year	1 Child award = \$8,091 After paying support and incurring costs, the obligor has about 68% of the obligor's net resources. After receiving support and incurring costs, the obligee has about 88% of the obligee's net resources.	2 Children award = \$10,114 After paying support and incurring costs, the obligor has about 59% of the obligor's net resources. After receiving support and incurring costs, the obligee has about 68% of the obligee's net resources.
Higher income Obligor & Higher income Obligee Obligor: \$48,385 per year Obligee: \$48,385 per year	1 Child award = \$8,091 After paying support and incurring costs, the obligor has about 68% of the obligor's net resources.	2 Children award = \$10,114 After paying support and incurring costs, the obligor has about 59% of the obligor's net resources.

	After receiving support and incurring costs, the obligee has about 93% of the obligee's net resources.	After receiving support and incurring costs, the obligee has about 80% of the obligee's net resources.
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TFC section 154.121 indicates “The child support guidelines in this subchapter are intended to guide the court in determining an equitable amount of child support.” However, using the two-household estimates for the base amount that produces a minimum standard of healthy child development and median income levels, we do not see similar economic impact in each of the eight combinations examined.

- When the obligor and obligee both have lower incomes and they are providing for two children being raised across two households, there is about a 4% difference in the net resources each parent has remaining after providing for the child(ren)'s basic needs (the estimated cost to raising a child that produces a minimum standard of healthy child development). One could argue this is an equitable result because both the obligor and obligee have similar portions of their original net resources available to provide more than basic needs of the child(ren) and for their own needs.
- In every other combination of the incomes and the number of children examined, we observe a disparate impact. In each of the remaining seven combinations, after each parent has provided for the child(ren)'s basic needs (the estimated cost to raising a child that produces a minimum standard of healthy child development), the obligee has from 15% to 25% more of his or her original net resources available than do the obligors. One could argue this is an inequitable result because the obligor and obligee do not have similar portions of their net resources available to provide more than basic needs of the child(ren) and for their own needs.

We previously acknowledged the limitations of this examination, so we do not offer this as proof of the adequacy or inadequacy of the Texas child support guidelines. Further, the absence of a robust purpose statement or public policy statement for the Texas guidelines makes it difficult to objectively conclude the Texas guidelines are equitable or inequitable.

We offer this examination as a demonstration of the potential usefulness of an economic analysis that is focused on an expectation of two-households and co-parenting. This examination should be considered a starting point for additional research needed to fully understand the equitable impact of the child support guidelines on co-parenting households.

Possible Use of the CoRC to Engage Stakeholders

We used the 2021 report titled “An Updated Estimation Model of the Cost of Raising Children in Texas” (CoRC report) to examine the adequacy and equity of Texas child support guideline awards to prepare this child support guidelines review report. The CoRC report can be used for additional purposes. The CoRC report can be used to help engage stakeholders concerning possible ways to prepare Texas-specific economic analyses for use in future child support guideline reviews.

There is no legislatively declared economic rationale for the current Texas guidelines. Consequently, the Title IV-D agency contracted with CFRP to update previous estimates of the basic cost of raising a child. Chapter 2 of the CoRC report explains a framework using Texas-specific estimates of the cost of raising children in Texas that could be expanded to cover more income levels and thereafter be regularly updated. Estimates were made for the cost of raising children in single-parent households (CoRC report Chapter 3), married-parent households (CoRC report Chapter 4), and two-households (CoRC report Chapter 5).

The economic rationale for child support guidelines in the 1980s was most likely based upon examinations of expenditures on children in married households. If the intention of early guidelines was to maintain a child's standard of living *following a divorce*, then reliance on studies of married families made some sense. However, living in married families is not the only scenario preceding a child support order. The USDA Expenditures on Children by Families reports include estimates for married households and single parent households. The CoRC report offers a third possibility, an examination of how expenditures on children might be modeled assuming the parents will be engaged in some level of co-parenting in two different and distinct households. As an economic underpinning for child support guidelines, this makes a great deal of sense. Basing child support on the way married parents share expenses for a child, or the way a single parent alone makes decisions about expenses for a child, probably does not offer as much value as would an examination of how expenditures may be incurred across two distinct co-parenting households.

The two-household estimate (Chapter 5 of the CoRC report) analyzes how parents provide for children across two separate households. As Texas considers adopting an economic rationale for the guidelines, this analysis provides value as it analyzes the cost of raising the child(ren) in two households, which more closely resembles the dynamics of many families in 2021. To reflect the family structures today more closely, the rationale for the Texas guidelines would need to be based upon the assertion that certain expenditures are assumed to be shared or apportioned, while other expenditures are assumed to be duplicated in each household. This would be a clear acknowledgment well-known to parents that it is more costly to raise a child across two co-parenting households than it is to raise a child in a married parent household. Using a two-household analysis could provide a more reliable economic underpinning for percentage levels or tables used within the child support guidelines.

A gathering of diverse stakeholders should examine these three Texas-specific cost estimation methods and make recommendations concerning the kind of economic data needed to perform future reviews of the Texas child support guidelines.

Possible Use of the CoRC Report to Explore Public Policy Objectives

The 2021 report titled "An Updated Estimation Model of the Cost of Raising Children in Texas" (CoRC report) should be used to help stakeholders explore how a Texas-specific economic analysis might be used to examine public policy objectives.

Since there is no legislatively declared statement of what the Texas guidelines are expected to achieve (other than "The child support guidelines in this subchapter are intended to guide the court in

determining an equitable amount of child support” TFC 154.121), Chapter 6 of the CoRC report offers several broadly stated objectives for any child support guidelines and uses the two-household estimation model to evaluate achievement of those objectives expressed as percentages of median incomes. Please see Chapter 6 of the CoRC report in Appendix I for the detailed discussion

Inference of Adequacy 1: Texas Guideline Percentages Compared to the Guideline Percentages Used in Alaska, Mississippi, Nevada, North Dakota, and Wisconsin (States that Consider Only One Parent’s Income)

Texas is among six states that continue to use a percentage of income child support guideline model. The other five states are Alaska, Mississippi, Nevada, North Dakota, and Wisconsin. None of the six states have identical guidelines, but they each share a common feature in that they generally only consider the income of the person who will be paying support. (In Wisconsin, the guidelines only consider the income of one parent under certain circumstances. More information about the Wisconsin guidelines is provided later in this Chapter.)

Some notable differences between the percentage of income guidelines from the six states are summarized below.

	Base	1 child	2 children	3 children	4 children	5 children	>5 children
Texas	<i>“Net Resources”</i>	20% in most cases 15% if net resources <\$1000	25% in most cases 20% if net resources <\$1000	30% in most cases 25% if net resources <\$1000	35% in most cases 30% if net resources <\$1000	40% in most cases 35% if net resources <\$1000	Not less than 40% in most cases Not less than 35% if net resources <\$1000
Alaska	<i>“Adjusted Annual Income”</i>	20%	27%	33%	36%	39%	Add 3% for each additional child
Mississippi	<i>“Adjusted Gross Income”</i>	14%	20%	22%	24%	26%	26%
Nevada	<i>“Gross Income”</i>	18%	25%	29%	31%	33%	Add 2% for each additional child
North Dakota	<i>“Net Income”</i>	Variable; @\$1600 ~23%	Variable; @\$1600 ~28%	Variable; @\$1600 ~33%	Variable; @\$1600 ~37%	Variable; @\$1600 ~41%	Variable; @\$1600 ~41% for 5 ~45% for 6+
Wisconsin	<i>“Gross Income”</i>	17%* *in limited situations	25%* *in limited situations	29%* *in limited situations	31%* *in limited situations	34%* *in limited situations	34%* *in limited situations

The six states perform their computations on different income bases (gross, net, or adjusted), so simply looking at the stated percentage levels does not reveal particularly useful information.

Comparing Texas percentages to Alaska, Mississippi, and Nevada is easy, as each state has fixed percentages. Comparison to North Dakota is not as easy because North Dakota has a table that reflects variable percentage levels that differ as income increases. Comparison to Wisconsin is extremely difficult as Wisconsin has adopted multiple formulas: “standard,” shared-placement, serial family, split-placement, high-income payer, and low-income payer. Additionally, selecting the displayed Wisconsin percentages requires several simplifying assumptions because Wisconsin’s guidelines have fixed percentages at mid-incomes, and different percentages for low income and high income.

For this exercise, we wanted to gain insight into whether the Texas guideline percentages are higher, lower, or about the same compared to its peers. The purpose of this exercise is not to suggest criticism of other states’ guidelines; it is assumed each state is complying with federal requirements to periodically review the adequacy of awards based on their own guidelines. We acknowledge that comparing the percentages may be of limited value. If Texas computations reveal percentages that are consistently higher or consistently lower than its peers, this could be due to many external factors, such as the varied cost of living in other states.

Because the states vary as to whether support is calculated based upon gross, net, or adjusted income, we looked to each state’s child support services website and used their computation tools when possible.

- Texas, online calculator, <https://csapps.oag.texas.gov/monthly-child-support-calculator>
- Alaska, online calculator, <https://webapp.state.ak.us/cssd/guidelinecalc/form>
- Mississippi, no online calculator, no spreadsheets; we used IRS withholding calculator and the Mississippi Department of Revenue tax withholding tables to estimate the paycheck withholding amounts before applying the Mississippi percentages.
- Nevada, online calculator, <https://nvchildsupportguidelinescalculator.azurewebsites.net/getobligation.aspx>
- North Dakota, online spreadsheet, <https://www.childsupport.dhs.nd.gov/services/establish-support-orders> & <https://www.childsupport.dhs.nd.gov/resources-lawyers/child-support-guidelines/current-child-support-guidelines>
- Wisconsin, online spreadsheet(s), <https://dcf.wisconsin.gov/cs/order/tools> & <https://dcf.wisconsin.gov/files/cs/order/sh-place-calc.xlt> = Excel workbook

Please note, the results reported below are not an indication of what an actual child support award will be. Each state’s website typically suggested the results were estimates, with final awards being subject to state-specific factors courts could consider.

For consistency, gross income values were used, as well as the computation tools necessary to make any state specific adjustments before application of the state’s percentages. In the tables below we have calculated and reported each result as a percentage of gross income for comparison.

For this exercise gross income of \$2,500 per month (\$30,000 per year) was used to calculate monthly child support obligations. This is near the median income level for an individual in Texas (\$31,277

reported by the US Census Bureau for Texas as the per capita individual income in Texas households, 2019; see Appendix K for data source and screenshots). This value was selected to avoid any state's low-income, or high-income, adjustments. For this exercise, the income source used was for employed individuals, rather than self-employed individuals, as tax implications are very different for the two. Additionally, because the states handle medical support in different ways, no values for health insurance were used. States also handle parenting time and child-care costs in different ways; therefore, no values were used that might trigger parenting time adjustments or child-care cost allocations. For simplification, it is assumed the obligor has no children other than the ones included in the child support computation. For Alaska, any Permanent Fund Dividend was not included. The second tab of the Wisconsin Shared Placement spreadsheet was used to obtain the values for a Wisconsin standard order (without regard to shared placement). That means the obligor would have placement of the children less than what is included in a standard visitation schedule in Texas. This could account for higher child support awards under the Wisconsin model included below.

	Obligor's Gross Income	1 child	2 children	3 children	4 children
Texas	\$2,500/mo (\$30,000/yr)	\$430/mo 17% of gross	\$538 22% of gross	\$645 26% of gross	\$753 30% of gross
Alaska	\$2,500/mo (\$30,000/yr)	\$427 17% of gross	\$577 23% of gross	\$705 28% of gross	\$769 31% of gross
Mississippi	\$2,500/mo (\$30,000/yr)	\$292 12% of gross	\$417 17% of gross	\$458 18% of gross	\$500 20% of gross
Nevada	\$2,500/mo (\$30,000/yr)	\$400 16% of gross	\$550 22% of gross	\$650 26% of gross	\$700 28% of gross
North Dakota	\$2,500/mo (\$30,000/yr)	\$447 18% of gross	\$590 24% of gross	\$699 28% of gross	\$781 31% of gross
Wisconsin* *Standard percentages without regard to shared placements	\$2,500/mo (\$30,000/yr)	\$425 17% of gross	\$625 25% of gross	\$725 29% of gross	\$775 31% of gross

Details concerning these computations are found in Appendix K.

The purpose of this exercise is to determine if computations using the Texas percentages are consistently higher or consistently lower than computations using the percentages from peer states that use percentage of income guidelines (guidelines that consider only one parent's income). Major differences between Texas and the other percentage of income states could indicate a need for reexamination of the Texas percentages. However, the examination suggests that the Texas

percentages fall in the middle of the range, never the highest and never the lowest. This provides some evidence that the current guideline percentages used in Texas are appropriate and do not result in awards that are strikingly different than awards in other states using the percentage of income model.

Inference of Adequacy 2: Texas Guideline Awards Compared to the Guideline Awards of New Mexico, Oklahoma, Arkansas, Louisiana (Neighboring States that Consider Both Parents' Incomes)

The next analysis is not as simple or straightforward as the previous one. Comparing Texas' percentage of income percentage levels to observed percentage levels contained within the basic support tables of these state's income shares computation is not expected to provide an equivalent comparison. The reason comparisons of percentage of income models to income shares models are difficult is because the percentages used to calculate child support under income shares models are not completely evident. Each neighboring state has its own table, which is used to calculate child support. The tables used in these states include the actual support to be paid by the obligor. To obtain the percentages used in these table requires a backwards calculation to deconstruct the table. It appears that most of our neighbors use varying percentages that vary upward, and then downward as income increases. There is not an intermediate range of incomes with fixed percentages such as the percentages used in Texas, Alaska, Mississippi, Nevada, North Dakota, and Wisconsin.

We compared Texas guidelines to awards from the four neighboring states that each use a variation on the income shares model. The intention is to offer insight into whether the Texas percentage of income guideline awards appear to be consistently higher, consistently lower, or consistently about the same as its neighboring states. As with the previous section, the purpose of this study is simply to determine whether application of the Texas child support guidelines results in substantially similar child support awards to our neighboring states. For purposes of comparison, it is assumed that Texas, New Mexico, Oklahoma, Arkansas, and Louisiana, due to their proximity, have somewhat similar economies, child-rearing costs, and standards of living. If calculations using the Texas child support guidelines result in awards that are consistently higher or consistently lower than its neighbors, this could indicate a need to reexamine the Texas percentage levels.

We looked to each state's child support services website and used their computation tools when possible.

- Texas, online calculator, <https://csapps.oag.texas.gov/monthly-child-support-calculator>
- New Mexico, online calculator, https://www2.nmcourts.gov/cgi/prose_lib/csw2008.htm
- Oklahoma, downloadable spreadsheet: <https://oklahoma.gov/okdhs/services/child-support-services/computation.html> and <https://oklahoma.gov/content/dam/ok/en/okdhs/documents/okdhs-document-library/excel/CS%20Guidelines.xlsm>
- Arkansas, online calculator: <https://www.arcourts.gov/child-support-calculator/ChildSupp.html>

- Louisiana, there is no online calculator and no downloadable spreadsheet, <http://www.dss.state.la.us/page/child-support-schedule> ; we used the Obligation Worksheet A <https://www.legis.la.gov/legis/Law.aspx?d=107386> and the 2021 Schedule of Basic Child Support Obligations <http://www.dss.state.la.us/assets/docs/searchable/ChildSupportServices/schedule-child-support-obligations-2021.pdf> to create an Excel spreadsheet to perform the computations.

Each of the four neighboring states have factors built into their guidelines that change the overall computations. Texas does not consider most of these factors in its computations.

Please note that there are additional factors impacting child support calculations in each of the neighboring states:

New Mexico:

- Consideration of medical support and dental support premiums
- Consideration of work-related child-care
- Consideration of additional expenses

Oklahoma

- Consideration of court ordered support alimony
- Consideration of marital debt
- Consideration of multiple families
- Consideration of parenting time over 121 days
- Consideration of child-care expenses
- Consideration of Oklahoma child-care subsidies
- Consideration of medical support and dental support premiums
- Consideration of ongoing medical costs
- Consideration of visitation transportation costs
- Consideration of children not covered by insurance

Arkansas

- Consideration of medical support premiums
- Consideration of extraordinary medical expenses
- Consideration of work-related child-care
- Consideration of additional child-rearing expenses

Louisiana

- Consideration of child-care costs
- Consideration of medical support premiums
- Consideration of extraordinary medical expenses
- Consideration of extraordinary adjustments

Texas

- Consideration of medical support and dental support premiums

- Consideration of multiple families

The only factor that is included in the calculation of all five states is the cost of health insurance premiums. This is because federal regulations require states to order medical support for children. Because medical support is included as a factor in all the formulas being evaluated, this study includes the cost of medical support as part of the child support calculation.

For this exercise gross income of \$2,500 per month (\$30,000 per year) for the obligor was used and was held constant across all comparisons. \$30,000 was chosen as the obligor's income level for the purpose of these calculations because \$30,000 is near the median income level for an individual in Texas (\$31,277 reported by the US Census Bureau for Texas as the per capita individual income in Texas households, 2019; see Appendix K for data source and screenshots). Additionally, this value was selected to avoid any state's low-income, or high-income, adjustments.

The income shares models used in New Mexico, Oklahoma, Arkansas, and Louisiana each consider the incomes of both parents. The combined earnings of the obligor and obligee determine a basic support amount that is calculated using each state's guidelines. The basic support amounts for each state are contained in tables. As previously stated, the effective percentage of the combined income varies upward, and then downward as combined income increases. Four different comparisons are needed to fully consider the potential awards using income shares models because the results are driven by the various combined income of the obligor and the obligee:

1. Obligee has no earnings
2. Obligee earns less than Obligor
3. Obligee earns the same as Obligor
4. Obligee earns more than Obligor

To explore these possibilities, four different income levels of income for the obligee were considered and added to the obligor's \$2,500 monthly income.

- For comparison 1, the obligee has no earnings, so the obligor contributes 100% of the \$2,500 income in the income shares computations.
- For comparison 2, the obligee earns \$1,500, with the obligor contributing 62.5% of the combined \$4,000 income in the income shares computations.
- For comparison 3, the obligee earns \$2,500, with the obligor contributing 50.0% of the combined \$5,000 income in the income shares computations.
- For comparison 4, the obligee earns \$3,500, with the obligor contributing 41.7% of the combined \$6,000 income in the income shares computations.

For this exercise, the income used is considered earned income for employed individuals, rather than self-employed individuals, who have different tax consequences than employed individuals. States account for medical support within the child support calculation in different ways, so for this exercise we selected an arbitrary amount of \$110 as the cost of insurance for the child(ren) and we assumed the amount does not vary by the number of children covered. States handle parenting time and child-care costs in different ways; therefore, no values were used that might trigger parenting time adjustments or employment related child-care cost allocations. For simplification, it is assumed the obligor has no children other than the ones included in the child support computation.

The Texas percentage of income guideline computation does not consider the obligee's earnings, therefore, the results calculated using the Texas child support guidelines remain fixed in each of the four comparisons, even if the obligee has income included within the example.

In each of the comparison below, please note that the "Obligor's Share" reported is only the computed child support portion of the overall obligation. We did this to illustrate the magnitude of the differences in the guideline computations. In each state an obligor would be expected to pay the \$110 insurance premium in addition to the amounts shown. Please note, the results reported below may not be a complete picture of what an actual child support award will be. Actual child support awards are subject to other case-specific factors that courts in those states might consider.

Comparison 1: Obligee Has No Earnings (\$2,500 Combined)
Obligor 100% of \$2,500

	Obligor's Gross Monthly Income	Obligee's Gross Monthly Income	Basic Support Amount used in the State's Income Shares Model	Obligor's share for 1 child	Obligor's share for 2 children	Obligor's share for 3 children	Obligor's share for 4 children
TX	\$2,500	\$0	n/a	\$408/mo	\$510	\$612	\$714
NM	\$2,500	\$0	\$458 for 1 \$664 for 2 \$781 for 3 \$863 for 4	\$458	\$664	\$781	\$863
OK	\$2,500	\$0	\$445 for 1 \$643 for 2 \$755 for 3 \$835 for 4	\$445	\$643	\$755	\$835
AR	\$2,500	\$0	\$396 for 1 \$581 for 2 \$702 for 3 \$785 for 4	\$396	\$581	\$702	\$785
LA	\$2,500	\$0	\$458 for 1 \$709 for 2 \$868 for 3 \$968 for 4	\$458	\$709	\$868	\$968

Because the obligee has no income in this comparison, the obligor's share of the obligation is 100% of the state's basic support amount for that level of income.

In this hypothetical scenario we can observe that the way each state includes the medical support obligation as a factor in determining the child support obligation. In the Texas calculation, the \$110 premium reduces the net resources by \$110. The result of this adjustment to the net resources is that the Texas obligor pays \$22 less in support (20% of \$110) for one child and \$27.50 less for two children (25% of \$110), \$33 less (30% of \$110) for three children, and \$38.50 less (35% of \$110) for four children. In contrast, in each of the four neighboring states that use income shares, in families where only the obligor has income, the obligor must pay 100% of the child support obligation as well as the medical support obligation. The obligor does not receive a reduction in net resources for the cost of the medical support because the obligee has no income to allocate to medical support.

In this hypothetical scenario, even taking into consideration the adjustment due to the health insurance premiums, the Texas results are consistently lower than the four neighboring states (except for Arkansas for one child). If this had been the only comparison, one might conclude that Texas percentage levels result in inadequate awards. A more reasonable interpretation is that the fixed Texas percentage levels may result in lower awards when applied to families where the only income is the income of the obligor. Support for this limited conclusion is seen in the following scenarios.

In the next three comparisons please notice how the basic support amount increases as the ***combined family income*** increases and notice how the obligor's share differs from the basic support amount.

**Comparison 2: Obligee Earns \$1,000 Less than Obligor (\$4,000 Combined)
Obligor 62.5% of \$4,000 and Obligee 37.5% of \$4,000**

	Obligor's Gross Monthly Income	Obligee's Gross Monthly Income	Basic Support Amount used in the State's Income Shares Model	Obligor's share for 1 child	Obligor's share for 2 children	Obligor's share for 3 children	Obligor's share for 4 children
TX	\$2,500	\$1,500	n/a	\$408/mo	\$510	\$612	\$714
NM	\$2,500	\$1,500	\$578 for 1 \$834 for 2 \$978 for 3 \$1080 for 4	\$320	\$480	\$570	\$634
OK	\$2,500	\$1,500	\$580 for 1 \$837 for 2 \$982 for 3 \$1085 for 4	\$321	\$482	\$573	\$637
AR	\$2,500	\$1,500	\$612 for 1 \$899 for 2 \$1086 for 3 \$1213 for 4	\$341	\$520	\$637	\$716

LA	\$2,500	\$1,500	\$718 for 1 \$1107 for 2 \$1352 for 3 \$1507 for 4	\$408	\$651	\$804	\$901
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In this hypothetical scenario we observe that the way each state considers the medical support requires some interpretation. For Texas, the \$110 premium reduces net resources by \$110. So, for one child the Texas obligor pays \$22 less in support (20% of \$110), for 2 children the Texas obligor pays \$27.50 less (25% of \$110), for three children the Texas obligor pays \$33 less (30% of \$110), and for four children the Texas obligor pays \$38.50 less (35% of \$110). In each of the four neighboring states that use income shares, the obligor with 62.5% of the combined income receives an adjustment to the child support obligation as a result of paying the \$110 insurance premium. In each state, the obligor's child support obligation is reduced by 37.5% of \$110, a \$41.25 reduction. 37.5% is the obligee's portion of the combined income. The amount does not vary by the number of children.

In this hypothetical scenario, taking into consideration the adjustment due to the health insurance premiums, Texas results are higher than New Mexico and Oklahoma. The results are about the same as Arkansas. The results are the same or lower than Louisiana. If this had been the only comparison, one might come to mixed conclusions concerning the adequacy of awards using Texas percentage levels. The basic support amount increased as the available combined family income increased. At a minimum, this begins to illustrate the limitations of comparing Texas to the neighboring states as a possible inference of adequacy of awards.

**Comparison 3: Obligee Earns the Same as Obligor (\$5,000 Combined)
Obligor 50% of \$5,000 and Obligee 50% of \$5,000**

	Obligor's Gross Monthly Income	Obligee's Gross Monthly Income	Basic Support Amount used in the State's Income Shares Model	Obligor's share for 1 child	Obligor's share for 2 children	Obligor's share for 3 children	Obligor's share for 4 children
TX	\$2,500	\$2,500	n/a	\$408/mo	\$510	\$612	\$714
NM	\$2,500	\$2,500	\$663 for 1 \$954 for 2 \$1117 for 3 \$1234 for 4	\$277	\$422	\$504	\$562
OK	\$2,500	\$2,500	\$654 for 1 \$943 for 2 \$1105 for 3 \$1222 for 4	\$272	\$417	\$498	\$556

AR	\$2,500	\$2,500	\$737 for 1 \$1081 for 2 \$1307 for 3 \$1460 for 4	\$313	\$485	\$598	\$675
LA	\$2,500	\$2,500	\$856 for 1 \$1315 for 2 \$1599 for 3 \$1783 for 4	\$373	\$603	\$745	\$837

In this hypothetical scenario we observe that the way each state considers the medical support requires some interpretation. For Texas, the \$110 premium reduces net resources by \$110. So, for one child the Texas obligor pays \$22 less in support (20% of \$110), for 2 children the Texas obligor pays \$27.50 less (25% of \$110), for three children the Texas obligor pays \$33 less (30% of \$110), and for four children the Texas obligor pays \$38.50 less (35% of \$110). In each of the four neighboring states that use income shares, the obligor with 50% of the combined income receives an adjustment to the child support obligation because of paying the \$110 insurance premium. In each state, the obligor's child support obligation is reduced by 50% of \$110, a \$55 reduction. 50% is the obligee's portion of the combined income. The amount does not vary by the number of children. .

In this hypothetical scenario, taking into consideration the adjustment due to the health insurance premiums, Texas results are higher than New Mexico, Oklahoma, and Arkansas. The results are higher for one child in Louisiana, but lower for 2, 3, and 4 children. If this had been the only comparison, one might suggest that Texas percentage levels result in higher awards compared to its neighbors. Again, the basic support amount increased as the available combined family income increased. This further illustrates the limitations of comparing Texas to the neighboring states as a possible inference of adequacy of awards.

Comparison 4: Obligees Earns \$1000 More than Obligor (\$6,000 Combined)
Obligor 41.7% of 6,000 and Obligees 58.3% of \$6,000

	Obligor's Gross Monthly Income	Obligee's Gross Monthly Income	Basic Support Amount used in the State's Income Shares Model	Obligor's share for 1 child	Obligor's share for 2 children	Obligor's share for 3 children	Obligor's share for 4 children
TX	\$2,500	\$3,500	n/a	\$408/mo	\$510	\$612	\$714
NM	\$2,500	\$3,500	\$740 for 1 \$1061 for 2 \$1240 for 3 \$1370 for 4	\$244	\$378	\$453	\$507

OK	\$2,500	\$3,500	\$732 for 1 \$1054 for 2 \$1234 for 3 \$1364 for 4	\$241	\$375	\$450	\$504
AR	\$2,500	\$3,500	\$815 for 1 \$1178 for 2 \$1414 for 3 \$1579 for 4	\$275	\$426	\$525	\$593
LA	\$2,500	\$3,500	\$927 for 1 \$1419 for 2 \$1721 for 3 \$1919 for 4	\$322	\$527	\$653	\$735

In this hypothetical scenario we observe that the way each state considers the medical support requires some interpretation. For Texas, the \$110 premium reduces net resources by \$110. So, for one child the Texas obligor pays \$22 less in support (20% of \$110), for two children the Texas obligor pays \$27.50 less (25% of \$110), for three children the Texas obligor pays \$33 less (30% of \$110), and for four children the Texas obligor pays \$38.50 less (35% of \$110). In each of the four neighboring states that use income shares, the obligor with 41.7% of the combined income receives an adjustment to the child support obligation because of paying the \$110 insurance premium. In each state, the obligor's child support obligation is reduced by 58.3% of \$110, a \$64.17 reduction. 58.3% is the obligee's portion of the combined income. The amount does not vary by the number of children.

In this hypothetical scenario, taking into consideration the adjustment due to the health insurance premiums, Texas results are higher than New Mexico, Oklahoma, and Arkansas. The results are higher for one child in Louisiana, but lower for two, three, and four children. The emerging pattern suggests that Texas percentage levels result in higher awards compared to its neighbors. Notice again how the basic support amount increased as the available combined family income increased. The limitations of comparing Texas to the neighboring income shares states as a possible inference of adequacy of awards are obvious.

Examination of the results of these four comparisons is inconclusive. Instances where the only income is that of the obligor resulted in Texas orders being lower than the awards in our neighboring income shares states, while other varied income levels resulted in Texas orders being (generally) higher. Although some believe that the percentage of income model results in higher child support awards, this study indicates that only under certain circumstances does the percentage of income model result in higher awards. Furthermore, because the additional factors such as parenting time and employment related child-care costs were not considered in the above scenarios, any conclusions are limited. Because the Texas child support guidelines do not take these factors into consideration, omitting these factors from the calculations for the other states means they are not a true representation of their guideline calculation. Based on these comparisons, we cannot reach a reasonable inference concerning the adequacy of awards using the Texas percentages. Based on this set of hypothetical scenarios, we can observe fundamental differences in the application of the percentage of income guidelines in Texas

compared to income shares guidelines in New Mexico, Oklahoma, Arkansas, and Louisiana. An often-stated conclusion that percentage of income models result in higher awards than income shares models could be supported in this examination, at least for scenarios where the obligee has income.

Details concerning the computations is found in Appendix L.

Inference of Adequacy 3: Texas Guideline Computations Compared to Wisconsin Guideline Computations (Origin of the Texas Guidelines)

The original statewide Texas guidelines adopted in 1986 were almost identical to then-existing Wisconsin guidelines. Since then, the Texas guidelines and the Wisconsin guidelines have grown apart in notable ways.

Gross or Net

- Texas uses Net Resources
- Wisconsin uses Gross income

Percentage Levels

- Texas has two set of percentages
- Wisconsin has a basic percentage of income model for obligors who exercise visitation less than 25% of the time, which is defined as less than 92 overnight visits with the children. This is considered to be a case of primary placement to the residential parent in Wisconsin. However, when a court gives each parent placement of the child for at least 25% of the time, guidelines for shared placement cases are utilized. Additionally, Wisconsin has guidelines for serial family cases, split-placement cases, high-income payer cases, and low-income payer cases.

Parenting Time

- Texas guidelines are often used in conjunction with a standard possession order that may result in an obligor having at least 99 overnight visits but could range much higher. Please see Appendix P for details on this estimate.
- Wisconsin uses a shared placement adjustment when the number of overnight visits is 92 or greater. This number is lower than most estimates of overnights under a Texas standard possession order.

Consideration of both parents' incomes

- Texas does not consider both parents incomes when computing support
- Under Wisconsin's shared placement model, the incomes of both parents are considered. The monthly child support obligation is determined for each parent based upon the percent of time spent with each parent and then the lower amount of support is subtracted from the higher amount, with the higher earner paying the lower earner the difference. Although both parents' incomes are considered, this model varies

significantly from the traditional income shares model as the incomes are not added together.

By including different methods of calculating support under multiple common circumstances, Wisconsin is ensuring that deviations from the guidelines are limited and that orders calculated under various circumstances are handled consistently across the state. This approach to the calculation of child support has allowed Wisconsin to maintain a “percentage of income” model, while incorporating current economic and public policy concerns.

For this exercise, we wanted to explore how Texas computations of support might differ from Wisconsin’s computation of support to see how much Texas and Wisconsin have grown apart. The purpose of this exercise is not to suggest criticism of Wisconsin’s guidelines; it is assumed Wisconsin is complying with federal requirements to periodically review the adequacy of awards based on their guidelines.

In the “Inference of Adequacy 1” section above, adjustments for parenting time were not considered. However, in this section, child support must be calculated using Wisconsin’s Child Support Guidelines for Shared-Placement Cases because that is more equivalent to a standard possession order in Texas.

For this exercise, an obligor’s gross income of \$2,500 per month (\$30,000 per year) was used to calculate monthly child support obligations. This is near the median income level for an individual in Texas (\$31,277 reported by the US Census Bureau for Texas as the per capita individual income in Texas households, 2019; see Appendix K for data source and screenshots). The amount was entered for an employed individual, not as self-employment income. We also assumed the obligor has the child(ren) for 122 overnight visits. This would be about a 33:67 division of time between the obligor and obligee, a commonly offered estimate of the time for a Texas standard possession order. 122 exceeds 92, the minimum number that would invoke the Wisconsin shared placement computation. Finally, because the Wisconsin shared parenting computation takes into consideration the income of the obligee, we used the same four income levels used in the “Inference of Adequacy 2” exercise above: \$0, 1,500, \$2,500, and \$3,500 per month.

	Obligor’s Gross Income	Obligee’s Gross Income	1 child	2 children	3 children	4 children
Texas	\$2,500/mo (\$30,000/yr)	n/a	\$430/mo	\$538	\$645	\$753
<i>Wisconsin sole custody computation</i>	<i>\$2,500/mo (\$30,000/yr)</i>	<i>n/a</i>	<i>\$425/mo 17% of gross</i>	<i>\$625/mo 25% of gross</i>	<i>\$725/mo 29% of gross</i>	<i>\$775/mo 31% of gross</i>
Wisconsin shared placement, Obligor has	\$2,500/mo (\$30,000/yr)	\$0/mo	\$424.42	\$624.14	\$724.01	\$773.94

child(ren) 122 overnights						
Wisconsin shared placement, Obligor has child(ren) 122 overnights	\$2,500/mo (\$30,000/yr)	\$1,500/mo	\$296.57	\$436.13	\$505.91	\$540.80
Wisconsin shared placement, Obligor has child(ren) 122 overnights	\$2,500/mo (\$30,000/yr)	\$2,500/mo	\$211.34	\$310.79	\$360.51	\$385.38
Wisconsin shared placement, Obligor has child(ren) 122 overnights	\$2,500/mo (\$30,000/yr)	\$3,500/mo	\$126.10	\$185.45	\$215.12	\$229.95

Details concerning these computations are found in Appendix M.

In the study where we compared the Texas guidelines to other percentage of income states, we ignored the shared placement computation. In this exercise we see how much the inclusion of Wisconsin's shared placement computation changes the results. Texas and Wisconsin have similar results for one and four children when the obligee's income is not considered (situations where the shared placement computation is not used). Results are also similar when the obligee's income is zero in shared placement situations. Texas has slightly lower results for two and three children when the obligee's income is not considered (situations where the shared placement computation is not used). Additionally, Texas has slightly lower results when the obligee's income is zero in shared placement situations.

The results become increasingly different as the obligee's income is considered in shared placement situations. When comparing the Texas and Wisconsin guidelines, we see that Wisconsin's inclusion of parenting time and the obligee's income significantly impacts the Wisconsin guideline calculation. The observation that Wisconsin, the originator of the percentage of income model, has chosen to add additional factors beyond the obligor's income to the guidelines, is some indication that Wisconsin has determined that an obligor's income alone may not produce adequate awards.

Inference of Adequacy 4: Changes in Expenditures on Children Compared to Changes in Median Household Income 1989 to 2015

Finally, in addition to comparing the Texas model to models used in other states, this report examines expenditures on children over time to determine whether the child support guidelines in Texas continue to adequately cover those expenditures. As previously mentioned, the Texas percentage levels have not changed since they were adopted in 1989. We assume the Legislature in 1989 believed that 20% of an obligor's net resources should provide adequate support for one child, and that 25% of an obligor's net resources should provide adequate support for two children, and so forth. We acknowledge that we have been unable to identify a specific underlying economic study that specifically supports the percentages adopted in 1989, so we are unable to determine if that economic rationale is still valid. However, we examined other reliable economic data to ask if the relationship between child-rearing costs and income have significantly changed since 1989.

For this exercise we assume that the percentage levels were selected based on some relationship between families' expenditures on children and families' income at that time.

- If we see that income has increased more than expenditures on children, then we might infer that the guideline percentages are now too high, because continuing to assess support for one child at 20% of income could result the obligor being responsible for a greater portion of a child's needs as compared to legislature's intention in 1989.
- Similarly, if we see that expenditures on children have increased more than income has increased, then we might infer that the guideline percentages are now too low, because continuing to assess support for one child at 20% of income could result the obligor being responsible for a smaller portion of a child's needs as compared to legislature's intention in 1989.
- Finally, if we see that income and expenditures on children are increasing at about the same rate, then we might infer that continuing to assess support for one child at 20% of income results in an obligor being responsible for about the same portion of a child's needs as compared to legislature's intention in 1989.

This comparison is not offered to conclusively prove, or disprove, adequacy of awards. It is offered for the limited purpose of identifying trends in the relationship between families' expenditures on children and families' income.

For many years the USDA published reports describing expenditures on children by families. Reports covering each year from 1989 through 2013 are readily available. There is no report for 2014. The most recent report is for 2015. Even though the report has not been updated since 2015, this report was selected because it was specifically mentioned in the TFC as a source of data to be examined by the Title IV-D agency in preparing information for use in legislative reviews of the Texas child support guidelines from 2000 through 2010.

- Reports covering 1995 through 2013, and 2015 were found at:
<https://www.fns.usda.gov/resource/expenditures-children-families-reports-all-years>

- Reports covering 1989 through 1994 were found on other websites and are believed to be accurate.

For median income, the Title IV-D agency sought a single government report that would provide data that covers years going back as far as 1989. The US Census Bureau website provides links to Historical Income Tables for households. The version accessed in July 2021 covers Median Household Income by State from 1984 to 2019.

- <https://www.census.gov/data/tables/time-series/demo/income-poverty/historical-income-households.html>
- <https://www2.census.gov/programs-surveys/cps/tables/time-series/historical-income-households/h08.xlsx>

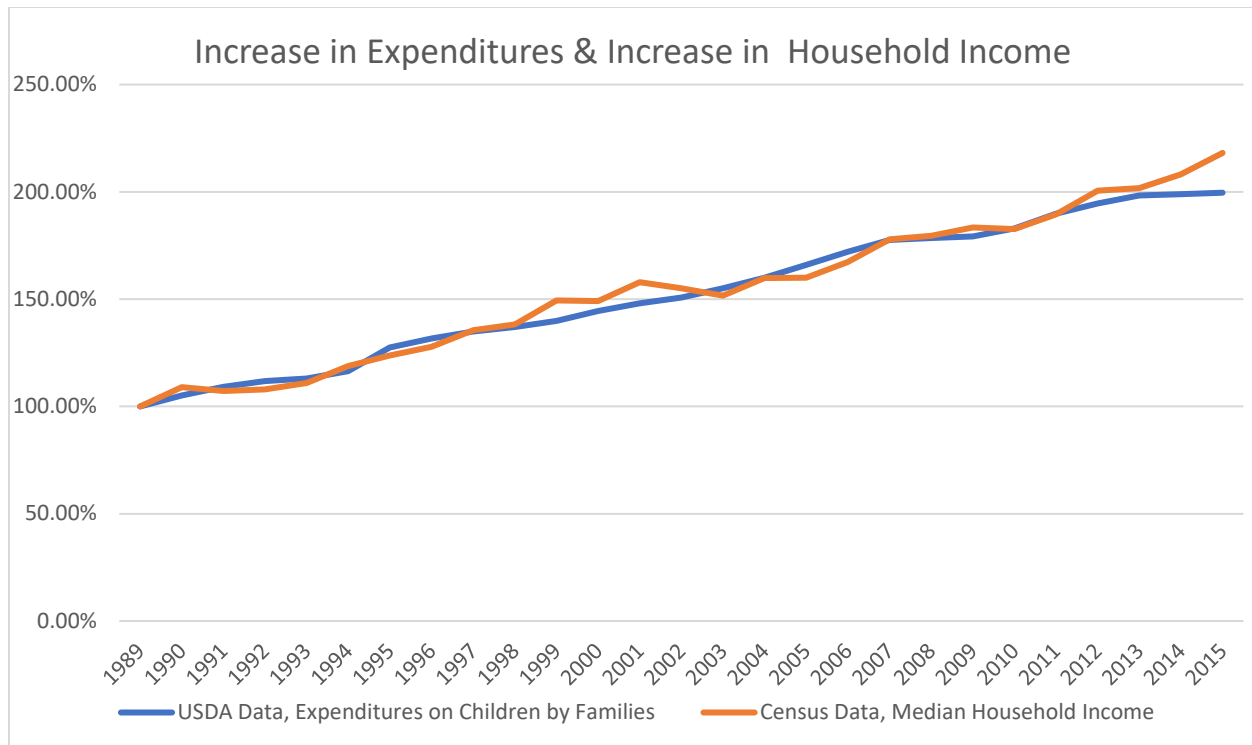
Within the USDA reports we used a value found in the “Estimated annual expenditures on a child by married couple, urban South” for each year. Within those tables we selected the middle-income level and specifically the “Total Expenses” value. The “Total Expenses” value for “Overall United States” was often reported in the USDA reports, or in the media, like this:

“The estimated expense to raise a child from birth through age 17 is \$233,610 (in 2015 dollars) for a middle-income (before-tax income between \$59,200 and \$107,400), married-couple family with two children.”

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

Regarding the USDA reports, we selected the urban south table within each report because it provided a more specific total value for southern states, including Texas. We selected the married couple tables because we understand that economic data used in the 1980s to create the earliest child support guidelines, including the Wisconsin guidelines that were the pattern for the first statewide Texas guidelines in 1986, examined family expenditure data obtained from married couples. The values displayed in the USDA reports is for the younger of two children in a two-child family. We did not adjust this value in any way. We used the values as displayed for a simple year-to-year comparison so that we could compute a percentage increase compared to the 1989 value. There is no report for the year 2014, so for 2014 we used the average of the 2013 and 2015 values. There are no values newer than 2015.

Regarding the Census data, we selected the Median Income in Current Dollars for the state of Texas. For the year 2013 two values were reported. Notes in the table indicate the reporting of two values resulted from different surveys being used to obtain the data. For simplicity, we used the average of the two values. For each year, we computed the percentage increase compared to the 1989 value.



A table of the values used to generate the graph are found in Appendix N.

Comparing these independent sources of data, we see that expenditures and income both rose from 1989 to 2015. In some years the percentage change for expenditures exceeded the percentage change for income, and in other years the opposite occurred. In most years income and expenditures appeared to be rising at similar rates. The two lines appeared to be diverging beginning in 2013. It is regrettable that there is no USDA data newer than 2015. The absence of USDA data for 2016 through 2020 means we cannot determine if the two lines continue to diverge. We cannot declare that there is a clear inference that the guidelines are now too high (based on widening gap between the rate of change in income and the rate of change in expenditures). At most we raise this as a concern and suggest additional study is needed.

Summary Regarding Adequacy

The Title IV-D agency believes that the application of the Texas guidelines results in the determination of adequate child support award amounts. This review considered the following in determining the adequacy of the Texas child support guidelines:

- An assessment of awards using the two-household estimate in the CoRC report to perform computations for one and two children at median income levels, and factoring in the obligor's expenditures in a two-household analysis;
- An assessment of the equitable impact of awards using the two-household estimate in the CoRC report to perform computations for one and two children at median income levels;

- A comparison of Texas percentages to the percentages used in the other states that only consider one parent's income;
- A comparison of hypothetical awards from Texas compared to awards from four surrounding income shares states;
- A comparison of hypothetical awards from Texas compared to the updated Wisconsin model; and
- An evaluation of changes in expenditures on children and changes in income since 1989 when the percentages were adopted.

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Chapter 5: Analysis of Deviations Under the Current Guidelines

No Audit of Non-IV-D Orders

The Title IV-D agency has not attempted to audit child support orders that were established or modified outside of the Title IV-D caseload. In prior reviews, Title IV-D agency staff attempted to review orders obtained by the Travis County Domestic Relations Office. Very few orders contained findings that would confirm that a deviation had occurred. Surveys of attorneys and judges at that time indicated deviations were occurring at a higher rate than observed in the audit of orders. Since there is no mechanism to ensure that every order that *should include* deviation findings *do include* deviation findings, audits of orders outside of the Title IV-D agency caseload do not offer reliable data concerning the frequency of deviations.

Direct Measure: Analysis of Title IV-D Program's Orders

The Title IV-D agency tracks data regarding orders obtained on open cases with the Title IV-D agency. This information is stored within the Texas Child Support Enforcement System. Tracking and maintaining this information assists the Title IV-D agency in complying with federal requirements in preparing this report. Orders prepared by staff in Title IV-D program include information regarding the order such as the rate of child support and medical support and whether the support ordered was guideline support. If a deviation from guideline support is included in the order, the reason for the deviation is recited in the order and then captured within the Texas Child Support Enforcement System upon order entry.

Orders establishing and modifying support have been analyzed during this review cycle to determine whether courts and parties are relying on the guidelines to set support, or whether it has become increasingly necessary to deviate from the guidelines. Orders establishing and modifying support were analyzed for the period of September 1, 2017 through June 30, 2021. The data was broken into two date ranges:

- September 1, 2017 through February 29, 2020
- March 1, 2020 through June 30, 2021.

These two ranges were chosen as the COVID-19 pandemic drastically changed the way orders were obtained as the court system in Texas changed to a more virtual setting. Analyzing these two periods of time separately provided the Title IV-D agency with an opportunity to examine whether changes in the way orders were obtained during the COVID-19 pandemic had any impact on the deviation rate. Before March 2020, most orders were obtained in person (judicially in a courthouse setting, or administratively in an office setting), with few purely telephonic or video settings. Beginning sometime in March 2020, statewide efforts by the courts to control the growing COVID-19 pandemic resulted in delays in obtaining orders in person, followed by the adoption of more virtual processes using telephone or video. For simplicity, we chose February 29, 2020, a date that clearly preceded a statewide in-person shutdown to courtroom proceedings as the cutoff. There are some orders included in the March 2020 to June

2021 date range that were likely obtained at an in-person setting, but it is believed the numbers should not skew the comparison.

The following table summarizes the results of the deviation analysis for Title IV-D orders.

Orders Obtained or Modified Between September 1, 2017 and February 29, 2020 “Pre-pandemic”	Orders Obtained or Modified Between March 1, 2020 and June 30, 2021 “Post-pandemic”
<p>About 27%* of the orders obtained or modified by the Title IV-D child support program between September 1, 2017 and February 29, 2020 were flagged as having a deviation.</p> <p><i>*This percentage may be overstated. Please see the “**NOTE” below for a complete explanation.</i></p>	<p>About 26%* of the orders obtained or modified by the Title IV-D child support program between March 1, 2020 and June 30, 2021 were flagged as having a deviation.</p> <p><i>*This percentage may be overstated. Please see the “**NOTE” below for a complete explanation.</i></p>
<p>At the time the orders are entered into the Texas Child Support Enforcement System users may offer up to five reasons for deviations from guideline child support. The decision to deviate from guideline support may be based upon multiple factors allowable under Texas law for deviation.</p> <p>Our analysis indicates that the most common factors cited as the reason for deviation are as follows (ranked from most common to least common):</p>	
<ol style="list-style-type: none"> 1. AGREEMENT BY PARTIES 2. OTHER 3. MULTIFAMILY** (<i>see NOTE below</i>) 4. OTHER BENEFITS 5. CHILD CARE EXPENSE 6. TRAVEL COSTS 7. AGE AND NEEDS OF CHILDREN 8. NET RESOURCES EXCEED GUIDELINES CAP 9. OTHER DEBTS 10. CP’S RESOURCES 11. EXTRAORDINARY NEEDS 12. POSITIVE/NEGATIVE CASH FLOW 13. NCP PAYS EXTRA TO CP FOR INSURANCE 14. OTHER DEDUCTIONS 15. SECONDARY SCHOOL 16. UNINSURED HEALTH EXPENSE 17. ALIMONY 	<ol style="list-style-type: none"> 1. AGREEMENT BY PARTIES 2. OTHER 3. MULTIFAMILY** (<i>see NOTE below</i>) 4. OTHER BENEFITS 5. CHILD CARE EXPENSE 6. TRAVEL COSTS 7. AGE AND NEEDS OF CHILDREN 8. OTHER DEBTS 9. CP’S RESOURCES 10. EXTRAORDINARY NEEDS 11. POSITIVE/NEGATIVE CASH FLOW 12. NET RESOURCES EXCEED GUIDELINES CAP 13. OTHER DEDUCTIONS 14. UNINSURED HEALTH EXPENSE 15. NCP PAYS EXTRA TO CP FOR INSURANCE
<p>**NOTE. <i>The third most common reason in each set is “multifamily.” Title IV-D program procedures instruct staff to use this code any time the multiple family percentages are used, including cases with no deviation, so the ranking of this code and how it contributes to the overall deviation rates are likely overstated. We did not attempt to omit this data or adjust the results because the existence of multiple families could be a specific reason for deviation in <u>some</u> cases. See Appendix O for the data.</i></p>	

It does not appear that changes in the way orders were being obtained pre- and post-pandemic resulted in a significant difference in the frequency of, or reasons for, deviations.

Details of this analysis are provided in Appendix O.

Concern Regarding Deviations: Number of Overnight Visits Under a Standard Possession Increasing Since 1989

When Texas adopted its current child support guidelines in 1989, it also adopted the practice of relying on a standard possession order. We assume that the legislators who adopted a standard possession order understood that it established a rough apportionment of time the child(ren) spend in the care of the obligor and time the child(ren) spend in the care of the obligee. We further assume the adoption of the guideline percentages (20% for one child, 25% for two children, and so forth) was done with a standard possession order in mind.

During our review, we observed that the percentage levels used in Texas child support guideline computations have not changed since 1989, but the number of overnight visits under a standard possession order have been increasing.

A short discussion of this issue is relevant to our examination of the Texas child support guidelines, particularly as it may have bearing on the frequency of deviations.

Texas legislators in 1989 did not provide a specific number of overnight visits that the standard possession order was expected to include. To estimate the number of overnight visits in a standard possession order one must make many assumptions. The following list is illustrative, not exhaustive:

- The distance between the conservators' homes
 - 50 miles or Less – TFC 153.312, TFC 153.3171
 - 51-100 miles – TFC 153.312
 - Over 100 miles – TFC 153.313
- The age of the child(ren)
 - Under 3 years of age – TFC 153.251, TFC 153.254
 - 3 years of age through school age – TFC 153.256
 - School age and older
- The local school district calendar – TF 153.3101
- The number of overnights that are calendar based (a number that may vary year-to-year)
 - Weekends – TFC 153.312, TFC 153.313
 - The number of weekends as determined by 1st, 3rd, and 5th Fridays on the applicable calendar for a specific year (there are 14 possible calendar year permutations controlled by the day of the week for January 1, and whether it is a non-leap year or leap-year)
 - When certain holidays are observed – TFC 153.314, TFC 153.315
 - Whether fixed date holidays fall on weekend or weekday

- The scheduling of annual holiday times that are locally controlled, like a school's Spring Break
- Additional overnights that might be added based on the conservators' elections made at the time of order and approved by the court – TFC 153.316, TFC 153.317
 - Beginning September 1, 2021, the addition of TFC 153.3171 makes the extensions more likely if the parents reside within 50 miles of each other
- Additional overnights that might be exercised based on each conservator providing annual notices of intention to exercise an extended summer possession, durations that may vary year-to-year – TFC 153.312, TFC 153.313
- The history within a particular family concerning ad-hoc exercise of overnight visits
 - By agreement of the conservators – TFC 153.311
 - By failure of either conservator to follow schedules

It is outside the scope of this report for the Title IV-D agency to declare an exact number of overnights expected in a standard possession order. Texas attorneys, judges, and advocates offer widely differing opinions of the actual number of overnight visits under Texas law because the law allows parties to opt-in or out of various alternative possession schedule days. One common estimate is that the standard possession order results in the child(ren) spending about one-third of the time with the conservator who pays support, and about two-thirds of the time with the conservator who provides the child(ren)'s primary residence. It is also estimated by some that careful selection of the elections at time of order and choices made during the year-to-year elections can result in a near-equal division of time. Appendix P offers examples to illustrate a range of estimates. Because the number of overnight visits under a standard possession order has expanded over time, it may become necessary to reexamine parenting time in Texas and how the increase in parenting time impacts the Texas child support guidelines. A diverse group of stakeholders should examine this issue further to determine whether adjustments are needed to ensure that child support in Texas is ordered in appropriate amounts given the increase in the amount of time spent with the obligor under the standard possession order.

The Texas Legislature has met in regular session 16 times since 1989 and the Texas standard possession order has been revised in 11 of those sessions.

The 71st Texas Legislature met in 1989. The basic structure of the standard possession order was statutorily codified then in section 14.033 of the TFC.

- TFC 14.033 was added: "Standard Possession Order"
The basic framework of weekends, certain holidays, elections at time of the order, and year-to-year elections was established.

The 72nd Texas Legislature met in 1991. *This is one of the five legislative sessions where no changes were made.*

The 73rd Texas Legislature met in 1993. Changes were made, but none that resulted in additional overnight visits.

- TFC 14.033 was amended: Clarifications and more precise language.

The 74th Texas Legislature met in 1995. The section in the TFC concerning the standard possession order was re-codified as part of an overall reorganization of the Family Code. Content was spread over several

sections replacing the version contained on one long section. Some changes were made to the actual wording within the newly numbered sections, but the re-codification included primarily non-substantive changes. The location within the TFC and the section numbering has remained in this format since 1995.

- TFC Title V was added: "THE PARENT-CHILD RELATIONSHIP AND THE SUIT AFFECTING THE PARENT-CHILD RELATIONSHIP"
- TFC Chapter 153 was added: "CONSERVATORSHIP, POSSESSION, AND ACCESS"
- TFC Subchapter F was added: "STANDARD POSSESSION ORDER"
- TFC 153.311 was added: "MUTUAL AGREEMENT OR SPECIFIED TERMS FOR POSSESSION"
- TFC 153.312 was added: "PARENTS WHO RESIDE 100 MILES OR LESS APART"
- TFC 153.313 was added: "PARENTS WHO RESIDE OVER 100 MILES APART"
- TFC 153.314 was added: "HOLIDAY POSSESSION UNAFFECTED BY DISTANCE PARENTS RESIDE APART"
- TFC 153.315 was added: "WEEKEND POSSESSION EXTENDED BY HOLIDAY"
- TFC 153.316 was added: "GENERAL TERMS AND CONDITIONS"
- TFC 153.317 was added: "ALTERNATIVE POSSESSION TIMES"

The 75th Texas Legislature met in 1997. Changes were made that could result in additional overnight visits.

- TFC 153.312 was amended: The Wednesday 6pm-8pm mid-week dinner visit was changed to permit the visit to end when school resumed the following morning.
- TFC 153.317 was amended: The Christmas possession was changed to permit the visit to end when school resumed after the school break.

The 76th Texas Legislature met in 1999. Changes were made, but none that probably resulted in additional overnight visits.

- TFC 153.312 was amended: The time for giving notice of exercise of a summer possession were changed.
- TFC 153.313 was amended: The time for giving notice of exercise of a summer possession were changed.

The 77th Texas Legislature met in 2001. *This is one of the five legislative sessions where no changes were made.*

The 78th Texas Legislature met in 2003. Changes were made that could incentivize some to take advantage of additional overnight visits.

- TFC 153.312 was amended: The Wednesday mid-week dinner visit was changed to Thursday evening, creating the possibility of longer uninterrupted series of overnight visits.
- TFC 153.314 was amended: The Wednesday mid-week dinner visit was changed to Thursday evening, creating the possibility of longer uninterrupted series of overnight visits.
- TFC 153.317 was amended: The Wednesday mid-week dinner visit was changed to Thursday evening, creating the possibility of longer uninterrupted series of overnight visits.

The 79th Texas Legislature met in 2005. Changes were made, but none that resulted in additional overnight visits.

- TFC 153.3161 was added: “LIMITED POSSESSION DURING MILITARY DEPLOYMENT”
This new section permitted military member who were deployed to designate another person who could exercise visits with the child(ren)

The 80th Texas Legislature met in 2007. Changes were made, but none that resulted in additional overnight visits.

- TFC 153.312 was amended: Clarifications and more precise language.
- TFC 153.314 was amended: The date the for the exchange during the Christmas break was changed. This reduced the number of overnight visits by two nights in some years and increased the number of overnight visits by two nights in some years.
- TFC 153.3161 was amended: Clarifications and more precise language.

The 81st Texas Legislature met in 2009. Changes were made that could result in additional overnight visits.

- TFC 153.3101 was added: This section clarified the legislature’s intentions concerning the local school calendar.
- TFC 153.311 was amended: More precise language
- TFC 153.312 was amended: Conforming changes to coordinate with the changes in 153.317.
- TFC 153.314 was amended: Conforming changes to coordinate with the changes in 153.317.
- TFC 153.315 was amended: Added language concerning extending weekends visits with respect to teacher in-service days as well as holidays.
- TFC 153.3161 was repealed: “Possession during Military Deployment”
- TFC 153.3162 was added: “ADDITIONAL PERIOD OF POSSESSION OR ACCESS AFTER CONCLUSION OF MILITARY DEPLOYMENT.” This section permits “make-up” visits if visits were lost due to military deployment.
- TFC 153.317 was amended: This section was extensively re-written to permit consistency regarding the election to return a child to school adding some overnight visits that might extend weekends, spring vacation, Christmas, Thanksgiving, Father’s Day, and Mother’s Day.

The 82nd Texas Legislature met in 2011. *This is one of the five legislative sessions where no changes were made.*

The 83rd Texas Legislature met in 2013. Changes were made that could result in additional overnight visits.

- TFC 153.3162 was repealed: “Additional Period of Possession or Access After Conclusion of Military Deployment” was repealed because TFC 154.709 was very similar.
- TFC 153.317 was amended: The section which was re-written in 2009 was changed to permit weekend visits and the Thursday night visits to begin when school is released and conclude when school resumes.

The 84th Texas Legislature met in 2015. *This is one of the five legislative sessions where no changes were made.*

The 85th Texas Legislature met in 2017. *This is one of the five legislative sessions where no changes were made.*

The 86th Texas Legislature met in 2019. Changes were made, but none that resulted in additional overnight visits.

- TFC 153.312 was amended: The change concerned notice regarding the place of pickup and return when one conservator took back a designated weekend during the other conservator's extended summer possession.

The 87th Texas Legislature met in 2021. Changes were made that will almost certainly result in additional overnight visits.

- TFC 153.317 was amended: This change permits weekends to be extended when teacher in-service days fall on Mondays.
- TFC 153.3171 was added. "BEGINNING AND ENDING POSSESSION TIMES FOR PARENTS WHO RESIDE 50 MILES OR LESS"
This change makes each of the elections formerly permitted become much more likely when the conservators live within 50 miles of each other. "...the court shall alter the standard possession order under Sections 153.312, 153.314, and 153.315 to provide that the conservator has the right to possession of the child as if the conservator had made the elections for alternative beginning and ending possession times under Sections 153.317(a)(1)(C), (2)(C), (3), (4), (5), (6), (7)(C), (8), and (9)." A party may opt out, and a court may find that such a scheduled is not in child's best interest, but this change appears to mark a shift in previous assumptions concerning the number of overnight visits.

When viewing these incremental changes in their entirety, a trend is established, which indicates that since 1989 the standard visitation schedule has been evolving to allow the parent without primary possession of the child to elect to increase the number of overnight visits under the "standard" possession order, in addition to the outright expansion of the number of overnight visits. And, as mentioned throughout this report, we also observe that since 1989 there has been no change in the percentage levels used in Texas child support guideline computations. This raises the kind of question explored in the previous chapter. Given that the number of overnight visits with the conservator who is usually ordered to pay support may be increasing, does continuing to set support using the same percentages from 1989 require today's obligors to provide a higher portion of a child's needs as compared to 1989?

The number of guideline deviations might be decreased through the adoption of a public policy statement concerning the legislature's intent regarding the allocation of time between the conservators under a standard possession order and the relationship to that allocation to the computation of guideline support. Such clarity would give courts and parties a set common benchmarks to use when determining if a child support computation deviation is warranted, and if so, the magnitude of a deviation. Alternatively, Texas could adopt statutorily prescribed parenting time adjustment. For example, the guidelines could include an adjustment for parenting time, which would be applied at the end of the calculation if actual parenting time is more or less than some predefined number of overnight visits. Adoption of a prescribed method of making adjustments for parenting time would add consistency to court rulings across the state as Texas law currently provides no guidance as to how

courts are to calculate any adjustments to the child support obligation for parenting time. A change of this nature should bring more predictability and consistency to guideline awards and reduce the need for deviations.

In recent legislative sessions, bills have been filed seeking to require Texas to adopt a presumption of equal parenting time. However, none of the bills filed to date have included changes to the Texas child support guidelines taking into account the application of equal parenting time.

Summary Regarding Deviations

The Title IV-D agency believes that deviations from the guidelines are limited. This conclusion is based on an analysis of Title IV-D case data gathered from the Texas Child Support Enforcement System.

Chapter 6: Public Input and Observations Concerning Application of the Current Guidelines

Seeking public input from stakeholders becomes a required element in the next child support guidelines review.

45 CFR 320.56

(h) As part of the review of a State's child support guidelines required under paragraph (e) of this section, a State must:

...

(3) Provide a meaningful opportunity for public input, including input from low-income custodial and noncustodial parents and their representatives. The State must also obtain the views and advice of the State child support agency funded under title IV-D of the Act.

Within the child support guideline reviews since 2000, the Title IV-D agency has provided results from surveys of attorneys and judges concerning the Texas child support guidelines. Review Cycle 6 included views of custodial and non-custodial parents concerning the child support guidelines.

As a step toward formally implementing the new requirement the Title IV-D agency:

- conducted an online survey of judges and attorneys,
- contracted with a university research partner to conduct parent focus groups, and
- conducted an online survey of parents in the Title IV-D system.

Additionally, the Title IV-D agency examined recent appellate cases involving the child support guidelines to look for patterns of recurring conflicts concerning the guidelines. The efficacy of each of these methods for providing meaningful public input will be evaluated as plans are made for seeking public input during the next child support guidelines review cycle.

Summer 2020 Online Survey of Attorneys and Judges

In July 2020, online survey invitations were sent to approximately 6,000 members (assumed to be mostly attorneys and judges) of the Family Law Section of the State Bar of Texas, to about 283 attorneys in the Child Support Division of the Office of the Attorney General, and to about 467 judges and associate judges through the Office of Court Administration. Participants were asked to only complete the survey one time in order to prevent duplications. The survey was opened on July 13, 2020 and closed on August 7, 2020.

Reliability of this survey is based on the following:

- 695 responses were received, although seven are strongly suspected of being duplicate responses. 688 likely unique responses are assumed to be approximately a 10% response rate, a number that should be sufficient to offer reliable information.

- Analysis of responses to Question 1 indicated that about 85% were completed by attorneys, and 15% by judges. It is assumed that there are far more attorneys than judges, so the breakdown suggests neither attorneys nor judges were over-represented.
- Analysis of responses to Question 2 indicated that about 75% were completed by attorneys and judges in urban areas, and 24% by attorneys and judges in rural areas. It is assumed that there are more urban attorneys and judges than rural, so the breakdown suggests neither urban responses nor rural responses were over-represented.
- Finally, respondents were asked Question 3 to estimate how much of their work involved calculating child support using the guidelines. About 78% indicated doing so in over half their cases, and only about 21% indicated doing so less than half of their cases. It was hoped that feedback would be obtained from attorneys and judges with significant contact with the child support guidelines, so this breakdown suggests infrequent users were not over-represented.

Raw results of this survey are included in Appendix Q.

Several questions (4, 5, and 8) were intended to examine long-standing claims concerning intentions of the guidelines. Professor Jack Sampson of the University of Texas School of Law was a key participant in the development and adoption of the current guidelines. In July 2006 he testified before an Interim Committee hearing of the House Committee on Juvenile Justice & Family Issues that the intention of the current guidelines was to help settle 95% of child support cases. (*Found near timestamp 2:01:50 of the video recording of the House Committee on Juvenile Justice and Family Issues of the Seventy-Ninth Legislature meeting on July 12, 2006; <https://house.texas.gov/video-audio/committee-broadcasts/79/>*) Similarly, an editor's comment in the August 1993 Edition of Sampson and Tindall's Family Code Annotated indicated that a 1993 increase in the upper limit for application of the guidelines to net resources from \$4000 to \$6000 was estimated to cover 95% of potential obligors. (*Page 221, Sampson & Tindall's Texas Family Code Annotated, August 1993 Edition, Lawyers Cooperative Publishing, 1993*)

Questions 4 and 5 asked what percentage of the respondent's cases were settled without regard to the guidelines and what percentage were settled using the guidelines. The most common answer concerning parties who reached their own settlements without reliance on the guidelines, was "1-25%" of their cases (about 56% of respondents selected this answer). The most common answer concerning parties who were able to reach a settlement relying on the guidelines was "50-95%" of their cases (about 56% of respondents made this selection). While it does not appear that 95% of the cases are being settled as Professor Sampson had hoped, these responses do offer some support that the guidelines remain useful to resolve many child support issues.

Question 8 asked what percentage of the respondent's cases involved net resources in excess of the upper limit for application of the guidelines to net resources. If an obligor has resources that exceed the upper limit, a court is not required to apply the child support guideline percentages to amounts in excess of the limit when determining the child support obligation. The most common answer was "1-5%" of their cases (about 42% of respondents selected this answer). The next most common answer was "6-25%" of their cases (about 26% of respondents selected this answer). While it does not appear that 95% of the cases are under the upper limit as suggested in the 1993 Sampson and Tindall Annotated Family Code, when taken together, these responses do offer some support that most child support cases fall in the income range intended to be covered by the child support guidelines.

Question 6 asked respondents to consider cases that were not settled using the child support guidelines, and to indicate the frequency of certain guideline disputes by selecting “never encountered,” “rarely encountered,” “commonly encountered,” and “always encountered.” The most frequently selected response for each area of disputes were:

- “Self-employment income Texas Family Code §154.065” - About 66% said “**commonly encountered**”
- “Retroactive support Texas Family Code §154.131” – About 64% said “**commonly encountered**”
- “Net resources Texas Family Code §154.061 & .062” – About 58% indicated “**commonly encountered**”
- “Earning potential if intentionally unemployed or underemployed Texas Family Code §154.066” – About 46% said “**commonly encountered**”
- “Appropriate percentages to apply when considering support for children in other households Texas Family Code §154.128, .129 (& .070)” – About 42% said “rarely encountered”
- “Partial termination of support order as children age out Texas Family Code §154.127” – About 48% said “rarely encountered”
- “Medical support Texas Family Code §154.064” – About 49% said “rarely encountered”
- “Dental support Texas Family Code §154.064” – About 52% said “rarely encountered”
- “Deeming of income Texas Family Code §154.067” – About 52% said “rarely encountered”
- “Variances after applying percentages to net resources Texas Family Code §154.123” – About 55% said “rarely encountered”
- “Additional amounts of support when income exceeds the upper limit Texas Family Code §154.126” – About 57% said “rarely encountered”
- “Application of guidelines to children receiving benefits based on obligor’s social security old age benefits Texas Family Code §154.133” – About 58% said “rarely encountered”
- “Application of guidelines to children receiving disability benefits due to obligor’s disability Texas Family Code §154.132” – About 63% said “rarely encountered”

The first four items on this list indicate areas where disputes are commonly encountered, so it may be necessary to have these four items more closely examined to determine whether changes to the guidelines could reduce the number of disputes for these four reasons. Conversely, items on this list that are rarely encountered suggest areas of guideline application that seem to be working as expected.

Question 7 asked about reliance on the minimum wage presumption when no other evidence of resources is presented. About 42% answered “6-25%” of their cases and about 25% answered “26-50%” of their cases. This question was asked to build a baseline for comparison in the next guideline review. Section 154.0655 was added to the TFC during the 87th Session of the Texas Legislature (2021). This new section adds evidentiary matters that must be considered before relying on imputed income, such as the minimum wage presumption or the calculation of earning potential due to intentional unemployment or underemployment.

Questions 9, 10, and 11 asked about deviations from the amounts computed using the guidelines and reasons for deviations.

Question 9 asked about the frequency of deviations encountered between September 1, 2017 and the date they took the survey. The most common response, almost 38%, indicated the deviation frequency has not changed. The second-most common response, almost 28%, indicated the deviation frequency has decreased.

Question 10 asked about the result of deviations. The most common response, almost 49%, indicated the deviations were needed because guideline computations were sometimes too low, and sometimes too high. The second-most common response, just over 25%, indicated that deviations were needed to decrease orders because the computations were too high.

Question 11 asked about the most commonly encountered reasons for deviation, in situations in where a deviation from the guideline support computation was applied, based on the enumerated factors in TFC section 154.123. Respondents were permitted to select up to five commonly encountered reasons.

TFC 154.123 (b) In determining whether application of the guidelines would be unjust or inappropriate under the circumstances, the court shall consider evidence of all relevant factors, including:	
(4) the amount of time of possession of and access to a child	67.54%
(14) the cost of travel in order to exercise possession of and access to a child	62.87%
(2) the ability of the parents to contribute to the support of the child	52.78%
(13) special or extraordinary educational, health care, or other expenses of the parties or of the child	42.25%
(6) child care expenses incurred by either party in order to maintain gainful employment	40.79%
(1) the age and needs of the child	37.57%
(17) any other reason consistent with the best interest of the child, taking into consideration the circumstances of the parents	31.29%
(3) any financial resources available for the support of the child	30.85%
(5) the amount of the obligee's net resources, including the earning potential of the obligee if the actual income of the obligee is significantly less than what the obligee could earn because the obligee is intentionally unemployed or underemployed and including an increase or decrease in the income of the obligee or income that may be attributed to the property and assets of the obligee	28.07%
(12) provision for health care insurance and payment of uninsured medical expenses	26.02%
(7) whether either party has the managing conservatorship or actual physical custody of another child	20.03%
(10) whether the obligor or obligee has an automobile, housing, or other benefits furnished by his or her employer, another person, or a business entity	18.86%

(9) the expenses for a son or daughter for education beyond secondary school	10.38%
(16) debts or debt service assumed by either party	9.36%
(11) the amount of other deductions from the wage or salary income and from other compensation for personal services of the parties	6.73%
(8) the amount of alimony or spousal maintenance actually and currently being paid or received by a party	6.14%
(15) positive or negative cash flow from any real and personal property and assets, including a business and investments	5.85%

It is noteworthy that the most often chosen reasons for deviation deal with possession and access. This suggests an area where the child support guidelines may need closer examination. Texas' adoption of a formulaic method for adjusting orders due to parenting time issues could result in fewer deviations.

Question 12 asked respondents to rank the importance of the guidelines meeting certain characteristics:

- "The guidelines should be easy to use."
- "Computing child support should be perceived as fair by the person who will receive child support."
- "Computing child support should be perceived as fair by the person who will be ordered to pay support."
- "The amount ordered as child support should provide adequate financial support for the children."
- "The amount ordered as child support should mirror the expenditure patterns of intact families."
- "The percentages used in the child support guidelines should be adjusted periodically based on objective economic evidence concerning expenditures on children by families."

The weighted results, in order of most important to least important, were as follows:

1. The amount ordered as child support should provide adequate financial support for the children.
2. The guidelines should be easy to use.
3. Computing child support should be perceived as fair by the person who will be ordered to pay support.
4. The percentages used in the child support guidelines should be adjusted periodically based on objective economic evidence concerning expenditures on children by families.
5. Computing child support should be perceived as fair by the person who will receive child support.
6. The amount ordered as child support should mirror the expenditure patterns of intact families.

It is not surprising that attorneys and judges hold the opinion that that providing adequate support for children is the most important characteristic of the guidelines. However, it is interesting to observe that

ease of use (in the opinion of attorneys and judges) ranks higher than fairness to either the person paying or the person receiving support.

When looking solely at the frequency that participants ranked a characteristic as most important, other observations can be made:

1. 42.3% ranked “The amount ordered as child support should provide adequate financial support for the children” as most important.
2. 29.7% ranked “The guidelines should be easy to use” as most important.
3. 9.6% ranked “The percentages used in the child support guidelines should be adjusted periodically based on objective economic evidence concerning expenditures on children by families” as most important.
4. 7.6% ranked “Computing child support should be perceived as fair by the person who will be ordered to pay support” as most important.
5. 5.1% ranked “The amount ordered as child support should mirror the expenditure patterns of intact families” as most important.
6. 2.2% ranked “Computing child support should be perceived as fair by the person who will receive child support” as most important.

The first two correspond with the overall weighted results. However, notice that almost 10% of participants ranked the need for periodic adjustment of the guidelines percentages as *most important*. The Texas percentages have not changed since 1989.

Question 13 asked participants how they actually perform the computations. Weighted results to Question 12 suggested ease of use was the second most important characteristic. In 1989, when the percentage of income guidelines were adopted, it is likely that the overwhelming majority of computations were performed mentally, by hand, or with a calculator. Responses to Question 13 reveal that only about 27 of respondents currently perform the computation mentally, by hand, or using a calculator. About 69% of respondents use child support computation tools of various types, and about 4% do not perform the computations themselves. If only 27% of attorneys and judges actually perform the computations themselves, without the assistance of others or some kind of computation aid such as an online calculator or application, perhaps “ease of use” should not necessarily preempt consideration of some other child support guideline model that may involve more computation steps. However, “ease of use” could also be interpreted as an affirmation of the percentage of income computation that only looks at one parent’s income and does not require the additional steps needed to obtain and use income information for a second parent.

Questions 14-17 were asked to test consistency with previous answers and asked respondents their level of agreement, or disagreement, with four statements:

- “Child support awards are set with consistency across the state of Texas. It does not matter what court you appear before, or what county your case is filed in, the same facts will result in the same child support award.” (Question 14)
- “The parties in your cases understand the child support guidelines.” (Question 15)
- “Computations using the Texas child support guidelines result in child support orders that are equitable for persons who receive support and equitable for persons who pay support.” (Question 16)

- “Computations using the Texas child support guidelines result in adequate financial support for children.” (Question 17)

Question 14 asked about consistency of awards. When combined, about 60% of respondents “agreed” or “strongly agreed” there was consistency between awards. This is unsurprising given the answers to Question 13 revealing number of respondents who rely on computation aids of some kind. It is likely that the use of computation aids like child support applications, apps, spreadsheets, websites, proprietary programs, and the like, may reduce human error and lead to more consistent results.

Question 15 asked whether the parties understand the child support awards. When combined, about 66% of respondents “agreed” or “strongly agreed” that the parties understood the awards. This is unsurprising given the answers to Question 12 revealing number of respondents who feel the guidelines should be easy to use, and likely, easy to explain.

Question 16 asked whether awards were equitable to the parties. When combined, about 51% “agreed” or “strongly agreed” awards were equitable, notwithstanding the answers to Question 12, which ranked fairness of guideline awards to the person paying support as #3 (of 6) with only 7.6% ranking it as most important, and fairness to the person receiving support as #5 (of 6) with only 2.2% ranking it as most important.

Question 17 asked whether awards result in adequate support. When combined, about 37% “agreed” or “strongly agreed” that awards in Texas provide an adequate amount of support, and about 38% “disagreed” or “strongly disagreed” with the statement that awards in Texas provide an adequate amount of support. This is surprising given the answers to Question 12 which ranked as #1 (of 6) that providing adequate awards is the most important characteristic of the guidelines. The high level of disagreement with the statement concerning adequacy of awards seems somewhat at odds with the opinion of 42.3% of attorneys and judges that adequacy is the most important characteristic of the guidelines.

Questions 18-22 sought information concerning the level of willingness to consider changes to the guidelines. Question 18-22 asked respondents their level of agreement, or disagreement, with five statements:

- “Child support guidelines should take into consideration the income of the person ordered to receive support as well as the income of the person ordered to pay support when determining the amount of child support.” (Question 18)
- “Instead of permitting a case-by-case variance, the child support guideline process in Texas should include some kind of formula to adjust the initial computation to allocate childcare costs.” (Question 19)
- “Instead of permitting a case-by-case variance, the child support guideline process in Texas should include some kind of formula to adjust the initial computation if parenting time differs significantly from a standard possession order.” (Question 20)
- “Specific findings in the order documenting the calculation of child support would be useful when later attempting to modify that order.” (Question 21)
- “Specific findings in the order documenting the calculation of child support would be useful to explain the child support award to the parties.” (Question 22)

Question 18, concerning consideration of the income of the person receiving support, received a substantial level of agreement. About 61% “agreed” or “strongly agreed.”

Question 19, concerning a formula to allocate child-care costs, received a modest level of agreement. About 54% “agreed” or “strongly agreed.”

Question 20, concerning a formula for parenting time adjustments, received a higher level of agreement. About 60% “agreed” or “strongly agreed.”

Question 21, concerning including findings in every order that could be useful for future modifications, received a high level of agreement. About 76% “agreed” or “strongly agreed.”

Question 22, concerning including findings in every order that could be useful to explain orders to parents, also received a high level of agreement. About 70% “agreed” or “strongly agreed.”

Spring 2021 Parent Focus Groups

During the winter of 2020-2021, the Title IV-D agency contracted with the Child and Family Research Partnership of the University of Texas LBJ School of Public Affairs (CFRP) to help determine custodial and non-custodial parent perspectives on the Texas child support guidelines. In the spring of 2021, CFRP conducted a qualitative study to learn about the experiences of the families in Texas who provide or receive child support, informally or formally, to help inform the review of the child support guidelines.

CFRP recruited parents in March 2021 using a combination of strategies: advertising on Facebook and Google and asking 71 community partners to distribute the information. 213 interested parents completed a screening questionnaire to determine eligibility for the focus groups and interviews.

CFRP conducted one-hour, virtual focus groups in late March with:

- Custodial parents in the child support system (four focus groups, 15 parents total);
- Non-custodial parents in the child support system (one focus group, three parents); and
- Custodial parents without a child support order (one focus group, four parents).

CFRP offered parents who were unable to attend one of the virtual focus groups with an option to participate in a virtual, 30-minute one-on-one interview (seven custodial parents, four non-custodial parents).

The Executive Summary of the report provided:

Child support can be a key part of the safety net of resources available to parents that can help them meet the cost of raising a child. Title IV-D of the Social Security Act of 1975 is a federal law that requires each state to implement and manage a child support enforcement program. Federal regulations also require that states conduct a review of their child support guidelines at least once every four years to ensure that states are applying the child support guidelines in a way that results in an appropriate child support order amount.

The Texas Office of the Attorney General Child Support Division (OAG) contracted with Dr. Cynthia Osborne and the Child and Family Research Partnership (CFRP) at the LBJ School of Public Affairs at The University of Texas at Austin to conduct the Custodial and Non-Custodial Parent Perspectives on the Texas Child Support Guidelines study to better understand the extent to which the child support guidelines result in child support orders that adequately meet the financial needs of children, and to help inform the OAG's federally mandated review of the Texas child support guidelines.

Through a series of semi-structured focus groups and one-on-one interviews, CFRP spoke with 33 custodial and non-custodial parents who are paying or receiving child support, as well as parents who are informally receiving or providing financial support for one or more of their children from/to their child's other parent.

Our conversations with parents operate from a foundation that child support can be an important tool to allow parents to provide for their children, and parents valued the opportunity to weigh in on the extent to which the child support guidelines result in child support orders that adequately meet the financial needs of children. Parents who chose to share their opinions with us may have experiences and perspectives that differ from the experiences of other parents who we did not interact with during our study. However, parents in our study consistently encountered challenges to meeting the financial needs of their children and provided several common suggestions for how the guidelines could better serve their families. Specifically, we find:

- In general, parents estimate that the cost of raising a child is between \$700-\$1,000 per month and varies primarily based on the age of their child and the expenses they include in their calculation.*
- Custodial parents state that the amount of their child support order does not align with the cost of raising a child, primarily because their order does not take into account the cost of childcare or the amount of time the non-custodial parent spends with the child.*
- Non-custodial parents who pay their child support regularly often face financial strain because the court does not take the money that the non-custodial parent spends on their child when their child is with them into consideration when calculating their child support order amount.*

Moving forward, parents suggest adjusting the child support guidelines to regularly account for the cost of child care and the amount of time the non-custodial parent spends with the child during the order setting and modification process to address some of the challenges that parents face and better meet the financial needs of children in Texas.

The full text of this report is included in Appendix R.

A qualitative study of a small number of parents may not provide enough data to draw irrefutable conclusions concerning overall satisfaction with the current guidelines. However, the report suggests that parents who either pay or receive support perceive that the current Texas guidelines may have some deficiencies. The absence of a formulaic method to deal with apportionment of child-care costs

and increased costs associated with increased parenting time is perceived by parents as a shortcoming of the current guidelines. Parents who pay and receive support should be included in any future examination of the current guidelines, as the adequacy of the child support guidelines cannot be determined without including those directly impacted by application of the guidelines.

Summer 2021 Online Survey of Parents in the Title IV-D Caseload

During the summer of 2021 the Title IV-D agency conducted an online survey of custodial parents and non-custodial parents in the Title IV-D caseload. Case and member records in the Title IV-D caseload were filtered to ensure that certain minimum characteristics were present. To control for factors that might result in skewed results, the following filters were applied:

- The case must not have any administrative remedies on hold
- The case could not be in a deferred status
- The case could not be pending closure
- The case could not be an incoming interstate case
- The case could not be an outgoing interstate case
- The case must have had recent member correspondence activity
- The case must have an active child support obligation
- The obligation must be greater than \$0/month
- The case must have at least 1 voluntary payment within 90 days (payments from income withholding were considered voluntary)
- CPs and NCPs could not have attorneys (to avoid any ethical problem of contacting a represented party)
- CPs and NCPs must have a relationship to dependent as mother or father
- CPs and NCPs must have an email address
- CPs and NCPs must have preferred language of English
- No duplicate members were selected (participants were only sent one invitation)

The results are intended to provide some insight into the perceptions of families who have been impacted by the application of the Texas Child Support Guidelines.

From the filtered records, 1,000 Custodial Parents (CPs) and 1,000 Noncustodial Parents (NCPs) from each of the Title IV-D child support program's 10 geographic regions were randomly selected. Survey invitations were sent out by member designation and geographic region to provide detailed results by CP, NCP, Geographic Region and Statewide. 20,000 invitations were emailed with 1 reminder email. The target sample size was 150 per customer type per geographic region and 700 per customer type statewide. 1,984 NCPs responded (19.8% response rate) and 2,767 CPs responded (27.6% response rate), exceeding sample size targets to ensure a 95% confidence level and a 5% margin of error or better.

The questions on the custodial parent surveys and the non-custodial parent surveys were not always identical (phrasing was adjusted because custodial parents receive support and non-custodial parents

pay support), so in some instances questions were worded so that we might compare answers to obtain a sense of how parents on opposite sides of an order respond and provide deeper insights into their perceptions. Details concerning the intentions for the differing version of the questions is included in Appendix S.

The complete results of the survey are provided in Appendix T. Selected results with implications for this guideline review are discussed below.

Questions 3, 4, 6, 7, 8, and 9 were asked to compare and contrast parents' perceptions concerning financial issues relating to guideline awards and expenditures on children in each home.

Questions 3 in each survey asked about spending on children within each parent's home, and question 4 in each survey asked about perceptions of spending on children in the other parent's home. CPs and NCPs reported spending significantly higher monthly amounts than the other parent feels that they are spending. 63% of CPs report spending more than \$1000 monthly while only 13% of NCPs report they feel CP is spending more than \$800 monthly. Conversely, 63% of NCPs report spending more than \$1000 monthly, while 13% of CPs report they feel the other parent is spending more than \$800 monthly.

Question 6 in the CP survey asked about CPs' perceptions of NCPs' remaining resources after payment of support, while question 6 in the NCPs' surveys asked NCPs to report remaining resources after payment of support. Over 52% of CPs feel the other parent has far more resources remaining than NCP's report remaining after payment of child support.

Question 7 in each survey asked about perceptions of adequacy of child support orders. 97% of NCPs felt the orders were adequate to meet the children's needs, and almost 81% of CPs felt the orders were inadequate to meet the children's needs.

Questions 8 and 9 in both surveys asked about payments for things by NCPs that were beyond the child support order. Over 88% of CPs responded that NCPs did not provide for extracurricular activities, while almost 78% of NCPs responded that they did provide for extracurricular activities. Almost 81 % of CPs responded NCPs did not provide things in addition to child support, while almost 93% of NCPs responded that they did provide things in addition to child support.

We expected somewhat differing results in responses to questions 3, 4, 6, 7, 8, and 9. However, the observed level of disagreement in the actual responses to questions 3, 4, 6, 7, 8, and 9 is concerning. It would appear based on these results that the financial impact of paying support and the financial impact of raising children may not be information that is effectively communicated between parents. It is beyond the scope of this child support guidelines review to declare why the parents have strongly opposite perceptions. It is certain that many reasons probably exist for the lack of effective communication. But for future guideline reviews, investigation into possible methods to encourage more effective engagement between parents concerning the financial impact of paying support and the financial impact of providing support in each home might promote more effective co-parenting.

Questions 10 on each survey asked about visitation and sought to obtain feelings on how the exercise, or the non-exercise, of visitation should factor into the child support awards. While responses between CPs and NCPs were somewhat aligned on several of the possible responses, two were notably divergent. Of the respondents who indicated that the actual visitation exercised is less than the order provides, almost 42% of CPs felt the child support order should be increased, while less than 1% of NCPs felt this

way. Conversely, of the respondents who indicated that the actual visitation exercised is more than the order provides, almost 27% of NCPs felt the child support order should be decreased, while less than 1% of CPs felt this way.

Questions 11 and 12 produced nearly identical responses. Question 11 asked if respondents understood how their child support order was calculated. 67.4% of CPs and 67.7% of NCPs understood how their order was calculated. Question 12 asked if respondents felt their order was fair considering their specific circumstances. 68.6% of CPs and 69.0% of NCPs felt their orders were fair. However, results that indicate about one in three parents do not understand how their order was calculated and results that indicate almost one in three parents feel their orders are not fair.

The complete results of the survey are provided in Appendix T.

Analysis of Recent Appellate Cases Involving the Texas Guidelines to Identify Areas of Conflict

We examined recent appellate cases that cited Chapter 154 of the TFC to identify areas of application of the guidelines that may be of concern. Decisions to appeal and the issues to raise on appeal made by litigants and their counsel are influenced by many factors. Simply counting the number of appellate cases where a specific code section is cited in appellate cases within some date range probably does not yield statistically reliable results. However, this exercise does permit us to offer some general observations concerning possible areas of ongoing conflict involving the Texas child support guidelines. .

Chapter 154 of the TFC contains the child support guidelines, as well as other matters, like medical and dental support. Chapter 154 was cited in many cases reported during this evaluation period. In any appellate case, multiple issues are often raised, so it would be misleading to characterize all of these as guideline appeals. However, a significant number were instances where a question concerning application of the guidelines was a major part of discussion within the appellate opinion.

Within the opinions, commonly raised issues dealt with the trial court's determination of income or resources available for the computation of child support (for example, TFC 154.062). Litigants who seek higher child support awards likely seek to include more resources in an effort to increase the presumptively reasonable amount computed as a percentage of net resources, and litigants who seek lower child support awards likely seek to preclude consideration of resources in an effort to decrease the presumptively reasonable amount computed as a percentage of net resources.

Other opinions included issues about the trial court's application of TFC 154.066 concerning intentional unemployment or underemployment, and imputation of income relying on earning capacity. Like the opinions mentioned above, this matter goes to the determination of income or resources available to determine the presumptively reasonable amount computed as a percentage of net resources.

This result is consistent with reported observations of appellate opinions reviewed in the most recent review. TFC 154.062 and TFC 154.066 were cited most often in appellate opinions reviewed during that review cycle. In Chapter 3 we provided a summary of changes to the child support guidelines in each legislative session since 1989. We note that statutory language concerning the determination of net

resources has been amended 12 times since 1989. Efforts to add more precise language do not appear to have stopped the number of appeals concerning the determination of resources available for the support of children. The understanding and application of statutory language might benefit from a closer examination by a diverse group of stakeholders.

In addition to appellate opinions that examined issues of resources used in the computations, a number of appellate opinions dealt with disputes over trial courts' deviating from the amount initially computed as a percentage of net resources. The specificity of, or lack of specificity of, the statutory language concerning deviations is another matter that might benefit from a closer examination by a diverse group of stakeholders.

Summary Regarding Application of the Guidelines

The online survey of judges and attorneys, the parent focus groups, the survey of parents in the Title IV-D caseload, and the examination of recent appellate cases involving the child support guidelines reveal that some level of dissatisfaction may exist concerning the application of the Texas guidelines.

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Chapter 7: Conclusions and Recommendations

It has been over 30 years since Texas adopted the current child support guidelines. While they have served Texas well, this review reveals that the guidelines continue to require in-depth review to ensure the guidelines serve the needs of families into the future.

Public Policy Statement and Economic Rationale

The Texas Legislature should consider adoption of a more robust public policy statement on what the guidelines are expected to accomplish. The Legislature should also explore including ways to gauge success and achievement of objectives and a specific economic rationale for the Texas child support guidelines.

Stakeholder Input in Next Review Cycle

Texas is required by federal regulations to seek public input from external stakeholders in the next review of its child support guidelines. Such input could be of value in assisting the Legislature with the development of a robust public policy statement and in the evaluation of potential economic rationales. Statutory authority for the Title IV-D agency to convene such a group exists under current law.

Texas Family Code section 231.102

CHILD SUPPORT WORK GROUP

- (a) The director of the Title IV-D agency may convene a work group representing public and private entities with an interest in child support enforcement in this state to work with the director in developing strategies to improve child support enforcement in this state.*
- (b) The director of the Title IV-D agency shall appoint the members of the work group after consulting with appropriate public and private entities.*
- (c) The work group shall meet as convened by the director of the Title IV-D agency and consult with the director on matters relating to child support enforcement in this state, including the delivery of Title IV-D services.*
- (d) A work group member or the member's designee may not receive compensation but is entitled to reimbursement for actual and necessary expenses incurred in performing the member's duties under this section.*
- (e) The work group is not an advisory committee as defined by Section 2110.001, Government Code. Chapter 2110, Government Code, does not apply to the work group.*

Guideline Enhancements to Reduce Deviations

The current Texas child support guidelines already include methods to address several commonly encountered situations, thereby reducing the need for ad hoc deviations. For example, net resources are adjusted to take into consideration medical and dental support (insurance, cash obligations, and the like). Additionally, a step-by-step formulaic method (and an alternate table of percentages method) is included to consider multiple family obligations. In the most recent legislative session, a formulaic method to consider the needs of obligors with low income was adopted.

Deviations from the Texas child support guideline process could be further reduced if a formulaic approach was included in statute to address other common scenarios that occur when calculating child support, including parenting time adjustments and allocation of work-related childcare expenses. Adoption of formulaic methods to handle these common situations could make child support awards more consistent and predictable.

Finally, future Legislatures may wish to examine whether the Texas child support guidelines could be improved if both parents' incomes were considered.

Appendices

From Chapter 1 (Federal and State Requirements for Guidelines and Reviews of the Guidelines)

Appendix A: 42 USC 667(a)

42 U.S.C.

United States Code, 2010 Edition

Title 42 - THE PUBLIC HEALTH AND WELFARE

CHAPTER 7 - SOCIAL SECURITY

SUBCHAPTER IV - GRANTS TO STATES FOR AID AND SERVICES TO NEEDY FAMILIES WITH CHILDREN AND FOR CHILD-WELFARE SERVICES

Part D - Child Support and Establishment of Paternity

Sec. 667 - State guidelines for child support awards

From the U.S. Government Publishing Office, www.gpo.gov

§667. State guidelines for child support awards

(a) Establishment of guidelines; method

Each State, as a condition for having its State plan approved under this part, must establish guidelines for child support award amounts within the State. The guidelines may be established by law or by judicial or administrative action, and shall be reviewed at least once every 4 years to ensure that their application results in the determination of appropriate child support award amounts.

(b) Availability of guidelines; rebuttable presumption

(1) The guidelines established pursuant to subsection (a) of this section shall be made available to all judges and other officials who have the power to determine child support awards within such State.

(2) There shall be a rebuttable presumption, in any judicial or administrative proceeding for the award of child support, that the amount of the award which would result from the application of such guidelines is the correct amount of child support to be awarded. A written finding or specific finding on the record that the application of the guidelines would be unjust or inappropriate in a particular case, as determined under criteria established by the State, shall be sufficient to rebut the presumption in that case.

(c) Technical assistance to States; State to furnish Secretary with copies

The Secretary shall furnish technical assistance to the States for establishing the guidelines, and each State shall furnish the Secretary with copies of its guidelines.

(Aug. 14, 1935, ch. 531, title IV, §467, as added Pub. L. 98–378, §18(a), Aug. 16, 1984, 98 Stat. 1321; amended Pub. L. 100–485, title I, §103(a), (b), Oct. 13, 1988, 102 Stat. 2346.)

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Appendix B: 45 CFR 302.56 (version that controls this review)

Sec. 302.56 Guidelines for setting child support awards.

- (a) Effective October 13, 1989, as a condition of approval of its State plan, the State shall establish one set of guidelines by law or by judicial or administrative action for setting and modifying child support award amounts within the State.
- (b) The State shall have procedures for making the guidelines available to all persons in the State whose duty it is to set child support award amounts.
- (c) The guidelines established under paragraph (a) of this section must at a minimum:
 - (1) Take into consideration all earnings and income of the noncustodial parent;
 - (2) Be based on specific descriptive and numeric criteria and result in a computation of the support obligation; and
 - (3) Address how the parents will provide for the child(ren)'s health care needs through health insurance coverage and/or through cash medical support in accordance with Sec. 303.31 of this chapter.
- (d) The State must include a copy of the guidelines in its State plan.
- (e) The State must review, and revise, if appropriate, the guidelines established under paragraph (a) of this section at least once every four years to ensure that their application results in the determination of appropriate child support award amounts.
- (f) Effective October 13, 1989, the State must provide that there shall be a rebuttable presumption, in any judicial or administrative proceeding for the award of child support, that the amount of the award which would result from the application of the guidelines established under paragraph (a) of this section is the correct amount of child support to be awarded.
- (g) A written finding or specific finding on the record of a judicial or administrative proceeding for the award of child support that the application of the guidelines established under paragraph (a) of this section would be unjust or inappropriate in a particular case shall be sufficient to rebut the presumption in that case, as determined under criteria established by the State. Such criteria must take into consideration the best interests of the child. Findings that rebut the guidelines shall state the amount of support that would have been required under the guidelines and include a justification of why the order varies from the guidelines.
- (h) As part of the review of a State's guidelines required under paragraph (e) of this section, a State must consider economic data on the cost of raising children and analyze case data, gathered through sampling or other methods, on the application of, and deviations from, the guidelines. The analysis of the data must be used in the State's review of the guidelines to ensure that deviations from the guidelines are limited.

(Approved by the Office of Management and Budget under control number 0960-0385)

[50 FR 19649, May 9, 1985; 50 FR 23958, June 7, 1985, as amended at 51 FR 37731, Oct. 24, 1986; 56 FR 22354, May 15, 1991; 73 FR 42441, July 21, 2008]

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Appendix C: Summaries of Review Cycles 1-7

Review Cycle 1: September 1, 1989 to August 31, 1993

Texas Family Code §14.05(h)

“...(t)he Supreme Court of Texas shall appoint an advisory committee on child support guidelines of 25 persons, composed of legislators, judges, lawyers, and laypersons, to assist **the legislature in making a periodic review...**” (emphasis added)

The Child Support Division did not conduct this review, so the original records of this review were not maintained by the Child Support Division.

Copies of the underlying work of the advisory committee and legislative review have not yet been located.

It is assumed that the advisory committee met and assisted the legislature as required, and that the legislature conducted the review as required.

During the 72nd Texas Legislature (1991) and the 73rd Texas Legislature (1993), there were amendments to the Texas child support guidelines. Therefore, at least one review within this four-year review period is inferred to have been completed.

Review Cycle 2: September 1, 1993 to August 31, 1997

Texas Family Code §111.001

“...(t)he supreme court shall appoint an advisory committee consisting of not fewer than 25 persons, composed of legislators, judges, lawyers, and laypersons, to assist **the legislature in making a periodic review...**” (emphasis added)

The Child Support Division did not conduct this review, so the original records of this review were not maintained by the Child Support Division.

A review appears to have been conducted by the Texas Legislature. The review began in February 1994 and was completed in November 1994.

- 73rd Legislature Joint Interim Committee Charges:
 - House/Senate Joint Interim Committee on the Family Code interim charge #2. “Study the usefulness and necessity of all major provisions of the Family Code, and, if any are obsolete or in need of amendment, recommend deletions or appropriate amendments.”
 - House/Senate Joint Interim Committee on the Family Code interim charge #3. “Study and make recommendations regarding property division from divorce, as well as child support guidelines in Title 2.”
- Report:

- November 1994 Joint Interim Committee on the Family Code Report to the 74th Legislature
- Related Research:
 - Reports from Supreme Court Advisory Committee have not been located.

During the 74th Texas Legislature (1995) there were amendments to the Texas child support guidelines.

No changes to the guidelines were made during the 75th Texas Legislature (1997).

At least one review within this four-year review period was completed.

Review Cycle 3: September 1, 1997 to August 31, 2001

Texas Family Code §111.001

“..., the standing committees of each house of the legislature having jurisdiction over family law issues shall review...” (emphasis added)

The Family Code further required certain research and a report would be provided by the Title IV-D agency.

The Child Support Division did not conduct this review, so the original records of this review were not maintained by the Child Support Division.

A review appears to have been conducted by the Texas Legislature. The review began in March 2000 and was completed in December 2000. A substantial portion of the supporting research was performed by the Child Support Division of the Office of the Attorney General.

- 76th Legislature Interim Committee Charges:
 - House interim charge #3. “Review child support guidelines as required by the federal government.”
 - Senate interim charge #2. “Monitor the implementation of SB 368, 76th Legislature, Regular Session relating to court ordered child support, including the child support enforcement functions of the Office of the Attorney General and the sunset review of those functions and the implementation of the child support enforcement provisions of the federal Personal Responsibility and Work Opportunity Reconciliation Act of 1996 within the established time requirements.”
- Reports:
 - House Committee on Juvenile Justice and Family Issues Interim Report to the 77th Legislature
 - Senate Committee on Jurisprudence Interim Report to the 77th Legislature
- Supporting Research:
 - December 2000 Texas Child Support Guidelines Report

During the 76th Texas Legislature (1999) and the 77th Texas Legislature (2001), there were amendments to the Texas child support guidelines.

At least one review within this four-year review period was completed.

Review Cycle 4: September 1, 2001 to August 31, 2005

Texas Family Code §111.001

“..., the standing committees of each house of the legislature having jurisdiction over family law issues shall review...” (emphasis added)

The Family Code further required certain research and reports would be provided by the Title IV-D agency.

The Child Support Division did not conduct this review, so the original records of this review were not maintained by the Child Support Division.

The supporting research was performed by the Child Support Division of the Office of the Attorney General.

- Supporting Research:
 - December 2002 Texas Child Support Guidelines Report
 - December 2004 Texas Child Support Guidelines Report

The records of this legislative review are not maintained by the Child Support Division. Copies of a legislative review have not yet been located. It is assumed that the legislature conducted the review as required.

No changes to the guidelines were made during the 79th Texas Legislature (2005), however, during the 78th Texas legislature (2003) there were amendments to the Texas child support guidelines. Therefore, at least one review within this four-year review period is inferred to have been completed.

Review Cycle 5: September 1, 2005 to August 31, 2009

Texas Family Code §111.001

“..., the standing committees of each house of the legislature having jurisdiction over family law issues shall review...” (emphasis added)

The Family Code further required certain research and reports would be provided by the Title IV-D agency.

The Child Support Division did not conduct this review, so the original records of this review were not maintained by the Child Support Division.

A review appears to have been conducted by the Texas Legislature. The review began in May 2006 and was completed in March 2007. A substantial portion of the underlying research was performed by the Child Support Division of the Office of the Attorney General.

- 79th Legislature Interim Committee Charges:
 - House interim charge #3. “Evaluate child support guidelines and formulas, considering whether the current methods provide adequate support to a child. Also study child support for the costs of college.”
 - Senate interim charge #6. “Review statutes, regulations, guidelines, and formulas relating to child support and make recommendations, if necessary, to ensure adequate support, including educational expenses, for children.”
- Report:
 - House Committee on Juvenile Justice and Family Issues Interim Report to the 80th Legislature
 - Senate Committee on Jurisprudence Interim Report to the 80th Legislature
- Supporting Research:
 - December 2006 Texas Child Support Guidelines Report
 - December 2008 Texas Child Support Guidelines Report

During the 80th Texas Legislature (2007) and the 81st Texas Legislature (2009), there were amendments to the Texas child support guidelines.

At least one review within this four-year review period was completed.

Review Cycle 6: September 1, 2009 to August 31, 2013

Two versions of the Family Code requirements applied during this review cycle. Until the 2011 legislative session, Texas Family Code §111.001 “..., **the standing committees of each house of the legislature having jurisdiction over family law issues shall review...**” (emphasis added). The Family Code further required certain research and reports would be provided by the Title IV-D agency. After the 2011 legislative session, Texas Family Code §111.001(b) “...the **Title IV-D agency shall review** the child support guidelines...” (emphasis added)

This review was conducted by the Child Support Division of the Office of the Attorney General. This review began in May 2012 and was completed in January 2013. A substantial portion of the supporting research was performed under a contract between the Child Support Division of the Office of the Attorney General and the Texas Child and Family Research Partnership (CFRP) at the Lyndon B. Johnson School of Public Affairs at the University of Texas at Austin.

- Report:
 - January 2013 Report to the Legislative Committees

- Supporting Research:
 - December 2012 Review of Texas Guidelines
- Related Research:
 - December 2010 Texas Child Support Guidelines Report

During the 82nd Texas Legislature (2011) and the 83rd Texas Legislature (2013), there were amendments to the Texas child support guidelines.

Completion of at least one review within this four-year review period is documented in Child Support Division records.

Review Cycle 7: September 1, 2013 to August 31, 2017

Texas Family Code §111.001(b)
 "...the **Title IV-D agency shall review** the child support guidelines..." (emphasis added).

This review was conducted by the Child Support Division of the Office of the Attorney General. Review activities began in December 2013 and completed in January 2017. A substantial portion of the supporting research was performed under a contract between the Child Support Division of the Office of the Attorney General and the Texas Child and Family Research Partnership (CFRP) at the Lyndon B. Johnson School of Public Affairs at the University of Texas at Austin.

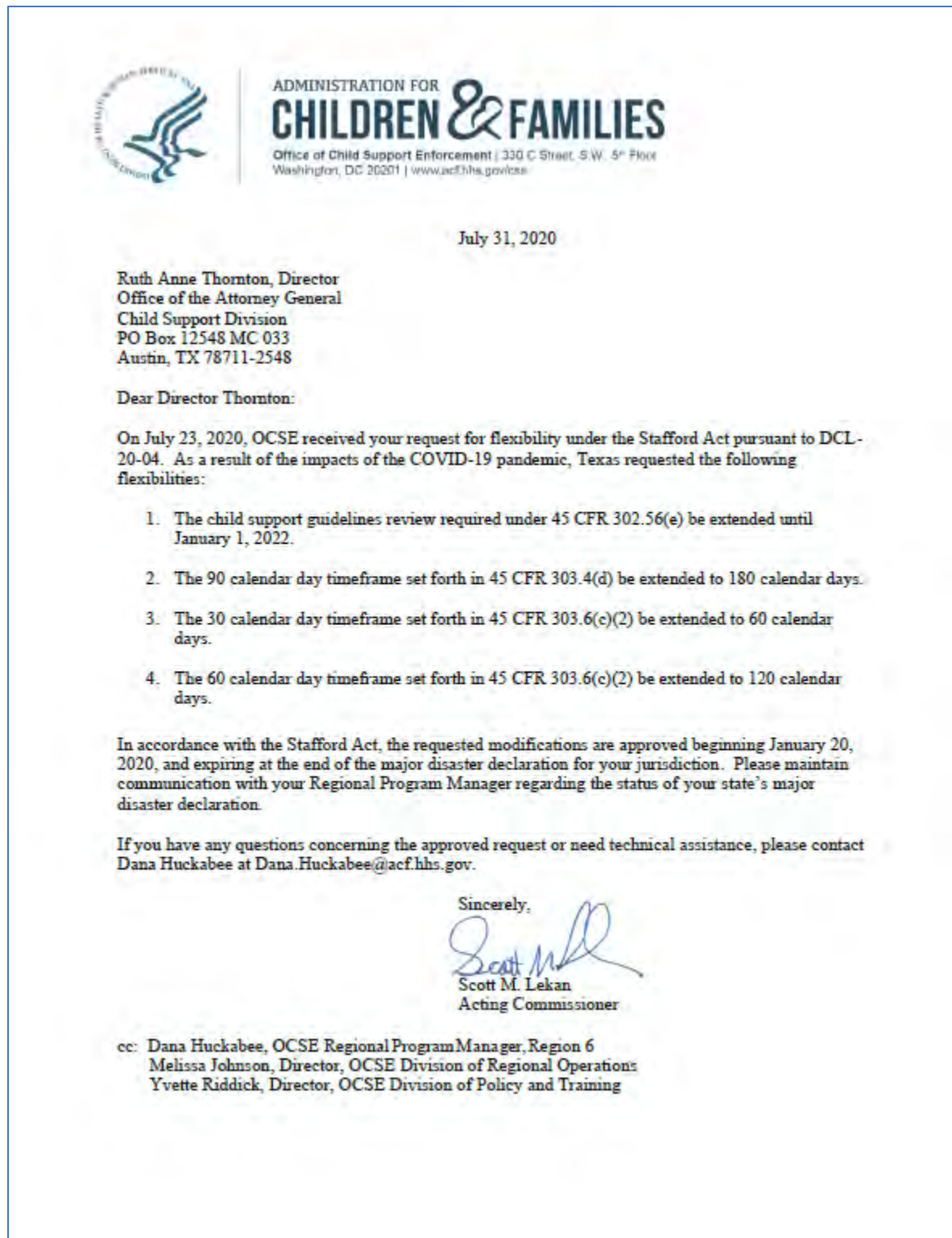
- Report:
 - October 2018 Report to the Legislative Committees
- Supporting Research:
 - April 2016 Estimation Model of the Cost of Raising Children in Texas

During the 84th Texas Legislature (2015) and the 85th Texas Legislature (2017), there were amendments to the Texas child support guidelines.

Completion of at least one review within this four-year review period is documented in Child Support Division records.

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Appendix D: Stafford Act Extension of Due Date for this Review



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Appendix E: 45 CFR 302.56 (version that controls future reviews)

§302.56 Guidelines for setting child support orders.

(a) Within 1 year after completion of the State's next quadrennial review of its child support guidelines, that commences more than 1 year after publication of the final rule, in accordance with §302.56(e), as a condition of approval of its State plan, the State must establish one set of child support guidelines by law or by judicial or administrative action for setting and modifying child support order amounts within the State that meet the requirements in this section.

(b) The State must have procedures for making the guidelines available to all persons in the State.

(c) The child support guidelines established under paragraph (a) of this section must at a minimum:

(1) Provide that the child support order is based on the noncustodial parent's earnings, income, and other evidence of ability to pay that:

(i) Takes into consideration all earnings and income of the noncustodial parent (and at the State's discretion, the custodial parent);

(ii) Takes into consideration the basic subsistence needs of the noncustodial parent (and at the State's discretion, the custodial parent and children) who has a limited ability to pay by incorporating a low-income adjustment, such as a self-support reserve or some other method determined by the State; and

(iii) If imputation of income is authorized, takes into consideration the specific circumstances of the noncustodial parent (and at the State's discretion, the custodial parent) to the extent known, including such factors as the noncustodial parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the noncustodial parent, prevailing earnings level in the local community, and other relevant background factors in the case.

(2) Address how the parents will provide for the child's health care needs through private or public health care coverage and/or through cash medical support;

(3) Provide that incarceration may not be treated as voluntary unemployment in establishing or modifying support orders; and

(4) Be based on specific descriptive and numeric criteria and result in a computation of the child support obligation.

(d) The State must include a copy of the child support guidelines in its State plan.

(e) The State must review, and revise, if appropriate, the child support guidelines established under paragraph (a) of this section at least once every four years to ensure that their application results in the determination of appropriate child support order amounts. The State shall publish on the internet and make accessible to the public all reports of the guidelines reviewing body, the membership of the reviewing body, the effective date of the guidelines, and the date of the next quadrennial review.

(f) The State must provide that there will be a rebuttable presumption, in any judicial or administrative proceeding for the establishment and modification of a child support order, that the amount of the order which would result from the application of the child support guidelines established under paragraph (a) of this section is the correct amount of child support to be ordered.

(g) A written finding or specific finding on the record of a judicial or administrative proceeding for the establishment or modification of a child support order that the application of the child support guidelines established under paragraph (a) of this section would be unjust or inappropriate in a particular case will be sufficient to rebut the presumption in that case, as determined under criteria established by the State. Such criteria must take into consideration the best interests of the child. Findings that rebut the child support guidelines shall state the amount of support that would have been required under the guidelines and include a justification of why the order varies from the guidelines.

(h) As part of the review of a State's child support guidelines required under paragraph (e) of this section, a State must:

(1) Consider economic data on the cost of raising children, labor market data (such as unemployment rates, employment rates, hours worked, and earnings) by occupation and skill-level for the State and local job markets, the impact of guidelines policies and amounts on custodial and noncustodial parents who have family incomes below 200 percent of the Federal poverty level, and factors that influence employment rates among noncustodial parents and compliance with child support orders;

(2) Analyze case data, gathered through sampling or other methods, on the application of and deviations from the child support guidelines, as well as the rates of default and imputed child support orders and orders determined using the low-income adjustment required under paragraph (c)(1)(ii) of this section. The analysis must also include a comparison of payments on child support orders by case characteristics, including whether the order was entered by default, based on imputed income, or determined using the low-income adjustment required under paragraph (c)(1)(ii). The analysis of the data must be used in the State's review of the child support guidelines to ensure that deviations from the guidelines are limited and guideline amounts are appropriate based on criteria established by the State under paragraph (g); and

(3) Provide a meaningful opportunity for public input, including input from low-income custodial and noncustodial parents and their representatives. The State must also obtain the views and advice of the State child support agency funded under title IV-D of the Act.

[81 FR 93562, Dec. 20, 2016]

From Chapter 3 (The Texas Child Support Guidelines)

Appendix F: Texas Child Support Guidelines

FAMILY CODE

TITLE 5. THE PARENT-CHILD RELATIONSHIP AND THE SUIT AFFECTING THE PARENT-CHILD RELATIONSHIP

SUBTITLE A. GENERAL PROVISIONS

CHAPTER 111. GUIDELINES FOR POSSESSION AND CHILD SUPPORT

Sec. 111.001. REVIEW OF GUIDELINES. (a) Prior to each regular legislative session, the standing committees of each house of the legislature having jurisdiction over family law issues shall review and, if necessary, recommend revisions to the guidelines for possession of and access to a child under Chapter 153. The committee shall report the results of the review and shall include any recommended revisions in the committee's report to the legislature.

(b) At least once every four years, the Title IV-D agency shall review the child support guidelines under Chapter 154 as required by 42 U.S.C. Section 667(a) and 45 C.F.R. Section 302.56 and report the results of the review and any recommendations for any changes to the guidelines and their manner of application to the standing committees of each house of the legislature having jurisdiction over family law issues.

Sec. 111.002. GUIDELINES SUPERSEDE COURT RULES. (a) The guidelines in this title supersede local court rules and rules of the supreme court that conflict with the guidelines.

(b) Notwithstanding other law, the guidelines may not be repealed or modified by a rule adopted by the supreme court.

Sec. 111.003. POSTING GUIDELINES. A copy of the guidelines for possession of and access to a child under Chapter 153 and a copy of the guidelines for the support of a child under Chapter 154 shall be prominently displayed at or near the entrance to the courtroom of every court having jurisdiction of a suit.

SUBTITLE B. SUITS AFFECTING THE PARENT-CHILD RELATIONSHIP

CHAPTER 154. CHILD SUPPORT

SUBCHAPTER B. COMPUTING NET RESOURCES AVAILABLE FOR PAYMENT OF CHILD SUPPORT

Sec. 154.061. COMPUTING NET MONTHLY INCOME. (a) Whenever feasible, gross income should first be computed on an annual basis and then should be recalculated to determine average monthly gross income.

(b) The Title IV-D agency shall annually promulgate tax charts to compute net monthly income, subtracting from gross income social security taxes and federal income tax withholding for a single person claiming one personal exemption and the standard deduction.

Sec. 154.062. NET RESOURCES. (a) The court shall calculate net resources for the purpose of determining child support liability as provided by this section.

(b) Resources include:

- (1) 100 percent of all wage and salary income and other compensation for personal services (including commissions, overtime pay, tips, and bonuses);
- (2) interest, dividends, and royalty income;
- (3) self-employment income;
- (4) net rental income (defined as rent after deducting operating expenses and mortgage payments, but not including noncash items such as depreciation); and
- (5) all other income actually being received, including severance pay, retirement benefits, pensions, trust income, annuities, capital gains, social security benefits other than supplemental security income, United States Department of Veterans Affairs disability benefits other than non-service-connected disability pension benefits, as defined by 38 U.S.C. Section 101(17), unemployment benefits, disability and workers' compensation benefits, interest income from notes regardless of the source, gifts and prizes, spousal maintenance, and alimony.

(c) Resources do not include:

- (1) return of principal or capital;
- (2) accounts receivable;
- (3) benefits paid in accordance with the Temporary Assistance for Needy Families program or another federal public assistance program; or
- (4) payments for foster care of a child.

(d) The court shall deduct the following items from resources to determine the net resources available for child support:

- (1) social security taxes;
- (2) federal income tax based on the tax rate for a single person claiming one personal exemption and the standard deduction;
- (3) state income tax;
- (4) union dues;
- (5) expenses for the cost of health insurance, dental insurance, or cash medical support for the obligor's child ordered by the court under Sections 154.182 and 154.1825; and
- (6) if the obligor does not pay social security taxes, nondiscretionary retirement plan contributions.

(e) In calculating the amount of the deduction for health care or dental coverage for a child under Subsection (d)(5), if the obligor has other minor dependents covered under the same health or dental insurance plan, the court shall divide the total cost to the obligor for the insurance by the total number of minor dependents, including the child, covered under the plan.

(f) For purposes of Subsection (d)(6), a nondiscretionary retirement plan is a plan to which an employee is required to contribute as a condition of employment.

Sec. 154.063. PARTY TO FURNISH INFORMATION. The court shall require a party to:

- (1) furnish information sufficient to accurately identify that party's net resources and ability to pay child support; and

(2) produce copies of income tax returns for the past two years, a financial statement, and current pay stubs.

Sec. 154.064. MEDICAL SUPPORT AND DENTAL SUPPORT FOR CHILD PRESUMPTIVELY PROVIDED BY OBLIGOR. The guidelines for support of a child are based on the assumption that the court will order the obligor to provide medical support and dental support for the child in addition to the amount of child support calculated in accordance with those guidelines.

Sec. 154.065. SELF-EMPLOYMENT INCOME. (a) Income from self-employment, whether positive or negative, includes benefits allocated to an individual from a business or undertaking in the form of a proprietorship, partnership, joint venture, close corporation, agency, or independent contractor, less ordinary and necessary expenses required to produce that income.

(b) In its discretion, the court may exclude from self-employment income amounts allowable under federal income tax law as depreciation, tax credits, or any other business expenses shown by the evidence to be inappropriate in making the determination of income available for the purpose of calculating child support.

Sec. 154.0655. IMPUTATION OF INCOME (a) In this section, “resources” has the meaning assigned by Section 154.062(b).

(b) To the extent possible, the court shall rely on evidence of a party’s resources when applying the support guidelines.

(c) In the absence of evidence of a party’s resources, the court, when applying Section 154.066 or 154.068, shall consider relevant background circumstances regarding the obligor, including:

(1) the obligor’s:

(A) assets;

(B) residence;

(C) employment;

(D) earnings history;

(E) job skills;

(F) educational attainment;

(G) literacy;

(H) age;

(I) health;

(J) criminal history;

(K) barriers to employment; and

(L) record of seeking work;

(2) job opportunities in the obligor’s community;

(3) the prevailing wage in the obligor’s community; and

(4) whether there are employers willing to hire the obligor.

Sec. 154.066. INTENTIONAL UNEMPLOYMENT OR UNDEREMPLOYMENT. (a) If the actual income of the obligor is significantly less than what the obligor could earn because of intentional unemployment or underemployment, the court may apply the support guidelines to the earning potential of the obligor.

(b) In determining whether an obligor is intentionally unemployed or underemployed, the court may consider evidence that the obligor is a veteran, as defined by 38 U.S.C. Section 101(2), who is seeking or has been awarded:

- (1) United States Department of Veterans Affairs disability benefits, as defined by 38 U.S.C. Section 101(16); or
- (2) non-service-connected disability pension benefits, as defined by 38 U.S.C. Section 101(17).
- (c) The court may not consider incarceration as intentional unemployment or underemployment when establishing or modifying a support order.

Sec. 154.067. DEEMED INCOME. (a) When appropriate, in order to determine the net resources available for child support, the court may assign a reasonable amount of deemed income attributable to assets that do not currently produce income. The court shall also consider whether certain property that is not producing income can be liquidated without an unreasonable financial sacrifice because of cyclical or other market conditions. If there is no effective market for the property, the carrying costs of such an investment, including property taxes and note payments, shall be offset against the income attributed to the property.

(b) The court may assign a reasonable amount of deemed income to income-producing assets that a party has voluntarily transferred or on which earnings have intentionally been reduced.

Sec. 154.068. WAGE AND SALARY PRESUMPTION. (a) In the absence of evidence of a party's resources, as defined by Section 154.062(b), the court shall presume that the party has income equal to the federal minimum wage for a 40-hour week to which the support guidelines may be applied.

(b) The presumption required by Subsection (a) does not apply if the court finds that the party is subject to an order of confinement that exceeds 90 days and is incarcerated in a local, state, or federal jail or prison at the time the court makes the determination regarding the party's income.

Sec. 154.069. NET RESOURCES OF SPOUSE. (a) The court may not add any portion of the net resources of a spouse to the net resources of an obligor or obligee in order to calculate the amount of child support to be ordered.

(b) The court may not subtract the needs of a spouse, or of a dependent of a spouse, from the net resources of the obligor or obligee.

Sec. 154.070. CHILD SUPPORT RECEIVED BY OBLIGOR. In a situation involving multiple households due child support, child support received by an obligor shall be added to the obligor's net resources to compute the net resources before determining the child support credit or applying the percentages in the multiple household table in this chapter.

SUBCHAPTER C. CHILD SUPPORT GUIDELINES

Sec. 154.121. GUIDELINES FOR THE SUPPORT OF A CHILD. The child support guidelines in this subchapter are intended to guide the court in determining an equitable amount of child support.

Sec. 154.122. APPLICATION OF GUIDELINES REBUTTABLY PRESUMED IN BEST INTEREST OF CHILD. (a) The amount of a periodic child support payment established by the child support guidelines in effect in this state at the time of the hearing is presumed to be reasonable, and an order of support conforming to the guidelines is presumed to be in the best interest of the child.

(b) A court may determine that the application of the guidelines would be unjust or inappropriate under the circumstances.

Sec. 154.123. ADDITIONAL FACTORS FOR COURT TO CONSIDER. (a) The court may order periodic child support payments in an amount other than that established by the guidelines if the evidence rebuts the presumption that application of the guidelines is in the best interest of the child and justifies a variance from the guidelines.

(b) In determining whether application of the guidelines would be unjust or inappropriate under the circumstances, the court shall consider evidence of all relevant factors, including:

- (1) the age and needs of the child;
- (2) the ability of the parents to contribute to the support of the child;
- (3) any financial resources available for the support of the child;
- (4) the amount of time of possession of and access to a child;
- (5) the amount of the obligee's net resources, including the earning potential of the obligee if the actual income of the obligee is significantly less than what the obligee could earn because the obligee is intentionally unemployed or underemployed and including an increase or decrease in the income of the obligee or income that may be attributed to the property and assets of the obligee;
- (6) child care expenses incurred by either party in order to maintain gainful employment;
- (7) whether either party has the managing conservatorship or actual physical custody of another child;
- (8) the amount of alimony or spousal maintenance actually and currently being paid or received by a party;
- (9) the expenses for a son or daughter for education beyond secondary school;
- (10) whether the obligor or obligee has an automobile, housing, or other benefits furnished by his or her employer, another person, or a business entity;
- (11) the amount of other deductions from the wage or salary income and from other compensation for personal services of the parties;
- (12) provision for health care insurance and payment of uninsured medical expenses;
- (13) special or extraordinary educational, health care, or other expenses of the parties or of the child;
- (14) the cost of travel in order to exercise possession of and access to a child;
- (15) positive or negative cash flow from any real and personal property and assets, including a business and investments;
- (16) debts or debt service assumed by either party; and
- (17) any other reason consistent with the best interest of the child, taking into consideration the circumstances of the parents.

Sec. 154.124. AGREEMENT CONCERNING SUPPORT. (a) To promote the amicable settlement of disputes between the parties to a suit, the parties may enter into a written agreement containing provisions for support of the child and for modification of the agreement, including variations from the child support guidelines provided by Subchapter C.

(b) If the court finds that the agreement is in the child's best interest, the court shall render an order in accordance with the agreement.

(c) Terms of the agreement pertaining to child support in the order may be enforced by all remedies available for enforcement of a judgment, including contempt, but are not enforceable as a contract.

(d) If the court finds the agreement is not in the child's best interest, the court may request the parties to submit a revised agreement or the court may render an order for the support of the child.

Sec. 154.125. APPLICATION OF GUIDELINES TO NET RESOURCES.

(a) The guidelines for the support of a child in this section are specifically designed to apply to situations in which the obligor's monthly net resources are not greater than the maximum amount

of net resources to which the statutory guidelines are applicable, as most recently published by the Title IV-D agency in the Texas Register.

(a–1) The amount prescribed by Subsection (a) is adjusted every six years as necessary to reflect inflation. The Title IV-D agency shall compute the adjusted amount, to take effect beginning September 1 of the year of the adjustment, based on the percentage change in the consumer price index during the 72-month period preceding March 1 of the year of the adjustment, as rounded to the nearest \$50 increment. The Title IV-D agency shall publish the adjusted amount in the Texas Register before September 1 of the year in which the adjustment takes effect. For purposes of this subsection, “consumer price index” has the meaning assigned by Section 341.201, Finance Code.

(b) If the obligor’s monthly net resources are not greater than the amount described by Subsection (a) and the obligor’s monthly net resources are equal to or greater than the amount described by Subsection (c), the court shall presumptively apply the following schedule in rendering the child support order:

CHILD SUPPORT GUIDELINES
BASED ON THE MONTHLY NET RESOURCES OF THE OBLIGOR

1 child	20% of Obligor’s Net Resources
2 children	25% of Obligor’s Net Resources
3 children	30% of Obligor’s Net Resources
4 children	35% of Obligor’s Net Resources
5 children	40% of Obligor’s Net Resources
6+ children	Not less than the amount for 5 children

(c) If the obligor’s monthly net resources are less than \$1,000, the court shall presumptively apply the following schedule in rendering the child support order:

LOW-INCOME CHILD SUPPORT GUIDELINES
BASED ON THE MONTHLY NET RESOURCES OF THE OBLIGOR

1 child	15% of Obligor’s Net Resources
2 children	20% of Obligor’s Net Resources
3 children	25% of Obligor’s Net Resources
4 children	30% of Obligor’s Net Resources
5 children	35% of Obligor’s Net Resources
6+ children	Not less than the amount for 5 children

Sec. 154.126. APPLICATION OF GUIDELINES TO ADDITIONAL NET RESOURCES. (a) If the obligor’s net resources exceed the amount provided by Section 154.125(a), the court shall presumptively apply the percentage guidelines to the portion of the obligor’s net resources that does not exceed that amount. Without further reference to the percentage recommended by these guidelines, the court may order additional amounts of child support as appropriate, depending on the income of the parties and the proven needs of the child.

(b) The proper calculation of a child support order that exceeds the presumptive amount established for the portion of the obligor’s net resources provided by Section 154.125(a) requires that the entire

amount of the presumptive award be subtracted from the proven total needs of the child. After the presumptive award is subtracted, the court shall allocate between the parties the responsibility to meet the additional needs of the child according to the circumstances of the parties. However, in no event may the obligor be required to pay more child support than the greater of the presumptive amount or the amount equal to 100 percent of the proven needs of the child.

Sec. 154.127. PARTIAL TERMINATION OF SUPPORT OBLIGATION. (a) A child support order for more than one child shall provide that, on the termination of support for a child, the level of support for the remaining child or children is in accordance with the child support guidelines.

(b) A child support order is in compliance with the requirement imposed by Subsection (a) if the order contains a provision that specifies:

- (1) the events, including a child reaching the age of 18 years or otherwise having the disabilities of minority removed, that have the effect of terminating the obligor's obligation to pay child support for that child; and
- (2) the reduced total amount that the obligor is required to pay each month after the occurrence of an event described by Subdivision (1).

Sec. 154.128. COMPUTING SUPPORT FOR CHILDREN IN MORE THAN ONE HOUSEHOLD. (a) In applying the child support guidelines for an obligor who has children in more than one household, the court shall apply the percentage guidelines in this subchapter by making the following computation:

- (1) determine the amount of child support that would be ordered if all children whom the obligor has the legal duty to support lived in one household by applying the schedule in this subchapter;
- (2) compute a child support credit for the obligor's children who are not before the court by dividing the amount determined under Subdivision (1) by the total number of children whom the obligor is obligated to support and multiplying that number by the number of the obligor's children who are not before the court;
- (3) determine the adjusted net resources of the obligor by subtracting the child support credit computed under Subdivision (2) from the net resources of the obligor; and
- (4) determine the child support amount for the children before the court by applying the percentage guidelines for one household for the number of children of the obligor before the court to the obligor's adjusted net resources.

(b) For the purpose of determining a child support credit, the total number of an obligor's children includes the children before the court for the establishment or modification of a support order and any other children, including children residing with the obligor, whom the obligor has the legal duty of support.

(c) The child support credit with respect to children for whom the obligor is obligated by an order to pay support is computed, regardless of whether the obligor is delinquent in child support payments, without regard to the amount of the order.

Section 154.129. ALTERNATIVE METHOD OF COMPUTING SUPPORT FOR CHILDREN IN MORE THAN ONE HOUSEHOLD

(a) If the obligor's monthly net resources are not greater than the amount provided by Section 154.125(a) and if the obligor's monthly net resources are equal to or greater than the amount provided by Section 154.125(c), in lieu of performing the computation under the preceding section, the court may determine the child support amount for the children before the court by applying the percentages in the table below to the obligor's net resources:

MULTIPLE FAMILY ADJUSTED GUIDELINES
(% OF NET RESOURCES)

Number of children before the court								
		1	2	3	4	5	6	7
Number of	0	20.00	25.00	30.00	35.00	40.00	40.00	40.00
other	1	17.50	22.50	27.38	32.20	37.33	37.71	38.00
children for	2	16.00	20.63	25.20	30.33	35.43	36.00	36.44
whom the	3	14.75	19.00	24.00	29.00	34.00	34.67	35.20
obligor	4	13.60	18.33	23.14	28.00	32.89	33.60	34.18
has a	5	13.33	17.86	22.50	27.22	32.00	32.73	33.33
duty of	6	13.14	17.50	22.00	26.60	31.27	32.00	32.62
support	7	13.00	17.22	21.60	26.09	30.67	31.38	32.00

(b) If the obligor's monthly net resources are less than the amount provided by Section 154.125(c), in lieu of performing the computation under the preceding section, the court may determine the child support amount for the children before the court by applying the percentages in the table below to the obligor's net resources:

LOW-INCOME MULTIPLE FAMILY ADJUSTED GUIDELINES (% OF NET RESOURCES) Number of children before the court								
		1	2	3	4	5	6	7
Number of	0	15.00	20.00	25.00	30.00	35.00	35.00	35.00
other	1	13.50	18.33	23.13	27.90	32.96	33.25	33.47
children for	2	12.50	17.00	21.50	26.50	31.50	31.94	32.28
whom the	3	11.63	15.80	20.63	25.50	30.41	30.92	31.33
obligor	4	10.80	15.33	20.00	24.75	29.56	30.10	30.55
has a	5	10.63	15.00	19.53	24.17	28.88	29.43	29.90
duty of	6	10.50	14.75	19.17	23.70	28.32	28.88	29.35
support	7	10.41	14.56	18.88	23.32	27.85	28.40	28.88

Sec. 154.130. FINDINGS IN CHILD SUPPORT ORDER. (a) Without regard to Rules 296 through 299, Texas Rules of Civil Procedure, in rendering an order of child support, the court shall make the findings required by Subsection (b) if:

- (1) a party files a written request with the court before the final order is signed, but not later than 20 days after the date of rendition of the order;
- (2) a party makes an oral request in open court during the hearing; or
- (3) the amount of child support ordered by the court varies from the amount computed by applying the percentage guidelines under Section 154.125 or 154.129, as applicable.

(b) If findings are required by this section, the court shall state whether the application of the guidelines would be unjust or inappropriate and shall state the following in the child support order:

- "(1) the net resources of the obligor per month are \$_____;
- "(2) the net resources of the obligee per month are \$_____;
- "(3) the percentage applied to the obligor's net resources for child support is _____%; and
- "(4) if applicable, the specific reasons that the amount of child support per month ordered by the court varies from the amount computed by applying the percentage guidelines under Section 154.125 or 154.129, as applicable."

(c) Findings under Subsection (b)(2) are required only if evidence of the monthly net resources of the obligee has been offered.

Sec. 154.131. RETROACTIVE CHILD SUPPORT. (a) The child support guidelines are intended to guide the court in determining the amount of retroactive child support, if any, to be ordered.

(b) In ordering retroactive child support, the court shall consider the net resources of the obligor during the relevant time period and whether:

- (1) the mother of the child had made any previous attempts to notify the obligor of his paternity or probable paternity;
 - (2) the obligor had knowledge of his paternity or probable paternity;
 - (3) the order of retroactive child support will impose an undue financial hardship on the obligor or the obligor's family; and
 - (4) the obligor has provided actual support or other necessities before the filing of the action.
- (c) It is presumed that a court order limiting the amount of retroactive child support to an amount that does not exceed the total amount of support that would have been due for the four years preceding the date the petition seeking support was filed is reasonable and in the best interest of the child.
- (d) The presumption created under this section may be rebutted by evidence that the obligor:
- (1) knew or should have known that the obligor was the father of the child for whom support is sought; and
 - (2) sought to avoid the establishment of a support obligation to the child.
- (e) An order under this section limiting the amount of retroactive support does not constitute a variance from the guidelines requiring the court to make specific findings under Section 154.130.
- (f) Notwithstanding any other provision of this subtitle, the court retains jurisdiction to render an order for retroactive child support in a suit if a petition requesting retroactive child support is filed not later than the fourth anniversary of the date of the child's 18th birthday.

Sec. 154.132. APPLICATION OF GUIDELINES TO CHILDREN OF CERTAIN DISABLED OBLIGORS. In applying the child support guidelines for an obligor who has a disability and who is required to pay support for a child who receives benefits as a result of the obligor's disability, the court shall apply the guidelines by determining the amount of child support that would be ordered under the child support guidelines and subtracting from that total the amount of benefits or the value of the benefits paid to or for the child as a result of the obligor's disability.

Sec. 154.133. APPLICATION OF GUIDELINES TO CHILDREN OF OBLIGORS RECEIVING SOCIAL SECURITY. In applying the child support guidelines for an obligor who is receiving social security old age benefits and who is required to pay support for a child who receives benefits as a result of the obligor's receipt of social security old age benefits, the court shall apply the guidelines by determining the amount of child support that would be ordered under the child support guidelines and subtracting from that total the amount of benefits or the value of the benefits paid to or for the child as a result of the obligor's receipt of social security old age benefits.

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Appendix G: 2021 Tax Charts

OFFICE OF THE ATTORNEY GENERAL 2021 TAX CHARTS

Pursuant to § 154.061(b) of the Texas Family Code, the Office of the Attorney General of Texas, as the Title IV-D agency, has promulgated the following tax charts to assist courts in establishing the amount of a child support order. These tax charts are applicable to employed and self-employed persons in computing net monthly income.

INSTRUCTIONS FOR USE

To use these tables, first compute the obligor's annual gross income. Then recompute to determine the obligor's average monthly gross income. These tables provide a method for calculating "monthly net income" for child support purposes, subtracting from monthly gross income the social security taxes and the federal income tax withholding for a single person claiming one personal exemption and the standard deduction.

Thereafter, in many cases the guidelines call for a number of additional steps to complete the necessary calculations. For example, §§ 154.061 - 154.070 provide for appropriate additions to "income" as that term is defined for federal income tax purposes, and for certain subtractions from monthly net income, in order to arrive at the net resources of the obligor available for child support purposes. If necessary, one may compute an obligee's net resources using similar steps.

LIMITATIONS ON USE

These charts are intended to assist courts in common situations, and do not account for all deductions and adjustments allowable under the Internal Revenue Code. For instance, these charts do not take into account the qualified business income deduction which might be taken by some owners of sole proprietorships, S corporations, partnerships, or stand-alone rental properties (pass-thru entities). In some situations, section 199A of the Internal Revenue Code allows owners of pass-thru entities to take a deduction against their income resulting in a reduction of the effective tax rate. These charts should not be used to estimate the net income of owners of pass-thru entities. The computation of net income for parties with complex tax situations may require consultation with an income tax professional.

EMPLOYED PERSONS 2021 TAX CHART				
Monthly Gross Wages	Federal Insurance Contributions Act Taxes		Federal Income Tax***	Net Monthly Income
	Old-Age, Survivors and Disability Insurance Program (Social Security) Tax (6.2%)*	Medicare's Hospital Insurance Program (Medicare) Tax (1.45%)*		
\$1,200.00	\$74.40	\$17.40	\$15.42	\$1,092.78
\$1,256.67****	\$77.91	\$18.22	\$21.08	\$1,139.46
\$1,300.00	\$80.60	\$18.85	\$25.42	\$1,175.13
\$1,400.00	\$86.80	\$20.30	\$35.42	\$1,257.48
\$1,500.00	\$93.00	\$21.75	\$45.42	\$1,339.83
\$1,600.00	\$99.20	\$23.20	\$55.42	\$1,422.18
\$1,700.00	\$105.40	\$24.65	\$65.42	\$1,504.53
\$1,800.00	\$111.60	\$26.10	\$75.42	\$1,586.88
\$1,900.00	\$117.80	\$27.55	\$85.92	\$1,668.73
\$2,000.00	\$124.00	\$29.00	\$97.92	\$1,749.08
\$2,100.00	\$130.20	\$30.45	\$109.92	\$1,829.43
\$2,200.00	\$136.40	\$31.90	\$121.92	\$1,909.78
\$2,300.00	\$142.60	\$33.35	\$133.92	\$1,990.13
\$2,400.00	\$148.80	\$34.80	\$145.92	\$2,070.48
\$2,500.00	\$155.00	\$36.25	\$157.92	\$2,150.83
\$2,600.00	\$161.20	\$37.70	\$169.92	\$2,231.18
\$2,700.00	\$167.40	\$39.15	\$181.92	\$2,311.53
\$2,800.00	\$173.60	\$40.60	\$193.92	\$2,391.88
\$2,900.00	\$179.80	\$42.05	\$205.92	\$2,472.23
\$3,000.00	\$186.00	\$43.50	\$217.92	\$2,552.58
\$3,100.00	\$192.20	\$44.95	\$229.92	\$2,632.93
\$3,200.00	\$198.40	\$46.40	\$241.92	\$2,713.28
\$3,300.00	\$204.60	\$47.85	\$253.92	\$2,793.63
\$3,400.00	\$210.80	\$49.30	\$265.92	\$2,873.98
\$3,500.00	\$217.00	\$50.75	\$277.92	\$2,954.33
\$3,600.00	\$223.20	\$52.20	\$289.92	\$3,034.68
\$3,700.00	\$229.40	\$53.65	\$301.92	\$3,115.03
\$3,800.00	\$235.60	\$55.10	\$313.92	\$3,195.38
\$3,900.00	\$241.80	\$56.55	\$325.92	\$3,275.73
\$4,000.00	\$248.00	\$58.00	\$337.92	\$3,356.08
\$4,100.00	\$254.20	\$59.45	\$349.92	\$3,436.43
\$4,200.00	\$260.40	\$60.90	\$361.92	\$3,516.78
\$4,300.00	\$266.60	\$62.35	\$373.92	\$3,597.13
\$4,400.00	\$272.80	\$63.80	\$385.92	\$3,677.48
\$4,500.00	\$279.00	\$65.25	\$405.63	\$3,750.12
\$4,600.00	\$285.20	\$66.70	\$427.63	\$3,820.47
\$4,700.00	\$291.40	\$68.15	\$449.63	\$3,890.82
\$4,800.00	\$297.60	\$69.60	\$471.63	\$3,961.17
\$4,900.00	\$303.80	\$71.05	\$493.63	\$4,031.52
\$5,000.00	\$310.00	\$72.50	\$515.63	\$4,101.87
\$5,100.00	\$316.20	\$73.95	\$537.63	\$4,172.22
\$5,200.00	\$322.40	\$75.40	\$559.63	\$4,242.57
\$5,300.00	\$328.60	\$76.85	\$581.63	\$4,312.92
\$5,400.00	\$334.80	\$78.30	\$603.63	\$4,383.27
\$5,500.00	\$341.00	\$79.75	\$625.63	\$4,453.62
\$5,600.00	\$347.20	\$81.20	\$647.63	\$4,523.97
\$5,700.00	\$353.40	\$82.65	\$669.63	\$4,594.32
\$5,800.00	\$359.60	\$84.10	\$691.63	\$4,664.67
\$5,900.00	\$365.80	\$85.55	\$713.63	\$4,735.02
\$6,000.00	\$372.00	\$87.00	\$735.63	\$4,805.37
\$6,250.00	\$387.50	\$90.63	\$790.63	\$4,981.24
\$6,500.00	\$403.00	\$94.25	\$845.63	\$5,157.12
\$6,750.00	\$418.50	\$97.88	\$900.63	\$5,332.99
\$7,000.00	\$434.00	\$101.50	\$955.63	\$5,508.87
\$7,500.00	\$465.00	\$108.75	\$1,065.63	\$5,860.62
\$8,000.00	\$496.00	\$116.00	\$1,175.63	\$6,212.37
\$8,500.00	\$527.00	\$123.25	\$1,290.75	\$6,559.00
\$9,000.00	\$558.00	\$130.50	\$1,410.75	\$6,900.75
\$9,500.00	\$589.00	\$137.75	\$1,530.75	\$7,242.50
\$10,000.00	\$620.00	\$145.00	\$1,650.75	\$7,584.25
\$10,500.00	\$651.00	\$152.25	\$1,770.75	\$7,926.00
\$11,000.00	\$682.00	\$159.50	\$1,890.75	\$8,267.75
\$11,500.00	\$713.00	\$166.75	\$2,010.75	\$8,609.50
\$11,900.00**	\$737.80	\$172.55	\$2,106.75	\$8,882.90
\$12,000.00	\$737.80	\$174.00	\$2,130.75	\$8,957.45
\$12,325.35*****	\$737.80	\$176.72	\$2,208.83	\$9,200.00

Footnotes to Employed Persons 2021 Tax Chart:

References to "the Code" refer to the Internal Revenue Code of 1986, as amended (26 U.S.C.)

- * An employed person not subject to the Social Security Tax and the Medicare Tax will be allowed the reductions reflected in these columns, unless it is shown that such person has no similar contributory plan such as teacher retirement, federal railroad retirement, federal civil service retirement, etc.
- ** In 2021 the maximum level of Monthly Gross Wages for an employed person subject to the 6.2% Social Security tax is \$142,800 per year, or \$11,900 per month ($\$142,800 / 12 = \$11,900$). The maximum monthly Social Security Tax in 2021 is \$737.80 based on the maximum OASDI Contribution and Benefit Base amount of \$142,800 for 2021.

Monthly Gross Wages	\$142,800 for the year, or \$11,900 monthly average
Social Security tax rate = 6.2%	\$142,800 is equal to the 2021 OASDI contribution and benefit base, so \$142,800 is taxed at this rate. $\$142,800 \times .062 = \$8,853.60$ for the year, or \$737.80 monthly average

- *** These amounts represent one-twelfth (1/12) of the annual federal income tax calculated for a single taxpayer claiming one personal exemption (in the case of a taxable year beginning after December 31, 2017, and before January 1, 2026 the exemption amount is zero), and taking the standard deduction (\$12,550).

Examples:

Monthly Gross Wages	\$72,000 for the year, or \$6,000 monthly average	\$132,000 for the year, or \$11,000 monthly average
Personal Exemption Section 151(d) of the Code	\$0 for tax years 2018 through 2025	\$0 for tax years 2018 through 2025
Standard Deduction Section 63(c) of the Code	\$12,550	\$12,550
Income amount to be used in the income tax computation	$\$72,000 - \$0 - \$12,550 = \$59,450$	$\$132,000 - \$0 - \$12,550 = \$119,450$
Income tax computation for 2021	<i>If taxable income is over \$40,525 but not over \$86,375, the tax is \$4,664.00 plus 22% of the excess over \$40,525 (Section 1(j) of the Code)</i> $\$4,664 + ((\$59,450 - \$40,525) \times .22) = \$8,827.50$ for the year, or \$735.63 monthly average	<i>If taxable income is over \$86,375 but not over \$164,925, the tax is \$14,751 plus 24% of the excess over \$86,375 (Section 1(j) of the Code)</i> $\$14,751 + ((\$119,450 - \$86,375) \times .24) = \$22,689$ for the year, or \$1,890.75 monthly average

- **** This amount represents one-twelfth (1/12) of the gross income of an individual earning the federal minimum wage (\$7.25 per hour) for a 40-hour week for a full year.

Federal Minimum Wage = \$7.25 per hour	$\$7.25 \times 40 \text{ hours per week} \times 52 \text{ weeks per year} = \$15,080$ per year
Monthly average	$\$15,080 / 12 = \$1,256.67$ monthly average

***** This amount represents the point where the monthly gross wages of an employed individual would result in \$9,200.00 of net resources. Texas Family Code section 154.125 provides "The guidelines for the support of a child in this section are specifically designed to apply to situations in which the obligor's monthly net resources are not greater than \$7,500 or the adjusted amount determined under Subsection (a-1), whichever is greater." Effective September 1, 2019 the adjusted amount determined under Subsection (a-1) is \$9,200.00. Texas Family Code section 154.126(a) provides, "If the obligor's net resources exceed the amount provided by Section 154.125(a), the court shall presumptively apply the percentage guidelines to the portion of the obligor's net resources that does not exceed that amount. Without further reference to the percentage recommendation by these guidelines, the court may order additional amounts of child support as appropriate, depending on the income of the parties and the proven needs of the child." The tax charts promulgated by the Office of the Attorney General include net monthly income amounts up to the amount specified in Texas Family Code section 154.125.

Citations Relating to Employed Persons 2021 Tax Chart:

1. Old-Age, Survivors and Disability Insurance Tax
 - (a) Contribution Base
 - (1) Social Security Administration's notice appearing in 85 Fed. Reg. 67413 (October 22, 2020)
 - (2) Section 3121(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3121(a))
 - (3) Section 230 of the Social Security Act, as amended (42 U.S.C. § 430)
 - (b) Tax Rate
 - (1) Section 3101(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3101(a))
2. Hospital (Medicare) Insurance Tax
 - (a) Contribution Base
 - (1) Section 3121(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3121(a))
 - (2) Omnibus Budget Reconciliation Act of 1993, Pub. L. No. 103-66, § 13207, 107 Stat. 312, 467-69 (1993)
 - (b) Tax Rate
 - (1) Section 3101(b) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3101(b))
3. Federal Income Tax
 - (a) Tax Rate Schedule for 2021 for Single Taxpayers

- (1) Revenue Procedure 2020-45, Section 3.01, Table 3 which appears in Internal Revenue Bulletin 2020-46, dated November 9, 2020,
 - (2) Section 1(j) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1(j))
- (b) Standard Deduction
 - (1) Revenue Procedure 2020-45, Section 3.16, which appears in Internal Revenue Bulletin 2020-46, dated November 9, 2020
 - (2) Section 63(c) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 63(c))
- (c) Personal Exemption
 - (1) An Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018, Pub. L. No. 115-97, 131 Stat. 2054 (codified as amended in scattered sections of 26 U.S.C.) amended the Internal Revenue Code of 1986, by adding a new paragraph to Section 151(d), which dictates that the personal exemption amount is zero for the taxable years 2018 through 2025.
 - (2) Section 151(d) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 151(d))

4. Adjusted amount determined under Subsection (a-1) of Texas Family Code section 154.125

Office of the Attorney General "Announcement of Adjustment Required by Texas Family Code section 154.125" appearing in 44 TexReg 3559 (July 12, 2019)

SELF-EMPLOYED PERSONS 2021 TAX CHART				
Monthly Self-Employment Income TFC 154.065*	Old-Age, Survivors and Disability Insurance Program (Social Security) Tax (12.4%)**	Medicare's Hospital Insurance Program (Medicare) Tax (2.9%)**	Federal Income Tax****	Net Monthly Income
\$1,200.00	\$137.42	\$32.14	\$6.94	\$1,023.50
\$1,300.00	\$148.87	\$34.82	\$16.23	\$1,100.08
\$1,400.00	\$160.32	\$37.49	\$25.53	\$1,176.66
\$1,500.00	\$171.77	\$40.17	\$34.82	\$1,253.24
\$1,600.00	\$183.22	\$42.85	\$44.11	\$1,329.82
\$1,700.00	\$194.67	\$45.53	\$53.41	\$1,406.39
\$1,800.00	\$206.13	\$48.21	\$62.70	\$1,482.96
\$1,900.00	\$217.58	\$50.88	\$71.99	\$1,559.55
\$2,000.00	\$229.03	\$53.56	\$81.29	\$1,636.12
\$2,100.00	\$240.48	\$56.24	\$92.11	\$1,711.17
\$2,200.00	\$251.93	\$58.92	\$103.27	\$1,785.88
\$2,300.00	\$263.38	\$61.60	\$114.42	\$1,860.60
\$2,400.00	\$274.83	\$64.28	\$125.57	\$1,935.32
\$2,500.00	\$286.29	\$66.95	\$136.72	\$2,010.04
\$2,600.00	\$297.74	\$69.63	\$147.87	\$2,084.76
\$2,700.00	\$309.19	\$72.31	\$159.03	\$2,159.47
\$2,800.00	\$320.64	\$74.99	\$170.18	\$2,234.19
\$2,900.00	\$332.09	\$77.67	\$181.33	\$2,308.91
\$3,000.00	\$343.54	\$80.34	\$192.48	\$2,383.64
\$3,100.00	\$354.99	\$83.02	\$203.64	\$2,458.35
\$3,200.00	\$366.44	\$85.70	\$214.79	\$2,533.07
\$3,300.00	\$377.90	\$88.38	\$225.94	\$2,607.78
\$3,400.00	\$389.35	\$91.06	\$237.09	\$2,682.50
\$3,500.00	\$400.80	\$93.74	\$248.24	\$2,757.22
\$3,600.00	\$412.25	\$96.41	\$259.40	\$2,831.94
\$3,700.00	\$423.70	\$99.09	\$270.55	\$2,906.66
\$3,800.00	\$435.15	\$101.77	\$281.70	\$2,981.38
\$3,900.00	\$446.60	\$104.45	\$292.85	\$3,056.10
\$4,000.00	\$458.06	\$107.13	\$304.01	\$3,130.80
\$4,100.00	\$469.51	\$109.80	\$315.16	\$3,205.53
\$4,200.00	\$480.96	\$112.48	\$326.31	\$3,280.25
\$4,300.00	\$492.41	\$115.16	\$337.46	\$3,354.97
\$4,400.00	\$503.86	\$117.84	\$348.61	\$3,429.69
\$4,500.00	\$515.31	\$120.52	\$359.77	\$3,504.40
\$4,600.00	\$526.76	\$123.19	\$370.92	\$3,579.13
\$4,700.00	\$538.22	\$125.87	\$382.07	\$3,653.84
\$4,800.00	\$549.67	\$128.55	\$393.22	\$3,728.56
\$4,900.00	\$561.12	\$131.23	\$404.37	\$3,803.28
\$5,000.00	\$572.57	\$133.91	\$415.52	\$3,877.99
\$5,100.00	\$584.02	\$136.59	\$426.67	\$3,952.71
\$5,200.00	\$595.47	\$139.26	\$437.82	\$4,027.43
\$5,300.00	\$606.92	\$141.94	\$448.97	\$4,102.15
\$5,400.00	\$618.38	\$144.62	\$460.12	\$4,176.87
\$5,500.00	\$629.83	\$147.30	\$471.27	\$4,251.59
\$5,600.00	\$641.28	\$149.98	\$482.42	\$4,326.31
\$5,700.00	\$652.73	\$152.65	\$493.57	\$4,401.03
\$5,800.00	\$664.18	\$155.33	\$504.72	\$4,475.75
\$5,900.00	\$675.63	\$158.01	\$515.87	\$4,550.47
\$6,000.00	\$687.08	\$160.69	\$527.02	\$4,625.19
\$6,250.00	\$715.71	\$167.38	\$563.48	\$4,671.43
\$6,500.00	\$744.34	\$174.08	\$599.94	\$4,717.67
\$6,750.00	\$772.97	\$180.78	\$636.40	\$4,763.91
\$7,000.00	\$801.60	\$187.47	\$672.86	\$4,810.15
\$7,500.00	\$858.86	\$200.86	\$749.06	\$5,491.22
\$8,000.00	\$916.11	\$214.25	\$1,051.28	\$5,818.36
\$8,500.00	\$973.37	\$227.64	\$1,153.51	\$6,145.48
\$9,000.00	\$1,030.63	\$241.03	\$1,255.74	\$6,472.62
\$9,500.00	\$1,087.88	\$254.42	\$1,357.97	\$6,799.76
\$10,000.00	\$1,145.14	\$267.81	\$1,460.20	\$7,126.89
\$10,500.00	\$1,202.40	\$281.21	\$1,562.42	\$7,454.03
\$11,000.00	\$1,259.65	\$294.60	\$1,664.65	\$7,781.17
\$11,500.00	\$1,316.91	\$307.99	\$1,766.88	\$8,108.31
\$12,000.00	\$1,374.17	\$321.38	\$1,869.11	\$8,435.45
\$12,885.76***	\$1,475.60	\$345.10	\$2,124.85	\$8,940.21
\$13,000.00	\$1,475.60	\$348.16	\$2,151.90	\$9,024.34
\$13,238.53****	\$1,475.60	\$354.55	\$2,208.38	\$9,200.00

Footnotes to Self-Employed Persons 2021 Tax Chart:

References to "the Code" refer to the Internal Revenue Code of 1986, as amended (26 U.S.C.)

- * Texas Family Code Section 154.065 defines what is included in, and what may be excluded from, self-employment income for Texas child support guideline computation purposes. The values displayed in the first column of this chart are the full amount of net earnings from self-employment income (determined before the deduction required by Section 1402(a)(12) of the Code explained in the next footnote, **).
- ** The tax rates for self-employment taxes are 12.4% for the Social Security tax and 2.9% for the Medicare tax, however, only a portion of the net earnings from self-employment are subject to these taxes. Section 1402(a)(12) of the Code permits a self-employed person a deduction in net earnings from self-employment (as defined in sections 1401 and 1402 of the Code) equal to one-half of the combined rates. The purpose is to adjust net income downward by the amount that would have been paid by an employer, had the individual been classified as an employee. The sum of these rates is 15.3% (12.4% + 2.9% = 15.3%). One-half (1/2) of the combined rate is 7.65% (15.3% x 1/2 = 7.65%). Self-employed taxpayers compute this deduction by multiplying net earnings from self-employment by .9235 (100% - 7.65% = 92.35%) to determine the portion of self-employment income subject to self-employment taxes.

Social Security tax is owed on the portion of self-employment income subject to self-employment taxes that do not exceed the maximum OASDI Contribution and Benefit Base amount of \$142,800 (for tax year 2021). Medicare's Hospital Insurance Program (Medicare) tax is owed on the full amount of self-employment income subject to self-employment taxes. Section 1401 of the Code.

Examples:

Monthly Self-Employment Income, TFC 154.065	\$72,000 for the year, or \$6,000 monthly average	\$156,000 for the year, or \$13,000 monthly average
92.35% of self-employment income is subject to self-employment taxes	$\$72,000 \times .9235 = \$66,492$ for the year	$\$156,000 \times .9235 = \$144,066$ for the year
Social Security tax rate = 12.4%	<p>\$66,492 does not exceed the OASDI contribution and benefit base, so \$66,492 is taxed at this rate.</p> <p>$\\$66,492 \times .124 = \\$8,245$ for the year, or \$687.08 monthly average</p>	<p>\$144,066 exceeds the OASDI contribution and benefit base, so only the first \$142,800 is taxed at this rate.</p> <p>$\\$142,800 \times .124 = \\$17,707.20$ for the year, or \$1,475.60 monthly average</p>
Medicare tax rate = 2.9%	$\$66,492 \times .029 = \$1,928.27$ for the year, or \$160.69 monthly average	$\$144,066 \times .029 = \$4,177.91$ for the year, or \$348.16 monthly average

- *** In 2021 the maximum level of Monthly Self-Employment Income subject to the 12.4% Social Security tax is \$154,629.13 per year, or \$12,885.76 per month ($\$154,629.13 / 12 = \$12,885.76$). This is the income amount before the deduction required by Section 1402(a)(12) of the Code. The maximum monthly Social Security Tax in 2021 is \$1,475.60 based on the maximum OASDI Contribution and Benefit Base amount of \$142,800 for 2021.

Monthly Self-Employment Income, TFC 154.065	\$154,629.13 for the year, or \$12,885.76 monthly average
92.35% of self-employment income is subject to self-employment taxes	$\$154,629.13 \times .9235 = \$142,800$ for the year

Social Security tax rate = 12.4%	<p>\$142,800 is equal to the 2021 OASDI contribution and benefit base, so \$142,800 is taxed at this rate.</p> <p>$\\$142,800 \times .124 = \\$17,707.20$ for the year, or \$1,475.60 monthly average</p>
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**** These amounts represent one-twelfth (1/12) of the annual federal income tax calculated for a single taxpayer claiming one personal exemption (in the case of a taxable year beginning after December 31, 2017, and before January 1, 2026 the exemption amount is zero), and taking the standard deduction (\$12,550).

The calculation of federal income taxes on self-employment income requires the determination of the total self-employment taxes imposed, as described above. The calculation of federal income taxes permits the taxpayer to reduce net income from self-employment by one half of the actual taxes imposed thereby approximating the employment taxes (Social Security and Medicare) that are paid by an employed person. Section 164(f) of the Code.

Examples:

Monthly Self-Employment Income, TFC 154.065	\$72,000 for the year, or \$6,000 monthly average	\$156,000 for the year, or \$13,000 monthly average
Social security tax	\$8,245 for the year, or \$687.08 monthly average	\$17,707.20 for the year, or \$1,475.60 monthly average
Medicare tax	\$1,928.27 for the year, or \$160.69 monthly average	\$4,177.91 for the year, or \$348.16 monthly average
Total self-employment taxes imposed	$\$8,245 + \$1,928.27 = \$10,173.27$ for the year	$\$17,707.20 + \$4,177.91 = \$21,885.11$ for the year
Tax deductible portion of self-employment taxes. Section 164(f) of the Code	$\$10,173.27 \times 1/2 = \$5,086.64$ for the year	$\$21,885.11 \times 1/2 = \$10,942.56$ for the year
Personal Exemption Section 151(d) of the Code	\$0 for tax years 2018 through 2025	\$0 for tax years 2018 through 2025
Standard Deduction Section 63(c) of the Code	\$12,550	\$12,550
Income amount to be used in the income tax computation	$\$72,000 - \$5,086.64 - \$0 - \$12,550 = \$54,363.36$	$\$156,000 - \$10,942.56 - \$0 - \$12,550 = \$132,507.44$
Income tax computation for 2021	<p><i>If taxable income is over \$40,525 but not over \$86,375, the tax is \$4,664 plus 22% of the excess over \$40,525 (Section 1(j) of the Code)</i></p> <p>$\\$4,664 + ((\\$54,363.36 - \\$40,525) \times .22) = \\$7,708.44$ for the year, or \$642.37 monthly average</p>	<p><i>If taxable income is over \$86,375 but not over \$164,925 the tax is \$14,751 plus 24% of the excess over \$86,375 (Section 1(j) of the Code)</i></p> <p>$\\$14,751 + ((\\$132,507.44 - \\$86,375) \times .24) = \\$25,822.79$ for the year, or \$2,151.90 monthly average</p>

Note: For tax years 2018 through 2025, the personal exemption amount is zero. Section 63(c) of the Code. For 2021, the computations do not include the subtraction of any personal exemptions.

***** This amount represents the point where the monthly gross income of a self-employed individual would result in \$9,200.00 of net resources. Texas Family Code section 154.125 provides, "The guidelines for the

support of a child in this section are specifically designed to apply to situations in which the obligor's monthly net resources are not greater than \$7,500 or the adjusted amount determined under Subsection (a-1), whichever is greater." Effective September 1, 2019 the adjusted amount determined under Subsection (a-1) is \$9,200.00. Texas Family Code section 154.126(a) provides, "If the obligor's net resources exceed the amount provided by Section 154.125(a), the court shall presumptively apply the percentage guidelines to the portion of the obligor's net resources that does not exceed that amount. Without further reference to the percentage recommendation by these guidelines, the court may order additional amounts of child support as appropriate, depending on the income of the parties and the proven needs of the child." The tax charts promulgated by the Office of the Attorney General include net monthly income amounts up to the amount specified in Texas Family Code section 154.125.

* * * * *

Citations Relating to Self-Employed Persons 2021 Tax Chart:

1. Old-Age, Survivors and Disability Insurance Tax

(a) Contribution Base

- (1) Social Security Administration's notice appearing in 85 Fed. Reg. 67413 (October 22, 2020)
- (2) Section 1402(b) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1402(b))
- (3) Section 230 of the Social Security Act, as amended (42 U.S.C. § 430)

(b) Tax Rate

- (1) Section 1401(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1401(a))

(c) Deduction Under Section 1402(a)(12)

- (1) Section 1402(a)(12) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1402(a)(12))

2. Hospital (Medicare) Insurance Tax

(a) Contribution Base

- (1) Section 1402(b) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1402(b))
- (2) Omnibus Budget Reconciliation Act of 1993, Pub. L. No. 103-66, § 13207, 107 Stat. 312, 467-69 (1993)

(b) Tax Rate

- (1) Section 1401(b) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1401(b))

(c) Deduction Under Section 1402(a)(12)

- (1) Section 1402(a)(12) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1402(a)(12))

3. Federal Income Tax

(a) Tax Rate Schedule for 2021 for Single Taxpayers

- (1) Revenue Procedure 2020-45, Section 3.01, Table 3 which appears in Internal Revenue Bulletin 2020-46, dated November 9, 2020,
- (2) Section 1(j), of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1(j))

(b) Standard Deduction

- (1) Revenue Procedure 2020-45, Section 3.16, which appears in Internal Revenue Bulletin 2020-46, dated November 9, 2020
- (2) Section 63(c) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 63(c))

(c) Personal Exemption

- (1) An Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018, Pub. L. No. 115-97, 131 Stat. 2054 (codified as amended in scattered sections of 26 U.S.C.) amended the Internal Revenue Code of 1986, by adding a new paragraph to Section 151(d), which dictates that the personal exemption amount is zero for the taxable years 2018 through 2025.
- (2) Section 151(d) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 151(d))

(d) Deduction Under Section 164(f)

- (1) Section 164(f) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 164(f))

4. Adjusted amount determined under Subsection (a-1) of Texas Family Code section 154.125

Office of the Attorney General “Announcement of Adjustment Required by Texas Family Code section 154.125” appearing in 44 TexReg 3559 (July 12, 2019)

From Chapter 4 (Adequacy of Awards Under the Current Guidelines)

Appendix H: Examples of Public Policy Statements from Other States

Alaska: Purpose

(Found in the Commentary) The primary purpose of Rule 90.3 is to ensure that child support orders are adequate to meet the needs of children, subject to the ability of parents to pay.

The second purpose of 90.3 is to promote consistent child support awards among families with similar circumstances. Third, the rule is intended to simplify and make more predictable the process of determining child support, both for the courts and the parties. Predictable and consistent child support awards will encourage the parties to settle disputes amicably and, if resolution by the court is required, will make this process simpler and less expensive.

The final purpose of 90.3 is to ensure that Alaska courts comply with state and federal law. AS 25.24.160(a)(1) requires that child support be set in an amount which is “just and proper....” The Child Support Enforcement Amendments of 1984 (P.L. 98–378) and its implementing regulations (45 CFR 302.56) require states to adopt statewide guidelines for establishing child support. The Family Support Act of 1988 (P.L. 100–485) requires that the guidelines presumptively apply to all child support awards and that the guidelines be reviewed every four years.

Idaho: Purpose and Economic Rationale

Purpose:

The Child Support Guidelines are intended to give specific guidance for evaluating evidence in child support proceedings. Acknowledging there are diverse needs and resources in individual cases, the following Guidelines will produce a more equitable and uniform approach in establishing child support obligations. The Guidelines may be referred to as the Idaho Child Support Guidelines (I.C.S.G.).

Economic Rationale:

Function of Guidelines. The Guidelines are premised upon the following general assumptions:

(a) the costs of rearing a child are reasonably related to family income, and the proportion of family income allocated to child support remains relatively constant in relation to total household expenditures at all income levels;

(b) in relation to gross income, there is a gradual decline in that proportion as income increases;

(c) the Guidelines amount is the appropriate average amount of support during the minority of the child at a given parental income, so that age-specific expenses do not alter the Guidelines amount. These assumptions may not be accurate in all cases. The amount resulting from the application of the Guidelines, which includes the basic child support calculation and all

adjustments, is the amount of child support to be awarded unless evidence establishes that amount to be inappropriate. In such case the court shall set forth on the record the dollar amount of support that the Guidelines would require and set forth the circumstances justifying departure from the Guidelines; and

(d) child support received, and the custodial parent's share of support are spent on the child(ren).

Principles:

Basic Guideline Principles. These Child Support Guidelines are premised up on the following basic principles to guide parents, lawyers, and courts in arriving at child support obligations:

(a) Both parents share legal responsibility for supporting their child. That legal responsibility should be divided in proportion to their Guidelines Income, whether they be separated, divorced, remarried, or never married.

(b) In any proceeding where child support is under consideration, child support shall be given priority over the needs of the parents or creditors in allocating family resources. Only after careful scrutiny should the court delay implementation of the Guidelines amount because of debt assumption.

(c) Support shall be determined without regard to the gender of the custodial parent.

(d) Rarely should the child support obligation be set at zero. If the monthly income of the paying parent is below \$800.00, the Court should carefully review the incomes and living expenses to determine the maximum amount of support that can reasonably be ordered without denying a parent the means for self-support at a minimum subsistence level. There shall be a rebuttable presumption that a minimum amount of support is at least \$50.00 per month per child.

New Hampshire: Purpose

RSA 458-C. Child Support Guidelines stipulates that "the purpose is to establish a uniform system to be used in the determination of the amount of child support, to minimize the economic consequences to children, and to comply with applicable federal law by using specific guidelines based on the following principles:

I. Both parents shall share responsibility for economic support of the children.

II. The children in an Obligor's initial family are entitled to a standard of living equal to that of the Obligor's subsequent families.

III. The percentage of net income paid for the children should vary according to the number of children and according to income level.

South Carolina: Purpose and Economic Rationale

Purpose:

Statement of Rationale: In accordance with the Mission Statement of the Department of Social Services, it is incumbent upon the Integrated Child Support Services Division to, “. . . ensure the safety and health of children . . . and to assist those in need . . .” The purpose of the quadrennial review of the Guidelines is to ensure that the integrity of the Income Shares Model is maintained by ongoing assessment and reassessment of the numerous issues inherent in the formulae. This model, based on the concept that children should receive the same proportion of parental income that they would have received had the parents lived together, is the one best suited to the needs of the children and families of South Carolina.

Economic Rationale:

These guidelines are based on the Income Shares Model, developed by the Child Support Guidelines Project of the National Center for State Courts. Developed with the best available economic evidence on child rearing expenditures, the Income Shares Model is based on the concept that the children should receive the same proportion of parental income that they would have received had the parents lived together. A more detailed explanation of the Income Shares Model and the underlying economic evidence used to support it is contained in Development of Guidelines for Child Support Orders, Report to the Federal office of Child Support Enforcement, September 1987 (National Center for State Courts, Denver, Colorado).

The Income Shares Model calculates child support as the share of each parent’s income which would have been spent on the children if the parents and children were living in the same household. The shares are based on the amount of money ordinarily spent on children by their families living in the United States and adjusted to South Carolina cost of living levels. This evidence indicates that individuals tend to spend money on their children in proportion to their income, and not solely on need. The expenditures include the following nine categories: food at home; food away from home; shelter; utilities; household goods (furniture, appliances, linens, floor coverings, and house wares); clothing; transportation (other than visitation related); ordinary health care; and recreation. Excluded from these expenditure categories are estimated expenditures for child care and child support on an as-paid basis.

Also excluded from these estimates are personal insurance (e.g. life, disability), gifts, contributions, and savings. Because mortgage principal (as opposed to interest) is considered to be savings, it is not included in the estimates of child-rearing expenditures. These guidelines and the accompanying worksheets assume that the parent to whom support is owed is spending his or her calculated share directly on the child. For the parent with the obligation to pay support, the calculated amount establishes the level of child support to be given to the custodian for support of the child.

Wisconsin – Economic Rationale:

The percentage standard established in this chapter is based on an analysis of national studies, including a study done by Jacques Van der Gaag as part of the Child Support Project of the Institute for Research on Poverty, University of Wisconsin, Madison, entitled “On Measuring the

Cost of Children," which disclose the amount of income and disposable assets that parents use to raise their children. The standard is based on the principle that a child's standard of living should, to the degree possible, not be adversely affected because his or her parents are not living together. It determines the percentage of a parent's income and potential income from assets that parents should contribute toward the support of children if the family does not remain together. The standard determines the minimum amount each parent is expected to contribute to the support of their children. It expects that the custodial parent shares his or her income directly with their children. It also presumes that the basic needs of the children are being met. This latter presumption may be rebutted by clear and convincing evidence that the needs of the children are not being met.

Wisconsin Administrative Rules, DCF 150 Child Support Standard



An Updated Estimation Model of the Cost of Raising Children in Texas

Final Report

Deliverable 4: Revised Final Report

Original submission date: July 7, 2021

Revised and submitted based on specific and substantial feedback from the Texas Office of the Attorney General on: July 28, 2021

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Submitted by:

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EXECUTIVE SUMMARY

The Office of the Attorney General Child Support Division (OAG) contracted with Dr. Cynthia Osborne and the Child and Family Research Partnership (CFRP) at the LBJ School of Public Affairs at the University of Texas at Austin to update the estimation model for the cost of raising children in Texas (Texas CORC). Considering economic data on the cost of raising children is a required element of the quadrennial child support guideline review process. The Texas CORC, presented in this report, provides the OAG with a Texas-specific estimate that, importantly, estimates the cost of raising children across two households, reflecting the reality of many children whose parents have a child support order.

Texas historically used the U.S. Department of Agriculture (USDA)'s annual estimate of families' expenditures on children in their child support guidelines review. The USDA estimates rely on data from the Consumer Expenditure Surveys (CE) which does not lend itself well to Texas-specific estimates. Further, the USDA does not estimate the cost of raising children across two households, which is critical for understanding the adequacy of child support awards. Additionally, the USDA makes several assumptions in their estimates that may not be applicable to families of all income levels.

CFRP updated the Texas CORC model, which provides estimates for raising children across two households. The two-household model is particularly important for determining the adequacy of states' child support guidelines, because in most circumstances it is ideal for a child to spend time in both households. The Texas CORC is modeled after the USDA's estimates of expenditures on children, but incorporates Texas-specific data for housing and child care costs, unavailable in the CE data. Housing and child care costs are two of the most expensive costs related to raising children, which makes it important to have them be as specific to Texas as possible. The Texas CORC assumes there is a basic cost to raising children to provide them with the modest resources they need for healthy growth and development. The extent to which families meet (or exceed) that cost will vary widely and will depend largely on family income and preferences.

The Texas CORC provides three cost estimates: the cost of raising children in single-parent families, married-parent families, and across two households. Each model is presented in greater detail in the report. The Texas CORC across two households is the highest cost model of the three, driven mostly by the need for an additional bedroom in each home. We also present how the custodial and non-custodial parents share the costs across two households, assuming they share physical custody and a Texas standard order of possession is in place. The cost of raising children estimated by the Texas CORC for single-parent families is less than the Texas CORC for married-parent families, but as a percentage of median income in Texas, the cost estimated by the single-parent Texas CORC is much higher.

We present six scenarios for how the cost of raising a child could be shared between parents raising children across two households. We consider important factors such as the income of both the non-custodial and custodial parents, the costs the non-custodial parent incurs when the child is at their home, child care costs, and parenting time. We describe the differences in a

parent's ability parents to meet the needs of children for median income earners and minimum wage earners. The six scenarios demonstrate how different methods of calculating child support awards can result in vastly different payment amounts that vary widely in their ability to meet children's needs. Regardless of the method of calculation, we find that it is nearly impossible for two minimum wage earners to meet the basic costs of raising children in Texas, especially when child care is included.

CHAPTER 1: BACKGROUND

Purpose and Introduction

The Texas Office of the Attorney General Child Support Division (OAG) contracted with Dr. Cynthia Osborne and the Child and Family Research Partnership (CFRP) at the LBJ School of Public Affairs at the University of Texas at Austin to update the estimation model of the Cost of Raising Children in Texas, which CFRP submitted to the OAG in January 2016. Federal law (42 U.S.C. Section 667(a)) and the Texas Family Code (Chapter 154, section 111.001) require the Texas Title IV-D agency to review the child support guidelines at least once every four years. The updated estimation model provides data needed to assess the adequacy of the Texas Child Support guidelines, which is a required element of the quadrennial guideline review process.

The overall research aim is to update the Texas CORC model to estimate the total annual cost of raising children in Texas. We are guided by the following research questions:

1. What is the updated annual cost of raising children in Texas in a single-parent family?
2. What is the updated annual cost of raising children in Texas in a married-parent family?
3. What is the updated annual cost of raising children in Texas across two households?
How might these costs be shared between the custodial parent (CP) and non-custodial parent (NCP)?

CFRP uses more recent data to update the previous estimation model of the cost of raising children in Texas (Texas CORC), considering the age of the child or children in the household and the household composition (single-parent family, married-parent family, or two-household family). Alongside housing, food, transportation, miscellaneous items, and child care we make one substantial update to the model by adding health care as the sixth expenditure category. Additionally, CFRP reevaluates extant models of the cost of raising a child and their applicability to the child support context and to Texas.

Background and Significance

Increasingly, child support payments can be an important means of economic security for single-parent families with children. Approximately 30 percent of children in the United States live without one of their biological parents.¹ Children in female headed, single-parent households are 5.5 times more likely to live in poverty compared to children in married-parent households (36.5% of families vs. 6.4%).² In 2019, the median annual income for Texas parents with children under 18 years old was \$29,497 among single-parent female-householders and was more than three times higher at \$97,268 among married-parent families.³ For children in single-parent homes, financial contributions in the form of child support payments from the non-custodial parent (generally the father) can serve as a vital resource that can lift the family out of poverty or at least reduce the depth of poverty.⁴

All states are required to have guidelines for calculating the appropriate amount of child support to support children. Texas currently uses a calculation based on the Percentage of Income model, which calculates support based on a percentage of the non-custodial parent's

(NCP) income. The current Texas guidelines set the rate at 20 percent of the NCP's net resources for one child, and that amount increases in 5 percentage point increments for additional children (up to a maximum of 40% of net resources). Judges have discretion to deviate from the guidelines if they feel a deviation is in the best interest of the child. The current guidelines are not based on the actual cost of raising a child, do not consider the income of the custodial parent (CP), and only consider the financial resources of the NCP.

To ensure that court-ordered child support amounts calculated using the child support guidelines are sufficient to meet the cost associated with raising a child, the federal Office of Child Support Enforcement requires states and territories to conduct a quadrennial review of their child support guidelines. 45 C.F.R. 302.56 requires that *"a State must (1) consider economic data on the cost of raising children."*⁵

METHODS FOR CALCULATING THE COST OF RAISING A CHILD

Economists have developed and evaluated several models to estimate the costs of raising a child.⁶ For their child support guidelines calculations, most states rely on either the Engel or Rothbarth methods, both of which estimate the marginal change in adults' living costs by comparing families who have a child to families with similar income levels who do not have children. However, Texas has primarily used the Urban South regional estimates from USDA's annual estimate of families' expenditures on children to estimate the cost of raising children in Texas for their child support guidelines. Although the USDA provides regional estimates at three income levels, the estimates are only for married-parent households and do not include estimates of the cost of raising a child across two households as the CORC model does.⁷ The USDA's single-parent household estimates are for the U.S. overall, and are not provided by region.

Economists generally agree that the Engel method overestimates the costs of raising a child, the Rothbarth method underestimates the costs of raising a child, and the USDA estimates typically fall in between the Engel and Rothbarth estimates.⁸ Although the Engel and Rothbarth methods, as well as the USDA estimates, each rely on data from the Consumer Expenditure Surveys (CE), the USDA's Urban South regional estimates aggregate data from Texas and 16 other states and do not necessarily accurately estimate Texas-specific expenditures.

DEVELOPING A TEXAS MODEL

For the 2016 and 2021 Texas CORC models, we build on the USDA's estimates of the Urban South to provide the best possible estimate of the cost of raising children in Texas. The USDA estimates the cost of raising children across three income categories in a married-parent household (for the US and regionally) and single-parent households (for the US only, not regionally), however it does not estimate the cost of raising children across two households, which is critical for the purposes of child support. Additionally, the USDA makes several assumptions in their estimate that may not be applicable to families of all income levels.

Findings from a survey conducted by CFRP in 2014 of low-income mothers who were unmarried at the time of their child's birth indicate that mothers meet the cost of raising a child in ways that are contradictory to many of the assumptions in the USDA estimate of families' expenditures on children. In contrast to the USDA's assumptions, these mothers generally reported they do not

move into larger residences or buy a larger car when they have an additional child. To cover increased costs, most mothers reported cooking at home instead of going out to eat; taking advantage of public assistance programs including the Supplemental Nutrition Assistance Program (SNAP), the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), and public health insurance programs; and relying on more affordable or informal forms of child care than center-based care. Additionally, mothers reported spending less money on themselves to help meet the costs associated with having a child.

THE COST OF RAISING CHILDREN IN TEXAS

In January 2016, CFRP submitted *An Estimation Model of the Cost of Raising a Child in Texas* to the OAG, which provided three estimates of raising children in: 1) single-parent households, 2) married-parent households, and 3) across two households. The 2016 models for each household type are comprised of five expenditure categories (housing, food, transportation, miscellaneous items, and child care) which sum to estimate the total cost of raising a child in Texas. The 2021 models for each household type include a sixth expenditure category for child-related health care costs.

To address some of the limitations of the USDA estimation model, CFRP uses Texas-specific data for housing and child care. Additionally, the Texas CORC estimate for housing costs among single-parent or married-parent households is the same for households with one or two children and assumes that a family would not need an additional bedroom to accommodate a second child. To address the finding that single parents with low income prepare more meals at home and eat fewer meals away from home than higher-income families, the Texas CORC estimate for food costs uses the USDA low-cost plan for food at home, and unlike the estimates produced by the USDA in their 2012 and 2015 *Expenditures on Children by Families* reports, the 2016 Texas CORC estimate does not include expenditures on meals consumed away from home.

The Texas CORC models that include child care costs are based on the cost of licensed child care centers in Texas, because we assume quality child care is a basic need for young children's development and to allow parents the ability to work. Although licensing does not ensure quality, it does set minimum health, safety, and caregiver training standards which centers must maintain. This assumption may overestimate what many families are able to afford or choose to pay because the cost of center-based care is the most expensive option, compared to home-based licensed child care and home-based registered child care. Nearly half of low-income, single mothers in our 2014 survey relied on other family members for child care and only one-fourth used center-based child care. Because child care expenses are considered a deviation from the initial child support order and not all families have child care expenses, we provide our estimates of the cost of raising a child with and without the cost of child care included.

The Texas CORC estimation models assume there is a basic cost to providing children with the basic necessities for healthy growth and development. The extent to which families meet (or exceed) this basic cost varies widely and depends on family income and preferences. Financial insecurity makes it difficult for low-income families to consistently meet the costs of raising children. In addition to programs such as Medicaid and CHIP, which provide in-kind assistance,

public assistance programs vary widely in the extent to which they help low-income parents meet the cost of raising children.

PROJECT SCOPE SUMMARY

To update the Texas CORC estimation model, CFRP reevaluated the methods used by other states to determine child support payments and the methods used by the USDA to estimate the cost of raising a child. CFRP updated the 2016 Texas CORC estimation model by making three different adjustments to the model to estimate the total annual cost of raising children in Texas:

1. Use updated data and expanded variables;
2. Add health care as a new expenditure category;
3. Align our methodology with updates to the USDA's methodology for generating their estimate of expenditures on children by families.

In developing the updated 2021 Texas CORC, we made no major changes to the assumptions that underly the 2016 Texas CORC. Similar to the 2016 estimation models, our approach to generating the updated 2021 Texas CORC estimation model assumes there is a cost to raising a child that produces a minimum standard of healthy child development.

Although the Texas CORC models estimate costs across three household types, the two-household model is most relevant for understanding the cost for separated parents who share custody of a child or children. The two-household model provides the best information for assessing the adequacy of the current Texas Child Support guidelines to meet the cost of raising children shared by the CP and NCP.

We assume that the cost of raising a child can vary by household type, age of the child, number of children, and expenditure category. We describe the data sources and analytic approach for each cost category estimate in the Methodology section that follows.

CHAPTER 2: METHODOLOGY

The model of the cost of raising children in Texas (Texas CORC) is based on the methodology used by the USDA in their *Expenditures on Children by Families, 2015* report.⁹ In their most recent report, the USDA provides estimates of the cost of raising children for single- and married-parent families with two children. Overall estimates and estimates for each major budget category are provided by child age group, three family income categories, and four U.S. Census regions. Adjustment factors for estimating expenditures for households with one child or three or more children are also provided.

The Texas CORC uses cost categories similar to the expenditure categories in the USDA estimate, but relies on Texas-specific data sources for the housing and child care categories – often the two most expensive cost categories for raising children. Unlike the USDA estimates which uses Consumer Expenditure Surveys data to calculate all expenditure categories, CFRP relies on the USDA Low-Cost food plan for families, which does not incorporate geographic variation in food costs, but is a widely-cited source for food costs for families. For transportation, miscellaneous (e.g., care items, entertainment, reading materials, and clothing), and health care costs, we found no reliable Texas-specific data source. Therefore, similar to the USDA estimates which use CE data, we use CE data for the Urban South region to generate the cost estimates for transportation, miscellaneous items, and health care. A summary of the cost categories and data sources is presented in Table 1.

Table 1: Texas CORC Data Sources

Expenditure Category or Other Supporting Data	Data Source	Date/Date Range	
		2016 Estimation Model	2021 Estimation Model
Housing	Fair Market Rents, County Level Data, U.S. Department of Housing and Urban Development	FY2014	FY2019
	US county-level population estimates, U.S. Census Bureau	2010 (Census population)	2019
Food	Official USDA Food Plans: Cost of Food at Home at Four Levels, U.S. Average, U.S. Department of Agriculture (<i>Low-cost food plan only</i>)	Dec. 2014	Jan.-Dec. 2019
Transportation	Consumer Expenditure Surveys, U.S. Bureau of Labor Statistics	2011-2012	2015-2019
	National Household Travel Survey, U.S. Department of Transportation	2009 (collected Mar. 2008 through May 2009)	2017 (collected Mar. 2016 through May 2017)
Miscellaneous	Consumer Expenditure Surveys, U.S. Bureau of Labor Statistics	2011 & 2012	2015-2019
Child Care	Texas Child Care Market Rate Survey Final Report, Texas Institute for Child & Family Wellbeing and Ray Marshall Center for the Study of Human Resources, University of Texas at Austin	2013 (collected between 2012 and early 2013)	2019 (collected Oct. 2018 and May 2019)
	Texas Child Care Market Rate Survey Supplemental Report: Tables by Areas, Texas Institute for Child & Family Wellbeing and Ray Marshall Center for the Study of Human Resources, University of Texas at Austin	n/a	2019 (collected Oct. 2018 through May 2019)
	US county-level population estimates, U.S. Census Bureau	2013	2019
Health Care	Consumer Expenditure Surveys, U.S. Bureau of Labor Statistics	N/A	2015-2019
	Medical Expenditure Panel Survey, Agency for Healthcare Research and Quality, U.S. Department of Health and Human Services	N/A	2018 (released Aug. 2020)
Urban South Consumer Price Index tables, U.S. Bureau of Labor Statistics		2011-2014	2015-2019
Expenditures on Children by Families, U.S. Department of Agriculture		2012 report (published Aug. 2013)	2015 report (published Jan. 2017)

Data Sources

FAIR MARKET RENTS

The housing cost category for the Texas CORC relies on data from the U.S. Department of Housing and Urban Development (HUD), which annually estimates Fair Market Rents (FMRs) for 530 metropolitan areas and 2,045 nonmetropolitan county FMR areas.¹⁰ FMRs are gross rent estimates and include shelter rent plus the cost of all tenant-paid utilities, except telephones, cable or satellite television service, and internet service. FMRs are primarily used to determine the standard payment amounts for the Housing Choice Voucher program and to determine initial renewal rents for some expiring project-based Section 8 contracts.

The level at which FMRs are set is expressed as a percentile point within the rent distribution of standard-quality rental housing units (occupied rental units paying cash rent, with full plumbing, full kitchen, more than two years old, and meals not included in rent). The current definition of FMRs is the 40th percentile rent, the dollar amount below which 40 percent of the standard-quality rental housing units are rented.

HUD uses three data sources to develop the FMR estimates: the decennial Census, the American Community Survey (ACS), and random digit dialing (RDD) telephone surveys. The 40th percentile rent underestimates the cost of housing for many families, but in the Texas CORC, we use the difference in the cost of one-room units and two-room units, which should not be as underestimated as the total cost of housing.

U.S. DEPARTMENT OF AGRICULTURE FOOD PLANS

The food cost category uses data from the U.S. Department of Agriculture's (USDA) food plans. For over 100 years, the USDA has prepared guides for selecting nutritious diets at home at four different cost levels: thrifty, low-cost, moderate-cost, and liberal. The thrifty food plan provides a healthy, minimal-cost meal plan that shows how a nutritious diet can be achieved with limited resources and is used as the basis for the Supplemental Nutrition Assistance Program (SNAP, or food stamps) allotments. The low-cost and moderate-cost food plans provide healthy meal plans at the second and third quartiles of food spending and are used by bankruptcy courts to set alimony and child support payments. The liberal food plan provides a healthy meal plan at the fourth quartile of food spending and is used by the Department of Defense to set Basic Allowance for Subsistence (food allowance).

The Plans assume all meals and snacks are prepared at home, however, they also account for the time available for home food preparation such that each plan incorporates some prepared foods which require less preparation from scratch.

The nutritional basis of the food plans are the 1997-2005 Dietary Reference Intakes (vitamins and minerals), the 2005 Dietary Guidelines for Americans, and 2005 MyPyramid food intake recommendations. USDA's Food Plans are based on 2001-02 data and updated to current dollars using the Consumer Price Index for specific food items.¹¹

Each plan is updated monthly and has 15 market baskets (for 15 age-gender groups) specifying the type and quantity of foods that people could consume at home to obtain a nutritious diet. Food plans do not contain food consumed away from home, dietary supplements, or alcohol. Costs are provided for individuals in a four-person family. The USDA provides recommended adjustments to the data to calculate the individual costs in family sizes greater or less than four.

CONSUMER EXPENDITURE SURVEYS

The transportation, miscellaneous items, and health care cost categories use data from the Consumer Expenditure Surveys (CE) collected for the Bureau of Labor Statistics by the U.S. Census Bureau. The CE data consists of two surveys, the Interview Survey and the Diary Survey, and is the only Federal survey that collects information on the buying habits, expenditures, income, and demographic characteristics of consumers in the United States. The CE program collects information on a full range of spending including food, housing, apparel and services, transportation, entertainment, and out-of-pocket health care costs including insurance premiums, and is the most comprehensive Federal household survey providing data on consumers' expenditures and income.

The Interview Survey is a rotating panel survey that collects data on major and/or recurring expenditures. Approximately 10,000 addresses are contacted each calendar quarter that yield approximately 6,000 useable interviews.¹² A housing unit can stay in the sample for up to four consecutive quarters, at which point it is removed from the sample and a new address is selected to replace it. During an interview, a consumer is asked to report on their household expenditures for the three full months prior to the interview and not including the current month at the time of the interview.

The CE surveys are designed to produce national expenditure estimates. The estimates are calculated from a sample of primarily urban areas. Currently, the CE sampling design allows for estimates to be produced for four U.S. Census regions (Northeast, Midwest, South, and West), nine Census divisions, five states (including Texas), and more than 25 metropolitan statistical areas.

NATIONAL HOUSEHOLD TRAVEL SURVEY

The cost of transportation is informed by data from the 2017 National Household Travel Survey (NHTS), which is collected for the U.S. Department of Transportation Federal Highway Administration. The NHTS collects data on daily trips taken in a 24-hour period and includes the purpose of the trip, means of transportation used (car, bus, etc.), how long the trip took, the time of day and day of the week when the trip took place; and if the trip was with a private vehicle then the number of people in the vehicle, driver characteristics, and vehicle attributes.¹³

The NHTS data are used primarily for gaining a better understanding of travel behavior and trends in travel over time. The 2017 NHTS was conducted in either English or Spanish from March 31, 2016 and May 8, 2017, with a final sample of 129,696 households.^a

TEXAS CHILD CARE MARKET RATE SURVEY

Data on the cost of child care comes from the 2019 Texas Child Care Market Rate Survey (CCMRS) Final Report, which was conducted by the Texas Institute for Child and Family Wellbeing (TXICFW) at The University of Texas at Austin' Steve Hicks School of Social Work, in partnership with the Ray Marshall Center for the Study of Human Resources (RMC) at the LBJ School of Public Affairs at The University of Texas at Austin, as contracted by the Texas Workforce Commission (TWC).¹⁴

Using a combination of survey data and TWC administrative data on published rates of child care providers who accept child care subsidies, the report provides estimates of the rates charged to the general public (or the "market rate") for child care in each of the 28 local workforce development areas (LWDAs) across Texas. The market rate data are collected annually and used by the TWC and the Local Workforce Development Boards to assess the cost of child care services available in the LWDAs.

For the 2019 Texas CCMRS Final Report, three types of child care facilities were surveyed between October 2018 and May 2019: licensed child care centers, registered homes, and licensed homes. Head Start facilities were not sampled because they do not charge families directly for care.

The survey sample was selected from a list of all 14,912 licensed and registered child care facilities provided by the Texas Department of Child and Protective Services in August 2018. Of the 4,171 child care facilities sampled (2,209 centers and 1,962 homes), 1,327 center providers and 695 home providers completed the interview. Child care facilities provided information on their hours

^a We used the 2009 NHTS data in the previous CORC model to calculate the proportion of family-related transportation miles. The data from 2009 may have underrepresented the transportation trends of younger or lower-income individuals because the sampling methodology relied on participants having a landline telephone. Beginning with the 2017 NHTS, the data collection methodology no longer uses random digit dialing (RDD) telephone sampling methodology (which only used land-line telephone numbers) or survey data collection conducted only using computer-assisted telephone interviewing (CATI) as it did for the 2009 survey. The 2017 NHTS uses Address-Based Sampling (which includes all household with a postal address) and a two-stage collection. The first stage is recruitment in which a short questionnaire about the household is mailed to households in the sampling frame with mail-back as the primary recruitment survey response mode. Households had the secondary option to respond via phone or web. The second stage was the collection of travel day information which was primarily collected with a self-reported web-based questionnaire. Respondents who were unable to or not comfortable with the web-based questionnaire were offered a phone interview using CATI. Regardless of the mode of collection, both the web and telephone interviewer used the same web-based questionnaire to collect travel day data.

of operation, vacation schedules, child age and enrollment, rates, additional fees, national accreditations, and whether they participated in the Texas Rising Star accreditation Program.

MEDICAL EXPENDITURE PANEL SURVEY HOUSEHOLD COMPONENT

The health care cost category is informed by data from the Medical Expenditure Panel Survey (MEPS), which began in 1996 and provides nationally representative estimates of health care use, expenditures, sources of payment, and health insurance coverage for the U.S. civilian noninstitutionalized population.¹⁵ We use the MEPS Household Component (HC), which provides estimates of respondents' health status, health conditions, demographic characteristics, income, employment, charges and payments, health insurance coverage, access to care, and satisfaction with health care. Estimates can be produced for individuals, families, and selected population subgroups. Panel survey data are collected about each household member using computer assisted personal interviewing (CAPI) technology. All data for a sampled household are reported by one household respondent.

The MEPS HC sample is a subsample of households that participated in the previous year's National Health Interview Survey (NHIS) conducted by the National Center for Health Statistics. The MEPS data can be linked to the previous year's NHIS to provide additional data for longitudinal analytic purposes.

The MEPS HC-209 2018 Full Year consolidated public use data file contains information on a final sample of 29,415 people who participated in the MEPS Household Component of the Medical Expenditure Panel Survey in 2018.

POPULATION ESTIMATES

The American Community Survey (ACS), an ongoing survey conducted by the U.S. Census Bureau, provides yearly detailed population and housing data on our nation. The survey is conducted throughout the year and is sent to approximately 3.5 million addresses in all 50 states, the District of Columbia, and Puerto Rico. The data collected through the ACS is used by local, state, and federal agencies to decide where schools, highways, hospitals, and other important services are needed and to help determine how to distribute billions of federal and state dollars each year.

CONSUMER PRICE INDEXES

For Consumer Expenditure Survey data from years prior to 2019, we adjusted to 2019 dollars using the Consumer Price Index (CPI) tables. The CPI tables are produced by the U.S. Bureau of Labor statistics and measure the change in prices paid by consumers for particular goods and services. Indexes are available for consumers in the U.S. overall and several geographic areas, including urban consumers in the South.

EXPENDITURES ON CHILDREN BY FAMILIES

Since 1960, the U.S. Department of Agriculture has provided estimates of annual expenditures on children from birth through age 17.¹⁶ The most recent report released in 2017 is based on Consumer Expenditure Surveys data from 2011 through 2015 (presented in 2015 dollars) and

provides estimates for single- and married-parent families with two children. Overall estimates and estimates for each major budget category are provided by child age group, three family income categories, and four U.S. Census regions. Adjustment factors for estimating expenditures for households with one child or three or more children are also provided.

AVOIDING DATA FROM 2020

We use the most up-to-date data possible, with the exception of limiting data to data collected before the COVID-19 pandemic began. For some data sources, data from 2020 have not yet been released. However, even though 2020 monthly USDA food plan data, 2020 Child Care Market Rate Survey data, and FY20 and FY21 Fair Market Rent (FMR) data were available, we used 2019 food plan data, 2019 child care cost data, and FY19 FMR housing cost data to avoid using data collected in 2020 or which is inflated to 2020 dollars.

Because of the COVID-19 pandemic in 2020, we use 2019 low-cost food plan data even though 2020 low-cost food plan data from the USDA are currently available. We decided to use the 2019 food cost data because the cost of food increased between 2019 and 2020 in each month from April through December more sharply than during the same months in previous years. This anomaly is likely due to the pandemic and may not represent the cost of food for a family in a typical year.

We also use 2019 child care cost data (collected between October 2018 and May 2019), even though 2020 child care cost data (collected between October 2019 and July 2020) were available. We decided to use the previous year's child care cost data to avoid using data collected during 2020, especially because many child care centers closed, temporarily or indefinitely, after mid-March 2020 due to the COVID-19 pandemic.

Finally, we use FY19 Fair Market Rent (FMR) data although FY20 and FY21 FMR data are currently available. Although the FY19 FMR dataset contains data collected prior to 2020, each final dataset is inflated to the values for that given fiscal year. Therefore, we use the FY19 FMR data, which represent housing costs in 2019 inflation-adjusted dollars, and avoid using data that represent housing costs in 2020 or 2021 inflation-adjusted dollars.

Analytic Approach

We separate the costs of raising a child into six key expenditure categories: housing, food, transportation, miscellaneous items, child care, and health care. In this section, we present our methods for estimating and allocating the marginal child-related costs for each cost category, using the above data sources. In Chapters 3, 4, and 5, we describe additional analytic details specific to each household-type.

HOUSING

To calculate child-related housing costs for each of the three household types, we use the Texas county-level data from FY19 Fair Market Rents (FMR) dataset from the U.S. Department of Housing and Urban Development. To estimate Texas-specific child-related housing costs, CFRP calculated the population weighted average of the 40th percentile of monthly spending on

housing across each of the 254 Texas counties. We calculated the difference in cost between a one-bedroom housing unit and a two-bedroom housing unit and weight it to the estimated 2019 Texas population. For the 2021 Texas CORC model, the annual cost of housing is not dependent on the age of the child or children in the family, and is the same for a one-child family or a two-child family, as well as a single-parent household and married-parent household.

The total housing cost for two-household family is double that of a single-parent or married-parent household because we assume that both households need a bedroom for the child or children. To determine the share of housing costs allocated to the CP and NCP in a two-household family, we assume that each have the same estimated housing cost that is equivalent to that of a single-parent or married-parent household.

For families with two children we assume that both children share a room. This assumption may underestimate the housing cost of two children for parents across all three household types. Parents may want separate rooms for an infant and older child, or for children of the opposite gender.

FOOD

We use all 12 of the USDA's monthly, Low-Cost Food Plans (LCFP) from 2019 to calculate the basic cost of food eaten at home for a child. For ages 11 to 17, food plans are broken down by gender. Therefore, the Texas CORC estimates use the average cost for males and females for children ages 11 to 17. The food plan data are reported as the cost per person in a 4-person household, therefore we make adjustments, as proposed by the USDA, to calculate the cost of food for a 2-person household (one parent and one child) or a 3-person household (one parent and two children; or two parents and one child).

For two-household families, we assume the parents have a standard order of possession and that the child or children consume 63 percent of their meals with the CP and 37 percent of their meals with the NCP. We make appropriate family-size adjustments to determine the estimated annual child-related food costs allocated to CPs and NCPs.

Per the USDA's recommendations, 10 percent is added to the LCFP when we estimate the cost of food for children in a two-person household, and 5 percent is added when we estimate the cost of food for children in three-person households. The USDA does not provide recommendations for estimating food costs across multiple households. Although food cannot be shared across two households, in a standard order of possession, a child consumes approximately two-thirds of their meals at one home and one-third at the other home.

For the Texas CORC across two households, the economies of scale adjustment for food costs is only given to the household in which the child spent the most time (the custodial parent). In the custodial single-parent household, we estimate the child's food costs as a two-person household. In contrast, in the non-custodial single-parent household, we estimate the child's food costs as though the child represented a single-person household because they do not benefit from the economies of scale like the custodial parent does.

TRANSPORTATION

We use data from the 2017 National Household Travel Survey (NHTS) and data from five years of Consumer Expenditure Surveys (2015 through 2019) to estimate the annual cost of family-related transportation. Specifically, we use the NHTS data to estimate the percent of miles traveled that are for family activities among single- and married-parent families with one or two children.

Transportation expenses in the CE data include monthly payments on vehicle loans, down payments, gasoline and motor oil, maintenance and repairs, insurance, and public transportation (including airline fares). We apply the percent of family-miles traveled to the total annual cost of household transportation, calculated from the CE data as reported by single-parents and married-parents ages 20-60 years, living in the southern region of the U.S., with one or two children under age 18, and who have no additional family or non-family household members.

In the 2017 NHTS, among single-parent families, 68 percent of total transportation activities were estimated to be family-related and among married-parent families, 65 percent of transportation activities were family-related. For the 2021 Texas CORC model, we use expenditure data reported by single parents to calculate the cost of family-related transportation activities for single-parent households and we use expenditure data reported by married parents to calculate the cost of family-related transportation activities for married-parent households.

For both single- and married-parent household models, we assume that family-related transportation activities are allocated equally among household members such that the cost for a one-child family is the per-capita cost of one person in a single- or married-parent household and the cost for a two-child family is the per-capita cost for two people in a single- or married-parent household. The child-related transportation costs are estimated among families with incomes at or below the 40th percentile of the income distribution, to be consistent with the housing, child care, miscellaneous items, and health care estimates.

For children growing up in two households, the custodial and non-custodial parent share the child-related transportation costs. For transportation, the two-household estimate is most similar to that of the married-parent estimate—both parents require forms of transportation (i.e., a vehicle, bus pass, etc.), and share the family-related transportation costs. But, because the parents live in two households, each household is a single-parent household in terms of the proportion of transportation activities that are family-related. Therefore, the Texas CORC across two households was estimated as the per-capita family-related transportation costs equal to 68 percent (the proportion of total transportation activities in single-parent households that are family-related) applied to the total married-parent transportation costs. To reflect a standard order of possession, 63 percent of the per-capita child transportation costs are allocated to the custodial parent and 37 percent of the costs are allocated to the non-custodial parent.

MISCELLANEOUS

We use data from five years of Consumer Expenditure Surveys (2015 through 2019) to estimate the annual cost of child-related miscellaneous items (e.g. clothing, reading materials, care items, toys, entertainment) as reported by single-parents and married-parents ages 20-60

years, living in the southern region of the U.S., with one or two children under age 18, and who have no additional family or non-family household members.

For the 2021 Texas CORC model, we use reported expenditure data from single parents to calculate the cost of miscellaneous items for single-parent households and we use reported expenditure data from married parents to calculate the cost of miscellaneous items for married-parent households.

To generate annual estimates for single- or married-parent households with one child, the estimate is based on the clothing cost for one child plus the per-capita cost of all other miscellaneous items. To generate annual estimates for single- or married-parent households with two children, the estimate is based on the clothing cost for two children plus the per-capita costs of all other miscellaneous items for two people.

The CE data for a family's expenditure on child clothing does not include expenditures on clothing for 16- or 17-year-old children. We assume that a family's child-related clothing expenditure for a 15-year-old are similar to that for a 16- or 17-year-old. Thus, to accurately estimate the clothing costs for families with 16- and 17-year-olds, we assign the average annual clothing cost among one-child families with a 15-year-old to all families with a 16- or 17-year-old (including one- or two-child families in which the older of the two children is 16 or 17 years but there is also a child age 14 years or younger). The child clothing and other miscellaneous expenses are estimated for families with incomes at or below the 40th percentile of the income distribution, to be consistent with the housing, child care, transportation, and health care estimates.

For two-household families, we assume that a portion of the total cost of miscellaneous items cannot be shared between CPs and NCPs because both households need to have certain items for the child (e.g. toothbrush, towels, bedding, books). Using the 2015-2019 CE data, we take a slightly different approach than for the 2016 models to estimate the cost of miscellaneous items for children living across two households.^b For each type of expenditure within the miscellaneous category, we assign a shareable factor of 1, 1.5, or 2 to the single-parent family cost. The shareable factor indicates the extent to which a child could reasonably share the item across households and would use the same amount of those items regardless of which house they reside in (factor of 1; e.g. school books, movie or amusement park tickets, haircut), may share some but not all items (factor of 1.5; e.g. clothing), or would likely not share the item across households and would need twice as many (factor of 2; e.g. toys, playground equipment, bicycle). Therefore, to estimate the total annual cost of miscellaneous items for two-household families with one or two children, we use CE expenditure data for single-parents multiplied by

^b In the 2016 Texas CORC model, by comparing the average cost of miscellaneous items between single-parent households and married-parent households, we determined that approximately 24 percent of the total cost of miscellaneous items cannot be shared across households. To calculate the total cost of child-related miscellaneous items for children living across two households, we used the single-parent cost estimate and added 24 percent.

the shareable factor for each item. CPs are allocated 63 percent of that amount and NCPs are allocated 37 percent of that amount.

CHILD CARE

To calculate the annual cost of child care by child age, we use the regional 40th percentile daily cost for licensed child care centers reported in the 2019 Texas Child Care Market Rate Survey. We assume that children ages zero to five years old receive full-day care for 250 days per year (five days per week for 50 weeks per year), children ages six to 14 years old receive full-day care for 80 days per year (summer) and part-time care for 170 days per year (after-school), and children ages 15 to 17 years old receive no child care. For the final annual cost of child care, we weight the regional costs to the estimated 2019 Texas population. For each of the six 3-year age-groups, the cost of child care for two children is double the cost for one child.

For the 2021 Texas CORC model, we assume that child care costs are the same for single-parent households, married-parent households, and two-household families. However, for determining the share of child care costs allocated to the CP and NCP in a two-household family, we assume that the full cost of child care is allocated to the custodial parent.

HEALTH CARE

To ensure the CORC model is as representative as possible of a family's child-related expenses we added an expenditure category, health care, to the 2021 Texas CORC model. The 2016 Texas CORC model, which relied largely on data from 2011 through 2013, did not include health care costs because health care costs were evolving due to the recently enacted Affordable Care Act. Additionally, the way that child-related health care costs are shared between parents in Texas is defined in a separate medical support obligation that depends on factors such as whether health insurance is available through each parent's employer, the cost of the health insurance premium through employer-provided insurance, and the type of health insurance available to the child (e.g. a private insurer or Medicaid).

To estimate the child-related health care costs for a family, we first rely on data from the Medical Expenditure Panel Survey (MEPS) to estimate the proportion of a family's health care expenses that are spent on the child or children in the family. Next, we use Consumer Expenditure Surveys (CE) data to determine the annual cost of health care for single-parent households and married-parent households.

Overall health care costs for a family are the sum of health insurance costs and out-of-pocket health care costs (from medical supplies, prescription drugs, and medical services not covered by insurance). To estimate the annual child-related health care expenditure for single-parent and married-parent households, we apply the share of child-related health care expenses, estimated using the MEPS data, to the estimated annual health care expenses of the family, estimated using the CE data. The child-related health care costs are estimated for families with incomes at or below the 40th percentile of the income distribution, to be consistent with the housing, child care, transportation, and miscellaneous items estimates.

For two-household families, we take a slightly different approach to allocating health care costs to the CP and NCP than for the other expenditure categories by addressing the two components of overall health care costs separately. We assume that overall health care costs for a child or children living across two households are most similar to that of a single-parent household. Therefore, we use the child-related health care cost estimate for single-parent households as the overall estimate for two-household families. For families with a child support order in Texas, the NCP is typically responsible for the cost of their child's health care premium while the child's out-of-pocket health care costs are generally split evenly between CP and NCP. Therefore, for the purpose of the model, we allocate the cost of health insurance to the NCP and we allocate half of the out-of-pocket health care cost estimate to each parent.

Child Age Groups

The cost of raising children changes as children get older. The Texas CORC is estimated for the same six age categories of children used in the USDA estimate: 0-2, 3-5, 6-8, 9-11, 12-14, and 15-17. In two-child families, both children are assumed to be in the same age category for simplicity.

Family Structure and Parity

We generate the Texas CORC estimates for three family structures: single-parent, married-parent, and importantly, across two households (shared physical custody among two single parents). The two-household Texas CORC model best reflects the reality of raising children in families with a child support order, and has important implications for how to best estimate those costs.

For the cost categories that rely on CE data (transportation, miscellaneous items, health care), we use data from single-parent families in the CE data for the single-parent Texas CORC estimates and we use data from married-parent families in the CE data for the married-parent Texas CORC estimates.

For the two-household model, the transportation costs are estimated among married-parent families in the CE data with an adjustment, and the miscellaneous costs are estimated among single-parent families in the CE data with an adjustment, assuming that the total costs of each are then shared between the custodial and non-custodial parents. Health care costs for the two-household model are estimated among single-parent families with no adjustment, assuming that the cost of the child's health insurance is covered by one parent and out-of-pocket child-related health care costs are split equally between custodial and non-custodial parents.

For each family structure, we estimate the Texas CORC for families with one child and for families with two children. The estimates for two-child families are presented as the combined costs related to both children. We present additional detail on the specific methodology associated with each estimate in the following chapters.

Inflation Adjustments

To ensure that all CORC model data are as representative of 2019 cost and income data as possible, we adjust for inflation for earlier years of expenditure data and household income

data. For expenditures on transportation, miscellaneous items, and health care calculated from CE data from 2015 to 2018, we apply an adjustment for inflation to 2019 dollars based on the Urban South Consumer Price Index tables for the following specific items: transportation, other goods and services, and medical care.

From the CE data, we use family income to identify families at or below the 40th percentile of income for the transportation, miscellaneous items, and health care expenditure category calculations. For family income data from 2015 to 2018, we apply an adjustment for inflation to 2019 dollars based on the Urban South Consumer Price Index table for all items.

To compare the Texas CORC estimates to the most recent expenditure estimates from the USDA, we also make inflation adjustments to the USDA's estimates. In the USDA's *Expenditures on Children by Families, 2015* report, expenditures and income ranges are reported in 2015 dollars. We use a similar process as described above to adjust the 2015 results to 2019 dollars. Specifically, for each USDA expenditure category (housing, food, transportation, clothing, health care, child care and education, and miscellaneous) we apply an adjustment for inflation to 2019 dollars by using item-specific Consumer Price Index tables for consumers in the Urban South. For 2015 income values reported by the USDA, we apply an adjustment for inflation to 2019 dollars by using the Urban South Consumer Price Index table for all items.

In this current report, all data that we cite from the USDA's 2015 expenditure estimates have been adjusted for inflation to 2019 dollars.

CHAPTER 3: SINGLE-PARENT TEXAS CORC

In this chapter, we present the single-parent Texas CORC. We start the chapter with a summary of the methodology followed by the estimates.

Methodology

The Texas CORC for single-parent families is estimated separately for families with one child and for two children. Using the data sources and methodology outlined in Chapter 2, a summary of how the child-related costs are estimated in one-child and two-child families is presented in Table 2.

Table 2. Child-Related Costs for Single-Parent CORC

Cost Category	One Child	Two Children
Housing	Cost of one additional bedroom (difference between a one-bedroom and two-bedroom unit)	Same as one-child household
Food	Per-capita child food costs in a two-person household	Per-capita food costs for two children in a three-person household
Transportation	Family-related transportation activities (68% of total) allocated equally among household members (two people). Cost for one child equals the per-capita costs for one person.	Family-related transportation activities (68% of total) allocated equally among household members (three people). Cost for two children equal the per-capita costs for two children.
Miscellaneous	Clothing costs for one child + per-capita child miscellaneous costs	Clothing costs for two children + per-capita child miscellaneous costs for two children
Child Care	One child in licensed center-based child care	Two children in licensed center-based child care
Health Care	Proportion of child-related health care costs in a single-parent, one child household (16% of family total) applied to total family health care costs.	Proportion of child-related health care costs in a single-parent, two child household (32% of family total) applied to total family health care costs.

The Single-Parent Estimate

We assume there are things that children need that apply to all families and represent the basic cost of raising a child at a healthy standard. For all families, the base cost is the sum of child-related costs for housing, food, transportation, and miscellaneous items. The annual base cost of raising one child in a single-parent family in Texas is \$7,430 (or \$619 monthly) (Table 3a). The annual base cost of raising two children in a single-parent family is \$10,631 (or \$886 monthly) (Table 3b). We also present additional annual estimates including or excluding child care and health care, as well as the breakdown by age and cost category below.

Table 3a. Total Estimated Annual Texas CORC for Single-Parent Families with One Child

Child Age	Housing	Food	Trans.	Misc.	Total
0-2	\$2,339	\$1,712	\$1,506	\$1,043	\$6,600
3-5	\$2,339	\$1,802	\$997	\$1,274	\$6,412
6-8	\$2,339	\$2,545	\$1,321	\$1,197	\$7,402
9-11	\$2,339	\$2,751	\$1,780	\$1,839	\$8,709
12-14	\$2,339	\$2,954	\$1,434	\$1,226	\$7,953
15-17	\$2,339	\$2,969	\$1,365	\$1,110	\$7,783
Average Annual Base Cost	\$2,339	\$2,456	\$1,365	\$1,270	\$7,430

Table 3b. Total Estimated Annual Texas CORC for Single-Parent Families with Two Children

Child Age	Housing	Food	Trans.	Misc.	Total
0-2	\$2,339	\$3,268	\$1,664	\$1,408	\$8,679
3-5	\$2,339	\$3,441	\$2,116	\$1,663	\$9,559
6-8	\$2,339	\$4,858	\$1,996	\$2,273	\$11,466
9-11	\$2,339	\$5,252	\$2,305	\$1,965	\$11,861
12-14	\$2,339	\$5,640	\$1,620	\$1,409	\$11,008
15-17	\$2,339	\$5,668	\$2,163	\$1,127	\$11,297
Average Annual Base Cost for Two Children	\$2,339	\$4,688	\$1,888	\$1,716	\$10,631

Note: Both children are assumed to be in the same age category.

In the Texas CORC model, the annual average cost of raising children is estimated with and without child care costs included and with and without health care costs included, because families will meet these cost needs differently (Tables 3a, 3b, 4a, and 4b).

With child care costs added to the base cost (but without health care costs), the estimated annual average cost among single-parent families in Texas is \$12,203 for one child (\$7,430 + \$4,773) and \$20,176 for two children (\$10,631 + \$9,545) (Tables 4a and 4b). Given the high cost of child care, by excluding child care costs we underestimate the actual cost of raising a child for parents who are working by approximately 47 percent (for two children; 40 percent for one child).

With health care costs added to the base cost (but without child care costs), the estimated annual average cost among single-parent families in Texas is \$7,628 for one child (\$7,430 + \$198) and \$10,960 for two children (\$10,631 + \$329) (Tables 4a and 4b). Many families, especially single parents who use Medicaid as their child's health insurance provider, pay nothing for child-related health care. In the CE survey data, many children also have no or very low health care costs. From the data, we estimate that the average annual child-related health care costs are minimal and only increase the total cost of raising a child by \$198 (for one child) or \$329 (for two children) on average each year. However, we recognize that health care costs for families can vary widely and may be much higher for some families than the average estimates we present here.

With child care costs and health care costs both added to the base cost, the estimated annual average cost among single-parent families in Texas is \$12,401 for one child (\$7,430 + \$4,773 + \$198) and \$20,505 for two children (\$10,631 + \$9,545 + \$329) (Tables 4a and 4b).

Table 4a. Total Estimated Annual Texas CORC with Child Care and Health Care for Single-Parent Families with One Child

Child Age	Base Cost	Child Care	Health Care	Base Cost +		
				Child Care	Health Care	Child Care & Health Care
0-2	\$6,600	\$7,387	\$66	\$13,987	\$6,666	\$14,053
3-5	\$6,412	\$6,507	\$116	\$12,919	\$6,528	\$13,035
6-8	\$7,402	\$4,914	\$167	\$12,316	\$7,569	\$12,483
9-11	\$8,709	\$4,914	\$292	\$13,623	\$9,001	\$13,915
12-14	\$7,953	\$4,914	\$249	\$12,867	\$8,202	\$13,116
15-17	\$7,783	\$0	\$244	\$7,783	\$8,027	\$8,027
Average Annual Cost	\$7,430	\$4,773	\$198	\$12,203	\$7,628	\$12,401

Note: Base Cost is the sum of the estimate annual child-related cost for housing, food, transportation, and miscellaneous items.

Table 4b. Total Estimated Annual Texas CORC with Child Care and Health Care for Single-Parent Families with Two Children

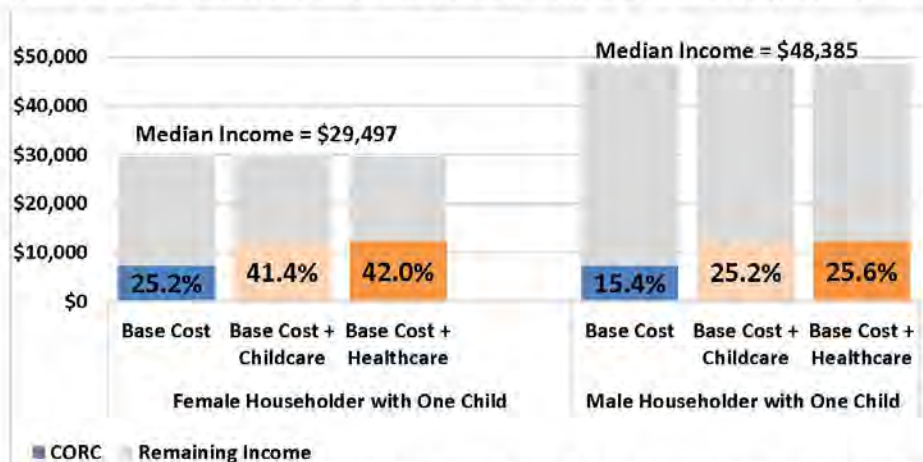
Child Age	Base Cost	Child Care	Health Care	Base Cost +		
				Child Care	Health Care	Child Care & Health Care
0-2	\$8,679	\$14,774	\$194	\$23,453	\$8,873	\$23,647
3-5	\$9,559	\$13,013	\$360	\$22,572	\$9,919	\$22,932
6-8	\$11,466	\$9,828	\$216	\$21,294	\$11,682	\$21,510
9-11	\$11,861	\$9,828	\$138	\$21,689	\$11,999	\$21,827
12-14	\$11,008	\$9,828	\$874	\$20,836	\$11,882	\$21,710
15-17	\$11,297	\$0	\$577	\$11,297	\$11,874	\$11,874
Average Annual Cost for Both Children	\$10,631	\$9,545	\$329	\$20,176	\$10,960	\$20,505

Note: Base Cost is the sum of the estimate annual child-related cost for housing, food, transportation, and miscellaneous items. Both children are assumed to be in the same age category.

Cost as a Percentage of Family Income

The median income among single parents with children under 18 years old in Texas in 2019 was \$29,497 for female-householders and \$48,385 for male-householders.¹⁷ The Texas CORC for one child in a single-parent family is \$7,430, which is one quarter (25.2%) of the median income among female-householders and less than 20 percent (15.4%) of the median income among male-householders (Figure 1a). The Texas CORC with child care and health care costs for one child in a single-parent family is \$12,401, which is over forty percent (42.0%) of the median income among female-householders and one quarter (25.6%) of the median income amount male-householders (Figure 1a).

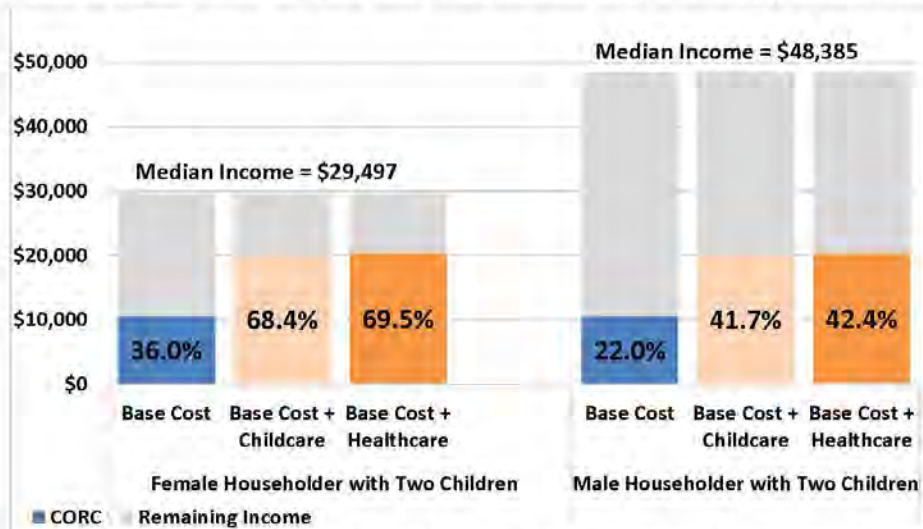
Figure 1a. Single-Parent, One Child Texas CORC Estimates as a Percentage of Median Income



Note: Texas CORC estimates are for one-child single-parent families. Median income is based on 2019 Texas median income for single-parent families with at least one child under 18 years. "Base Cost" includes housing, food, transportation, and miscellaneous/clothing.

The Texas CORC for two children in a single-parent family is \$10,631, which is over one third (36.0%) of the median income among female-householders and close to 20 percent (22.0%) of the median income amount male-householders (Figure 1b). The Texas CORC with child care and health care costs for two children in a single-parent family is \$20,505, which is over two-thirds (69.5%) of the median income among female-householders and over forty percent (42.4%) of the median income amount male-householders (Figure 1b).

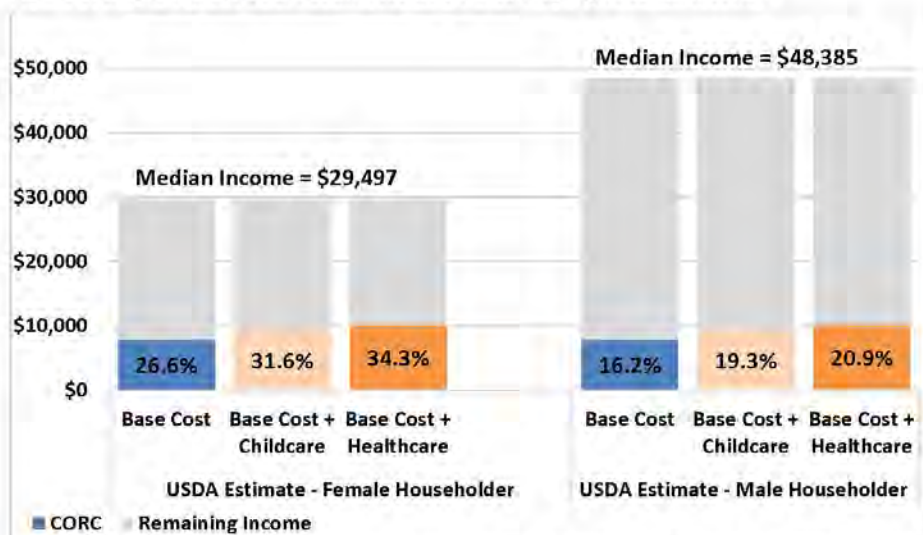
Figure 1b. Single-Parent, Two Child Texas CORC Estimates as a Percentage of Median Income



Note: Texas CORC estimates are for two-child single-parent families. Median income is based on 2019 Texas median income for single-parent families with at least one child under 18 years. "Base Cost" includes housing, food, transportation, and miscellaneous/clothing.

As a point of comparison, we compare the most recent expenditure estimates from the USDA (in 2019 inflation-adjusted dollars) to the median income for single-parent male- and female-householders in Texas. For one child in a two-child, single-parent family in the U.S. earning less than \$63,346 per year, the USDA's average expenditure estimate is \$7,859 on base costs.¹⁸ The USDA cost estimate for raising a child is one quarter (26.6%) of the median income among single-parent female-householders in Texas and less than 20 percent (16.2%) of the median income among single-parent male-householders in Texas (Figure 2). Additionally, from the most recent USDA estimates adjusted to 2019 dollars, a single parent spends \$10,130 on average annually on base costs plus child care and health care costs. The USDA estimate for the cost of raising a child including child care and health care is one-third (34.3%) of the median income among single-parent female-householders in Texas and one-fifth (20.9%) of the median income among single-parent male-householders in Texas (Figure 2).

Figure 2. Single-Parent USDA Estimates as a Percentage of Median Income



Note: USDA estimates are for one child in a two-child family (the closest comparison to Texas CORC one-child family estimates). USDA estimates are from the USDA 2015 report released in 2017 which used CE data from 2011-2015 and has been adjusted to 2019 dollars. Median income is based on 2019 Texas median income for single-parent families with at least one child under 18 years. "Base Cost" includes housing, food, transportation, and miscellaneous/clothing.

CHAPTER 4: MARRIED-PARENT TEXAS CORC

In this chapter, we present the married-parent Texas CORC. We start the chapter with a summary of the methodology followed by the estimates.

Methodology

The Texas CORC for married-parent families is estimated for families with one child and for two children. Using the data sources outlined in Chapter 2, a summary of how the child-related costs are estimated in one-child and two-child families is presented in Table 5.

The housing and child care costs remain the same as in the single-parent CORC, but food costs change because the household size increases, and the transportation, miscellaneous, and health care costs change because they are estimated among married-parent families in the CE data rather than among single-parent families. In a married-parent family, the two parents can share many of the transportation, miscellaneous, and health care expenses.

Table 5. Child-Related Costs for Married-Parent CORC

Cost Category	One Child	Two Children
Housing	Cost of one additional bedroom (difference between a one-bedroom and two-bedroom unit)	Same as one-child household
Food	Per-capita child food costs in a three-person household	Per-capita food costs for two children in a four-person household
Child Care	One child in licensed center-based child care	Two children in licensed center-based child care
Transportation	Family-related transportation activities (65% of total) allocated equally among household members (three people); cost for one child equals the per-capita costs for one person	Family-related transportation activities (65% of total) allocated equally among household members (four people); cost for two children equals the per-capita costs for two people
Miscellaneous	Clothing costs for one child + per-capita child miscellaneous costs	Clothing costs for two children + per-capita child miscellaneous costs for two children
Health Care	Proportion of child-related health care costs in a married-parent, one-child household (17% of family total) applied to total family health care costs.	Proportion of child-related health care costs in a married-parent, two-child household (27% of family total) applied to total family health care costs.

The Married-Parent Estimate

As with single-parent families, we assume there are things that children need that apply to all families and represent the basic cost of raising a child at a healthy standard. For all families, the base cost is the sum of child-related costs for housing, food, transportation, and miscellaneous items. The annual base cost of raising one child in a married-parent family in Texas is \$7,549 (or \$629 monthly) (Table 6a). The annual base cost of raising two children in a married-parent family is \$11,129 (or \$927 monthly) (Table 6b). We also present additional annual estimates including and excluding child care and health care, as well as the breakdown by age and cost category below.

Table 6a. Total Estimated Annual Texas CORC for Married-Parent Families with One Child

Child Age	Housing	Food	Trans.	Misc.	Total
0-2	\$2,339	\$1,634	\$1,554	\$1,312	\$6,839
3-5	\$2,339	\$1,720	\$1,548	\$1,068	\$6,675
6-8	\$2,339	\$2,429	\$1,508	\$1,195	\$7,471
9-11	\$2,339	\$2,626	\$1,812	\$1,615	\$8,392
12-14	\$2,339	\$2,820	\$1,525	\$1,123	\$7,807
15-17	\$2,339	\$2,834	\$1,873	\$1,146	\$8,192
Average Annual Base Cost	\$2,339	\$2,344	\$1,652	\$1,214	\$7,549

Table 6b. Total Estimated Annual Texas CORC for Married-Parent Families with Two Children

Child Age	Housing	Food	Trans.	Misc.	Total
0-2	\$2,339	\$3,113	\$2,439	\$1,649	\$9,540
3-5	\$2,339	\$3,277	\$2,366	\$1,530	\$9,512
6-8	\$2,339	\$4,627	\$2,516	\$2,366	\$11,848
9-11	\$2,339	\$5,002	\$2,949	\$2,143	\$12,433
12-14	\$2,339	\$5,372	\$2,585	\$1,569	\$11,865
15-17	\$2,339	\$5,398	\$2,390	\$1,187	\$11,314
Average Annual Base Cost for Two Children	\$2,339	\$4,465	\$2,541	\$1,784	\$11,129

Note: Both children are assumed to be in the same age category.

With child care costs added to the base cost (but without health care costs), the estimated annual average cost among married-parent families in Texas is \$12,322 for one child (\$7,549 + \$4,773) and \$20,674 for two children (\$11,129 + \$9,545) (Tables 7a and 7b).

With health care costs added to the base cost (but without child care costs), the estimated annual average cost among married-parent families in Texas is \$8,291 for one child (\$7,549 + \$742) and \$12,094 for two children (\$11,129 + \$965) (Tables 7a and 7b).

With child care costs and health care costs both added to the base cost, the estimated annual average cost among married-parent families in Texas is \$13,064 for one child (\$7,549 + \$4,773 + \$742) and \$21,639 for two children (\$11,129 + \$9,545 + \$965) (Tables 7a and 7b).

Table 7a. Total Estimated Annual Texas CORC with Child Care and Health Care for Married-Parent Families with One Child

Child Age	Base Cost	Child Care	Health Care	Base Cost +		
				Child Care	Health Care	Child Care & Health Care
0-2	\$6,839	\$7,387	\$697	\$14,226	\$7,536	\$14,923
3-5	\$6,675	\$6,507	\$531	\$13,182	\$7,206	\$13,713
6-8	\$7,471	\$4,914	\$555	\$12,385	\$8,026	\$12,940
9-11	\$8,392	\$4,914	\$735	\$13,306	\$9,127	\$14,041
12-14	\$7,807	\$4,914	\$844	\$12,721	\$8,651	\$13,565
15-17	\$8,192	\$0	\$1,019	\$8,192	\$9,211	\$9,211
Average Annual Cost	\$7,549	\$4,773	\$742	\$12,322	\$8,291	\$13,064

Note: Base Cost is the sum of the estimate annual child-related cost for housing, food, transportation, and miscellaneous items.

Table 7b. Total Estimated Annual Texas CORC with Child Care and Health Care for Married-Parent Families with Two Children

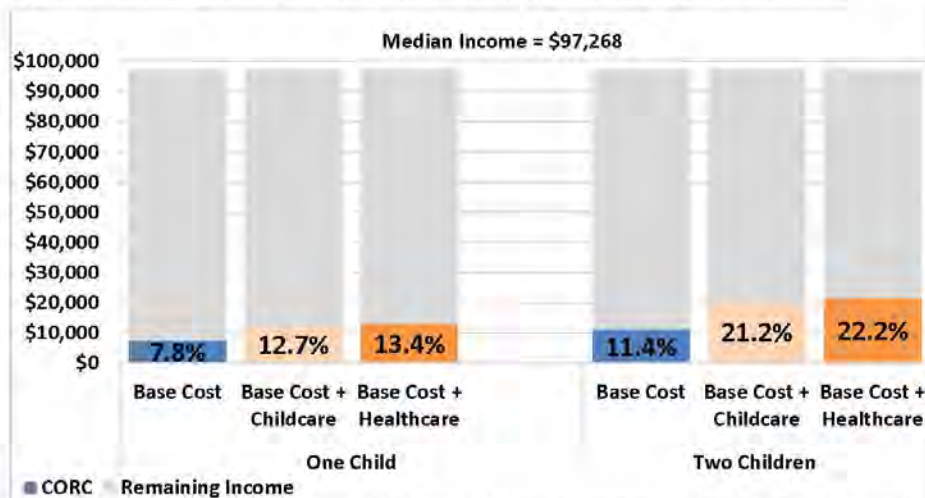
Child Age	Base Cost	Child Care	Health Care	Base Cost +		
				Child Care	Health Care	Child Care & Health Care
0-2	\$9,540	\$14,774	\$813	\$24,314	\$10,353	\$25,127
3-5	\$9,512	\$13,013	\$730	\$22,525	\$10,242	\$23,255
6-8	\$11,848	\$9,828	\$1,156	\$21,676	\$13,004	\$22,832
9-11	\$12,433	\$9,828	\$1,255	\$22,261	\$13,688	\$23,516
12-14	\$11,865	\$9,828	\$1,048	\$21,693	\$12,913	\$22,741
15-17	\$11,314	\$0	\$1,452	\$11,314	\$12,766	\$12,766
Average Annual Cost for Both Children	\$11,129	\$9,545	\$965	\$20,674	\$12,094	\$21,639

Note: Base Cost is the sum of the estimate annual child-related cost for housing, food, transportation, and miscellaneous items. Both children are assumed to be in the same age category.

Cost as a Percentage of Family Income

The median income among married-parent families with children under 18 years old in Texas in 2019 was \$97,268.¹⁹ The Texas CORC for married-parent families with one child is \$7,549, which is not quite 8 percent of the median income among married parents (Figure 3). For married-parents with one child, the Texas CORC with child care and health care costs is \$13,064, or approximately 13 percent of the median family income (Figure 3). For married-parents with two children, the Texas CORC is \$11,129, just over one-tenth of the median family income (11.4%) (Figure 3). The Texas CORC with child care and health care costs for married-parents with two children is \$21,639, nearly one quarter (22.2%) of the median family income (Figure 3).

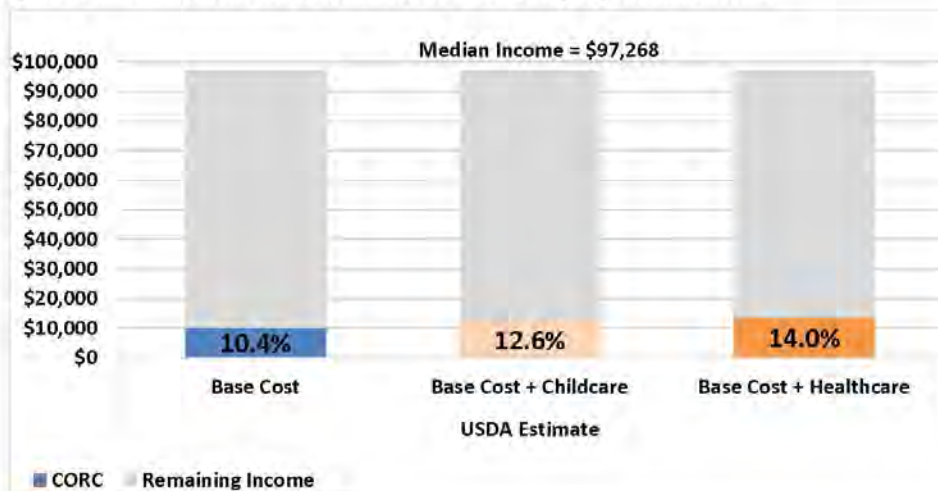
Figure 3. Married-Parent Texas CORC Estimates as a Percentage of Median Income



Note: Texas CORC estimates are for one-child or two-child married-parent families. Median income is based on 2019 Texas median income for married-parent families with at least one child under 18 years. "Base Cost" includes housing, food, transportation, and miscellaneous/clothing.

In comparison, the most recent estimates (in 2019 inflation-adjusted dollars) from the USDA of expenditures on one child in a two-child, married-parent family earning between \$63,346 and \$114,992 suggests parents spend \$10,120 on average annually on base costs, which is one-tenth (10.4%) of the median income among married-parent families in Texas (Figure 4).²⁰ Additionally, from the most recent USDA estimates, married-parents spend \$13,581 on average annually on base costs plus child care and health care costs. The USDA estimate for the cost of raising a child including child care and health care is less than 20 percent (14.0%) of the median income among married-parent families in Texas (Figure 4).

Figure 4. Married-Parent USDA Estimates as a Percentage of Median Income



Note: USDA estimates are for one child in a two-child family. USDA estimates are from the USDA 2015 report released in 2017 which used CE data from 2011-2015 and has been adjusted to 2019 dollars. Median income is based on 2019 Texas median income for married-parent families with children under 18 years. "Base Cost" includes housing, food, transportation, and miscellaneous/clothing.

CHAPTER 5: TWO-HOUSEHOLD TEXAS CORC

In this chapter, we present the two-household Texas CORC which estimates how much it costs to raise a child across two households when the child's parents have shared (but not equally shared) physical custody. Spending time in multiple households is the reality for many children in families with a child support order, yet none of the most common methods (i.e., the Rothbarth, Engel, or USDA methods) used by states to estimate the cost of raising children provide an estimate across two households.

Raising children across multiple households incurs a unique set of child-specific costs. Some costs are double the single-parent or married-parent models, some costs are constant, but are shared by the custodial and non-custodial parents, and other costs are greater, but not quite double the single-parent or married-parent models. Estimating the unique set of child-specific costs associated with raising children across two households provides the most accurate estimate of the cost of raising children for informing Texas' Child Support guidelines.

The Texas Family Code requires that child support orders include a parenting time order that establishes the rights and duties of the parents, provides for periods of custody of and access to the child, provides for child support, and optimizes the development of a close and continuing relationship between each parent and the child.²¹ Texas law also provides a statutory standard possession order, which is presumed to provide a non-custodial parent with a reasonable minimum amount of time with his or her child, and be in the best interest of the child. In the standard possession order (Texas Family Code section 153.312) for parents who reside within 100 miles of each other, the possessory conservator (non-custodial parent) shall have the right to possession (custody) of the child as follows:

- First, third, and fifth weekends of every month.
- Thursday evenings of each week.
- Alternating holidays (such as Thanksgiving every other year).
- An extended period of time (30 days) during the summer vacation.

For the purposes of estimating the Texas CORC across two households, we assume the NCP provides care for the child for 37 percent of the time and the CP provides care for the child for the remaining amount of time. This "allocation factor" (37% for the NCP and 63% for the CP) is incorporated into calculations of costs that are shared between the two parents (e.g. food, transportation, and miscellaneous). Importantly, this allocation factor may overestimate how much care the NCP provides for the child if the standard possession order is not fully exercised. Conversely, the allocation factor may underestimate the amount of care the NCP provides if the NCP cares for the child for more time than the order specifies or if the standard possession order is fully exercised in a particular calendar year when the NCP provides care during all holidays.

First, we summarize the methodology for estimating the two-household Texas CORC, then we present the estimates.

Methodology

The Texas CORC for families raising children across two households with a custodial and non-custodial parent is estimated for one child and for two children. Using the data sources and analytic approach outlined in Chapter 2, a summary of how the child-related costs are estimated in one-child and two-child families for both the CP and NCP is presented in Table 8.

The housing costs double because one additional bedroom is needed in each house. Housing costs cannot be shared across households. Food costs increase because food cannot be shared across two households. Assuming a standard order of possession is in place, a child consumes approximately 63 percent of his or her meals at one home and 37 percent at the other home. We assume that only the CP receives the economies of scale benefit associated with food purchases. That is, 63 percent of the child-related food costs are the per-capita costs in a two-person household (with the CP), and 37 percent of the child-related food costs are the per-capita costs in a one-person household (with the NCP). Child care costs remain the same (we assume the child is in the same child care setting across households). For the purpose of the CORC model, we allocate 100 percent of child care costs to the custodial parent.

As noted in Chapter 2, the transportation- and miscellaneous-related costs are the most difficult to conceptualize across two households. Some transportation and miscellaneous costs are doubled because there are two parents, but some costs are shared by the CP and NCP. Estimates for transportation and miscellaneous costs are adapted for two households using the USDA methodology. For transportation, the two-household estimate is most similar to that of the married-parent estimate—both parents require forms of transportation (i.e., a vehicle, bus pass, etc.), and share the family-related transportation costs. But, because the parents live in two households, each household is a single-parent household in terms of the proportion of transportation activities that are family-related. Therefore, we estimate the transportation costs across households as the per-capita family-related transportation costs equal to 68 percent (the proportion of total transportation activities in single-parent households that are family-related) of the total married-parent transportation costs. To reflect a standard order of possession, we allocate 63 percent of the per-capita child transportation costs to the custodial parent and 37 percent of the costs to the non-custodial parent.

Estimating the child-related miscellaneous and clothing costs across two households must account for both households having certain items (toothbrushes, toys, etc.) for the child, but sharing other items (clothing, personal entertainment devices). We estimate the cost for miscellaneous items across two households as the per-child clothing cost multiplied by a factor of 1.5 plus the per-capita cost of all other miscellaneous items multiplied by a factor of 1 (sharable items) or 2 (to account for the items that are not shared across the two households). Per the standard possession order, we allocate 63 percent of those costs to the custodial parent and 37 percent of the costs to the non-custodial parent.

To estimate the child's overall health care costs across two households, we account for the cost of the child's health insurance and child-related out-of-pocket health care costs. Child-related health care costs can be shared across households and we assume they do not vary based on

the amount of time a child spends with either parent. Although it is not challenging to conceptualize how health care costs may be shared between a CP and NCP – the NCP likely covers the cost of health insurance while out-of-pocket health care costs are often shared equally between the CP and NCP – we are limited by the data collected by the Consumer Expenditure Surveys. In the CE data, health care expenditures are collected at the family level so we do not know how much families spend on health care for a particular child in the family.

We assume the cost of health insurance and out-of-pocket health care costs for a child are most similar to that of a child living in a single-parent household. Therefore, we estimate the total two-household health insurance and out-of-pocket health care costs for one child living across two households as the child-related health care costs equal to 16 percent (the proportion of health care costs attributable to the child in a single-parent family) of the total one-child, single-parent family health care costs. We estimate the total two-household health insurance and out-of-pocket health care costs for two children across two households as the child-related health care costs equal to 32 percent (the total proportion of health care costs attributable to the two children in a single-parent family) of the total two-child, single-parent family health care cost.

We assume that the parents equally share the child-related out-of-pocket health care costs, such that the CP and NCP are each allocated 50 percent of the cost. We assume the cost of a child's health insurance is covered by the NCP.

Table 8. Child-Related Costs for Two-Household CORC

Cost Category	One Child	Two Children
Housing	CP: One additional bedroom (difference between a one-bedroom and two-bedroom unit) NCP: One additional bedroom (difference between a one-bedroom and two-bedroom unit)	CP: One additional bedroom (difference between a one-bedroom and two-bedroom unit) NCP: One additional bedroom (difference between a one-bedroom and two-bedroom unit)
Food	CP: 63% of per-capita food costs for one child in a two-person household NCP: 37% of per-capita food costs for one child in a one-person household	CP: 63% of per-capita food costs for two children in a three-person household for NCP: 37% of per-capita food costs for two children in a two-person household
Child Care	CP: One child in licensed center-based child care NCP: No cost	CP: Two children in licensed center-based child care NCP: No cost
Transportation	CP: 63% of per-capita family-related transportation costs (68% of the total married-parent transportation costs) for one child NCP: 37% of per-capita family-related transportation costs (68% of the total married-parent transportation costs) for one child	CP: 63% of per-capita family-related transportation costs (68% of the total married-parent transportation costs) for two children NCP: 37% of per-capita family-related transportation costs (68% of the total married-parent transportation costs) for two children
Miscellaneous	CP: 63% of per-capita miscellaneous costs (among single-parent families multiplied by a factor of 1 or 2) plus child clothing for one child (among single-parent families multiplied by a factor of 1.5) NCP: 37% of per-capita miscellaneous costs (among single-parent families multiplied by a factor of 1 or 2) plus child clothing for one child (among single-parent families multiplied by a factor of 1.5)	CP: 63% of per-capita miscellaneous costs (among single-parent families with two children multiplied by a factor of 1 or 2) plus child clothing for two children (among single-parent families multiplied by a factor of 1.5) NCP: 37% of per-capita miscellaneous costs (among single-parent families with two children multiplied by a factor of 1 or 2) plus child clothing for two children (among single-parent families multiplied by a factor of 1.5)
Health Care	CP: 8% of single-parent family out-of-pocket health care costs plus no health insurance costs. NCP: 8% of single-parent family out-of-pocket health care costs plus 16% of single-parent family health insurance costs.	CP: 16% of single-parent family out-of-pocket health care costs plus no health insurance costs. NCP: 16% of single-parent family out-of-pocket health care costs plus 32% of single-parent family health insurance costs.

The Total Two-Household Estimate

The total annual base cost (housing, food, transportation, miscellaneous items) of raising one child across two households in Texas is \$10,938 (or \$912 monthly) (Table 9a). The total annual base cost of raising two children across two households is \$14,831 (or \$1,236 monthly) (Table 9b). We present the breakdown by age and cost category below. Additional annual estimates including and excluding child care and health care as well as the breakdown by age and cost category are also presented below.

Table 9a. Total Estimated Annual Two-Household Texas CORC for One Child

Child Age	Housing	Food	Trans.	Misc.	Total
0-2	\$4,678	\$1,770	\$1,626	\$1,684	\$9,758
3-5	\$4,678	\$1,863	\$1,619	\$1,943	\$10,103
6-8	\$4,678	\$2,630	\$1,578	\$1,959	\$10,845
9-11	\$4,678	\$2,844	\$1,895	\$2,771	\$12,188
12-14	\$4,678	\$3,054	\$1,595	\$1,945	\$11,272
15-17	\$4,678	\$3,069	\$1,960	\$1,786	\$11,493
Average Annual Base Cost	\$4,678	\$2,538	\$1,728	\$1,994	\$10,938

Table 9b. Total Estimated Annual Two-Household Texas CORC for Two Children

Child Age	Housing	Food	Trans.	Misc.	Total
0-2	\$4,678	\$3,326	\$2,552	\$2,193	\$12,749
3-5	\$4,678	\$3,502	\$2,475	\$2,732	\$13,387
6-8	\$4,678	\$4,944	\$2,632	\$3,584	\$15,838
9-11	\$4,678	\$5,345	\$3,085	\$3,010	\$16,118
12-14	\$4,678	\$5,740	\$2,704	\$2,313	\$15,435
15-17	\$4,678	\$5,768	\$2,500	\$1,765	\$14,711
Average Annual Base Cost for Two Children	\$4,678	\$4,771	\$2,658	\$2,724	\$14,831

Note: Both children are assumed to be in the same age category. The decrease in miscellaneous costs for 15 to 17 year olds from the one-child to two-child models reflects decreased per-child expenditures on clothing and decreased per-capita expenditures on other miscellaneous items in the CE data among the small sample of single-parent population with two children in the urban South (the estimates upon which the two-household miscellaneous costs are based).

With child care costs added to the base cost (but without health care costs), the estimated total annual cost across two households in Texas is \$15,711 for one child (\$10,938 + \$4,773) and \$24,376 for raising two children (\$14,831 + \$9,545) (Tables 10a and 10b).

With health care costs added to the base cost (but without child care costs), the estimated total annual cost across two households in Texas is \$11,136 for one child (\$10,938 + \$198) and \$15,160 for raising two children (\$14,831 + \$329) (Tables 10a and 10b).

With both child care costs and health care costs added to the base cost, the estimated total annual cost across two households in Texas is \$15,909 for one child (\$10,938 + \$4,773 + \$198) and \$24,705 for raising two children (\$14,831 + \$9,545 + \$329) (Tables 10a and 10b).

Table 10a. Total Estimated Annual Two-Household Texas CORC with Child Care and Health Care for One Child

Child Age	Base Cost	Child Care	Health Care	Base Cost +		Child Care & Health Care
				Child Care	Health Care	
0-2	\$9,758	\$7,387	\$66	\$17,145	\$9,824	\$17,211
3-5	\$10,103	\$6,507	\$116	\$16,610	\$10,219	\$16,726
6-8	\$10,845	\$4,914	\$167	\$15,759	\$11,012	\$15,926
9-11	\$12,188	\$4,914	\$292	\$17,102	\$12,480	\$17,394
12-14	\$11,272	\$4,914	\$249	\$16,186	\$11,521	\$16,435
15-17	\$11,493	\$0	\$244	\$11,493	\$11,737	\$11,737
Average Annual Cost	\$10,938	\$4,773	\$198	\$15,711	\$11,136	\$15,909

Note: Base Cost is the sum of the estimate annual child-related cost for housing, food, transportation, and miscellaneous items.

Table 10b. Total Estimated Annual Two-Household Texas CORC with Child Care and Health Care for Two Children

Child Age	Base Cost	Child Care	Health Care	Base Cost +		Child Care & Health Care
				Child Care	Health Care	
0-2	\$12,749	\$14,774	\$194	\$27,523	\$12,943	\$27,717
3-5	\$13,387	\$13,013	\$360	\$26,400	\$13,747	\$26,760
6-8	\$15,838	\$9,828	\$216	\$25,666	\$16,054	\$25,882
9-11	\$16,118	\$9,828	\$138	\$25,946	\$16,256	\$26,084
12-14	\$15,435	\$9,828	\$874	\$25,263	\$16,309	\$26,137
15-17	\$14,711	\$0	\$577	\$14,711	\$15,288	\$15,288
Average Annual Cost for Both Children	\$14,831	\$9,545	\$329	\$24,376	\$15,160	\$24,705

Note: Base Cost is the sum of the estimate annual child-related cost for housing, food, transportation, and miscellaneous items. Both children are assumed to be in the same age category.

The Shared Two-Household Costs

The total cost of raising children across two households must be shared by custodial and non-custodial parents. We present a comparison of the costs assumed by the custodial and non-custodial parent in Tables 11a, 11b, 12a, and 12b. For health care costs, we present the total cost of health insurance and out-of-pocket health care expenses not covered by insurance. We allocate the full cost of a child's health insurance to the NCP. For out-of-pocket health care costs, we allocated half of the cost to each parent. In the same tables, we also compare the average annual costs assumed by the CP and the NCP to the average annual costs assumed by single-parents and married-parents.

The total annual Texas CORC across two households is higher than either the single-parent or married-parent Texas CORC. The share of Texas CORC across two households assumed by the custodial parent, who has the child the majority of the time, is the most similar to the single-parent household, but is slightly less. The custodial parent assumes more of the total cost than the non-custodial parent even when child care is not included in the total cost.

Table 11a. Total Estimated Annual Two-Household Texas CORC for One Child

Category	Average Annual Base Cost of One Child			Single-Parent Family	Married-Parent Family
	Two Households CP	NCP	Total		
Housing	\$2,339	\$2,339	\$4,678	\$2,339	\$2,339
Food	\$1,599	\$939	\$2,538	\$2,456	\$2,344
Transportation	\$1,089	\$639	\$1,728	\$1,365	\$1,652
Miscellaneous	\$1,256	\$738	\$1,994	\$1,270	\$1,214
Total Annual Average	\$6,283	\$4,655	\$10,938	\$7,430	\$7,549

Table 11b. Total Estimated Annual Two-Household Texas CORC for Two Children

Category	Average Annual Base Cost of Two Children			Single-Parent Family	Married-Parent Family
	Two Households CP	NCP	Total		
Housing	\$2,339	\$2,339	\$4,678	\$2,339	\$2,339
Food	\$3,006	\$1,765	\$4,771	\$4,688	\$4,465
Transportation	\$1,675	\$983	\$2,658	\$1,888	\$2,541
Miscellaneous	\$1,716	\$1,008	\$2,724	\$1,716	\$1,784
Total Annual Average for Both Children	\$8,736	\$6,095	\$14,831	\$10,631	\$11,129

When considering the base costs (housing, food, transportation, miscellaneous items) to raise one child, the custodial parent is responsible for \$6,283, or 57 percent, of the total annual average cost whereas the non-custodial parent is responsible for \$4,655, or 43 percent of the annual cost (Table 11a and Figure 5).

When considering the base cost plus the cost of child care for one child, the custodial parent is responsible for \$11,056, or 70 percent, of the total annual average cost (of which \$4,773 is child care), whereas the non-custodial parent is responsible for \$4,655, or 30 percent of the annual cost (Table 12a and Figure 5).

Table 12a. Total Estimated Annual Two-Household Texas CORC with Child Care and Health Care for One Child

Category		Average Annual Cost of One Child			
		Two Households			Married-Parent Family
		CP	NCP	Total	
Base Cost		\$6,283	\$4,655	\$10,938	\$7,430
Child Care		\$4,773	\$0	\$4,773	\$4,773
Health Care	Insurance	\$0	\$125	\$125	\$125
	Out-of-Pocket	\$37	\$37	\$73	\$73
Base Cost +	Child Care	\$11,056	\$4,655	\$15,711	\$12,203
	Health Care	\$6,320	\$4,817	\$11,136	\$7,628
	Child Care & Health Care	\$11,093	\$4,817	\$15,909	\$12,401

Note: Out-of-pocket health care costs allocated to CP and to NCP are \$36.5 each but are presented as \$37 for consistency in rounding.

Table 12b. Total Estimated Annual Two-Household Texas CORC with Child Care and Health Care for Two Children

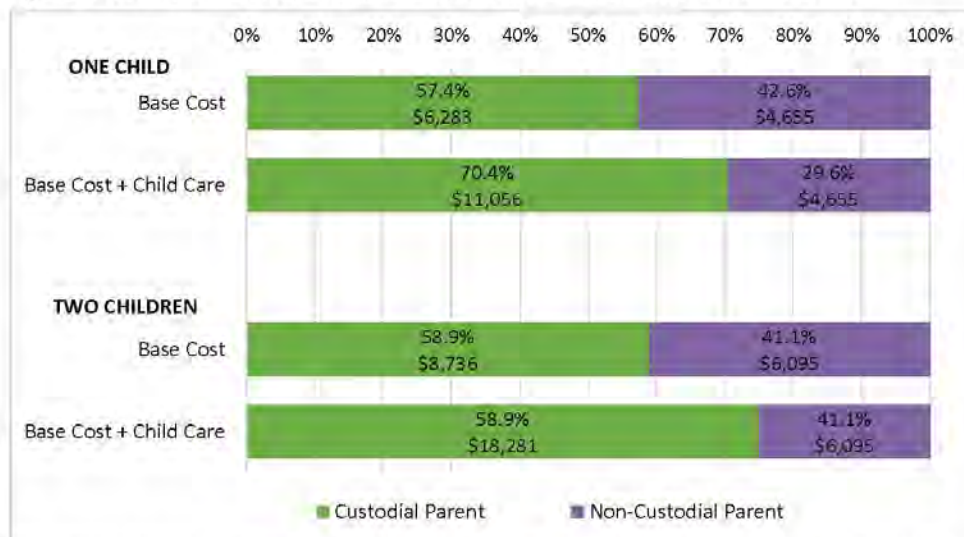
Category		Average Annual Cost of Two Children			
		Two Households			Married-Parent Family
		CP	NCP	Total	
Base Cost		\$8,736	\$6,095	\$14,831	\$10,631
Child Care		\$9,545	\$0	\$9,545	\$9,545
Health Care	Insurance	\$0	\$214	\$214	\$214
	Out-of-Pocket	\$58	\$58	\$115	\$115
Base Cost +	Child Care	\$18,281	\$6,095	\$24,376	\$20,176
	Health Care	\$8,794	\$6,367	\$15,160	\$10,960
	Child Care & Health Care	\$18,339	\$6,367	\$24,705	\$20,505

Note: Out-of-pocket health care costs allocated to CP and to NCP are \$57.8 each but are presented as \$58 for consistency in rounding.

When considering the base cost to raise two children, the custodial parent is responsible for \$8,736, or 59 percent of the total annual average base cost whereas the non-custodial parent is responsible for \$6,095, or 41 percent of the annual cost (Table 11b and Figure 5). When considering the base costs plus the cost of child care for two children, the custodial parent is responsible for \$18,281, or 75 percent, of the total annual average costs (of which \$9,545 is child care), whereas the non-custodial parent is responsible for \$6,095, or 25 percent of the annual cost (Table 12b and Figure 5).

For families with one or two children living across two households, the annual cost of child-related health care – health insurance and out-of-pocket health care costs – is minimal compared to the other cost categories. The low cost of child-related health care may be driven by the fact that we use data for families at or below the 40th percentile of income, many of whom reported having no health care expenditures in the CE survey data.

Figure 5. Two-Household Texas CORC Allocation to Custodial and Non-Custodial Parents

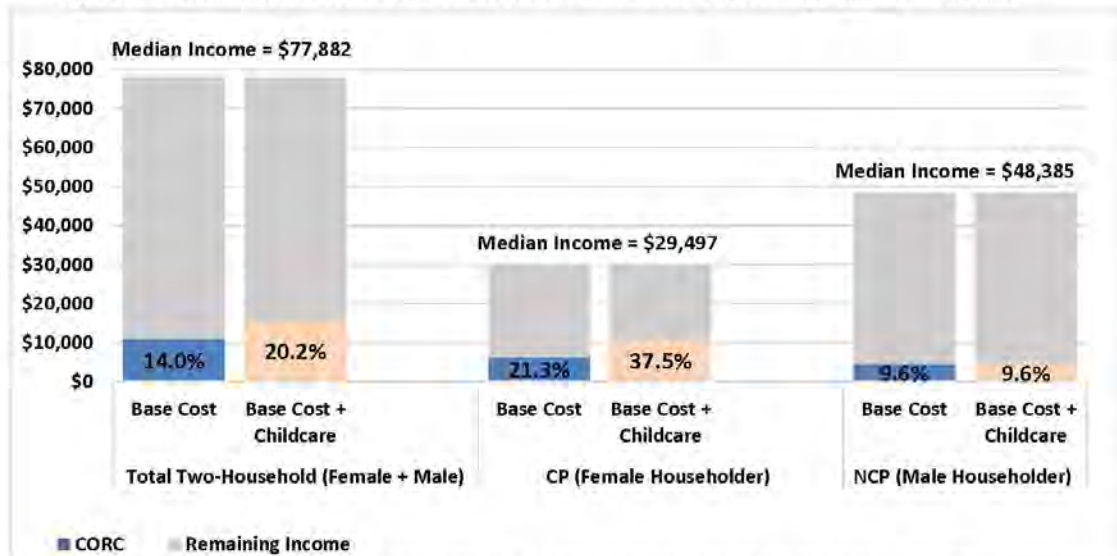


Note: Health Care costs are not included in this figure because child-related health care costs are a small proportion of the total annual cost to raise a child and are much smaller than any of the other cost categories. We also do not allocate the full cost of child-related health to the CP or NCP because the cost of health insurance may be covered by either parent.

Cost as a Percentage of Parent Income

The two-household Texas CORC estimates the total cost of raising children across two households and provides estimates of how the annual costs may be allocated between the custodial and non-custodial parent. If we assume the median income of the CP is \$29,497 (the median income among female-householders with children under the age of 18 in Texas) and the median income of the NCP is \$48,385 (the median income among male-householders with children under 18 in Texas), then at \$10,938 the total annual base cost of raising one child across two households is 14 percent of the parent's combined income (\$77,882) (Figure 6a). As a proportion of each parent's income, the custodial parent's share (\$6,283) is just over 20 percent (21.3%) of the median income for female-householders in Texas and the non-custodial parent's share (\$4,655) is approximately 10 percent of the median income for single-parent male householders in Texas (Figure 6a).

Figure 6a. Two-Household, One-Child Texas CORC Estimates as a Percentage of Median Income



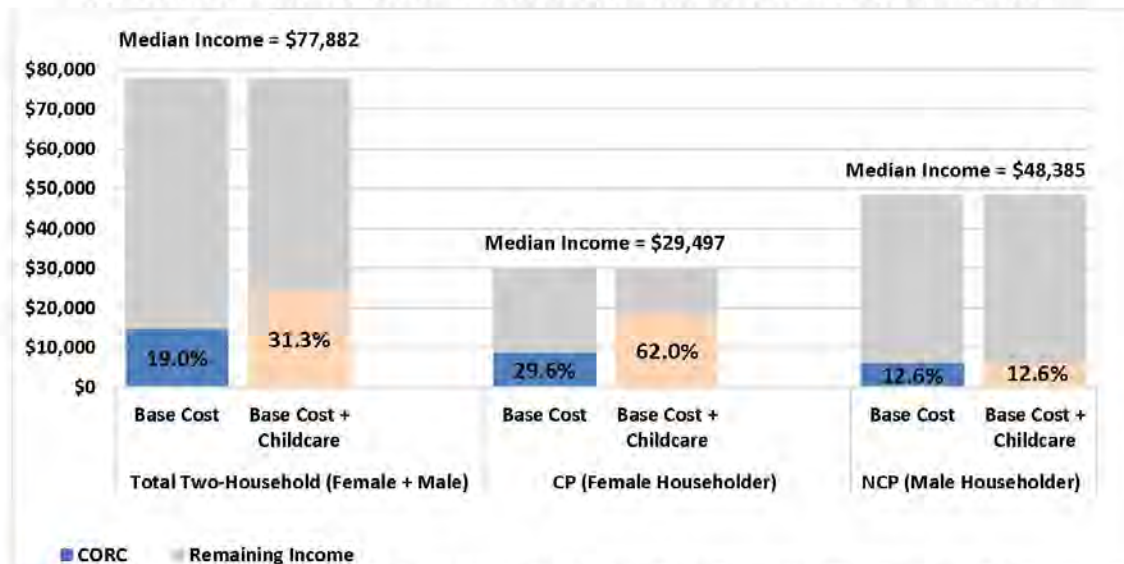
Note: Texas CORC estimates are for one-child families. Median income is based on 2019 Texas median income for single-parent families with at least one child under 18 years. The householder type used for the median income value is designated in parentheses. "Base Cost" includes housing, food, transportation, and miscellaneous/clothing.

When child care is included, the difference in the CP and NCP's proportional costs as a percent of median income is even greater. The CP assumes all of the cost associated with child care (\$4,773 annually for one child) in the standard child support award. Therefore, at an annual cost of \$11,056, the CP's share of the cost of raising one child is over one-third (37.5%) of the median income of single-parent female householders in Texas, compared to the NCP who is allocated no child care costs and whose share of the cost of raising one child remains at 10 percent of the median income for single-parent male householders in Texas (Figure 6a).

For a family raising two children across two households, the total annual base cost at \$14,831 is 19 percent of the parents' combined income (\$77,882) (Figure 6b). As a proportion of each parent's income, the custodial parent's share (\$8,736) is 30 percent of the median income for female-householders in Texas and the non-custodial parent's share (\$6,095) is approximately 13 percent of the median income for single-parent male householders in Texas (Figure 6b).

When child care is included for two-child families, the difference in the CP and NCP's proportional costs as a percent of median income is even greater. Similar to a family with one child, the CP assumes all of the cost associated with child care for two children (\$9,545 annually) in the standard child support award. Therefore, at an annual cost of \$18,281, the CP's share of the cost of raising two children is 62 percent of the median income of single-parent female householders in Texas, compared to the NCP who is allocated no child care costs and whose share of the cost of raising two children remains at 13 percent of the median income for single-parent males householders in Texas (Figure 6b).

Figure 6b. Two-Household, Two-Child Texas CORC Estimates as a Percentage of Median Income



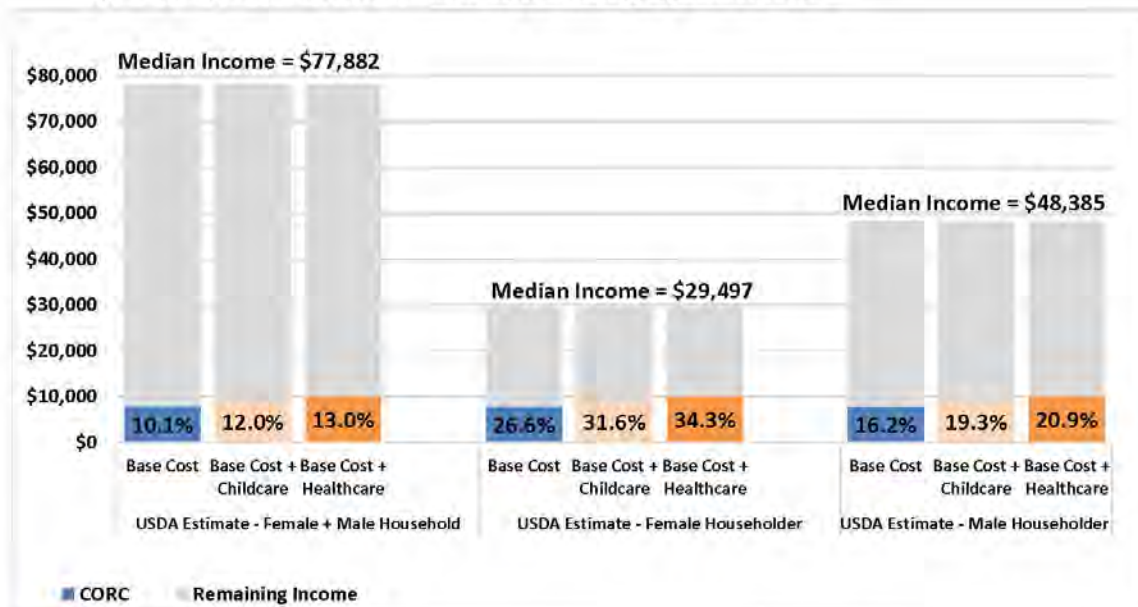
Note: Texas CORC estimates are for two-child families. Median income is based on 2019 Texas median income for single-parent families with at least one child under 18 years. The householder type used for the median income value is designated in parentheses. "Base Cost" includes housing, food, transportation, and miscellaneous/clothing

USDA ESTIMATES AS A PERCENTAGE OF MEDIAN INCOME

None of the most common methods (i.e., the Rothbarth, Engel, or USDA methods) used by states to estimate the cost of raising children provide an estimate across two households, thus, we are limited to comparing the two-household Texas CORC to the USDA estimates for single-parent and married-parent families (adjusted to 2019 dollars).

Because estimates for children living across two households are not included in the USDA's estimates, the closest comparison to the two-household Texas CORC estimates as a percentage of median income is the single-parent USDA estimates as a percentage of median income. Figure 7 shows the USDA estimates for the base expenditures and base expenditures including child care for single-parent families as a percentage of single-parent median income in Texas. We show the USDA expenditure estimates for single-parents (earning less than \$63,346) as a percentage of the median income among single-parent female householders in Texas (\$29,497), single-parent male householders in Texas (\$48,385), or as a percentage of combined median income for both female and male single-parent householders (\$77,882).

Figure 7. Single-Parent USDA Estimates as a Percentage of Median Income



Note: USDA estimates are for one child in a two-child family. USDA estimates are from the USDA 2015 report released in 2017 which used CE data from 2011-2015 and has been adjusted to 2019 dollars. Median income is based on 2019 Texas median income for single-parent families with at least one child under 18 years. The householder type used for the median income value is designated in parentheses. "Base Cost" includes housing, food, transportation, and miscellaneous/clothing.

CHAPTER 6: DISCUSSION AND CONCLUSIONS

Child support awards set by the current Texas Child Support guidelines are based on the monthly net resources of the NCP, such that 20 percent of the NCP's resources are used to support one child and 25 percent of the NCP's resources are used to support two children. These guidelines provide a relatively simple way to calculate child support amounts, however, the guidelines are not closely associated with the actual cost of raising a child and do not consider a number of other factors that determine whether a child support order is sufficient and equitable, including the CP's income, the costs the NCP incurs when the child is at their home, child care costs, and parenting time.

In the following section, we present six scenarios that examine important considerations when determining child support awards and show how different methods of calculating child support awards can result in vastly different payment amounts that vary widely in their ability to meet children's needs. In each scenario, we describe the payment amount for custodial and non-custodial parents earning the median income of single parents in Texas and the payment amount for parents working full time earning the federal minimum wage. We include the payment amounts to cover the base cost across two households and the base cost including child care for one or two children.

We understand that the Texas Child Support guidelines are based on the NCP's net income (after deducting social security taxes, federal income taxes, health insurance for the child, etc.) and not gross income. Therefore, because we present the following scenarios based on median income and federal minimum wage income before deductions are made, the actual resources parents have to support their child or children may be lower than what we present here and the cost of raising a child is a slightly larger proportion of net income than of gross income.

Scenario 1: Child Support as a Percentage of Income

In the first scenario, we examine how much of the cost of raising a child across two households an NCP (with a standard child support order) can cover given the current child support guidelines. In a typical child support case, 20 percent of the NCP's net resources are obligated for child support for one child and 25 percent of their net resources are obligated for two children.²²

When the median income of single-parent male householders in Texas (\$48,385) is assumed to be the income of the NCP, then \$9,677 is the annual child support payment for one child (\$806 monthly) and \$12,096 is the annual payment for supporting two children (\$1,008 monthly). In this median income scenario, the child support amount for one child covers 88 percent of the annual base cost to raise a child across two households (\$10,938) and 62 percent of the annual cost with child care included. The child support award for two children covers about 82 percent of the annual base cost for two children across two households (\$14,831), but only half of the annual cost when child care is included.

The custodial parent is responsible for covering the remaining costs for the child, which amounts to \$1,261 for one child and \$2,735 for two children. This amount is approximately 4 percent of her earnings (\$29,497) for one child and 9 percent for two children.

If we assume the NCP works 40 hours per week at a minimum wage job that pays \$7.25, they would make \$1,257 monthly or \$15,080 per year. If the NCP has a standard child support order, 20 percent of their income, or \$3,016, is their annual child support payment for one child (\$251 monthly), and 25 percent of their income, or \$3,770, is their annual child support payment for two children (\$314 monthly). In this minimum wage scenario, the child support amount for one child covers about 28 percent of the annual base cost to raise a child across two households and 19 percent of the annual cost when child care is included. The child support amount for a minimum wage earner with two children covers about 25 percent of the annual base cost across two households and about 15 percent of the annual base cost when child care is included.

We see that with a standard child support order in place, for an NCP with income at the median level for single-parent male householders, 20 percent of their income covers almost all of the base cost of raising one child and nearly two-thirds of the cost when child care is included. However, for an NCP earning the federal minimum wage, 20 percent of their income covers only about one quarter of the cost of raising a child and even less of the cost when child care is included. If only a quarter of the cost of raising a child is covered by the NCP, then the remaining cost must be covered by the CP (regardless of her income level) or through other resources. For both median income earners and minimum wage earners, once we account for federal taxes and other income deductions, the proportion of the full cost of raising a child that is covered by 20 or 25 percent of NCP's income is reduced even further.

Scenario 2: NCP Pays the Full Cost of Raising a Child

The current child support guidelines do not make any specific reference to the proportion of the costs of raising a child each parent should be responsible for. Given that only NCP resources are included in the calculation, one possible assumption is that only the NCP should be responsible for the financial care of the child. In this scenario, an NCP earning the median income for single-male parent households in Texas (\$48,385) would need to pay approximately 23 percent of their income for one child (\$10,938) and 31 percent of their income to meet the costs associated with raising two children across two households (\$14,831). These percentages are higher, but not that different than the current guidelines of 20 percent for one and 25 percent of net resources for two children.

For NCPs who earn the minimum wage (\$15,080 annually), they would need to pay 72.5 percent of their income to meet the costs of raising one child across two households, and over 98 percent of their income for two children – percentages that are unrealistic to pay.

Scenario 3: Parents Share the Cost Evenly, Regardless of Income

In the next scenario we examine what it might look like for parents to evenly share the cost of raising a child across two households. We present the following scenario in which the CP and NCP each cover half the total cost. When the CP has an income equal to the median income of single-parent female householders (\$29,497) and the NCP has an income equal to the median income of single-parent male householders (\$48,385), each parent covers half of the base cost for one child at an annual cost of \$5,469 (\$456 monthly), which is 19 percent of the CP's income

and 11 percent of the NCP's income. When child care for one child is included, the cost to each parent is \$7,855.50 annually (\$655 monthly), which is 27 percent of the CP's income and 16 percent of the NCP's income.

When two parents both earning the median income cover half the total cost of raising two children across two households, the base cost to each parent is \$7,415.50 annually (\$618 monthly) and the cost including child care for each parent is \$12,188 annually (\$1,015 monthly). In this scenario, 25 percent of the CP's income and 15 percent of the NCP's income is used to cover the base cost of raising both children. When we include child care costs, 41 of the CP's income and 25 percent of the NCP's income is used to cover the cost of raising both children.

When we assume the CP and NCP each work 40 hours per week at jobs that pay the minimum wage, each parent earns \$1,257 monthly or \$15,080 annually. If the CP and NCP equally share the cost of raising a child, 36 percent of each parent's income is used to cover the base cost of raising one child across two households and 52 percent of each parent's income is used to cover the cost with child care included. For families with two children, 49 percent of each parent's income is used to cover the base cost across two households and 81 percent of each parent's income is used to cover the cost with child care included.

This scenario demonstrates that for both the median income earners and minimum wage earners, as income decreases the proportion of a parent's income that is needed to meet the cost of raising a child increases. This scenario also demonstrates that it is unaffordable for two minimum wage earners to each spend half their income to meet the basic child-related costs (housing, food, transportation, and miscellaneous items) of raising two children and likely impossible for each to spend over three-quarters of their income to cover the cost when child care is included. Importantly, only the CP is eligible for other social services for the child, because custody of the child is a criterion for eligibility. Therefore, the CP can supplement her resources through SNAP, WIC, housing vouchers, and earned income tax credit, etc., but the NCP cannot.

Scenario 4: Parenting Time Adjustment

In the fourth scenario, we explore what it looks like to adjust the equal share model to account for parenting time. In this scenario, we make two assumptions: 1) the full cost of raising a child is shared by the CP and NCP, and 2) the cost assigned to the CP and NCP has an inverse relationship to parenting time, but the approach does not account for the income of each parent. We assume that the parent who spends more time with the child incurs a higher out-of-pocket cost than the parent who spends less time with the child. In an attempt to account for the CP spending more money out-of-pocket on her child than the NCP, we assign a larger proportion of the total cost of raising a child to the NCP than to the CP. One possible way to calculate a child support order and adjust for parenting time is to assign the NCP the proportion of the cost of raising his child that is the *inverse* of the proportion of time he spends with the child. For example, based on a standard parenting time order in which the CP has the child approximately 60 percent of the time and the NCP has the child for the remaining 40 percent,

we allocate 40 percent of the annual cost of raising a child to the CP and we allocate 60 percent of the annual cost to the NCP.

Because the cost assigned to each parent is based on the cost of raising a child and not on the income of the parent, the cost allocated to the CP and the cost allocated to the NCP is the same for parents earning the median income as it is for minimum wage earners. To allocate the annual base cost of one child across two households (\$10,938), using the parenting time adjustment, the CP is responsible for \$4,375 annually (\$365 monthly) and the NCP is responsible for \$6,563 annually (\$547 monthly). To cover the annual base cost of two children (\$14,831), using the parent time adjustment, the CP is responsible for \$5,932 annually (\$494 monthly) and the NCP is responsible for \$8,899 annually (\$742 monthly).

For the CP with a median annual income of \$29,497, she uses 15 percent of her income to cover her share of the base cost of one child and 20 percent of her income to cover her share of the base cost for two children. For the NCP with a median annual income of \$48,385, he uses 14 percent of his income to cover his share of the base cost of one child and 18 percent of his income to cover his share of the base cost of two children. In this scenario, the percentage of the NCP's income used to support the base costs of one or two children are each less than the 20 or 25 percent of the NCP's income that is stipulated by the current child support guidelines for one or two children, respectively.

For the CP with a minimum wage job who earns \$15,080 annually, they use 29 percent of their income to cover the base cost of one child and 36 percent of their income to cover the base cost of two children. For the NCP with a minimum wage job who also earns \$15,080 annually, they use 43 percent of their income to cover the base cost of one child and 60 percent of their income to cover the base cost of two children.

To allocate the annual cost of one child including child care (\$15,711), using the parenting time adjustment, the CP is responsible for \$6,284 annually (\$524) and the NCP is responsible for \$9,427 annually (\$786 monthly). To allocate the annual cost of two children including child care (\$24,376), using the parenting time adjustment, the CP is responsible for \$9,730 annually (\$813 monthly) and the NCP is responsible for \$14,625 annually (\$1,219 monthly).

For the CP earning the median annual income of single-parent female householders in Texas (\$29,497), she uses 21 percent of her income to cover her share of the cost of one child including child care and 33 percent of her income to cover her share of the cost of two children including child care. For the NCP earning the median annual income of single-parent male householders in Texas (\$48,385), he uses 19 percent of his income to cover his share of the cost of one child including child care and 30 percent of his income to cover his share of the cost of two children including child care. The percentage of the NCP's income used to support one child including child care costs are approximately the same as the current child support guidelines stipulate for supporting one child (20%). However, in this scenario, the percentage of the NCP's income used to support two children including the cost of child care is a higher percentage of income than the guidelines currently specify (25%).

For the CP earning the federal minimum wage (\$15,080 annually), they use 42 percent of their income to cover their share of the cost of one child including child care and 65 percent of their income to cover their share of the cost of two children with child care. For the NCP earning the federal minimum wage (\$15,080 annually), they use 63 percent of their income to cover their share of the cost of one child including child care and 97 percent of their income to cover their share of the cost of two children including child care. In this scenario, we allocate the cost of raising a child to each parent based on the inverse amount of time they spend with their child. For lower income families, and particularly minimum wage earners who require child care, this allocation method is not practical. CPs and NCPs cannot realistically spend between 40 percent and nearly all of their income to support their children, even though this would be needed to meet the total cost.

Scenario 5: Income Shares

In the fifth scenario, we present a hypothetical income shares computation, which accounts for the income of both the custodial and non-custodial parent and the cost of raising a child across two households. In this scenario, each parent contributes a portion of their income towards the total cost of raising a child that is proportional to their share of the combined income of both parents.

When the CP has an income equal to the median income for single-parent female householders (\$29,497) and the NCP has an income equal to the median income for single-parent male householders in Texas (\$48,385), their combined income is \$77,882 annually (\$6,490 monthly). The CP's income is 38 percent of the combined income of both parents and the NCP's income is 62 percent of the combined income.

In this hypothetical income shares computation, given that the two-household Texas CORC base cost estimate for one child is \$10,938 annually (\$912 monthly), the CP contributes 38 percent of the cost, for an annual cost to her of \$4,156 (\$346 monthly). The NCP contributes the remaining 62 percent of the base cost for one child, for an annual cost to him of \$6,782 (\$565 monthly). When we apply the same hypothetical income shares computation assumptions for a CP and NCP raising two children with an annual base cost of \$14,831 (\$1,236 monthly), the CP contributes \$5,636 annually (\$470 monthly) and the NCP contributes \$9,195 annually (\$766 monthly). To cover the base cost of raising one child, the CP and NCP each contribute 14 percent of their respective incomes. To cover the base cost of raising two children, and each parent contributes 19 percent of their respective incomes.

When we include child care costs, the annual two-household Texas CORC estimate for one child is \$15,711 (\$1,309 monthly). Because we assume that each parent contributes a portion of their income equal to their share of the combined two-household income, the CP still covers 38 percent of the total cost and the NCP covers 62 percent of the total cost. Therefore, to cover the base costs with child care included for one child living across two households, the CP contributes \$5,970 annually (\$498 monthly) and the NCP contributes \$9,740 annually (\$812 monthly). Applying the same income shares model assumptions for a CP and NCP raising two children with child care included at a total annual cost of \$24,376 (\$2,031 monthly), the CP

contributes \$9,263 annually (\$772 monthly) and the NCP contributes \$15,113 annually (\$1,259 monthly). To cover the cost of raising one child including childcare, the CP and NCP each contribute about 20 percent of their respective incomes. To cover the cost of raising two children including child care, each parent contributes 31 percent of their respective incomes.

When we assume the CP and NCP each work 40 hours per week at jobs that pay the minimum wage, each parent earns \$1,257 monthly or \$15,080 annually. In this hypothetical income shares computation when both parents have the same income, they would equally share the cost of raising a child. Therefore, in this scenario, the result is the same as in the section “Parents Share the Cost Evenly” when both parents have a minimum wage job.

In this scenario, 36 percent of each parent’s income is used to cover the base cost of raising one child across two households and 52 percent of each parent’s income is used to cover the cost with child care included. For two-child families, 49 percent of each parent’s income is used to cover the base cost of raising both children across two households and 81 percent of each parent’s income is used to cover the cost with child care included.

For lower income families, and particularly minimum wage earners who require child care, an income shares model may be a more equitable method for allocating costs to the CP and NCP which also accounts for the fixed cost of raising children. However, regardless of the method of allocation, meeting the cost of raising children for minimum wage earners is a challenge given that the total cost is such a large portion of their income. This challenge is especially difficult for NCPs who are not eligible to receive other social services for their children.

An income shares model could be used as the basis of the child support guidelines and also account for parenting time. To account for parenting time, an adjustment could be applied to the income shares proportion so that the parent who spends more time with the child (the CP) pays a smaller percentage of their income than their share of income proportional to the combined income of both parents. Assuming both parents have incomes equal to that of the median single-parent in Texas as described above, the CP would be responsible for less than 38 percent of the cost of raising the child or children (e.g. 30 percent) and the NCP would be responsible for more than 62 percent of the cost the cost of raising one or two children (e.g. 70 percent).

Scenario 6: Income Shares with Offset

The final scenario considers the fact that all NCPs need a basic level of income to provide for their own basic needs and to provide for their child when the child resides at their home, approximately 40 percent of the time in a standard possession order. The Texas CORC estimate for the cost of raising one child across two households is \$10,938, with the CP incurring an annual cost of \$6,283 and the NCP an incurring annual cost of \$4,655. For two children, the respective values are \$8,736 for two children for the CP and \$6,095 for the NCP.

Therefore, for any of the above scenarios, the amount the NCP would be obligated to pay the CP would be the amount indicated in each scenario above *minus* the amount it costs for the NCP to provide for the child’s needs at their home. For example, in the scenario above that takes into account parents’ relative income, the NCP would be responsible for paying the CP

\$2,127 for one child, or 4 percent of his income for the median earner. This value takes into consideration the \$6,782 that is the NCP's portion of the overall costs of raising a child across two households, minus the \$4,655 in costs he incurs when the child is with him. In this scenario, the CP would be accountable for 38 percent of the total cost of raising one child across two households, or \$4,156 as discussed in Scenario 5, and she would receive \$2,127 from the NCP. Combined, these amounts add up to the average total cost that CPs incur for one child in the two-household CORC model.

This scenario does not include child care costs, which would need to be distributed fairly to account for the child care needs at each household. For Tables 13 and 14, we assume each parent contributes to child care proportionally to their relative income, and we do not assume that the CP covers the full cost of child care. The scenario also assumes that NCPs fully exercise all of their minimum parenting time, which is something that the OAG cannot enforce. The scenario also does not take into account the additional resources that CPs may be eligible for (e.g. SNAP, WIC) which assist her in meeting her obligations to the cost of raising a child across two households.

Table 13. Scenarios for Sharing the Cost of Raising Children Across Two Households For Two Median Income Earning Parents

Cost Sharing Scenario, Number of Children, and Use of Child Care	Total Annual Cost	Non-Custodial Parent (Income: \$48,385)			Custodial Parent (Income: \$29,497)	
		Annual Child Support Obligation	% of Income	% of CORC	Net Cost After Child Support	% of Income
One Child, No Child Care						
Scenario 1: Current Guidelines	\$10,938	\$9,677	20%	88%	\$1,261	4%
Scenario 2: NCP Pays Full Cost		\$10,938	23%	100%	\$0	0%
Scenario 3: Parents Share Cost Evenly		\$5,469	11%	50%	\$5,469	19%
Scenario 4: Parenting Time		\$6,563	14%	60%	\$4,375	15%
Scenario 5: Income Shares		\$6,782	14%	62%	\$4,156	14%
Scenario 6: Income Shares with Offset		\$2,127	4%	19%	\$4,156	14%
One Child, Child Care						
Scenario 1: Current Guidelines	\$15,711	\$9,677	20%	62%	\$6,034	20%
Scenario 2: NCP Pays Full Cost		\$15,711	32%	100%	\$0	0%
Scenario 3: Parents Share Cost Evenly		\$7,856	16%	50%	\$7,856	27%
Scenario 4: Parenting Time		\$9,427	19%	60%	\$6,284	21%
Scenario 5: Income Shares		\$9,741	20%	62%	\$5,970	20%
Scenario 6: Income Shares with Offset		\$2,127	4%	14%	\$5,970	20%
Two Children, No Child Care						
Scenario 1: Current Guidelines	\$14,831	\$12,096	25%	82%	\$2,735	9%
Scenario 2: NCP Pays Full Cost		\$14,831	31%	100%	\$0	0%
Scenario 3: Parents Share Cost Evenly		\$7,416	15%	50%	\$7,416	25%
Scenario 4: Parenting Time		\$8,899	18%	60%	\$5,932	20%
Scenario 5: Income Shares		\$9,195	19%	62%	\$5,636	19%
Scenario 6: Income Shares with Offset		\$3,100	6%	21%	\$5,636	19%
Two Children, Child Care						
Scenario 1: Current Guidelines	\$24,376	\$12,096	25%	50%	\$12,280	42%
Scenario 2: NCP Pays Full Cost		\$24,376	50%	100%	\$0	0%
Scenario 3: Parents Share Cost Evenly		\$12,188	25%	50%	\$12,188	41%
Scenario 4: Parenting Time		\$14,626	30%	60%	\$9,750	33%
Scenario 5: Income Shares		\$15,113	31%	62%	\$9,263	31%
Scenario 6: Income Shares with Offset		\$3,100	6%	13%	\$9,263	31%

Note: For the NCP in Scenario 6, only the child support payment to the CP is shown. For families with one child and no child care costs, the NCP is additionally responsible for \$4,655 annually, \$7,614 for one child with child care, \$6,095 for two children without child care, and \$12,013 for two children with child care.

Table 14. Scenarios for Sharing the Cost of Raising Children Across Two Households For Two Minimum Wage Earning Parents

Cost Sharing Scenario, Number of Children, and Use of Child Care	Total Annual Cost	Non-Custodial Parent (Income: \$15,080)			Custodial Parent (Income: \$15,080)	
		Annual Child Support Obligation	% of Income	% of CORC	Net Cost After Child Support	% of Income
One Child, No Child Care						
Scenario 1: Current Guidelines	\$10,938	\$3,016	20%	28%	\$7,922	53%
Scenario 2: NCP Pays Full Cost		\$10,938	73%	100%	\$0	0%
Scenario 3: Parents Share Cost Evenly		\$5,469	36%	50%	\$5,469	36%
Scenario 4: Parenting Time		\$6,563	44%	60%	\$4,375	29%
Scenario 5: Income Shares		\$5,469	36%	50%	\$5,469	36%
Scenario 6: Income Shares with Offset		\$814	5%	7%	\$5,469	36%
One Child, Child Care						
Scenario 1: Current Guidelines	\$15,711	\$3,016	20%	19%	\$12,695	84%
Scenario 2: NCP Pays Full Cost		\$15,711	104%	100%	\$0	0%
Scenario 3: Parents Share Cost Evenly		\$7,856	52%	50%	\$7,856	52%
Scenario 4: Parenting Time		\$9,427	63%	60%	\$6,284	42%
Scenario 5: Income Shares		\$7,856	52%	50%	\$7,856	52%
Scenario 6: Income Shares with Offset		\$242	2%	2%	\$7,856	52%
Two Children, No Child Care						
Scenario 1: Current Guidelines	\$14,831	\$3,770	25%	25%	\$11,061	73%
Scenario 2: NCP Pays Full Cost		\$14,831	98%	100%	\$0	0%
Scenario 3: Parents Share Cost Evenly		\$7,416	49%	50%	\$7,416	49%
Scenario 4: Parenting Time		\$8,899	59%	60%	\$5,932	39%
Scenario 5: Income Shares		\$7,416	49%	50%	\$7,416	49%
Scenario 6: Income Shares with Offset		\$1,321	9%	9%	\$7,416	49%
Two Children, Child Care						
Scenario 1: Current Guidelines	\$24,376	\$3,770	25%	15%	\$20,606	137%
Scenario 2: NCP Pays Full Cost		\$24,376	162%	100%	\$0	0%
Scenario 3: Parents Share Cost Evenly		\$12,188	81%	50%	\$12,188	81%
Scenario 4: Parenting Time		\$14,626	97%	60%	\$9,750	65%
Scenario 5: Income Shares		\$12,188	81%	50%	\$12,188	81%
Scenario 6: Income Shares with Offset		\$175	1%	1%	\$12,188	81%

Note: For the NCP in Scenario 6, only the child support payment to the CP is shown. For families with one child and no child care costs, the NCP is additionally responsible for \$4,655 annually, \$7,614 for one child with child care, \$6,095 for two children without child care, and \$12,013 for two children with child care.

Summary

CFRP's primary objective was to develop a Texas-specific model to estimate the cost of raising a child considering age, family and household structure, and parity. The Texas CORC, presented in this report, provides the Texas Office of the Attorney General (OAG) with a Texas-specific model that, importantly, estimates the cost of raising children across two households, reflecting the reality of many children whose parents have a child support order. Overall, the Texas CORC models provide conservative estimates of the cost of raising children; families may choose to spend more, however, the CORC models provide a minimum cost associated with meeting a child's needs and allow for healthy child development. We provide estimates with and without the cost of child care and health care to offer a fuller understanding of the cost for families where both parents work and who have child-related health care expenses, which may offset some of the potential underestimates from the base cost estimates.

The Texas CORC estimates incorporate Texas-specific data for housing and child care costs, the two largest cost categories for raising children. Using these costs, the CORC models estimate a basic cost of raising children that meets children's needs for healthy development, instead of estimating families' expenditures on children across various income levels. The extent to which families meet the cost varies widely by income, but the basic cost remains constant across family income.

In addition to including Texas-specific data and estimating a basic cost of raising children rather than families' expenditures on children, the Texas CORC also provides estimates for raising children across two households. Determining the cost of raising children across two households is particularly important for determining the adequacy of states' child support guidelines, because in most circumstances it is preferable for a child to spend time in both households.

The cost of raising children across two households is the costliest of the three Texas CORC estimates. The higher cost is driven mostly by the need for an additional bedroom in the second house, the loss of the economies of scale benefit for food costs, the need for non-shared items in both households (e.g. toothbrush, toys, bicycle), and additional transportation costs. The Texas CORC for married-parent families may be higher than for single-parent families, but as a proportion of income, the cost of raising children for single-parent families in Texas is considerably greater.

Although it is not a novel finding that the cost of raising children is a larger proportion of income for single-parent families compared to married-parent families, it is still concerning. The cost of raising children as a proportion of income is especially high for single-parent female householders given that the median income among this group is much lower than the median income among single-parent male householders. Given that the cost of raising a child is constant across income levels and that the cost is a larger proportion of a single-parent's income than of a married-parent family's income, child support can be an important element of the variety of resources available to parents to help meet the cost of raising children.

Compared to the existing methods of estimating the cost of raising children (i.e., the USDA, Rothbarth, and Engel methods), the Texas CORC for single-parent households and the custodial

parent's share of the two-household CORC produce comparable estimates to the USDA's estimate for single-parent families.

When the custodial and non-custodial parents earn incomes equal to the median income for single-parent female householders and single-parent male householders in Texas, respectively, the CP's share is 21 percent of her income whereas the NCP's share of the base cost of raising one child across two households is 10 percent of his income. When the cost of child care is included, the NCP's share of the cost of raising one child remains at 10 percent whereas the CP's share increases to 38 percent. For families raising two children across two households, the NCP's share of the base cost of raising the children is 13 percent whereas the CP's share is 30 percent. When the cost of child care is included, the NCP's share of the cost of raising both children remains at 13 percent whereas the CP's share increases to 62 percent.

The current Texas Child Support guidelines for a standard child support award are based on the income of the non-custodial parent and do not consider the cost of raising a child, the custodial parent's income, parenting time, or child care costs. If the basic, fixed cost of raising a child was used as the basis of the guidelines, the guidelines would look quite different.

The hypothetical income shares model (scenario 5) and income shares with offset that accounts for an NCP's visitation costs (scenario 6) each allow for the full costs of raising a child across two households to be met, while being more equitable to CPs and NCPs. These scenarios are only equitable, however, if we assume that the NCP sees his children regularly.

All of the scenarios are more applicable to families near the median income rather than lower-income households, because the costs of raising a child are much higher as a percent of income for lower-income households.

Conclusion

Adequately providing for a child's healthy development is the joint responsibility of both parents. When parents do not live together, they must share this responsibility across two households and ensure that each parent is contributing "equitably" to the child's wellbeing. Currently, a standard Texas child support award holds the NCP accountable for contributing 20 percent of the NCP's net resources (or 25% for supporting two children), plus medical support, and it allows for the child to be with the NCP for approximately one-third of the time. The child support amount is not aligned to the cost of raising a child or the resources available to the CP, and it can leave the CP or NCP responsible for an unequal share of the responsibility to provide for the child. For minimum wage earners in particular, the CP is responsible for a much larger proportion of the cost of raising her children compared to the NCP when only 20 percent (for one child) or 25 percent (for two children) of the NCP's income is used for child support payments.

ENDNOTES

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https://www.cnpp.usda.gov/sites/default/files/expenditures_on_children_by_families/crc2015.pdf

¹⁹ U.S. Census Bureau, 2019 American Community Survey 1-Year Estimates, Table S1903. Median Income in the Past 12 Months (In 2019 Inflation-Adjusted Dollars), Texas. Retrieved from <https://data.census.gov/cedsci/table?q=texas%20income&tid=ACST1Y2019.S1903>

²⁰ Lino, M., Kuczynski, K., Rodriguez, N., and Schap, T. (2017). *Expenditures on Children by Families, 2015*. Miscellaneous Publication No. 1528-2015. U.S. Department of Agriculture, Center for Nutrition Policy and Promotion. Retrieved from

https://www.cnpp.usda.gov/sites/default/files/expenditures_on_children_by_families/crc2015.pdf

²¹ Key, A. G. (2015). Parenting time in Texas child support cases. *Family Court Review*, 53(2).

²² Texas Family Code, Chapter 154: Child Support, Subchapter A: Court-Ordered Child Support. Sec. 154.125. Retrieved from <https://statutes.capitol.texas.gov/Docs/FA/htm/FA.154.htm>

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Appendix J: Computations for an Examination of the Equitable Impact of Awards

To perform this examination, we used the cost estimates described in the Two-Household Texas CoRC (Chapter 5 of the CoRC). Within the two-household CoRC we used the reported result for “Base Cost + Child Care & Health Care.” “CP” is the custodial parent (the parent with more overnights) and “NCP” is the noncustodial parent (the parent with fewer overnights).

Two-Households, One child	\$15,909 total estimated costs
CP (63% overnights):	\$11,093 CP share
NCP (37% overnights):	\$4,817 NCP share
Two-Households, Two children	\$24,705 total estimated costs
CP (63% overnights):	\$18,339 CP share
NCP (37% overnights):	\$6,367 NCP share

As expressed in the CoRC, this is an estimate of the cost of raising a child or children that produces a minimum standard of healthy child development. As such, it does not vary with income.

In this examination, we considered four combinations of obligor and obligee incomes and computed child support guideline computations based on the obligor’s income for one and two children. We used the median income levels shown in Chapter 5 of the CoRC. The four income combinations are:

	A lower income Obligor	A higher income Obligor
A lower income Obligee	Obligor: use the median income for female householder, \$29,497 per year Obligee: use the median income for female householder, \$29,497 per year	Obligor: use the median income for male householder, \$48,385 per year Obligee: use the median income for female householder, \$29,497 per year
A higher income Obligee	Obligor: use the median income for female householder, \$29,497 per year Obligee: use the median income for male householder, \$48,385 per year	Obligor: use the median income for male householder, \$48,385 per year Obligee: use the median income for male householder, \$48,385 per year

We used the Texas Attorney General’s online child support calculator found at <https://csapps.oag.texas.gov/monthly-child-support-calculator> to compute net resources for the purposes of this examination. The CoRC estimates assume the obligor provides health insurance, which is a deduction when computing net resources, therefore, the net resources of an obligor will differ from the net resources of an obligee at identical income levels.

For one child, the two-household CoRC suggests the combined costs to raise one child across two separate households are about \$15,910. The CoRC estimates this to be the cost to raising a child that

produces a minimum standard of healthy child development. As such, it does not vary with income of either household.

- For an obligor earning about \$29,497 per year (the median income for a female householder) and an obligee earning about \$29,497 per year (the median income for a female householder):
 - The obligor's net resources are about \$25,281.
 - 20% of net resources is \$5,056 per year.
 - The two-household CoRC recognizes the obligor incurs a portion of the combined costs for time the child is in the obligor's home. For one child that amount is estimated to be \$4,817 per year.
 - After paying support and incurring costs, the obligor has about \$15,408 remaining for all other expenses, or about **61%** of the obligor's net resources.
 - The obligee's net resources are about \$25,406.
 - The obligee will receive \$5,056 in support from the obligor.
 - The two-household CoRC recognizes the obligee incurs a portion of the combined costs for time the child is in the obligee's home. For one child that amount is estimated to be \$11,093 per year.
 - After receiving support and incurring costs, the obligee has about \$19,369 remaining for all other expenses, or about **76%** of the obligee's net resources.
- For an obligor earning about \$29,497 per year (the median income for a female householder) and an obligee earning about \$48,385 per year (the median income for a male householder):
 - The obligor's net resources are about \$25,281.
 - 20% of net resources is \$5,056 per year.
 - The two-household CoRC recognizes the obligor incurs a portion of the combined costs for time the child is in the obligor's home. For one child that amount is estimated to be \$4,817 per year.
 - After paying support and incurring costs, the obligor has about \$15,408 remaining for all other expenses, or about **61%** of the obligor's net resources.
 - The obligee's net resources are about \$40,582.
 - The obligee will receive \$5,056 in support from the obligor.
 - The two-household CoRC recognizes the obligee incurs a portion of the combined costs for time the child is in the obligee's home. For one child that amount is estimated to be \$11,093 per year.
 - After receiving support and incurring costs, the obligee has about \$34,545 remaining for all other expenses, or about **85%** of the obligee's net resources.
- For an obligor earning about \$48,385 per year (the median income for a male householder) and an obligee earning about \$29,497 per year (the median income for a female householder):
 - The obligor's net resources are about \$40,457.
 - 20% of net resources is \$8,091 per year.
 - The two-household CoRC recognizes the obligor incurs a portion of the combined costs for time the child is in the obligor's home. For one child that amount is estimated to be \$4,817 per year.

- After paying support and incurring costs, the obligor has about \$27,549 remaining for all other expenses, or about 68% of the obligor's net resources.
- The obligee's net resources are about \$25,406.
 - The obligee will receive \$8,091 in support from the obligor.
 - The two-household CoRC recognizes the obligee incurs a portion of the combined costs for time the child is in the obligee's home. For one child that amount is estimated to be \$11,093 per year.
 - After receiving support and incurring costs, the obligee has about \$22,404 remaining for all other expenses, or about 88% of the obligee's net resources.
- For an obligor earning about \$48,385 per year (the median income for a male householder) and an obligee earning about \$48,385 per year (the median income for a male householder):
 - The obligor's net resources are about \$40,457.
 - 20% of net resources is \$8,091 per year.
 - The two-household CoRC recognizes the obligor incurs a portion of the combined costs for time the child is in the obligor's home. For one child that amount is estimated to be \$4,817 per year.
 - After paying support and incurring costs, the obligor has about \$27,549 remaining for all other expenses, or about 68% of the obligor's net resources.
 - The obligee's net resources are about \$40,582.
 - The obligee will receive \$8,091 in support from the obligor.
 - The two-household CoRC recognizes the obligee incurs a portion of the combined costs for time the child is in the obligee's home. For one child that amount is estimated to be \$11,093 per year.
 - After receiving support and incurring costs, the obligee has about \$37,580 remaining for all other expenses, or about 93% of the obligee's net resources.

For two children, the two-household CoRC suggests the combined costs to raise two children across two separate households are about \$24,705. The CoRC estimates this to be the cost to raising children that produces a minimum standard of healthy child development. As such, it does not vary with income of either household.

- For an obligor earning about \$29,497 per year (the median income for a female householder) and an obligee earning about \$29,497 per year (the median income for a female householder):
 - The obligor's net resources are about \$25,192.
 - 25% of net resources is \$6,298 per year.
 - The two-household CoRC recognizes the obligor incurs a portion of the combined costs for time the children are in the obligor's home. For two children that amount is estimated to be \$6,367 per year.
 - After paying support and incurring costs, the obligor has about \$12,527 remaining for all other expenses, or just under 50% of the obligor's net resources.
 - The obligee's net resources are about \$25,406.
 - The obligee will receive \$6,298 in support from the obligor.




- The two-household CoRC recognizes the obligee incurs a portion of the combined costs for time the child is in the obligee's home. For two children that amount is estimated to be \$18,339 per year.
 - After receiving support and incurring costs, the obligee has about \$13,365 remaining for all other expenses, or about 53% of the obligee's net resources.
- For an obligor earning about \$29,497 per year (the median income for a female householder) and an obligee earning about \$48,385 per year (the median income for a male householder):
 - The obligor's net resources are about \$25,192.
 - 25% of net resources is \$6,298 per year.
 - The two-household CoRC recognizes the obligor incurs a portion of the combined costs for time the children in the obligor's home. For two children that amount is estimated to be \$6,367 per year.
 - After paying support and incurring costs, the obligor has about \$12,527 remaining for all other expenses, or just under 50% of the obligor's net resources.
 - The obligee's net resources are about \$40,582.
 - The obligee will receive \$6,298 in support from the obligor.
 - The two-household CoRC recognizes the obligee incurs a portion of the combined costs for time the children are in the obligee's home. For two children that amount is estimated to be \$18,339 per year.
 - After receiving support and incurring costs, the obligee has about \$28,541 remaining for all other expenses, or about 70% of the obligee's net resources.
- For an obligor earning about \$48,385 per year (the median income for a male householder) and an obligee earning about \$29,497 per year (the median income for a female householder):
 - The obligor's net resources are about \$40,368.
 - 25% of net resources is \$10,114 per year.
 - The two-household CoRC recognizes the obligor incurs a portion of the combined costs for time the children are in the obligor's home. For two children that amount is estimated to be \$6,367 per year.
 - After paying support and incurring costs, the obligor has about \$23,887 remaining for all other expenses, or about 59% of the obligor's net resources.
 - The obligee's net resources are about \$25,406.
 - The obligee will receive \$10,114 in support from the obligor.
 - The two-household CoRC recognizes the obligee incurs a portion of the combined costs for time the children are in the obligee's home. For two children that amount is estimated to be \$18,339 per year.
 - After receiving support and incurring costs, the obligee has about \$17,181 remaining for all other expenses, or about 68% of the obligee's net resources.
- For an obligor earning about \$48,385 per year (the median income for a male householder) and an obligee earning about \$48,385 per year (the median income for a male householder):
 - The obligor's net resources are about \$40,368.

- 25% of net resources is \$10,114 per year.
- The two-household CoRC recognizes the obligor incurs a portion of the combined costs for time the children are in the obligor's home. For two children that amount is estimated to be \$6,367 per year.
- After paying support and incurring costs, the obligor has about \$23,887 remaining for all other expenses, or about 59% of the obligor's net resources.
- The obligee's net resources are about \$40,582.
 - The obligee will receive \$10,114 in support from the obligor.
 - The two-household CoRC recognizes the obligee incurs a portion of the combined costs for time the children are in the obligee's home. For two children that amount is estimated to be \$18,339 per year.
 - After receiving support and incurring costs, the obligee has about \$32,357 remaining for all other expenses, or about 80% of the obligee's net resources.

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Appendix K: Computations for Comparisons to other Percentage of Income States

Median Income source: <https://www.census.gov/quickfacts/TX> (accessed on June 30, 2021).

	
QuickFacts	
Texas	
QuickFacts provides statistics for all states and counties, and for cities and towns with a <i>population of 5,000 or more</i> .	
Income & Poverty	
 Median household income (in 2019 dollars), 2015-2019	\$61,874
 Per capita income in past 12 months (in 2019 dollars), 2015-2019	\$31,277
 Persons in poverty, percent	 13.6%

Results of Texas computations using <https://csapps.oag.texas.gov/monthly-child-support-calculator> (accessed on June 30, 2021).

Monthly Child Support Calculator

This calculator provides an estimate for a single source of income. The actual amount set or approved by the court may differ.

Support Order Calculations	
Monthly Gross Income	\$ 2500
Monthly OASDI, Medicare, and Federal Taxes 	\$ 349.17
Monthly Income	\$ 2150.83
Other Deductions 	\$ 0
Net Resources	\$ 2150.83
Texas Family Code Guidelines Percentage	20 %
Projected Monthly Child Support Obligation for net resources up to \$9,200	\$ 430.17

****The Guidelines for the support of a child are specifically designed to apply to monthly net resources not greater than \$9,200. This calculator does not calculate support in excess of the \$9,200 net resource amount per Texas Family Code sec. 154.125(a).**

Monthly Child Support Calculator

This calculator provides an estimate for a single source of income. The actual amount set or approved by the court may differ.

Support Order Calculations		
Monthly Gross Income		\$ 2500
Monthly OASDI, Medicare, and Federal Taxes	+	\$ 349.17
Monthly Income		\$ 2150.83
Other Deductions	+	\$ 0
Net Resources		\$ 2150.83
Texas Family Code Guidelines Percentage		25 %
Projected Monthly Child Support Obligation for net resources up to \$9,200		\$ 537.71

****The Guidelines for the support of a child are specifically designed to apply to monthly net resources not greater than \$9,200. This calculator does not calculate support in excess of the \$9,200 net resource amount per Texas Family Code sec. 154.125(a).**

Monthly Child Support Calculator

This calculator provides an estimate for a single source of income. The actual amount set or approved by the court may differ.

Support Order Calculations		
Monthly Gross Income		\$ 2500
Monthly OASDI, Medicare, and Federal Taxes	+	\$ 349.17
Monthly Income		\$ 2150.83
Other Deductions	+	\$ 0
Net Resources		\$ 2150.83
Texas Family Code Guidelines Percentage		30 %
Projected Monthly Child Support Obligation for net resources up to \$9,200		\$ 645.25

****The Guidelines for the support of a child are specifically designed to apply to monthly net resources not greater than \$9,200. This calculator does not calculate support in excess of the \$9,200 net resource amount per Texas Family Code sec. 154.125(a).**

Monthly Child Support Calculator

This calculator provides an estimate for a single source of income. The actual amount set or approved by the court may differ.

Support Order Calculations		
Monthly Gross Income		\$ 2500
Monthly OASDI, Medicare, and Federal Taxes	+	\$ 349.17
Monthly Income		\$ 2150.83
Other Deductions	+	\$ 0
Net Resources		\$ 2150.83
Texas Family Code Guidelines Percentage		35 %
Projected Monthly Child Support Obligation for net resources up to \$9,200		\$ 752.79

****The Guidelines for the support of a child are specifically designed to apply to monthly net resources not greater than \$9,200. This calculator does not calculate support in excess of the \$9,200 net resource amount per Texas Family Code sec. 154.125(a).**

Results of Alaska computations using <https://webapp.state.ak.us/cssd/guidelinecalc/form> (accessed on June 30, 2021).

State of Alaska > Department of Revenue > Child Support Services > CSSD Web Applications

The results from this calculator are only estimates and are not binding on the court or CSSD.

Date: 6/30/21 Case Number: Tax Year: 2021

Paying Parent Name:

ANNUAL GROSS INCOME		MONTHLY ALLOWABLE DEDUCTIONS	
Wages subject to FICA	\$30,000.00	Federal Income Tax	\$159.42
Wages subject to SBS	\$0.00	FICA	\$191.25
PFD	\$0.00	Supplemental Benefits System	\$0.00
Unemployment Insurance Benefits	\$0.00	Retirement	\$0.00
Military Specialty Pay	\$0.00	Union Dues	\$0.00
Other Taxable Income	\$0.00	SUI (Unemployment Insurance)	\$12.50
Gross Income:	\$30,000.00	Child Support or Alimony in Prior Relationship	\$0.00
Non-Income Pay	\$0.00	Work-related Child Care for Children in this Case	\$0.00
Income received by child(ren) of order from Social Security	\$0.00	Cost of Support for Prior Children in the Home	\$0.00
Workers' Compensation	\$0.00	Other Deductions	\$0.00
Non-Taxable Dividends	\$0.00		
Income from Self Employment	\$0.00		
Other Non-Taxable Income	\$0.00		
Non-taxable Gross Income:	\$0.00		
		Recalculate Amounts	
		Start Over	
TOTAL GROSS INCOME:	\$30,000.00		
TOTAL TAXABLE INCOME:	\$30,000.00	TOTAL MONTHLY DEDUCTIONS:	\$363.17
Adjusted Annual Income	\$25,641.96		

ANNUAL CHILD SUPPORT PAYMENT (without credits)			
1 Child	\$5,128.39	2 Children	\$6,923.33
4 Children	\$9,231.11	3 Children	\$8,461.85
MONTHLY CHILD SUPPORT PAYMENTS WITHOUT CREDITS/ DEBITS			
1 Child	\$427.00	2 Children	\$577.00
4 Children	\$769.00	3 Children	\$705.00
Monthly Medical Credit	\$0.00		
Monthly Medical Debit	\$0.00		
Monthly Childrens Insurance Benefit Credit	\$0.00		
MONTHLY CHILD SUPPORT PAYMENTS WITH CREDITS/ DEBITS			
1 Child	\$427.00	2 Children	\$577.00
4 Children	\$769.00	3 Children	\$705.00

For Mississippi computations:

IRS withholding: Publication 15 <https://www.irs.gov/publications/p15> (accessed on June 30, 2021), the IRS online tax withholding estimator <https://apps.irs.gov/app/tax-withholding-estimator> (accessed on June 30, 2021), and the IRS Withholding Assistant for Employers (an Excel workbook) <https://www.irs.gov/businesses/small-businesses-self-employed/income-tax-withholding-assistant-for-employers> and <https://www.irs.gov/pub/irs-utl/IncomeTaxWithholdingAssistantForEmployers2021.xlsx> (accessed on June 30, 2021)

IRS Income Tax Withholding Assistant For Employers (For use with both 2021 and earlier Forms W-4)

Pay frequency:

Employee's taxable wage or salary amount this paycheck:

Which version of Form W-4 did the employee use?

Please enter the W-4 information in the fields below.

Information from the employee's most recent Form W-4 if used 2020 or later version

Step 1. c. Filing status:

Step 2. Did the employee check the box in (c)?

Step 3. Total amount on line 3

Step 4. Other adjustments

a. Other income amount:

b. Deductions amount:

c. Extra withholding amount:

Step 3 Total amount for dependents and other claims on Line 3

RESULT

Amount of Federal income tax to withhold from this paycheck:

Withhold no federal income tax if on the Form W-4 the employee claimed to be exempt from withholding.

This Assistant implements the 2021 IRS Publication 15-T, *Federal Income Tax Withholding Methods*. Enter the three items requested in the upper left corner, then fill in the relevant information from the employee's Form W-4. The amount of Federal income tax to withhold from this paycheck is provided in the upper right corner. You may save a separate copy of this calculator for each employee (to avoid having to re-enter the W-4 information each pay period).

For other federal withholding we used the 6.2% OASDI and 1.45% rate for Medicare

Mississippi tax withholding <https://www.dor.ms.gov/Business/Documents/89350208.pdf> and <https://www.dor.ms.gov/Business/Pages/Withholding-Tax.aspx> and <https://www.dor.ms.gov/Documents/Final%20Monthly%20Tax%20Tables.pdf> (accessed on June 30, 2021)

TABLE A - SINGLE

EFFECTIVE JANUARY 1, 2021

MONTHLY PAYROLL PERIOD

IF WAGES ARE AT LEAST		BUT LESS THAN		AND THE TOTAL EXEMPTION CLAIMED ON FORM 89-350 IS:													
				0	6,000	7,500	9,000	10,500	12,000	13,500	15,000	16,500	18,000				
The amount of tax to be withheld is:																	
2,440	2,480	91	66	60	53	47	41	35	28	22	17						
2,480	2,520	93	68	62	55	49	43	37	30	24	18						
2,520	2,560	95	70	64	57	51	45	39	32	26	20						


Mississippi “Adjusted Gross Income” calculation:

Gross	\$2500/mo
Minus Fed withholding	-\$158
Minus OASDI	-\$155
Minus Medicare	-\$36.25
Minus State withholding	<u>-\$68</u>
Net paycheck	\$2082.75

Mississippi guideline computations:

- 1 child, 14% of \$2082.75 = \$292
- 2 children, 20% of \$2082.75 = 417
- 3 children, 22% of \$2082.75 = \$458
- 4 children, 24% of \$2082.75 = \$500

Results of Nevada computations using
<https://nvchildsupportguidelinescalculator.azurewebsites.net/getobligation.aspx> (accessed on June 30, 2021).

 **Nevada Child Support Guidelines Calculator**
A free web application tool to calculate the child support guidelines obligation.

Primary Custody

Calculation Year:
Effective 02/01/2021

Respondent's Gross Monthly Income:
Children in Petitioner's custody:

Respondent's Obligation: \$ 400

Respondent's Gross Monthly Income: \$2,500.00
Number of Children: 1

Tier 1 ($\$2,500.00 \times 16.00\% = \400.00)
Obligation amount is \$400.00.

Respondent's Obligation: \$400.00

 **Nevada Child Support Guidelines Calculator**
A free web application tool to calculate the child support guidelines obligation.

Primary Custody

Calculation Year:
Effective 02/01/2021

Respondent's Gross Monthly Income:
Children in Petitioner's custody:

Respondent's Obligation: \$ 550

Respondent's Gross Monthly Income: \$2,500.00
Number of Children: 2

Tier 1 ($\$2,500.00 \times 22.00\% = \550.00)
Obligation amount is \$550.00.

Respondent's Obligation: \$550.00



Nevada Child Support Guidelines Calculator

A free web application tool to calculate the child support guidelines obligation.

Primary Custody

Switch to Joint/Mixed Clear

Calculation Year: 2021
Effective 02/01/2021

Respondent's Gross Monthly Income: 2500

Children in Petitioner's custody: 3

Respondent's Obligation: \$ 650 Calculate Copy

Respondent's Gross Monthly Income: \$2,500.00
Number of Children: 3

Tier 1 ($\$2,500.00 \times 26.00\% = \650.00)
Obligation amount is \$650.00.

Respondent's Obligation: \$650.00



Nevada Child Support Guidelines Calculator

A free web application tool to calculate the child support guidelines obligation.

Primary Custody

Switch to Joint/Mixed Clear

Calculation Year: 2021
Effective 02/01/2021

Respondent's Gross Monthly Income: 2500

Children in Petitioner's custody: 4

Respondent's Obligation: \$ 700 Calculate Copy

Respondent's Gross Monthly Income: \$2,500.00
Number of Children: 4

Tier 1 ($\$2,500.00 \times 28.00\% = \700.00)
Obligation amount is \$700.00.

Respondent's Obligation: \$700.00

Results of North Dakota computations using the state's online spreadsheet,
<https://www.childsupport.dhs.nd.gov/services/establish-support-orders> &
<https://www.childsupport.dhs.nd.gov/sites/www/files/documents/excels/GuidelinesCalculator.xlsm>
 (accessed on June 30, 2021).

NORTH Dakota | Child Support
 Be Legendary.™ HUMAN SERVICES

Child Support Guidelines Calculator - Worksheet Total Screen

Obligor: obligor a. a
Obligee: obligee b. b

	obligor
Number of children for whom support is determined	1
Net monthly income	2,131
Preliminary amount	447
Multiple family amount	
Extended parenting time amount	
Foster care amount	447
Net child support payment	447

NORTH Dakota | Child Support
 Be Legendary.™ HUMAN SERVICES

Child Support Guidelines Calculator - Worksheet Total Screen

Obligor: obligor a. a
Obligee: obligee b. b

	obligor
Number of children for whom support is determined	2
Net monthly income	2,131
Preliminary amount	590
Multiple family amount	
Extended parenting time amount	
Foster care amount	590
Net child support payment	590

Child Support Guidelines Calculator - Worksheet Total Screen

Obligor: obligor a. a
Obligee: obligee b. b

	obligor
Number of children for whom support is determined	3
Net monthly income	2,131
Preliminary amount	699
Multiple family amount	
Extended parenting time amount	
Foster care amount	
	<hr/> 699
Net child support payment	699

Child Support Guidelines Calculator - Worksheet Total Screen

Obligor: obligor a. a
Obligee: obligee b. b

	obligor
Number of children for whom support is determined	4
Net monthly income	2,131
Preliminary amount	781
Multiple family amount	
Extended parenting time amount	
Foster care amount	
	<hr/> 781
Net child support payment	781

Results of Wisconsin computations using the state's online spreadsheet(s),
<https://dcf.wisconsin.gov/cs/order/tools> & <https://dcf.wisconsin.gov/files/cs/order/sh-place-calc.xlt> =
 (accessed on June 30, 2021).

All values were found on the "Calculation in Detail" tab.

Step One: Determine what each parent's obligation would be under the percent standard.
 Multiply each parent's monthly income available for child support by the appropriate percent for the number of children.

Parent with less time:

\$2,500.00 Monthly income
17.00% Appropriate percent
\$425.00 Percent standard obligation

Parent with more time:

\$0.00 Monthly income
17.00% Appropriate percent
\$0.00 Percent standard obligation

Step One: Determine what each parent's obligation would be under the percent standard.
 Multiply each parent's monthly income available for child support by the appropriate percent for the number of children.

Parent with less time:

\$2,500.00 Monthly income
25.00% Appropriate percent
\$625.00 Percent standard obligation

Parent with more time:

\$0.00 Monthly income
25.00% Appropriate percent
\$0.00 Percent standard obligation

Step One: Determine what each parent's obligation would be under the percent standard.
 Multiply each parent's monthly income available for child support by the appropriate percent for the number of children.

Parent with less time:

\$2,500.00 Monthly income
29.00% Appropriate percent
\$725.00 Percent standard obligation

Parent with more time:

\$0.00 Monthly income
29.00% Appropriate percent
\$0.00 Percent standard obligation

Step One: Determine what each parent's obligation would be under the percent standard.
 Multiply each parent's monthly income available for child support by the appropriate percent for the number of children.

Parent with less time:

\$2,500.00 Monthly income
31.00% Appropriate percent
\$775.00 Percent standard obligation

Parent with more time:

\$0.00 Monthly income
31.00% Appropriate percent
\$0.00 Percent standard obligation

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Appendix L: Computations for Comparisons to Texas' Neighboring States (Income Shares)

All websites were accessed to perform computations on July 1, 2021.

For Texas, the online calculator at <https://csapps.oag.texas.gov/monthly-child-support-calculator> was used to calculate monthly child support obligations.

Monthly Child Support Calculator

This calculator provides an estimate for a single source of income. The actual amount set or approved by the court may differ.

Support Order Calculations		
Monthly Gross Income		\$ 2500
Monthly OASDI, Medicare, and Federal Taxes	+	\$ 349.17
Monthly Income		\$ 2150.83
Other Deductions	+	\$ 110
Net Resources		\$ 2040.83
Texas Family Code Guidelines Percentage		20 %
Projected Monthly Child Support Obligation for net resources up to \$9,200		\$ 408.17

****The Guidelines for the support of a child are specifically designed to apply to monthly net resources not greater than \$9,200. This calculator does not calculate support in excess of the \$9,200 net resource amount per Texas Family Code sec. 154.125(a).**

Monthly Child Support Calculator

This calculator provides an estimate for a single source of income. The actual amount set or approved by the court may differ.

Support Order Calculations		
Monthly Gross Income		\$ 2500
Monthly OASDI, Medicare, and Federal Taxes	+	\$ 349.17
Monthly Income		\$ 2150.83
Other Deductions	+	\$ 110
Net Resources		\$ 2040.83
Texas Family Code Guidelines Percentage		25 %
Projected Monthly Child Support Obligation for net resources up to \$9,200		\$ 510.21

****The Guidelines for the support of a child are specifically designed to apply to monthly net resources not greater than \$9,200. This calculator does not calculate support in excess of the \$9,200 net resource amount per Texas Family Code sec. 154.125(a).**

Monthly Child Support Calculator

This calculator provides an estimate for a single source of income. The actual amount set or approved by the court may differ.

Support Order Calculations

Monthly Gross Income		\$	2500
Monthly OASDI, Medicare, and Federal Taxes	+	\$	349.17
Monthly Income		\$	2150.83
Other Deductions	+	\$	110
Net Resources		\$	2040.83
Texas Family Code Guidelines Percentage			30 %
Projected Monthly Child Support Obligation for net resources up to \$9,200		\$	612.25

****The Guidelines for the support of a child are specifically designed to apply to monthly net resources not greater than \$9,200. This calculator does not calculate support in excess of the \$9,200 net resource amount per Texas Family Code sec. 154.125(a).**

Monthly Child Support Calculator

This calculator provides an estimate for a single source of income. The actual amount set or approved by the court may differ.

Support Order Calculations

Monthly Gross Income		\$	2500
Monthly OASDI, Medicare, and Federal Taxes	+	\$	349.17
Monthly Income		\$	2150.83
Other Deductions	+	\$	110
Net Resources		\$	2040.83
Texas Family Code Guidelines Percentage			35 %
Projected Monthly Child Support Obligation for net resources up to \$9,200		\$	714.29

****The Guidelines for the support of a child are specifically designed to apply to monthly net resources not greater than \$9,200. This calculator does not calculate support in excess of the \$9,200 net resource amount per Texas Family Code sec. 154.125(a).**

For New Mexico, the online calculator at https://www2.nmcourts.gov/cgi/prose_lib/csw2008.htm was used to calculate monthly child support obligations.

MONTHLY CHILD SUPPORT OBLIGATION			
	Custodial Parent	Other Parent	Combined
1. Gross Monthly Income	\$ 0.00 +	\$ 2500.00 =	\$ 2500.00
2. Percentage of Combined Income	0.00 % +	100.00 % =	100 %
3. Number of Children			1
4. Basic Support from Schedule			\$ 458.00
5. Children's Health and Dental Insurance Premium	\$ 0.00 +	\$ 110.00 =	\$ 110.00
6. Work-Related Child Care	\$ 0.00 +	\$ 0.00 =	\$ 0.00
7. Additional Expenses	\$ 0.00 +	\$ 0.00 =	\$ 0.00
8. Total Support	\$ 0.00	\$ 110.00	\$ 568.00
9. Each Parent's Obligation	\$ 0.00	\$ 568.00	
10. Amount for Each Parent from Line 8	- \$ 0.00	- \$ 110.00	
11. Each Parent's Net Obligation	\$ 0.00	\$ 458.00	

MONTHLY CHILD SUPPORT OBLIGATION			
	Custodial Parent	Other Parent	Combined
1. Gross Monthly Income	\$ 0.00 +	\$ 2500.00 =	\$ 2500.00
2. Percentage of Combined Income	0.00 % +	100.00 % =	100 %
3. Number of Children			2
4. Basic Support from Schedule			\$ 664.00
5. Children's Health and Dental Insurance Premium	\$ 0.00 +	\$ 110.00 =	\$ 110.00
6. Work-Related Child Care	\$ 0.00 +	\$ 0.00 =	\$ 0.00
7. Additional Expenses	\$ 0.00 +	\$ 0.00 =	\$ 0.00
8. Total Support	\$ 0.00	\$ 110.00	\$ 774.00
9. Each Parent's Obligation	\$ 0.00	\$ 774.00	
10. Amount for Each Parent from Line 8	- \$ 0.00	- \$ 110.00	
11. Each Parent's Net Obligation	\$ 0.00	\$ 664.00	

MONTHLY CHILD SUPPORT OBLIGATION

	Custodial Parent	Other Parent	Combined
1. Gross Monthly Income	\$ 0.00 +	\$ 2500.00 =	\$ 2500.00
2. Percentage of Combined Income	0.00 % +	100.00 % =	100 %
3. Number of Children			3
4. Basic Support from Schedule			\$ 781.00
5. Children's Health and Dental Insurance Premium	\$ 0.00 +	\$ 110.00 =	\$ 110.00
6. Work-Related Child Care	\$ 0.00 +	\$ 0.00 =	\$ 0.00
7. Additional Expenses	\$ 0.00 +	\$ 0.00 =	\$ 0.00
8. Total Support	\$ 0.00	\$ 110.00	\$ 891.00
9. Each Parent's Obligation	\$ 0.00	\$ 891.00	
10. Amount for Each Parent from Line 8	- \$ 0.00	- \$ 110.00	
11. Each Parent's Net Obligation	\$ 0.00	\$ 781.00	

MONTHLY CHILD SUPPORT OBLIGATION

	Custodial Parent	Other Parent	Combined
1. Gross Monthly Income	\$ 0.00 +	\$ 2500.00 =	\$ 2500.00
2. Percentage of Combined Income	0.00 % +	100.00 % =	100 %
3. Number of Children			4
4. Basic Support from Schedule			\$ 863.00
5. Children's Health and Dental Insurance Premium	\$ 0.00 +	\$ 110.00 =	\$ 110.00
6. Work-Related Child Care	\$ 0.00 +	\$ 0.00 =	\$ 0.00
7. Additional Expenses	\$ 0.00 +	\$ 0.00 =	\$ 0.00
8. Total Support	\$ 0.00	\$ 110.00	\$ 973.00
9. Each Parent's Obligation	\$ 0.00	\$ 973.00	
10. Amount for Each Parent from Line 8	- \$ 0.00	- \$ 110.00	
11. Each Parent's Net Obligation	\$ 0.00	\$ 863.00	

MONTHLY CHILD SUPPORT OBLIGATION

	Custodial Parent	Other Parent	Combined
1. Gross Monthly Income	\$ 1500.00 +	\$ 2500.00 =	\$ 4000.00
2. Percentage of Combined Income	37.50 % +	62.50 % =	100 %
3. Number of Children			1
4. Basic Support from Schedule			\$ 578.00
5. Children's Health and Dental Insurance Premium	\$ 0.00 +	\$ 110.00 =	\$ 110.00
6. Work-Related Child Care	\$ 0.00 +	\$ 0.00 =	\$ 0.00
7. Additional Expenses	\$ 0.00 +	\$ 0.00 =	\$ 0.00
8. Total Support	\$ 0.00	\$ 110.00	\$ 688.00
9. Each Parent's Obligation	\$ 258.00	\$ 430.00	
10. Amount for Each Parent from Line 8	- \$ 0.00	- \$ 110.00	
11. Each Parent's Net Obligation	\$ 258.00	\$ 320.00	

MONTHLY CHILD SUPPORT OBLIGATION

	Custodial Parent	Other Parent	Combined
1. Gross Monthly Income	\$ 1500.00 +	\$ 2500.00 =	\$ 4000.00
2. Percentage of Combined Income	37.50 % +	62.50 % =	100 %
3. Number of Children			2
4. Basic Support from Schedule			\$ 834.00
5. Children's Health and Dental Insurance Premium	\$ 0.00 +	\$ 110.00 =	\$ 110.00
6. Work-Related Child Care	\$ 0.00 +	\$ 0.00 =	\$ 0.00
7. Additional Expenses	\$ 0.00 +	\$ 0.00 =	\$ 0.00
8. Total Support	\$ 0.00	\$ 110.00	\$ 944.00
9. Each Parent's Obligation	\$ 354.00	\$ 590.00	
10. Amount for Each Parent from Line 8	- \$ 0.00	- \$ 110.00	
11. Each Parent's Net Obligation	\$ 354.00	\$ 480.00	

MONTHLY CHILD SUPPORT OBLIGATION

	Custodial Parent	Other Parent	Combined
1. Gross Monthly Income	\$ 1500.00 +	\$ 2500.00 =	\$ 4000.00
2. Percentage of Combined Income	37.50 % +	62.50 % =	100 %
3. Number of Children			3
4. Basic Support from Schedule			\$ 978.00
5. Children's Health and Dental Insurance Premium	\$ 0.00 +	\$ 110.00 =	\$ 110.00
6. Work-Related Child Care	\$ 0.00 +	\$ 0.00 =	\$ 0.00
7. Additional Expenses	\$ 0.00 +	\$ 0.00 =	\$ 0.00
8. Total Support	\$ 0.00	\$ 110.00	\$ 1088.00
9. Each Parent's Obligation	\$ 408.00	\$ 680.00	
10. Amount for Each Parent from Line 8	- \$ 0.00	- \$ 110.00	
11. Each Parent's Net Obligation	\$ 408.00	\$ 570.00	

MONTHLY CHILD SUPPORT OBLIGATION

	Custodial Parent	Other Parent	Combined
1. Gross Monthly Income	\$ 1500.00 +	\$ 2500.00 =	\$ 4000.00
2. Percentage of Combined Income	37.50 % +	62.50 % =	100 %
3. Number of Children			4
4. Basic Support from Schedule			\$ 1080.00
5. Children's Health and Dental Insurance Premium	\$ 0.00 +	\$ 110.00 =	\$ 110.00
6. Work-Related Child Care	\$ 0.00 +	\$ 0.00 =	\$ 0.00
7. Additional Expenses	\$ 0.00 +	\$ 0.00 =	\$ 0.00
8. Total Support	\$ 0.00	\$ 110.00	\$ 1190.00
9. Each Parent's Obligation	\$ 446.25	\$ 743.75	
10. Amount for Each Parent from Line 8	- \$ 0.00	- \$ 110.00	
11. Each Parent's Net Obligation	\$ 446.25	\$ 633.75	

MONTHLY CHILD SUPPORT OBLIGATION

	Custodial Parent	Other Parent	Combined
1. Gross Monthly Income	\$ 2500.00 +	\$ 2500.00 =	\$ 5000.00
2. Percentage of Combined Income	50.00 % +	50.00 % =	100 %
3. Number of Children			1
4. Basic Support from Schedule			\$ 663.00
5. Children's Health and Dental Insurance Premium	\$ 0.00 +	\$ 110.00 =	\$ 110.00
6. Work-Related Child Care	\$ 0.00 +	\$ 0.00 =	\$ 0.00
7. Additional Expenses	\$ 0.00 +	\$ 0.00 =	\$ 0.00
8. Total Support	\$ 0.00	\$ 110.00	\$ 773.00
9. Each Parent's Obligation	\$ 386.50	\$ 386.50	
10. Amount for Each Parent from Line 8	- \$ 0.00	- \$ 110.00	
11. Each Parent's Net Obligation	\$ 386.50	\$ 276.50	

MONTHLY CHILD SUPPORT OBLIGATION

	Custodial Parent	Other Parent	Combined
1. Gross Monthly Income	\$ 2500.00 +	\$ 2500.00 =	\$ 5000.00
2. Percentage of Combined Income	50.00 % +	50.00 % =	100 %
3. Number of Children			2
4. Basic Support from Schedule			\$ 954.00
5. Children's Health and Dental Insurance Premium	\$ 0.00 +	\$ 110.00 =	\$ 110.00
6. Work-Related Child Care	\$ 0.00 +	\$ 0.00 =	\$ 0.00
7. Additional Expenses	\$ 0.00 +	\$ 0.00 =	\$ 0.00
8. Total Support	\$ 0.00	\$ 110.00	\$ 1064.00
9. Each Parent's Obligation	\$ 532.00	\$ 532.00	
10. Amount for Each Parent from Line 8	- \$ 0.00	- \$ 110.00	
11. Each Parent's Net Obligation	\$ 532.00	\$ 422.00	

MONTHLY CHILD SUPPORT OBLIGATION

	Custodial Parent	Other Parent	Combined
1. Gross Monthly Income	\$ 2500.00 +	\$ 2500.00 =	\$ 5000.00
2. Percentage of Combined Income	50.00 % +	50.00 % =	100 %
3. Number of Children			3
4. Basic Support from Schedule			\$ 1117.00
5. Children's Health and Dental Insurance Premium	\$ 0.00 +	\$ 110.00 =	\$ 110.00
6. Work-Related Child Care	\$ 0.00 +	\$ 0.00 =	\$ 0.00
7. Additional Expenses	\$ 0.00 +	\$ 0.00 =	\$ 0.00
8. Total Support	\$ 0.00	\$ 110.00	\$ 1227.00
9. Each Parent's Obligation	\$ 613.50	\$ 613.50	
10. Amount for Each Parent from Line 8	- \$ 0.00	- \$ 110.00	
11. Each Parent's Net Obligation	\$ 613.50	\$ 503.50	

MONTHLY CHILD SUPPORT OBLIGATION

	Custodial Parent	Other Parent	Combined
1. Gross Monthly Income	\$ 2500.00 +	\$ 2500.00 =	\$ 5000.00
2. Percentage of Combined Income	50.00 % +	50.00 % =	100 %
3. Number of Children			4
4. Basic Support from Schedule			\$ 1234.00
5. Children's Health and Dental Insurance Premium	\$ 0.00 +	\$ 110.00 =	\$ 110.00
6. Work-Related Child Care	\$ 0.00 +	\$ 0.00 =	\$ 0.00
7. Additional Expenses	\$ 0.00 +	\$ 0.00 =	\$ 0.00
8. Total Support	\$ 0.00	\$ 110.00	\$ 1344.00
9. Each Parent's Obligation	\$ 672.00	\$ 672.00	
10. Amount for Each Parent from Line 8	- \$ 0.00	- \$ 110.00	
11. Each Parent's Net Obligation	\$ 672.00	\$ 562.00	

MONTHLY CHILD SUPPORT OBLIGATION

	Custodial Parent	Other Parent	Combined
1. Gross Monthly Income	\$ 3500.00 +	\$ 2500.00 =	\$ 6000.00
2. Percentage of Combined Income	58.33 % +	41.67 % =	100 %
3. Number of Children			1
4. Basic Support from Schedule			\$ 740.00
5. Children's Health and Dental Insurance Premium	\$ 0.00 +	\$ 110.00 =	\$ 110.00
6. Work-Related Child Care	\$ 0.00 +	\$ 0.00 =	\$ 0.00
7. Additional Expenses	\$ 0.00 +	\$ 0.00 =	\$ 0.00
8. Total Support	\$ 0.00	\$ 110.00	\$ 850.00
9. Each Parent's Obligation	\$ 495.80	\$ 354.19	
10. Amount for Each Parent from Line 8	- \$ 0.00	- \$ 110.00	
11. Each Parent's Net Obligation	\$ 495.80	\$ 244.19	

MONTHLY CHILD SUPPORT OBLIGATION

	Custodial Parent	Other Parent	Combined
1. Gross Monthly Income	\$ 3500.00 +	\$ 2500.00 =	\$ 6000.00
2. Percentage of Combined Income	58.33 % +	41.67 % =	100 %
3. Number of Children			2
4. Basic Support from Schedule			\$ 1061.00
5. Children's Health and Dental Insurance Premium	\$ 0.00 +	\$ 110.00 =	\$ 110.00
6. Work-Related Child Care	\$ 0.00 +	\$ 0.00 =	\$ 0.00
7. Additional Expenses	\$ 0.00 +	\$ 0.00 =	\$ 0.00
8. Total Support	\$ 0.00	\$ 110.00	\$ 1171.00
9. Each Parent's Obligation	\$ 683.04	\$ 487.96	
10. Amount for Each Parent from Line 8	- \$ 0.00	- \$ 110.00	
11. Each Parent's Net Obligation	\$ 683.04	\$ 377.96	

MONTHLY CHILD SUPPORT OBLIGATION

	Custodial Parent	Other Parent	Combined
1. Gross Monthly Income	\$ 3500.00 +	\$ 2500.00 =	\$ 6000.00
2. Percentage of Combined Income	58.33 % +	41.67 % =	100 %
3. Number of Children			3
4. Basic Support from Schedule			\$ 1240.00
5. Children's Health and Dental Insurance Premium	\$ 0.00 +	\$ 110.00 =	\$ 110.00
6. Work-Related Child Care	\$ 0.00 +	\$ 0.00 =	\$ 0.00
7. Additional Expenses	\$ 0.00 +	\$ 0.00 =	\$ 0.00
8. Total Support	\$ 0.00	\$ 110.00	\$ 1350.00
9. Each Parent's Obligation	\$ 787.45	\$ 562.55	
10. Amount for Each Parent from Line 8	- \$ 0.00	- \$ 110.00	
11. Each Parent's Net Obligation	\$ 787.45	\$ 452.55	

MONTHLY CHILD SUPPORT OBLIGATION

	Custodial Parent	Other Parent	Combined
1. Gross Monthly Income	\$ 3500.00 +	\$ 2500.00 =	\$ 6000.00
2. Percentage of Combined Income	58.33 % +	41.67 % =	100 %
3. Number of Children			4
4. Basic Support from Schedule			\$ 1370.00
5. Children's Health and Dental Insurance Premium	\$ 0.00 +	\$ 110.00 =	\$ 110.00
6. Work-Related Child Care	\$ 0.00 +	\$ 0.00 =	\$ 0.00
7. Additional Expenses	\$ 0.00 +	\$ 0.00 =	\$ 0.00
8. Total Support	\$ 0.00	\$ 110.00	\$ 1480.00
9. Each Parent's Obligation	\$ 863.28	\$ 616.72	
10. Amount for Each Parent from Line 8	- \$ 0.00	- \$ 110.00	
11. Each Parent's Net Obligation	\$ 863.28	\$ 506.72	

New Mexico: calculations concerning consideration of health insurance premiums.

	obligor	obligee	combined	obligor%	obligee%	BSA	obligor share	obligor ins	obligor share	obligor credit	net cs	cs + ins
NM	\$2,500.00	\$ -	\$2,500.00	100.00%	0%	\$ 458.00	\$ 458.00	\$ 110.00	\$ 110.00	\$ -	\$ 458.00	\$ 568.00
NM	\$2,500.00	\$ -	\$2,500.00	100.00%	0%	\$ 664.00	\$ 664.00	\$ 110.00	\$ 110.00	\$ -	\$ 664.00	\$ 774.00
NM	\$2,500.00	\$ -	\$2,500.00	100.00%	0%	\$ 781.00	\$ 781.00	\$ 110.00	\$ 110.00	\$ -	\$ 781.00	\$ 891.00
NM	\$2,500.00	\$ -	\$2,500.00	100.00%	0%	\$ 863.00	\$ 863.00	\$ 110.00	\$ 110.00	\$ -	\$ 863.00	\$ 973.00
NM	\$2,500.00	\$1,500.00	\$4,000.00	62.50%	37.50%	\$ 578.00	\$ 361.25	\$ 110.00	\$ 68.75	\$ 41.25	\$ 320.00	\$ 430.00
NM	\$2,500.00	\$1,500.00	\$4,000.00	62.50%	37.50%	\$ 834.00	\$ 521.25	\$ 110.00	\$ 68.75	\$ 41.25	\$ 480.00	\$ 590.00
NM	\$2,500.00	\$1,500.00	\$4,000.00	62.50%	37.50%	\$ 978.00	\$ 611.25	\$ 110.00	\$ 68.75	\$ 41.25	\$ 570.00	\$ 680.00
NM	\$2,500.00	\$1,500.00	\$4,000.00	62.50%	37.50%	\$1,080.00	\$ 675.00	\$ 110.00	\$ 68.75	\$ 41.25	\$ 633.75	\$ 743.75
NM	\$2,500.00	\$2,500.00	\$5,000.00	50.00%	50.00%	\$ 663.00	\$ 331.50	\$ 110.00	\$ 55.00	\$ 55.00	\$ 276.50	\$ 386.50
NM	\$2,500.00	\$2,500.00	\$5,000.00	50.00%	50.00%	\$ 954.00	\$ 477.00	\$ 110.00	\$ 55.00	\$ 55.00	\$ 422.00	\$ 532.00
NM	\$2,500.00	\$2,500.00	\$5,000.00	50.00%	50.00%	\$1,117.00	\$ 558.50	\$ 110.00	\$ 55.00	\$ 55.00	\$ 503.50	\$ 613.50
NM	\$2,500.00	\$2,500.00	\$5,000.00	50.00%	50.00%	\$1,234.00	\$ 617.00	\$ 110.00	\$ 55.00	\$ 55.00	\$ 562.00	\$ 672.00
NM	\$2,500.00	\$3,500.00	\$6,000.00	41.67%	58.33%	\$ 740.00	\$ 308.33	\$ 110.00	\$ 45.83	\$ 64.17	\$ 244.17	\$ 354.17
NM	\$2,500.00	\$3,500.00	\$6,000.00	41.67%	58.33%	\$1,061.00	\$ 442.08	\$ 110.00	\$ 45.83	\$ 64.17	\$ 377.92	\$ 487.92
NM	\$2,500.00	\$3,500.00	\$6,000.00	41.67%	58.33%	\$1,240.00	\$ 516.67	\$ 110.00	\$ 45.83	\$ 64.17	\$ 452.50	\$ 562.50
NM	\$2,500.00	\$3,500.00	\$6,000.00	41.67%	58.33%	\$1,370.00	\$ 570.83	\$ 110.00	\$ 45.83	\$ 64.17	\$ 506.67	\$ 616.67

For Oklahoma, a downloadable spreadsheet found at <https://oklahoma.gov/okdhs/services/child-support-services/computation.html> and <https://oklahoma.gov/content/dam/ok/en/okdhs/documents/okdhs-document-library/excel/CS%20Guidelines.xlsm> was used to calculate monthly child support obligations.

CHILD SUPPORT COMPUTATION				
Description of information or instruction	Info for calculation	Father	Mother	Other Custodian
Press Reset button or Control-r to reset calculations				
Enter the number of children in this case	1			
Enter gross monthly income. All sources, except income specifically excluded by 43 O.S. Section 118B(B)		\$2,500.00	\$0.00	
Enter the amount of self-employment income included in the gross monthly income		\$0.00	\$0.00	
Enter the amount of SSA Title II benefits paid for the benefit of the children. Do NOT include SSI benefits. (Enter in the column for the disabled or retired parent.)		\$0.00	\$0.00	
Enter the court ordered support alimony actually paid in a prior case		\$0.00	\$0.00	
Enter the court ordered monthly adjustment for marital debt		\$0.00	\$0.00	
Enter the court ordered monthly child support actually paid for qualified out-of-home children		\$0.00	\$0.00	
Enter the number of qualified in-home children excluding children on this case		0	0	
Enter number of overnights for each parent. If less than 121 for either parent, skip this entry.		0	365	
Enter Obligor (person who pays) (Enter "Father" or "Mother")	Father			
Enter monthly child care expenses for children in this case. Do not include any co-payments being paid by a parent receiving OKDHS Child Care Subsidy.		\$0.00	\$0.00	\$0.00
Family size for OKDHS Child Care Subsidy applicant.				
Enter the number of children included in child care subsidy.				
Enter the number of children included in this order from each parent's household receiving child care subsidy.				
Enter parent's actual gross monthly income from O.K.D.H.S. Child Care Subsidy Case.				
Enter monthly health insurance premium costs. This premium represents the actual premium cost for any child(ren) in this case only. Insurance Premium Worksheet is available if needed. Use Cash Medical Support on line 50 and 51 if any child is not covered by insurance.		\$110.00	\$0.00	\$0.00
Enter ongoing medical costs. Cash medical support for fixed periodic payments for ongoing medical costs		\$0.00	\$0.00	\$0.00
Enter visitation transportation costs		\$0.00	\$0.00	\$0.00
Enter number of children in this case not covered by health insurance. Note: This may be different from the number of children on	0			
Enter the SoonerCare or other health care government assistance applicant for the child(ren) in this case not covered by insurance. Enter "Father", "Mother", "other" or leave blank.				
Child support portion		\$445.00		
Cash medical portion		\$0.00		
Ongoing medical costs portion		\$0.00		
Total obligation to be paid by the obligor		\$445.00		
Press Print button or Control-p to print completed guidelines form				

CHILD SUPPORT COMPUTATION				
Description of information or instruction	Info for calculation	Father	Mother	Other Custodian
Press Reset button or Control-r to reset calculations				
Enter the number of children in this case	2			
Enter gross monthly income. All sources, except income specifically excluded by 43 O.S. Section 118B(B)		\$2,500.00	\$0.00	
Enter the amount of self-employment income included in the gross monthly income		\$0.00	\$0.00	
Enter the amount of SSA Title II benefits paid for the benefit of the children. Do NOT include SSI benefits. (Enter in the column for the disabled or retired parent.)		\$0.00	\$0.00	
Enter the court ordered support alimony actually paid in a prior case		\$0.00	\$0.00	
Enter the court ordered monthly adjustment for marital debt		\$0.00	\$0.00	
Enter the court ordered monthly child support actually paid for qualified out-of-home children		\$0.00	\$0.00	
Enter the number of qualified in-home children excluding children on this case		0	0	
Enter number of overnights for each parent. If less than 121 for either parent, skip this entry.		0	365	
Enter Obligor (person who pays) (Enter "Father" or "Mother")	Father			
Enter monthly child care expenses for children in this case. Do not include any co-payments being paid by a parent receiving OKDHS Child Care Subsidy.		\$0.00	\$0.00	\$0.00
Family size for OKDHS Child Care Subsidy applicant.				
Enter the number of children included in child care subsidy.				
Enter the number of children included in this order from each parent's household receiving child care subsidy.				
Enter parent's actual gross monthly income from O.K.D.H.S. Child Care Subsidy Case.				
Enter monthly health insurance premium costs. This premium represents the actual premium cost for any child(ren) in this case only. Insurance Premium Worksheet is available if needed. Use Cash Medical Support on line 50 and 51 if any child is not covered by insurance.		\$110.00	\$0.00	\$0.00
Enter ongoing medical costs. Cash medical support for fixed periodic payments for ongoing medical costs		\$0.00	\$0.00	\$0.00
Enter visitation transportation costs		\$0.00	\$0.00	\$0.00
Enter number of children in this case not covered by health insurance. Note: This may be different from the number of children on	0			
Enter the SoonerCare or other health care government assistance applicant for the child(ren) in this case not covered by insurance. Enter "Father", "Mother", "other" or leave blank.				
Child support portion		\$643.00		
Cash medical portion		\$0.00		
Ongoing medical costs portion		\$0.00		
Total obligation to be paid by the obligor		\$643.00		
Press Print button or Control-p to print completed guidelines form				

CHILD SUPPORT COMPUTATION				
Description of information or instruction	Info for calculation	Father	Mother	Other Custodian
Press Reset button or Control-r to reset calculations				
Enter the number of children in this case	3			
Enter gross monthly income All sources, except income specifically excluded by 43 O.S. Section 118B(5)		\$2,500.00	\$0.00	
Enter the amount of self-employment income included in the gross monthly income		\$0.00	\$0.00	
Enter the amount of SSA Title II benefits paid for the benefit of the children. Do NOT include SSI benefits. (Enter in the column for the disabled or retired parent.)		\$0.00	\$0.00	
Enter the court ordered support alimony actually paid in a prior case		\$0.00	\$0.00	
Enter the court ordered monthly adjustment for marital debt		\$0.00	\$0.00	
Enter the court ordered monthly child support actually paid for qualified out-of-home children		\$0.00	\$0.00	
Enter the number of qualified in-home children excluding children on this case		0	0	
Enter number of overnights for each parent if less than 121 for either parent, skip this entry.		0	365	
Enter Obligor (person who pays) (Enter "Father" or "Mother")	Father			
Enter monthly child care expenses for children in this case. Do not include any co-payments being paid by a parent receiving OKDHS Child Care Subsidy.		\$0.00	\$0.00	\$0.00
Family size for OKDHS Child Care Subsidy applicant.				
Enter the number of children included in child care subsidy.				
Enter the number of children included in this order from each parent's household receiving child care subsidy.				
Enter parent's actual gross monthly income from O.K.D.H.S. Child Care Subsidy Case.				
Enter monthly health insurance premium costs This premium represents the actual premium cost for any child(ren) in this case only. Insurance Premium Worksheet is available if needed. Use Cash Medical Support on line 50 and 51 if any child is not covered by insurance.		\$110.00	\$0.00	\$0.00
Enter ongoing medical costs Cash medical support for fixed periodic payments for ongoing medical costs		\$0.00	\$0.00	\$0.00
Enter visitation transportation costs		\$0.00	\$0.00	\$0.00
Enter number of children in this case not covered by health insurance. Note: This may be different from the number of children on	0			
Enter the SoonerCare or other health care government assistance applicant for the child(ren) in this case not covered by insurance. Enter "Father", "Mother", "other" or leave blank.				
Child support portion		\$755.00		
Cash medical portion		\$0.00		
Ongoing medical costs portion		\$0.00		
Total obligation to be paid by the obligor		\$755.00		
Press Print button or Control-p to print completed guidelines form				

CHILD SUPPORT COMPUTATION				
Description of information or instruction	Info for calculation	Father	Mother	Other Custodian
Press Reset button or Control-r to reset calculations				
Enter the number of children in this case	4			
Enter gross monthly income All sources, except income specifically excluded by 43 O.S. Section 118B(5)		\$2,500.00	\$0.00	
Enter the amount of self-employment income included in the gross monthly income		\$0.00	\$0.00	
Enter the amount of SSA Title II benefits paid for the benefit of the children. Do NOT include SSI benefits. (Enter in the column for the disabled or retired parent.)		\$0.00	\$0.00	
Enter the court ordered support alimony actually paid in a prior case		\$0.00	\$0.00	
Enter the court ordered monthly adjustment for marital debt		\$0.00	\$0.00	
Enter the court ordered monthly child support actually paid for qualified out-of-home children		\$0.00	\$0.00	
Enter the number of qualified in-home children excluding children on this case		0	0	
Enter number of overnights for each parent if less than 121 for either parent, skip this entry.		0	365	
Enter Obligor (person who pays) (Enter "Father" or "Mother")	Father			
Enter monthly child care expenses for children in this case. Do not include any co-payments being paid by a parent receiving OKDHS Child Care Subsidy.		\$0.00	\$0.00	\$0.00
Family size for OKDHS Child Care Subsidy applicant.				
Enter the number of children included in child care subsidy.				
Enter the number of children included in this order from each parent's household receiving child care subsidy.				
Enter parent's actual gross monthly income from O.K.D.H.S. Child Care Subsidy Case.				
Enter monthly health insurance premium costs This premium represents the actual premium cost for any child(ren) in this case only. Insurance Premium Worksheet is available if needed. Use Cash Medical Support on line 50 and 51 if any child is not covered by insurance.		\$110.00	\$0.00	\$0.00
Enter ongoing medical costs Cash medical support for fixed periodic payments for ongoing medical costs		\$0.00	\$0.00	\$0.00
Enter visitation transportation costs		\$0.00	\$0.00	\$0.00
Enter number of children in this case not covered by health insurance. Note: This may be different from the number of children on	0			
Enter the SoonerCare or other health care government assistance applicant for the child(ren) in this case not covered by insurance. Enter "Father", "Mother", "other" or leave blank.				
Child support portion		\$435.00		
Cash medical portion		\$0.00		
Ongoing medical costs portion		\$0.00		
Total obligation to be paid by the obligor		\$435.00		
Press Print button or Control-p to print completed guidelines form				

CHILD SUPPORT COMPUTATION				
Description of information or instruction	Info for calculation	Father	Mother	Other Custodian
Press Reset button or Control- to reset calculations.				
Enter the number of children in this case	1			
Enter gross monthly income All sources, except income specifically excluded by 43 O.S. Section 118B(5)		\$2,500.00	\$1,500.00	
Enter the amount of self-employment income included in the gross monthly income		\$0.00	\$0.00	
Enter the amount of SSA Title II benefits paid for the benefit of the children. Do NOT include SSI benefits. (Enter in the column for the disabled or retired parent.)		\$0.00	\$0.00	
Enter the court ordered support alimony actually paid in a prior case		\$0.00	\$0.00	
Enter the court ordered monthly adjustment for marital debt		\$0.00	\$0.00	
Enter the court ordered monthly child support actually paid for qualified out-of-home children		\$0.00	\$0.00	
Enter the number of qualified in-home children excluding children on this case		0	0	
Enter number of overnights for each parent if less than 121 for either parent, skip this entry.		0	365	
Enter Obligor (person who pays) (Enter "Father" or "Mother")	Father			
Enter monthly child care expenses for children in this case. Do not include any co-payments being paid by a parent receiving OKDHS Child Care Subsidy.		\$0.00	\$0.00	\$0.00
Family size for OKDHS Child Care Subsidy applicant.				
Enter the number of children included in child care subsidy.				
Enter the number of children included in this order from each parent's household receiving child care subsidy.				
Enter parent's actual gross monthly income from O.K.D.H.S. Child Care Subsidy Case.				
Enter monthly health insurance premium costs. This premium represents the actual premium cost for any child(ren) in this case only. Insurance Premium Worksheet is available if needed. Use Cash Medical Support on line 50 and 51 if any child is not covered by insurance.		\$110.00	\$0.00	\$0.00
Enter ongoing medical costs Cash medical support for fixed periodic payments for ongoing medical costs		\$0.00	\$0.00	\$0.00
Enter visitation transportation costs		\$0.00	\$0.00	\$0.00
Enter number of children in this case not covered by health insurance. Note: This may be different from the number of children on	0			
Enter the SoonerCare or other health care government assistance applicant for the child(ren) in this case not covered by insurance. Enter "Father", "Mother", "other" or leave blank.				
Child support portion		\$321.25		
Cash medical portion		\$0.00		
Ongoing medical costs portion		\$0.00		
Total obligation to be paid by the obligor		\$321.25		
Press Print button or Control-p to print completed guidelines form				

CHILD SUPPORT COMPUTATION				
Description of information or instruction	Info for calculation	Father	Mother	Other Custodian
Press Reset button or Control- to reset calculations.				
Enter the number of children in this case	2			
Enter gross monthly income All sources, except income specifically excluded by 43 O.S. Section 118B(5)		\$2,500.00	\$1,500.00	
Enter the amount of self-employment income included in the gross monthly income		\$0.00	\$0.00	
Enter the amount of SSA Title II benefits paid for the benefit of the children. Do NOT include SSI benefits. (Enter in the column for the disabled or retired parent.)		\$0.00	\$0.00	
Enter the court ordered support alimony actually paid in a prior case		\$0.00	\$0.00	
Enter the court ordered monthly adjustment for marital debt		\$0.00	\$0.00	
Enter the court ordered monthly child support actually paid for qualified out-of-home children		\$0.00	\$0.00	
Enter the number of qualified in-home children excluding children on this case		0	0	
Enter number of overnights for each parent if less than 121 for either parent, skip this entry.		0	365	
Enter Obligor (person who pays) (Enter "Father" or "Mother")	Father			
Enter monthly child care expenses for children in this case. Do not include any co-payments being paid by a parent receiving OKDHS Child Care Subsidy.		\$0.00	\$0.00	\$0.00
Family size for OKDHS Child Care Subsidy applicant.				
Enter the number of children included in child care subsidy.				
Enter the number of children included in this order from each parent's household receiving child care subsidy.				
Enter parent's actual gross monthly income from O.K.D.H.S. Child Care Subsidy Case.				
Enter monthly health insurance premium costs. This premium represents the actual premium cost for any child(ren) in this case only. Insurance Premium Worksheet is available if needed. Use Cash Medical Support on line 50 and 51 if any child is not covered by insurance.		\$110.00	\$0.00	\$0.00
Enter ongoing medical costs Cash medical support for fixed periodic payments for ongoing medical costs		\$0.00	\$0.00	\$0.00
Enter visitation transportation costs		\$0.00	\$0.00	\$0.00
Enter number of children in this case not covered by health insurance. Note: This may be different from the number of children on	0			
Enter the SoonerCare or other health care government assistance applicant for the child(ren) in this case not covered by insurance. Enter "Father", "Mother", "other" or leave blank.				
Child support portion		\$481.68		
Cash medical portion		\$0.00		
Ongoing medical costs portion		\$0.00		
Total obligation to be paid by the obligor		\$481.68		
Press Print button or Control-p to print completed guidelines form				

CHILD SUPPORT COMPUTATION				
Description of information or instruction	Info for calculation	Father	Mother	Other Custodian
Press Reset button or Control-R to reset calculations				
Enter the number of children in this case	3			
Enter gross monthly income. All sources, except income specifically excluded by 43 O.S. Section 116B(5)		\$2,500.00	\$1,500.00	
Enter the amount of self-employment income included in the gross monthly income		\$0.00	\$0.00	
Enter the amount of SSA Title II benefits paid for the benefit of the children. Do NOT include SSI benefits. (Enter in the column for the disabled or retired parent.)		\$0.00	\$0.00	
Enter the court ordered support alimony actually paid in a prior case		\$0.00	\$0.00	
Enter the court ordered monthly adjustment for marital debt		\$0.00	\$0.00	
Enter the court ordered monthly child support actually paid for qualified out-of-home children		\$0.00	\$0.00	
Enter the number of qualified in-home children excluding children on this case		0	0	
Enter number of overnights for each parent if less than 121 for either parent, skip this entry.		0	365	
Enter Obligor (person who pays) (Enter "Father" or "Mother")	Father			
Enter monthly child care expenses for children in this case. Do not include any co-payments being paid by a parent receiving OKDHS Child Care Subsidy.		\$0.00	\$0.00	\$0.00
Family size for OKDHS Child Care Subsidy applicant.				
Enter the number of children included in child care subsidy.				
Enter the number of children included in this order from each parent's household receiving child care subsidy.				
Enter parent's actual gross monthly income from O.K.D.H.S. Child Care Subsidy Case.				
Enter monthly health insurance premium costs. This premium represents the actual premium cost for any child(ren) in this case only. Insurance Premium Worksheet is available if needed. Use Cash Medical Support on line 50 and 51 if any child is not covered by insurance.		\$110.00	\$0.00	\$0.00
Enter ongoing medical costs. Cash medical support for fixed periodic payments for ongoing medical costs		\$0.00	\$0.00	\$0.00
Enter visitation transportation costs		\$0.00	\$0.00	\$0.00
Enter number of children in this case not covered by health insurance. Note: This may be different from the number of children on				
Enter the SoonerCare or other health care government assistance applicant for the child(ren) in this case not covered by insurance. Enter "Father", "Mother", "other" or leave blank.				
Child support portion		\$572.50		
Cash medical portion		\$0.00		
Ongoing medical costs portion		\$0.00		
Total obligation to be paid by the obligor		\$572.50		
Press Print button or Control-P to print completed guidelines form				

CHILD SUPPORT COMPUTATION				
Description of information or instruction	Info for calculation	Father	Mother	Other Custodian
Press Reset button or Control-R to reset calculations				
Enter the number of children in this case	4			
Enter gross monthly income. All sources, except income specifically excluded by 43 O.S. Section 116B(5)		\$2,500.00	\$1,500.00	
Enter the amount of self-employment income included in the gross monthly income		\$0.00	\$0.00	
Enter the amount of SSA Title II benefits paid for the benefit of the children. Do NOT include SSI benefits. (Enter in the column for the disabled or retired parent.)		\$0.00	\$0.00	
Enter the court ordered support alimony actually paid in a prior case		\$0.00	\$0.00	
Enter the court ordered monthly adjustment for marital debt		\$0.00	\$0.00	
Enter the court ordered monthly child support actually paid for qualified out-of-home children		\$0.00	\$0.00	
Enter the number of qualified in-home children excluding children on this case		0	0	
Enter number of overnights for each parent if less than 121 for either parent, skip this entry.		0	365	
Enter Obligor (person who pays) (Enter "Father" or "Mother")	Father			
Enter monthly child care expenses for children in this case. Do not include any co-payments being paid by a parent receiving OKDHS Child Care Subsidy.		\$0.00	\$0.00	\$0.00
Family size for OKDHS Child Care Subsidy applicant.				
Enter the number of children included in child care subsidy.				
Enter the number of children included in this order from each parent's household receiving child care subsidy.				
Enter parent's actual gross monthly income from O.K.D.H.S. Child Care Subsidy Case.				
Enter monthly health insurance premium costs. This premium represents the actual premium cost for any child(ren) in this case only. Insurance Premium Worksheet is available if needed. Use Cash Medical Support on line 50 and 51 if any child is not covered by insurance.		\$110.00	\$0.00	\$0.00
Enter ongoing medical costs. Cash medical support for fixed periodic payments for ongoing medical costs		\$0.00	\$0.00	\$0.00
Enter visitation transportation costs		\$0.00	\$0.00	\$0.00
Enter number of children in this case not covered by health insurance. Note: This may be different from the number of children on				
Enter the SoonerCare or other health care government assistance applicant for the child(ren) in this case not covered by insurance. Enter "Father", "Mother", "other" or leave blank.				
Child support portion		\$696.88		
Cash medical portion		\$0.00		
Ongoing medical costs portion		\$0.00		
Total obligation to be paid by the obligor		\$696.88		
Press Print button or Control-P to print completed guidelines form				

CHILD SUPPORT COMPUTATION				
Description of information or instruction	Info for calculation	Father	Mother	Other Custodian
Press Reset button or Control+ to reset calculations.				
Enter the number of children in this case	1			
Enter gross monthly income. All sources, except income specifically excluded by 43 O.S. Section 118B(B).		\$2,500.00	\$2,500.00	
Enter the amount of self-employment income included in the gross monthly income.		\$0.00	\$0.00	
Enter the amount of SSA Title II benefits paid for the benefit of the children. Do NOT include SSI benefits. (Enter in the column for the disabled or retired parent.)		\$0.00	\$0.00	
Enter the court ordered support alimony actually paid in a prior case.		\$0.00	\$0.00	
Enter the court ordered monthly adjustment for marital debt.		\$0.00	\$0.00	
Enter the court ordered monthly child support actually paid for qualified out-of-home children.		\$0.00	\$0.00	
Enter the number of qualified in-home children excluding children on this case.		0	0	
Enter number of overnights for each parent. If less than 121 for either parent, skip this entry.		0	365	
Enter Obligor (person who pays) (Enter "Father" or "Mother")	Father			
Enter monthly child care expenses for children in this case. Do not include any co-payments being paid by a parent receiving OKDHS Child Care Subsidy.		\$0.00	\$0.00	\$0.00
Family size for OKDHS Child Care Subsidy applicant.				
Enter the number of children included in child care subsidy.				
Enter the number of children included in this order from each parent's household receiving child care subsidy.				
Enter parent's actual gross monthly income from O.K.D.H.S. Child Care Subsidy Case.				
Enter monthly health insurance premium costs. This premium represents the actual premium cost for any child(ren) in this case only. Insurance Premium Worksheet is available if needed. Use Cash Medical Support on line 50 and 51 if any child is not covered by insurance.		\$110.00	\$0.00	\$0.00
Enter ongoing medical costs. Cash medical support for fixed periodic payments for ongoing medical costs.		\$0.00	\$0.00	\$0.00
Enter visitation transportation costs.		\$0.00	\$0.00	\$0.00
Enter number of children in this case not covered by health insurance. Note: This may be different from the number of children on.				
Enter the SoonerCare or other health care government assistance applicant for the child(ren) in this case not covered by insurance. Enter "Father", "Mother", "other" or leave blank.				
Child support portion		\$272.00		
Cash medical portion		\$0.00		
Ongoing medical costs portion		\$0.00		
Total obligation to be paid by the obligor		\$272.00		
Press Print button or Control+p to print completed guidelines form.				

CHILD SUPPORT COMPUTATION				
Description of information or instruction	Info for calculation	Father	Mother	Other Custodian
Press Reset button or Control+ to reset calculations.				
Enter the number of children in this case	2			
Enter gross monthly income. All sources, except income specifically excluded by 43 O.S. Section 118B(B).		\$2,500.00	\$2,500.00	
Enter the amount of self-employment income included in the gross monthly income.		\$0.00	\$0.00	
Enter the amount of SSA Title II benefits paid for the benefit of the children. Do NOT include SSI benefits. (Enter in the column for the disabled or retired parent.)		\$0.00	\$0.00	
Enter the court ordered support alimony actually paid in a prior case.		\$0.00	\$0.00	
Enter the court ordered monthly adjustment for marital debt.		\$0.00	\$0.00	
Enter the court ordered monthly child support actually paid for qualified out-of-home children.		\$0.00	\$0.00	
Enter the number of qualified in-home children excluding children on this case.		0	0	
Enter number of overnights for each parent. If less than 121 for either parent, skip this entry.		0	365	
Enter Obligor (person who pays) (Enter "Father" or "Mother")	Father			
Enter monthly child care expenses for children in this case. Do not include any co-payments being paid by a parent receiving OKDHS Child Care Subsidy.		\$0.00	\$0.00	\$0.00
Family size for OKDHS Child Care Subsidy applicant.				
Enter the number of children included in child care subsidy.				
Enter the number of children included in this order from each parent's household receiving child care subsidy.				
Enter parent's actual gross monthly income from O.K.D.H.S. Child Care Subsidy Case.				
Enter monthly health insurance premium costs. This premium represents the actual premium cost for any child(ren) in this case only. Insurance Premium Worksheet is available if needed. Use Cash Medical Support on line 50 and 51 if any child is not covered by insurance.		\$110.00	\$0.00	\$0.00
Enter ongoing medical costs. Cash medical support for fixed periodic payments for ongoing medical costs.		\$0.00	\$0.00	\$0.00
Enter visitation transportation costs.		\$0.00	\$0.00	\$0.00
Enter number of children in this case not covered by health insurance. Note: This may be different from the number of children on.				
Enter the SoonerCare or other health care government assistance applicant for the child(ren) in this case not covered by insurance. Enter "Father", "Mother", "other" or leave blank.				
Child support portion		\$416.50		
Cash medical portion		\$0.00		
Ongoing medical costs portion		\$0.00		
Total obligation to be paid by the obligor		\$416.50		
Press Print button or Control+p to print completed guidelines form.				

CHILD SUPPORT COMPUTATION				
Description of information or instruction	Info for calculation	Father	Mother	Other Custodian
Press Reset button or Control-R to reset calculations				
Enter the number of children in this case	3			
Enter gross monthly income All sources, except income specifically excluded by 43 O.S. Section 118B(5)		\$2,500.00	\$2,500.00	
Enter the amount of self-employment income included in the gross monthly income		\$0.00	\$0.00	
Enter the amount of SSA Title II benefits paid for the benefit of the children. Do NOT include SSI benefits. (Enter in the column for the disabled or retired parent.)		\$0.00	\$0.00	
Enter the court ordered support alimony actually paid in a prior case		\$0.00	\$0.00	
Enter the court ordered monthly adjustment for marital debt		\$0.00	\$0.00	
Enter the court ordered monthly child support actually paid for qualified out-of-home children		\$0.00	\$0.00	
Enter the number of qualified in-home children excluding children on this case		0	0	
Enter number of overnights for each parent if less than 121 for either parent, skip this entry		0	365	
Enter Obligor (person who pays) (Enter "Father" or "Mother")	Father			
Enter monthly child care expenses for children in this case. Do not include any co-payments being paid by a parent receiving OKDHS Child Care Subsidy.		\$0.00	\$0.00	\$0.00
Family size for OKDHS Child Care Subsidy applicant.				
Enter the number of children included in child care subsidy.				
Enter the number of children included in this order from each parent's household receiving child care subsidy.				
Enter parent's actual gross monthly income from O.K.D.H.S. Child Care Subsidy Case.				
Enter monthly health insurance premium costs. This premium represents the actual premium cost for any child(ren) in this case only. Insurance Premium Worksheet is available if needed. Use Cash Medical Support on line 50 and 51 if any child is not covered by insurance.		\$110.00	\$0.00	\$0.00
Enter ongoing medical costs. Cash medical support for fixed periodic payments for ongoing medical costs.		\$0.00	\$0.00	\$0.00
Enter visitation transportation costs.		\$0.00	\$0.00	\$0.00
Enter number of children in this case not covered by health insurance. Note: This may be different from the number of children on				
Enter the SoonerCare or other health care government assistance applicant for the child(ren) in this case not covered by insurance. Enter "Father", "Mother", "other" or leave blank.				
Child support portion		\$407.50		
Cash medical portion		\$0.00		
Ongoing medical costs portion		\$0.00		
Total obligation to be paid by the obligor		\$407.50		
Press Print button or Control-P to print completed guidelines form				

CHILD SUPPORT COMPUTATION				
Description of information or instruction	Info for calculation	Father	Mother	Other Custodian
Press Reset button or Control-R to reset calculations				
Enter the number of children in this case	4			
Enter gross monthly income All sources, except income specifically excluded by 43 O.S. Section 118B(5)		\$2,500.00	\$2,500.00	
Enter the amount of self-employment income included in the gross monthly income		\$0.00	\$0.00	
Enter the amount of SSA Title II benefits paid for the benefit of the children. Do NOT include SSI benefits. (Enter in the column for the disabled or retired parent.)		\$0.00	\$0.00	
Enter the court ordered support alimony actually paid in a prior case		\$0.00	\$0.00	
Enter the court ordered monthly adjustment for marital debt		\$0.00	\$0.00	
Enter the court ordered monthly child support actually paid for qualified out-of-home children		\$0.00	\$0.00	
Enter the number of qualified in-home children excluding children on this case		0	0	
Enter number of overnights for each parent if less than 121 for either parent, skip this entry		0	365	
Enter Obligor (person who pays) (Enter "Father" or "Mother")	Father			
Enter monthly child care expenses for children in this case. Do not include any co-payments being paid by a parent receiving OKDHS Child Care Subsidy.		\$0.00	\$0.00	\$0.00
Family size for OKDHS Child Care Subsidy applicant.				
Enter the number of children included in child care subsidy.				
Enter the number of children included in this order from each parent's household receiving child care subsidy.				
Enter parent's actual gross monthly income from O.K.D.H.S. Child Care Subsidy Case.				
Enter monthly health insurance premium costs. This premium represents the actual premium cost for any child(ren) in this case only. Insurance Premium Worksheet is available if needed. Use Cash Medical Support on line 50 and 51 if any child is not covered by insurance.		\$110.00	\$0.00	\$0.00
Enter ongoing medical costs. Cash medical support for fixed periodic payments for ongoing medical costs.		\$0.00	\$0.00	\$0.00
Enter visitation transportation costs.		\$0.00	\$0.00	\$0.00
Enter number of children in this case not covered by health insurance. Note: This may be different from the number of children on				
Enter the SoonerCare or other health care government assistance applicant for the child(ren) in this case not covered by insurance. Enter "Father", "Mother", "other" or leave blank.				
Child support portion		\$558.00		
Cash medical portion		\$0.00		
Ongoing medical costs portion		\$0.00		
Total obligation to be paid by the obligor		\$558.00		
Press Print button or Control-P to print completed guidelines form				

CHILD SUPPORT COMPUTATION				
Description of information or instruction	Info for calculation	Father	Mother	Other Custodian
Press Reset button or Control-H to reset calculations				
Enter the number of children in this case	1			
Enter gross monthly income All sources, except income specifically excluded by 43 O.S. Section 118B(B)		\$2,500.00	\$3,500.00	
Enter the amount of self-employment income included in the gross monthly income		\$0.00	\$0.00	
Enter the amount of SSA Title II benefits paid for the benefit of the children. Do NOT include SSI benefits. (Enter in the column for the disabled or retired parent.)		\$0.00	\$0.00	
Enter the court ordered support alimony actually paid in a prior case		\$0.00	\$0.00	
Enter the court ordered monthly adjustment for marital debt		\$0.00	\$0.00	
Enter the court ordered monthly child support actually paid for qualified out-of-home children		\$0.00	\$0.00	
Enter the number of qualified in-home children excluding children on this case		0	0	
Enter number of overnights for each parent if less than 121 for either parent, skip this entry		0	365	
Enter Obligor (person who pays) (Enter "Father" or "Mother")	Father			
Enter monthly child care expenses for children in this case. Do not include any co-payments being paid by a parent receiving OKDHS Child Care Subsidy.		\$0.00	\$0.00	\$0.00
Family size for OKDHS Child Care Subsidy applicant.				
Enter the number of children included in child care subsidy.				
Enter the number of children included in this order from each parent's household receiving child care subsidy.				
Enter parent's actual gross monthly income from O.K.D.H.S. Child Care Subsidy Case.				
Enter monthly health insurance premium costs. This premium represents the actual premium cost for any child(ren) in this case only. Insurance Premium Worksheet is available if needed. Use Cash Medical Support on line 50 and 51 if any child is not covered by insurance.		\$110.00	\$0.00	\$0.00
Enter ongoing medical costs Cash medical support for fixed periodic payments for ongoing medical costs.		\$0.00	\$0.00	\$0.00
Enter visitation transportation costs		\$0.00	\$0.00	\$0.00
Enter number of children in this case not covered by health insurance. Note: This may be different from the number of children on				
Enter the SoonerCare or other health care government assistance applicant for the child(ren) in this case not covered by insurance. Enter "Father", "Mother", "other" or leave blank.				
Child support portion		\$240.83		
Cash medical portion		\$0.00		
Ongoing medical costs portion		\$0.00		
Total obligation to be paid by the obligor		\$240.83		
Press Print button or Control-p to print completed guidelines form				

CHILD SUPPORT COMPUTATION				
Description of information or instruction	Info for calculation	Father	Mother	Other Custodian
Press Reset button or Control-H to reset calculations				
Enter the number of children in this case	2			
Enter gross monthly income All sources, except income specifically excluded by 43 O.S. Section 118B(B)		\$2,500.00	\$3,500.00	
Enter the amount of self-employment income included in the gross monthly income		\$0.00	\$0.00	
Enter the amount of SSA Title II benefits paid for the benefit of the children. Do NOT include SSI benefits. (Enter in the column for the disabled or retired parent.)		\$0.00	\$0.00	
Enter the court ordered support alimony actually paid in a prior case		\$0.00	\$0.00	
Enter the court ordered monthly adjustment for marital debt		\$0.00	\$0.00	
Enter the court ordered monthly child support actually paid for qualified out-of-home children		\$0.00	\$0.00	
Enter the number of qualified in-home children excluding children on this case		0	0	
Enter number of overnights for each parent if less than 121 for either parent, skip this entry		0	365	
Enter Obligor (person who pays) (Enter "Father" or "Mother")	Father			
Enter monthly child care expenses for children in this case. Do not include any co-payments being paid by a parent receiving OKDHS Child Care Subsidy.		\$0.00	\$0.00	\$0.00
Family size for OKDHS Child Care Subsidy applicant.				
Enter the number of children included in child care subsidy.				
Enter the number of children included in this order from each parent's household receiving child care subsidy.				
Enter parent's actual gross monthly income from O.K.D.H.S. Child Care Subsidy Case.				
Enter monthly health insurance premium costs. This premium represents the actual premium cost for any child(ren) in this case only. Insurance Premium Worksheet is available if needed. Use Cash Medical Support on line 50 and 51 if any child is not covered by insurance.		\$110.00	\$0.00	\$0.00
Enter ongoing medical costs Cash medical support for fixed periodic payments for ongoing medical costs.		\$0.00	\$0.00	\$0.00
Enter visitation transportation costs		\$0.00	\$0.00	\$0.00
Enter number of children in this case not covered by health insurance. Note: This may be different from the number of children on				
Enter the SoonerCare or other health care government assistance applicant for the child(ren) in this case not covered by insurance. Enter "Father", "Mother", "other" or leave blank.				
Child support portion		\$375.00		
Cash medical portion		\$0.00		
Ongoing medical costs portion		\$0.00		
Total obligation to be paid by the obligor		\$375.00		
Press Print button or Control-p to print completed guidelines form				

CHILD SUPPORT COMPUTATION				
Description of information or instruction	Info for calculation	Father	Mother	Other Custodian
Press Reset button or Control-I to reset calculations				
Enter the number of children in this case	3			
Enter gross monthly income. All sources, except income specifically excluded by 43 O.S. Section 118B(B)		\$2,500.00	\$3,500.00	
Enter the amount of self-employment income included in the gross monthly income		\$0.00	\$0.00	
Enter the amount of SSA Title II benefits paid for the benefit of the children. Do NOT include SSI benefits. (Enter in the column for the disabled or retired parent.)		\$0.00	\$0.00	
Enter the court ordered support alimony actually paid in a prior case		\$0.00	\$0.00	
Enter the court ordered monthly adjustment for marital debt		\$0.00	\$0.00	
Enter the court ordered monthly child support actually paid for qualified out-of-home children		\$0.00	\$0.00	
Enter the number of qualified in-home children excluding children on this case		0	0	
Enter number of overnights for each parent if less than 121 for either parent, skip this entry		0	365	
Enter Obligor (person who pays) (Enter "Father" or "Mother")	Father			
Enter monthly child care expenses for children in this case. Do not include any co-payments being paid by a parent receiving OKDHS Child Care Subsidy.		\$0.00	\$0.00	\$0.00
Family size for OKDHS Child Care Subsidy applicant				
Enter the number of children included in child care subsidy				
Enter the number of children included in this order from each parent's household receiving child care subsidy				
Enter parent's actual gross monthly income from O.K.D.H.S. Child Care Subsidy Case.				
Enter monthly health insurance premium costs. This premium represents the actual premium cost for any child(ren) in this case only. Insurance Premium Worksheet is available if needed. Use Cash Medical Support on line 50 and 51 if any child is not covered by insurance.		\$110.00	\$0.00	\$0.00
Enter ongoing medical costs. Cash medical support for fixed periodic payments for ongoing medical costs		\$0.00	\$0.00	\$0.00
Enter visitation transportation costs		\$0.00	\$0.00	\$0.00
Enter number of children in this case not covered by health insurance. Note: This may be different from the number of children on				
Enter the SoonerCare or other health care government assistance applicant for the child(ren) in this case not covered by insurance. Enter "Father", "Mother", "other" or leave blank.				
Child support portion		\$450.00		
Cash medical portion		\$0.00		
Ongoing medical costs portion		\$0.00		
Total obligation to be paid by the obligor		\$450.00		
Press Print button or Control-P to print completed guidelines form				

CHILD SUPPORT COMPUTATION				
Description of information or instruction	Info for calculation	Father	Mother	Other Custodian
Press Reset button or Control-I to reset calculations				
Enter the number of children in this case	4			
Enter gross monthly income. All sources, except income specifically excluded by 43 O.S. Section 118B(B)		\$2,500.00	\$3,500.00	
Enter the amount of self-employment income included in the gross monthly income		\$0.00	\$0.00	
Enter the amount of SSA Title II benefits paid for the benefit of the children. Do NOT include SSI benefits. (Enter in the column for the disabled or retired parent.)		\$0.00	\$0.00	
Enter the court ordered support alimony actually paid in a prior case		\$0.00	\$0.00	
Enter the court ordered monthly adjustment for marital debt		\$0.00	\$0.00	
Enter the court ordered monthly child support actually paid for qualified out-of-home children		\$0.00	\$0.00	
Enter the number of qualified in-home children excluding children on this case		0	0	
Enter number of overnights for each parent if less than 121 for either parent, skip this entry		0	365	
Enter Obligor (person who pays) (Enter "Father" or "Mother")	Father			
Enter monthly child care expenses for children in this case. Do not include any co-payments being paid by a parent receiving OKDHS Child Care Subsidy.		\$0.00	\$0.00	\$0.00
Family size for OKDHS Child Care Subsidy applicant				
Enter the number of children included in child care subsidy				
Enter the number of children included in this order from each parent's household receiving child care subsidy				
Enter parent's actual gross monthly income from O.K.D.H.S. Child Care Subsidy Case.				
Enter monthly health insurance premium costs. This premium represents the actual premium cost for any child(ren) in this case only. Insurance Premium Worksheet is available if needed. Use Cash Medical Support on line 50 and 51 if any child is not covered by insurance.		\$110.00	\$0.00	\$0.00
Enter ongoing medical costs. Cash medical support for fixed periodic payments for ongoing medical costs		\$0.00	\$0.00	\$0.00
Enter visitation transportation costs		\$0.00	\$0.00	\$0.00
Enter number of children in this case not covered by health insurance. Note: This may be different from the number of children on				
Enter the SoonerCare or other health care government assistance applicant for the child(ren) in this case not covered by insurance. Enter "Father", "Mother", "other" or leave blank.				
Child support portion		\$504.16		
Cash medical portion		\$0.00		
Ongoing medical costs portion		\$0.00		
Total obligation to be paid by the obligor		\$504.16		
Press Print button or Control-P to print completed guidelines form				

Oklahoma: calculations concerning consideration of health insurance premiums.

	obligor	obligee	combined	obligor%	obligee%	BSA	obligor share	obligor ins	obligor share	obligor credit	net cs	cs + ins
OK	\$2,500.00	\$ -	\$2,500.00	100.00%	0%	\$ 445.00	\$ 445.00	\$ 110.00	\$ 110.00	\$ -	\$ 445.00	\$ 555.00
OK	\$2,500.00	\$ -	\$2,500.00	100.00%	0%	\$ 643.00	\$ 643.00	\$ 110.00	\$ 110.00	\$ -	\$ 643.00	\$ 753.00
OK	\$2,500.00	\$ -	\$2,500.00	100.00%	0%	\$ 755.00	\$ 755.00	\$ 110.00	\$ 110.00	\$ -	\$ 755.00	\$ 865.00
OK	\$2,500.00	\$ -	\$2,500.00	100.00%	0%	\$ 835.00	\$ 835.00	\$ 110.00	\$ 110.00	\$ -	\$ 835.00	\$ 945.00
OK	\$2,500.00	\$1,500.00	\$4,000.00	62.50%	37.50%	\$ 580.00	\$ 362.50	\$ 110.00	\$ 68.75	\$ 41.25	\$ 321.25	\$ 431.25
OK	\$2,500.00	\$1,500.00	\$4,000.00	62.50%	37.50%	\$ 837.00	\$ 523.13	\$ 110.00	\$ 68.75	\$ 41.25	\$ 481.88	\$ 591.88
OK	\$2,500.00	\$1,500.00	\$4,000.00	62.50%	37.50%	\$ 982.00	\$ 613.75	\$ 110.00	\$ 68.75	\$ 41.25	\$ 572.50	\$ 682.50
OK	\$2,500.00	\$1,500.00	\$4,000.00	62.50%	37.50%	\$1,085.00	\$ 678.13	\$ 110.00	\$ 68.75	\$ 41.25	\$ 636.88	\$ 746.88
OK	\$2,500.00	\$2,500.00	\$5,000.00	50.00%	50.00%	\$ 654.00	\$ 327.00	\$ 110.00	\$ 55.00	\$ 55.00	\$ 272.00	\$ 382.00
OK	\$2,500.00	\$2,500.00	\$5,000.00	50.00%	50.00%	\$ 943.00	\$ 471.50	\$ 110.00	\$ 55.00	\$ 55.00	\$ 416.50	\$ 526.50
OK	\$2,500.00	\$2,500.00	\$5,000.00	50.00%	50.00%	\$1,105.00	\$ 552.50	\$ 110.00	\$ 55.00	\$ 55.00	\$ 497.50	\$ 607.50
OK	\$2,500.00	\$2,500.00	\$5,000.00	50.00%	50.00%	\$1,222.00	\$ 611.00	\$ 110.00	\$ 55.00	\$ 55.00	\$ 556.00	\$ 666.00
OK	\$2,500.00	\$3,500.00	\$6,000.00	41.67%	58.33%	\$ 732.00	\$ 305.00	\$ 110.00	\$ 45.83	\$ 64.17	\$ 240.83	\$ 350.83
OK	\$2,500.00	\$3,500.00	\$6,000.00	41.67%	58.33%	\$1,054.00	\$ 439.17	\$ 110.00	\$ 45.83	\$ 64.17	\$ 375.00	\$ 485.00
OK	\$2,500.00	\$3,500.00	\$6,000.00	41.67%	58.33%	\$1,234.00	\$ 514.17	\$ 110.00	\$ 45.83	\$ 64.17	\$ 450.00	\$ 560.00
OK	\$2,500.00	\$3,500.00	\$6,000.00	41.67%	58.33%	\$1,364.00	\$ 568.33	\$ 110.00	\$ 45.83	\$ 64.17	\$ 504.17	\$ 614.17

For Arkansas, an online calculator at <https://www.arcourts.gov/child-support-calculator/ChildSupp.html> was used to calculate monthly child support obligations.

CHILD SUPPORT WORKSHEET			
Plaintiff:	<input type="text"/>		
Defendant:	<input type="text"/>		
Case Number:	<input type="text"/>		
Number of children to support:	1		
Plaintiff, is:	<input checked="" type="radio"/> Payee <input type="radio"/> Payor		
and Defendant, is Payor			
PART I: Monthly Income			
	PAYEE	PAYOR	COMBINED
Line 1: Child support guidelines income		2500	2500.00
Line 1a: Permissible deduction from income (Court Ordered Child Support Obligations)			0.00
Line 1b: Another Permissible deduction from income (Court Ordered Spousal Support for this case)			0.00
Line 2: Income available for support (Line 1 minus Line 1a minus Line 1b)	0.00	2500.00	2500.00
Line 3: Share of income available for support (Each parent's line 2 divided by combined line 2)	0.00%	100.00%	100.00%
PART II: Basic Obligation			
Line 4: Child-support obligation from monthly chart			396.00
Line 5: Each parent's share of child-support obligation (each line 3 multiplied by combined Line 4)	0.00	396.00	
PART III: Additional Monthly Child-Rearing Expenses			
Line 6: Cost of the child's health insurance		110	110.00
Line 7: Child's extraordinary medical expenses			0.00
Line 8: Cost of work-related child care expenses			0.00
Line 9: Total additional child-rearing expenses (sum of line 6, 7 & 8)	0.00	110.00	110.00
Line 10: Share of additional child-rearing expenses (each line 3 multiplied by combined Line 9)	0.00	110.00	
PART IV: Monthly Child-Support Order			
Line 11: Total child-support obligation (each parent's line 5 plus line 10)	0.00	506.00	
Line 12: Credit for additional child-rearing expenses (payor's line 9 only)		110.00	
Line 13: Presumed child-support order (Line 11 minus line 12 for payor only rounded down to the nearest dollar)		396.00	
<input type="button" value="Print"/> <input type="button" value="Clear All"/>			
<small>The Administrative Office of the Courts has provided this calculator to assist with the process of calculating Arkansas child support orders under the Arkansas Child Support Guidelines (effective July 1, 2020). The calculator will estimate the amount of child support that may be ordered in your case and generate the Child Support Worksheet that can be saved as a PDF and/or printed upon completion.</small>			

Number of children to support:	2		
Plaintiff, is:	<input checked="" type="radio"/> Payee <input type="radio"/> Payor		
and Defendant, is Payor			
PART I: Monthly Income			
	PAYEE	PAYOR	COMBINED
Line 1: Child support guidelines income		2500	2500.00
Line 1a: Permissible deduction from income (Court Ordered Child Support Obligations)			0.00
Line 1b: Another Permissible deduction from income (Court Ordered Spousal Support for this case)			0.00
Line 2: Income available for support (Line 1 minus Line 1a minus Line 1b)	0.00	2500.00	2500.00
Line 3: Share of income available for support (Each parent's line 2 divided by combined line 2)	0.00%	100.00%	100.00%
PART II: Basic Obligation			
Line 4: Child-support obligation from monthly chart			581.00
Line 5: Each parent's share of child-support obligation (each line 3 multiplied by combined Line 4)	0.00	581.00	
PART III: Additional Monthly Child-Rearing Expenses			
Line 6: Cost of the child's health insurance		110	110.00
Line 7: Child's extraordinary medical expenses			0.00
Line 8: Cost of work-related child care expenses			0.00
Line 9: Total additional child-rearing expenses (sum of line 6, 7 & 8)	0.00	110.00	110.00
Line 10: Share of additional child-rearing expenses (each line 3 multiplied by combined Line 9)	0.00	110.00	
PART IV: Monthly Child-Support Order			
Line 11: Total child-support obligation (each parent's line 5 plus line 10)	0.00	691.00	
Line 12: Credit for additional child-rearing expenses (payor's line 9 only)		110.00	
Line 13: Presumed child-support order (Line 11 minus line 12 for payor only rounded down to the nearest dollar)		581.00	
<input type="button" value="Print"/> <input type="button" value="Clear All"/>			

Number of children to support:

Plaintiff, is: ☒ Payee
☐ Payor
and Defendant, is Payor

PART I: Monthly Income	PAYEE	PAYOR	COMBINED
Line 1: Child support guidelines income		2500	2500.00
Line 1a: Permissible deduction from income (Court Ordered Child Support Obligations)			0.00
Line 1b: Another Permissible deduction from income (Court Ordered Spousal Support for this case)			0.00
Line 2: Income available for support (Line 1 minus Line 1a minus Line 1b)	0.00	2500.00	2500.00
Line 3: Share of income available for support (Each parent's line 2 divided by combined line 2)	0.00%	100.00%	100.00%

PART II: Basic Obligation		
Line 4: Child-support obligation from monthly chart		702.00
Line 5: Each parent's share of child-support obligation (each line 3 multiplied by combined Line 4)	0.00	702.00

PART III: Additional Monthly Child-Rearing Expenses			
Line 6: Cost of the child's health insurance		110	110.00
Line 7: Child's extraordinary medical expenses			0.00
Line 8: Cost of work-related child care expenses			0.00
Line 9: Total additional child-rearing expenses (sum of line 6, 7 & 8)	0.00	110.00	110.00
Line 10: Share of additional child-rearing expenses (each line 3 multiplied by combined Line 9)	0.00	110.00	

PART IV: Monthly Child-Support Order			
Line 11: Total child-support obligation (each parent's line 5 plus line 10)	0.00	812.00	
Line 12: Credit for additional child-rearing expenses (payor's line 9 only)		110.00	<input type="button" value="Print"/>
Line 13: Presumed child-support order (Line 11 minus line 12 for payor only rounded down to the nearest dollar)		\$702.00	<input type="button" value="Clear All"/>

Number of children to support:

Plaintiff, is: ☒ Payee
☐ Payor
and Defendant, is Payor

PART I: Monthly Income	PAYEE	PAYOR	COMBINED
Line 1: Child support guidelines income		2500	2500.00
Line 1a: Permissible deduction from income (Court Ordered Child Support Obligations)			0.00
Line 1b: Another Permissible deduction from income (Court Ordered Spousal Support for this case)			0.00
Line 2: Income available for support (Line 1 minus Line 1a minus Line 1b)	0.00	2500.00	2500.00
Line 3: Share of income available for support (Each parent's line 2 divided by combined line 2)	0.00%	100.00%	100.00%

PART II: Basic Obligation		
Line 4: Child-support obligation from monthly chart		785.00
Line 5: Each parent's share of child-support obligation (each line 3 multiplied by combined Line 4)	0.00	785.00

PART III: Additional Monthly Child-Rearing Expenses			
Line 6: Cost of the child's health insurance		110	110.00
Line 7: Child's extraordinary medical expenses			0.00
Line 8: Cost of work-related child care expenses			0.00
Line 9: Total additional child-rearing expenses (sum of line 6, 7 & 8)	0.00	110.00	110.00
Line 10: Share of additional child-rearing expenses (each line 3 multiplied by combined Line 9)	0.00	110.00	

PART IV: Monthly Child-Support Order			
Line 11: Total child-support obligation (each parent's line 5 plus line 10)	0.00	895.00	
Line 12: Credit for additional child-rearing expenses (payor's line 9 only)		110.00	<input type="button" value="Print"/>
Line 13: Presumed child-support order (Line 11 minus line 12 for payor only rounded down to the nearest dollar)		\$785.00	<input type="button" value="Clear All"/>

Number of children to support: 1

Plaintiff, is: ☒ Payee
☐ Payor
and Defendant, is Payor

PART I: Monthly Income	PAYEE	PAYOR	COMBINED
Line 1: Child support guidelines income	1500	2500	4000.00
Line 1a: Permissible deduction from income (Court Ordered Child Support Obligations)			0.00
Line 1b: Another Permissible deduction from income (Court Ordered Spousal Support for this case)			0.00
Line 2: Income available for support (Line 1 minus Line 1a minus Line 1b)	1500.00	2500.00	4000.00
Line 3: Share of income available for support (Each parent's line 2 divided by combined line 2)	37.50%	62.50%	100.00%

PART II: Basic Obligation		
Line 4: Child-support obligation from monthly chart		612.00
Line 5: Each parent's share of child-support obligation (each line 3 multiplied by combined Line 4)	229.50	382.50

PART III: Additional Monthly Child-Rearing Expenses			
Line 6: Cost of the child's health insurance		110	110.00
Line 7: Child's extraordinary medical expenses			0.00
Line 8: Cost of work-related child care expenses			0.00
Line 9: Total additional child-rearing expenses (sum of line 6, 7 & 8)	0.00	110.00	110.00
Line 10: Share of additional child-rearing expenses (each line 3 multiplied by combined Line 9)	41.25	68.75	

PART IV: Monthly Child-Support Order			
Line 11: Total child-support obligation (each parent's line 5 plus line 10)	270.75	451.25	
Line 12: Credit for additional child-rearing expenses (payor's line 9 only)		110.00	Print
Line 13: Presumed child-support order (Line 11 minus line 12 for payor only rounded down to the nearest dollar)		\$341.00	Clear All

Number of children to support: 2

Plaintiff, is: ☒ Payee
☐ Payor
and Defendant, is Payor

PART I: Monthly Income	PAYEE	PAYOR	COMBINED
Line 1: Child support guidelines income	1500	2500	4000.00
Line 1a: Permissible deduction from income (Court Ordered Child Support Obligations)			0.00
Line 1b: Another Permissible deduction from income (Court Ordered Spousal Support for this case)			0.00
Line 2: Income available for support (Line 1 minus Line 1a minus Line 1b)	1500.00	2500.00	4000.00
Line 3: Share of income available for support (Each parent's line 2 divided by combined line 2)	37.50%	62.50%	100.00%

PART II: Basic Obligation		
Line 4: Child-support obligation from monthly chart		899.00
Line 5: Each parent's share of child-support obligation (each line 3 multiplied by combined Line 4)	337.13	561.88

PART III: Additional Monthly Child-Rearing Expenses			
Line 6: Cost of the child's health insurance		110	110.00
Line 7: Child's extraordinary medical expenses			0.00
Line 8: Cost of work-related child care expenses			0.00
Line 9: Total additional child-rearing expenses (sum of line 6, 7 & 8)	0.00	110.00	110.00
Line 10: Share of additional child-rearing expenses (each line 3 multiplied by combined Line 9)	41.25	68.75	

PART IV: Monthly Child-Support Order			
Line 11: Total child-support obligation (each parent's line 5 plus line 10)	378.38	630.63	
Line 12: Credit for additional child-rearing expenses (payor's line 9 only)		110.00	Print
Line 13: Presumed child-support order (Line 11 minus line 12 for payor only rounded down to the nearest dollar)		\$520.00	Clear All

Number of children to support: 3

Plaintiff, is: ☒ Payee
☐ Payor
and Defendant, is Payor

PART I: Monthly Income	PAYEE	PAYOR	COMBINED
Line 1: Child support guidelines income	1500	2500	4000.00
Line 1a: Permissible deduction from income (Court Ordered Child Support Obligations)			0.00
Line 1b: Another Permissible deduction from income (Court Ordered Spousal Support for this case)			0.00
Line 2: Income available for support (Line 1 minus Line 1a minus Line 1b)	1500.00	2500.00	4000.00
Line 3: Share of income available for support (Each parent's line 2 divided by combined line 2)	37.50%	62.50%	100.00%

PART II: Basic Obligation			
Line 4: Child-support obligation from monthly chart			1086.00
Line 5: Each parent's share of child-support obligation (each line 3 multiplied by combined Line 4)	407.25	678.75	

PART III: Additional Monthly Child-Rearing Expenses			
Line 6: Cost of the child's health insurance		110	110.00
Line 7: Child's extraordinary medical expenses			0.00
Line 8: Cost of work-related child care expenses			0.00
Line 9: Total additional child-rearing expenses (sum of line 6, 7 & 8)	0.00	110.00	110.00
Line 10: Share of additional child-rearing expenses (each line 3 multiplied by combined Line 9)	41.25	68.75	

PART IV: Monthly Child-Support Order			
Line 11: Total child-support obligation (each parent's line 5 plus line 10)	448.50	747.50	
Line 12: Credit for additional child-rearing expenses (payor's line 9 only)		110.00	Print
Line 13: Presumed child-support order (Line 11 minus line 12 for payor only rounded down to the nearest dollar)		\$637.00	Clear All

Number of children to support: 4

Plaintiff, is: ☒ Payee
☐ Payor
and Defendant, is Payor

PART I: Monthly Income	PAYEE	PAYOR	COMBINED
Line 1: Child support guidelines income	1500	2500	4000.00
Line 1a: Permissible deduction from income (Court Ordered Child Support Obligations)			0.00
Line 1b: Another Permissible deduction from income (Court Ordered Spousal Support for this case)			0.00
Line 2: Income available for support (Line 1 minus Line 1a minus Line 1b)	1500.00	2500.00	4000.00
Line 3: Share of income available for support (Each parent's line 2 divided by combined line 2)	37.50%	62.50%	100.00%

PART II: Basic Obligation			
Line 4: Child-support obligation from monthly chart			1213.00
Line 5: Each parent's share of child-support obligation (each line 3 multiplied by combined Line 4)	454.88	758.13	

PART III: Additional Monthly Child-Rearing Expenses			
Line 6: Cost of the child's health insurance		110	110.00
Line 7: Child's extraordinary medical expenses			0.00
Line 8: Cost of work-related child care expenses			0.00
Line 9: Total additional child-rearing expenses (sum of line 6, 7 & 8)	0.00	110.00	110.00
Line 10: Share of additional child-rearing expenses (each line 3 multiplied by combined Line 9)	41.25	68.75	

PART IV: Monthly Child-Support Order			
Line 11: Total child-support obligation (each parent's line 5 plus line 10)	496.13	826.88	
Line 12: Credit for additional child-rearing expenses (payor's line 9 only)		110.00	Print
Line 13: Presumed child-support order (Line 11 minus line 12 for payor only rounded down to the nearest dollar)		\$716.00	Clear All

Number of children to support: 1

Plaintiff, is: ☒ Payee
☐ Payor
and Defendant, is Payor

PART I: Monthly Income	PAYEE	PAYOR	COMBINED
Line 1: Child support guidelines income	2500	2500	5000.00
Line 1a: Permissible deduction from income (Court Ordered Child Support Obligations)			0.00
Line 1b: Another Permissible deduction from income (Court Ordered Spousal Support for this case)			0.00
Line 2: Income available for support (Line 1 minus Line 1a minus Line 1b)	2500.00	2500.00	5000.00
Line 3: Share of income available for support (Each parent's line 2 divided by combined line 2)	50.00%	50.00%	100.00%

PART II: Basic Obligation			
Line 4: Child-support obligation from monthly chart			737.00
Line 5: Each parent's share of child-support obligation (each line 3 multiplied by combined Line 4)	368.50	368.50	

PART III: Additional Monthly Child-Rearing Expenses			
Line 6: Cost of the child's health insurance		110	110.00
Line 7: Child's extraordinary medical expenses			0.00
Line 8: Cost of work-related child care expenses			0.00
Line 9: Total additional child-rearing expenses (sum of line 6, 7 & 8)	0.00	110.00	110.00
Line 10: Share of additional child-rearing expenses (each line 3 multiplied by combined Line 9)	55.00	55.00	

PART IV: Monthly Child-Support Order			
Line 11: Total child-support obligation (each parent's line 5 plus line 10)	423.50	423.50	
Line 12: Credit for additional child-rearing expenses (payor's line 9 only)		110.00	Print
Line 13: Presumed child-support order (Line 11 minus line 12 for payor only rounded down to the nearest dollar)		\$313.00	Clear All

Number of children to support: 2

Plaintiff, is: ☒ Payee
☐ Payor
and Defendant, is Payor

PART I: Monthly Income	PAYEE	PAYOR	COMBINED
Line 1: Child support guidelines income	2500	2500	5000.00
Line 1a: Permissible deduction from income (Court Ordered Child Support Obligations)			0.00
Line 1b: Another Permissible deduction from income (Court Ordered Spousal Support for this case)			0.00
Line 2: Income available for support (Line 1 minus Line 1a minus Line 1b)	2500.00	2500.00	5000.00
Line 3: Share of income available for support (Each parent's line 2 divided by combined line 2)	50.00%	50.00%	100.00%

PART II: Basic Obligation			
Line 4: Child-support obligation from monthly chart			1081.00
Line 5: Each parent's share of child-support obligation (each line 3 multiplied by combined Line 4)	540.50	540.50	

PART III: Additional Monthly Child-Rearing Expenses			
Line 6: Cost of the child's health insurance		110	110.00
Line 7: Child's extraordinary medical expenses			0.00
Line 8: Cost of work-related child care expenses			0.00
Line 9: Total additional child-rearing expenses (sum of line 6, 7 & 8)	0.00	110.00	110.00
Line 10: Share of additional child-rearing expenses (each line 3 multiplied by combined Line 9)	55.00	55.00	

PART IV: Monthly Child-Support Order			
Line 11: Total child-support obligation (each parent's line 5 plus line 10)	595.50	595.50	
Line 12: Credit for additional child-rearing expenses (payor's line 9 only)		110.00	Print
Line 13: Presumed child-support order (Line 11 minus line 12 for payor only rounded down to the nearest dollar)		\$485.00	Clear All

Number of children to support: 3

Plaintiff, is: ☒ Payee
☐ Payor
and Defendant, is Payor

PART I: Monthly Income	PAYEE	PAYOR	COMBINED
Line 1: Child support guidelines income	<input type="text" value="2500"/>	<input type="text" value="2500"/>	<input type="text" value="5000.00"/>
Line 1a: Permissible deduction from income (Court Ordered Child Support Obligations)	<input type="text"/>	<input type="text"/>	<input type="text" value="0.00"/>
Line 1b: Another Permissible deduction from income (Court Ordered Spousal Support for this case)	<input type="text"/>	<input type="text"/>	<input type="text" value="0.00"/>
Line 2: Income available for support (Line 1 minus Line 1a minus Line 1b)	<input type="text" value="2500.00"/>	<input type="text" value="2500.00"/>	<input type="text" value="5000.00"/>
Line 3: Share of income available for support (Each parent's line 2 divided by combined line 2)	<input type="text" value="50.00%"/>	<input type="text" value="50.00%"/>	<input type="text" value="100.00%"/>

PART II: Basic Obligation			
Line 4: Child-support obligation from monthly chart			<input type="text" value="1307.00"/>
Line 5: Each parent's share of child-support obligation (each line 3 multiplied by combined Line 4)	<input type="text" value="653.50"/>	<input type="text" value="653.50"/>	

PART III: Additional Monthly Child-Rearing Expenses			
Line 6: Cost of the child's health insurance	<input type="text"/>	<input type="text" value="110"/>	<input type="text" value="110.00"/>
Line 7: Child's extraordinary medical expenses	<input type="text"/>	<input type="text"/>	<input type="text" value="0.00"/>
Line 8: Cost of work-related child care expenses	<input type="text"/>	<input type="text"/>	<input type="text" value="0.00"/>
Line 9: Total additional child-rearing expenses (sum of line 6, 7 & 8)	<input type="text" value="0.00"/>	<input type="text" value="110.00"/>	<input type="text" value="110.00"/>
Line 10: Share of additional child-rearing expenses (each line 3 multiplied by combined Line 9)	<input type="text" value="55.00"/>	<input type="text" value="55.00"/>	

PART IV: Monthly Child-Support Order			
Line 11: Total child-support obligation (each parent's line 5 plus line 10)	<input type="text" value="708.50"/>	<input type="text" value="708.50"/>	
Line 12: Credit for additional child-rearing expenses (payor's line 9 only)		<input type="text" value="110.00"/>	<input type="button" value="Print"/>
Line 13: Presumed child-support order (Line 11 minus line 12 for payor only rounded down to the nearest dollar)		<input type="text" value="\$598.00"/>	<input type="button" value="Clear All"/>

Number of children to support: 4

Plaintiff, is: ☒ Payee
☐ Payor
and Defendant, is Payor

PART I: Monthly Income	PAYEE	PAYOR	COMBINED
Line 1: Child support guidelines income	<input type="text" value="2500"/>	<input type="text" value="2500"/>	<input type="text" value="5000.00"/>
Line 1a: Permissible deduction from income (Court Ordered Child Support Obligations)	<input type="text"/>	<input type="text"/>	<input type="text" value="0.00"/>
Line 1b: Another Permissible deduction from income (Court Ordered Spousal Support for this case)	<input type="text"/>	<input type="text"/>	<input type="text" value="0.00"/>
Line 2: Income available for support (Line 1 minus Line 1a minus Line 1b)	<input type="text" value="2500.00"/>	<input type="text" value="2500.00"/>	<input type="text" value="5000.00"/>
Line 3: Share of income available for support (Each parent's line 2 divided by combined line 2)	<input type="text" value="50.00%"/>	<input type="text" value="50.00%"/>	<input type="text" value="100.00%"/>

PART II: Basic Obligation			
Line 4: Child-support obligation from monthly chart			<input type="text" value="1460.00"/>
Line 5: Each parent's share of child-support obligation (each line 3 multiplied by combined Line 4)	<input type="text" value="730.00"/>	<input type="text" value="730.00"/>	

PART III: Additional Monthly Child-Rearing Expenses			
Line 6: Cost of the child's health insurance	<input type="text"/>	<input type="text" value="110"/>	<input type="text" value="110.00"/>
Line 7: Child's extraordinary medical expenses	<input type="text"/>	<input type="text"/>	<input type="text" value="0.00"/>
Line 8: Cost of work-related child care expenses	<input type="text"/>	<input type="text"/>	<input type="text" value="0.00"/>
Line 9: Total additional child-rearing expenses (sum of line 6, 7 & 8)	<input type="text" value="0.00"/>	<input type="text" value="110.00"/>	<input type="text" value="110.00"/>
Line 10: Share of additional child-rearing expenses (each line 3 multiplied by combined Line 9)	<input type="text" value="55.00"/>	<input type="text" value="55.00"/>	

PART IV: Monthly Child-Support Order			
Line 11: Total child-support obligation (each parent's line 5 plus line 10)	<input type="text" value="785.00"/>	<input type="text" value="785.00"/>	
Line 12: Credit for additional child-rearing expenses (payor's line 9 only)		<input type="text" value="110.00"/>	<input type="button" value="Print"/>
Line 13: Presumed child-support order (Line 11 minus line 12 for payor only rounded down to the nearest dollar)		<input type="text" value="\$675.00"/>	<input type="button" value="Clear All"/>

Number of children to support: 1

Plaintiff, is: ☒ Payee
☐ Payor
and Defendant, is Payor

PART I: Monthly Income	PAYEE	PAYOR	COMBINED
Line 1: Child support guidelines income	3500	2500	6000.00
Line 1a: Permissible deduction from income (Court Ordered Child Support Obligations)			0.00
Line 1b: Another Permissible deduction from income (Court Ordered Spousal Support for this case)			0.00
Line 2: Income available for support (Line 1 minus Line 1a minus Line 1b)	3500.00	2500.00	6000.00
Line 3: Share of income available for support (Each parent's line 2 divided by combined line 2)	58.33%	41.67%	100.00%

PART II: Basic Obligation	
Line 4: Child-support obligation from monthly chart	815.00
Line 5: Each parent's share of child-support obligation (each line 3 multiplied by combined Line 4)	475.39 339.61

PART III: Additional Monthly Child-Rearing Expenses		
Line 6: Cost of the child's health insurance	110	110.00
Line 7: Child's extraordinary medical expenses		0.00
Line 8: Cost of work-related child care expenses		0.00
Line 9: Total additional child-rearing expenses (sum of line 6, 7 & 8)	0.00	110.00
Line 10: Share of additional child-rearing expenses (each line 3 multiplied by combined Line 9)	64.16	45.84

PART IV: Monthly Child-Support Order			
Line 11: Total child-support obligation (each parent's line 5 plus line 10)	539.55	385.45	
Line 12: Credit for additional child-rearing expenses (payor's line 9 only)		110.00	Print
Line 13: Presumed child-support order (Line 11 minus line 12 for payor only rounded down to the nearest dollar)		\$275.00	Clear All

Number of children to support: 2

Plaintiff, is: ☒ Payee
☐ Payor
and Defendant, is Payor

PART I: Monthly Income	PAYEE	PAYOR	COMBINED
Line 1: Child support guidelines income	3500	2500	6000.00
Line 1a: Permissible deduction from income (Court Ordered Child Support Obligations)			0.00
Line 1b: Another Permissible deduction from income (Court Ordered Spousal Support for this case)			0.00
Line 2: Income available for support (Line 1 minus Line 1a minus Line 1b)	3500.00	2500.00	6000.00
Line 3: Share of income available for support (Each parent's line 2 divided by combined line 2)	58.33%	41.67%	100.00%

PART II: Basic Obligation	
Line 4: Child-support obligation from monthly chart	1178.00
Line 5: Each parent's share of child-support obligation (each line 3 multiplied by combined Line 4)	687.13 490.87

PART III: Additional Monthly Child-Rearing Expenses		
Line 6: Cost of the child's health insurance	110	110.00
Line 7: Child's extraordinary medical expenses		0.00
Line 8: Cost of work-related child care expenses		0.00
Line 9: Total additional child-rearing expenses (sum of line 6, 7 & 8)	0.00	110.00
Line 10: Share of additional child-rearing expenses (each line 3 multiplied by combined Line 9)	64.16	45.84

PART IV: Monthly Child-Support Order			
Line 11: Total child-support obligation (each parent's line 5 plus line 10)	751.29	536.71	
Line 12: Credit for additional child-rearing expenses (payor's line 9 only)		110.00	Print
Line 13: Presumed child-support order (Line 11 minus line 12 for payor only rounded down to the nearest dollar)		\$426.00	Clear All

Number of children to support: 3

Plaintiff, is: ☒ Payee
☐ Payor
and Defendant, is Payor

PART I: Monthly Income	PAYEE	PAYOR	COMBINED
Line 1: Child support guidelines income	3500	2500	6000.00
Line 1a: Permissible deduction from income (Court Ordered Child Support Obligations)			0.00
Line 1b: Another Permissible deduction from income (Court Ordered Spousal Support for this case)			0.00
Line 2: Income available for support (Line 1 minus Line 1a minus Line 1b)	3500.00	2500.00	6000.00
Line 3: Share of income available for support (Each parent's line 2 divided by combined line 2)	58.33%	41.67%	100.00%

PART II: Basic Obligation		
Line 4: Child-support obligation from monthly chart		1414.00
Line 5: Each parent's share of child-support obligation (each line 3 multiplied by combined Line 4)	824.79	589.21

PART III: Additional Monthly Child-Rearing Expenses			
Line 6: Cost of the child's health insurance		110	110.00
Line 7: Child's extraordinary medical expenses			0.00
Line 8: Cost of work-related child care expenses			0.00
Line 9: Total additional child-rearing expenses (sum of line 6, 7 & 8)	0.00	110.00	110.00
Line 10: Share of additional child-rearing expenses (each line 3 multiplied by combined Line 9)	64.16	45.84	

PART IV: Monthly Child-Support Order			
Line 11: Total child-support obligation (each parent's line 5 plus line 10)	888.95	635.05	
Line 12: Credit for additional child-rearing expenses (payor's line 9 only)		110.00	Print
Line 13: Presumed child-support order (Line 11 minus line 12 for payor only rounded down to the nearest dollar)		\$525.00	Clear All

Number of children to support: 4

Plaintiff, is: ☒ Payee
☐ Payor
and Defendant, is Payor

PART I: Monthly Income	PAYEE	PAYOR	COMBINED
Line 1: Child support guidelines income	3500	2500	6000.00
Line 1a: Permissible deduction from income (Court Ordered Child Support Obligations)			0.00
Line 1b: Another Permissible deduction from income (Court Ordered Spousal Support for this case)			0.00
Line 2: Income available for support (Line 1 minus Line 1a minus Line 1b)	3500.00	2500.00	6000.00
Line 3: Share of income available for support (Each parent's line 2 divided by combined line 2)	58.33%	41.67%	100.00%

PART II: Basic Obligation		
Line 4: Child-support obligation from monthly chart		1579.00
Line 5: Each parent's share of child-support obligation (each line 3 multiplied by combined Line 4)	921.03	657.97

PART III: Additional Monthly Child-Rearing Expenses			
Line 6: Cost of the child's health insurance		110	110.00
Line 7: Child's extraordinary medical expenses			0.00
Line 8: Cost of work-related child care expenses			0.00
Line 9: Total additional child-rearing expenses (sum of line 6, 7 & 8)	0.00	110.00	110.00
Line 10: Share of additional child-rearing expenses (each line 3 multiplied by combined Line 9)	64.16	45.84	

PART IV: Monthly Child-Support Order			
Line 11: Total child-support obligation (each parent's line 5 plus line 10)	985.19	703.81	
Line 12: Credit for additional child-rearing expenses (payor's line 9 only)		110.00	Print
Line 13: Presumed child-support order (Line 11 minus line 12 for payor only rounded down to the nearest dollar)		\$593.00	Clear All

Arkansas: calculations concerning consideration of health insurance premiums.

	obligor	obligee	combined	obligor%	obligee%	BSA	obligor share	obligor ins	obligor share	obligor credit	net cs	cs + ins
AR	\$2,500.00	\$ -	\$2,500.00	100.00%	0%	\$ 396.00	\$ 396.00	\$ 110.00	\$ 110.00	\$ -	\$ 396.00	\$ 506.00
AR	\$2,500.00	\$ -	\$2,500.00	100.00%	0%	\$ 581.00	\$ 581.00	\$ 110.00	\$ 110.00	\$ -	\$ 581.00	\$ 691.00
AR	\$2,500.00	\$ -	\$2,500.00	100.00%	0%	\$ 702.00	\$ 702.00	\$ 110.00	\$ 110.00	\$ -	\$ 702.00	\$ 812.00
AR	\$2,500.00	\$ -	\$2,500.00	100.00%	0%	\$ 785.00	\$ 785.00	\$ 110.00	\$ 110.00	\$ -	\$ 785.00	\$ 895.00
AR	\$2,500.00	\$1,500.00	\$4,000.00	62.50%	37.50%	\$ 612.00	\$ 382.50	\$ 110.00	\$ 68.75	\$ 41.25	\$ 341.25	\$ 451.25
AR	\$2,500.00	\$1,500.00	\$4,000.00	62.50%	37.50%	\$ 899.00	\$ 561.88	\$ 110.00	\$ 68.75	\$ 41.25	\$ 520.63	\$ 630.63
AR	\$2,500.00	\$1,500.00	\$4,000.00	62.50%	37.50%	\$1,086.00	\$ 678.75	\$ 110.00	\$ 68.75	\$ 41.25	\$ 637.50	\$ 747.50
AR	\$2,500.00	\$1,500.00	\$4,000.00	62.50%	37.50%	\$1,213.00	\$ 758.13	\$ 110.00	\$ 68.75	\$ 41.25	\$ 716.88	\$ 826.88
AR	\$2,500.00	\$2,500.00	\$5,000.00	50.00%	50.00%	\$ 737.00	\$ 368.50	\$ 110.00	\$ 55.00	\$ 55.00	\$ 313.50	\$ 423.50
AR	\$2,500.00	\$2,500.00	\$5,000.00	50.00%	50.00%	\$1,081.00	\$ 540.50	\$ 110.00	\$ 55.00	\$ 55.00	\$ 485.50	\$ 595.50
AR	\$2,500.00	\$2,500.00	\$5,000.00	50.00%	50.00%	\$1,307.00	\$ 653.50	\$ 110.00	\$ 55.00	\$ 55.00	\$ 598.50	\$ 708.50
AR	\$2,500.00	\$2,500.00	\$5,000.00	50.00%	50.00%	\$1,460.00	\$ 730.00	\$ 110.00	\$ 55.00	\$ 55.00	\$ 675.00	\$ 785.00
AR	\$2,500.00	\$3,500.00	\$6,000.00	41.67%	58.33%	\$ 815.00	\$ 339.58	\$ 110.00	\$ 45.83	\$ 64.17	\$ 275.42	\$ 385.42
AR	\$2,500.00	\$3,500.00	\$6,000.00	41.67%	58.33%	\$1,178.00	\$ 490.83	\$ 110.00	\$ 45.83	\$ 64.17	\$ 426.67	\$ 536.67
AR	\$2,500.00	\$3,500.00	\$6,000.00	41.67%	58.33%	\$1,414.00	\$ 589.17	\$ 110.00	\$ 45.83	\$ 64.17	\$ 525.00	\$ 635.00
AR	\$2,500.00	\$3,500.00	\$6,000.00	41.67%	58.33%	\$1,579.00	\$ 657.92	\$ 110.00	\$ 45.83	\$ 64.17	\$ 593.75	\$ 703.75

For Louisiana, there is no online calculator and no downloadable spreadsheet. See <http://www.dss.state.la.us/page/child-support-schedule> . The Obligation Worksheet A found at <https://www.legis.la.gov/legis/Law.aspx?d=107386> and Schedule of Basic Child Support Obligations found at <http://www.dss.state.la.us/assets/docs/searchable/ChildSupportServices/schedule-child-support-obligations-2021.pdf> were used.

Worksheet:

§315.20. Worksheets				
Obligation Worksheet A (The worksheet for calculation of the total support obligation under R.S. 9:315.8 and 315.10)				
Court _____		Parish _____		Louisiana
Case Number _____		Div/Ct/Rm _____		
Petitioner _____		Respondent _____		
Children _____	Date of Birth _____	Children _____	Date of Birth _____	
_____	_____	_____	_____	
_____	_____	_____	_____	
		A. Petitioner	B. Respondent	C. Combined
1. MONTHLY GROSS INCOME (R.S. 9:315.2(A))		\$	\$	
a. Preexisting child support payment.		=	=	
b. Preexisting spousal support payment.		=	=	
2. MONTHLY ADJUSTED GROSS INCOME (Line 1 minus 1a and 1b).		\$	\$	
3. COMBINED MONTHLY ADJUSTED GROSS INCOME (Line 2 Column A plus Line 2 Column B). (R.S. 9:315.2(C))				\$
4. PERCENTAGE SHARE OF INCOME (Line 2 divided by line 3). (R.S. 9:315.2(C))				
5. BASIC CHILD SUPPORT OBLIGATION (Compare line 3 to Child Support Schedule). (R.S. 9:315.2(D))		%	%	\$
a. Child Care Costs (R.S. 9:315.3)				\$
b. Child's Health Insurance Premium Cost (R.S. 9:315.4)				\$
c. Extraordinary Medical Expenses (Uninsured Only). (Agreed to by parties or by order of the court). (R.S. 9:315.5)				±
d. Extraordinary Expenses (Agreed to by parties or by order of the court). (R.S. 9:315.6)				±
e. Optional. Minus extraordinary adjustments (Child's income if applicable). (R.S. 9:315.7)				±
6. TOTAL CHILD SUPPORT OBLIGATION (Add lines 5, 5a, 5b, 5c, and 5d; Subtract line 5e). (R.S. 9:315.8)				\$
7. EACH PARTY'S CHILD SUPPORT OBLIGATION (Multiply line 4 times line 6 for each parent).				\$
8. DIRECT PAYMENTS made by the noncustodial parent on behalf of the child for child care costs, health insurance premiums, extraordinary medical expenses, or extraordinary expenses.		\$	\$	
9. RECOMMENDED CHILD SUPPORT ORDER (Subtract line 8 from line 7).			-	\$

An Excel workbook was prepared to perform the computations shown in the official worksheet.

The first three pages of Schedule of the Basic Child Support Obligations shown below were used in the computations:

NOTE: §315.19 as amended by Acts 2020, No. 177, eff. Jan. 1, 2021.

§315.19. Schedule for support

The schedule of support to be used for determining the basic child support obligation is as follows:

LOUISIANA CHILD SUPPORT GUIDELINE SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS						
COMBINED ADJUSTED MONTHLY GROSS INCOME	ONE CHILD	TWO CHILD- REN (TOTAL)	THREE CHILD- REN (TOTAL)	FOUR CHILD- REN (TOTAL)	FIVE CHILD- REN (TOTAL)	SIX CHILD- REN (TOTAL)
0 - 950	100	100	100	100	100	100
1000	119	120	122	123	124	126
1050	156	158	160	161	163	165
1100	190	193	195	197	199	201
1150	224	230	233	235	238	240
1200	233	265	268	270	273	276
1250	242	299	303	306	309	312
1300	251	337	340	344	348	352
1350	260	402	375	380	384	388
1400	269	417	413	418	422	427
1450	277	430	448	453	458	463
1500	286	443	483	489	494	499
1550	295	458	561	527	533	538
1600	304	471	578	562	568	574
1650	313	484	594	598	604	611
1700	322	499	612	682	643	650
1750	330	512	628	700	679	686
1800	340	526	646	720	717	725
1850	348	539	661	737	753	761
1900	356	552	677	754	830	796
1950	365	565	693	773	850	834
2000	373	578	709	790	869	869
2050	382	590	724	807	888	904
2100	390	604	740	826	908	988
2150	399	617	756	843	927	1008
2200	407	630	772	861	947	1030
2250	416	643	787	878	966	1051
2300	424	655	803	895	985	1071
2350	433	669	819	914	1005	1093
2400	441	681	835	931	1024	1114

2450	449	694	850	948	1043	1135
2500	458	709	868	968	1064	1158
2550	467	722	884	985	1084	1179
2600	476	736	901	1005	1105	1203
2650	485	749	917	1023	1125	1224
2700	493	762	933	1040	1145	1245
2750	502	776	951	1060	1166	1268
2800	511	790	967	1078	1185	1290
2850	519	803	983	1096	1205	1311
2900	529	817	1000	1115	1226	1334
2950	537	830	1016	1133	1246	1356
3000	546	844	1033	1152	1267	1379
3050	555	857	1048	1169	1286	1399
3100	563	869	1063	1186	1304	1419
3150	572	883	1080	1204	1324	1441
3200	580	895	1095	1221	1343	1461
3250	588	908	1110	1237	1361	1481
3300	597	921	1126	1256	1381	1503
3350	605	934	1141	1272	1400	1523
3400	614	947	1157	1291	1420	1545
3450	622	960	1173	1307	1438	1565
3500	631	973	1188	1324	1457	1585
3550	640	986	1204	1342	1477	1607
3600	648	999	1219	1360	1496	1627
3650	656	1012	1235	1377	1515	1649
3700	666	1026	1253	1397	1537	1672
3750	674	1039	1269	1415	1556	1693
3800	683	1054	1286	1434	1578	1716
3850	692	1067	1302	1452	1597	1738
3900	700	1080	1318	1470	1617	1759
3950	710	1094	1336	1489	1638	1782
4000	718	1107	1352	1507	1658	1804
4050	727	1120	1368	1525	1678	1825
4100	736	1135	1385	1544	1699	1848
4150	745	1148	1401	1562	1719	1870
4200	753	1161	1417	1580	1738	1891
4250	761	1172	1430	1595	1754	1908
4300	768	1183	1443	1609	1770	1926
4350	776	1194	1457	1624	1787	1944
4400	782	1204	1468	1637	1800	1959
4450	789	1213	1479	1649	1814	1974
4500	796	1224	1492	1664	1830	1991
4550	802	1234	1504	1677	1844	2007
4600	810	1245	1517	1691	1860	2024

4650	816	1255	1528	1704	1874	2039
4700	823	1264	1539	1717	1888	2054
4750	830	1275	1552	1731	1904	2072
4800	836	1285	1564	1744	1918	2087
4850	842	1293	1574	1755	1931	2101
4900	847	1301	1583	1765	1941	2112
4950	851	1307	1591	1773	1951	2122
5000	856	1315	1599	1783	1961	2134
5050	861	1321	1607	1792	1971	2144
5100	865	1327	1614	1800	1980	2154
5150	870	1335	1623	1810	1991	2166
5200	874	1341	1631	1818	2000	2176
5250	878	1348	1638	1827	2009	2186
5300	883	1355	1647	1837	2020	2198
5350	887	1361	1655	1845	2030	2208
5400	892	1369	1663	1855	2040	2220
5450	897	1375	1671	1863	2050	2230
5500	901	1381	1679	1872	2059	2240
5550	905	1387	1685	1879	2067	2249
5600	907	1390	1689	1883	2071	2254
5650	909	1394	1693	1887	2076	2259
5700	912	1398	1697	1892	2082	2265
5750	914	1401	1701	1897	2086	2270
5800	917	1405	1705	1901	2092	2276
5850	919	1408	1709	1906	2096	2281
5900	922	1411	1713	1910	2101	2286
5950	924	1415	1717	1915	2106	2292
6000	927	1419	1721	1919	2111	2297
6050	929	1422	1725	1923	2116	2302
6100	931	1426	1729	1928	2121	2308
6150	934	1429	1733	1933	2126	2313
6200	936	1433	1738	1938	2131	2319
6250	941	1440	1745	1946	2141	2329
6300	946	1447	1754	1956	2151	2341
6350	952	1456	1764	1967	2164	2354
6400	957	1463	1773	1977	2174	2366
6450	962	1471	1782	1987	2185	2377
6500	968	1479	1792	1998	2197	2391
6550	973	1487	1800	2007	2208	2403
6600	978	1495	1810	2019	2220	2416
6650	983	1503	1819	2028	2231	2428
6700	989	1510	1828	2038	2242	2439
6750	994	1519	1838	2049	2254	2453
6800	999	1526	1847	2059	2265	2464

Number of children	1			
	A. Petitioner	B. Respondent	C. Combined	
1. MONTHLY GROSS INCOME (R.S. 9:315.2(A))		\$2,500.00		
a. Preexisting child support payment.				
b. Preexisting spousal support payment.				
2. MONTHLY ADJUSTED GROSS INCOME (Line 1 minus 1a and 1b).	\$0.00	\$2,500.00		
3. COMBINED MONTHLY ADJUSTED GROSS INCOME (Line 2 Column A plus Line 2 Column B). (R.S. 9:315.2(C))			\$2,500.00	
4. PERCENTAGE SHARE OF INCOME (Line 2 divided by line 3). (R.S. 9:315.2(C))	0.00%	100.00%		
5. BASIC CHILD SUPPORT OBLIGATION (Compare line 3 to Child Support Schedule). (R.S. 9:315.2(D))			\$458.00	Lookup based on Combined Income and Number of children
a. Child Care Costs (R.S. 9:315.3)				
b. Child's Health Insurance Premium Cost. (R.S. 9:315.4)			\$110.00	
c. Extraordinary Medical Expenses (Uninsured Only). (Agreed to by parties or by order of the court). (R.S. 9:315.5)				
d. Extraordinary Expenses (Agreed to by parties or by order of the court). (R.S. 9:315.6)				
e. Optional. Minus extraordinary adjustments (Child's income if applicable). (R.S. 9:315.7)				
6. TOTAL CHILD SUPPORT OBLIGATION (Add lines 5, 5a, 5b, 5c, and 5d; Subtract line 5e). (R.S. 9:315.8)			\$568.00	
7. EACH PARTY'S CHILD SUPPORT OBLIGATION (Multiply line 4 times line 6 for each parent).	\$0.00	\$568.00		
8. DIRECT PAYMENTS made by the noncustodial parent on behalf of the child for child care costs, health insurance premiums, extraordinary medical expenses, or extraordinary expenses.		\$110.00		
9. RECOMMENDED CHILD SUPPORT ORDER (Subtract line 8 from line 7).		\$458.00		

Number of children	2			
	A. Petitioner	B. Respondent	C. Combined	
1. MONTHLY GROSS INCOME (R.S. 9:315.2(A))		\$2,500.00		
a. Preexisting child support payment.				
b. Preexisting spousal support payment.				
2. MONTHLY ADJUSTED GROSS INCOME (Line 1 minus 1a and 1b).	\$0.00	\$2,500.00		
3. COMBINED MONTHLY ADJUSTED GROSS INCOME (Line 2 Column A plus Line 2 Column B). (R.S. 9:315.2(C))			\$2,500.00	
4. PERCENTAGE SHARE OF INCOME (Line 2 divided by line 3). (R.S. 9:315.2(C))	0.00%	100.00%		
5. BASIC CHILD SUPPORT OBLIGATION (Compare line 3 to Child Support Schedule). (R.S. 9:315.2(D))			\$709.00	Lookup based on Combined Income and Number of children
a. Child Care Costs (R.S. 9:315.3)				
b. Child's Health Insurance Premium Cost. (R.S. 9:315.4)			\$110.00	
c. Extraordinary Medical Expenses (Uninsured Only). (Agreed to by parties or by order of the court). (R.S. 9:315.5)				
d. Extraordinary Expenses (Agreed to by parties or by order of the court). (R.S. 9:315.6)				
e. Optional. Minus extraordinary adjustments (Child's income if applicable). (R.S. 9:315.7)				
6. TOTAL CHILD SUPPORT OBLIGATION (Add lines 5, 5a, 5b, 5c, and 5d; Subtract line 5e). (R.S. 9:315.8)			\$819.00	
7. EACH PARTY'S CHILD SUPPORT OBLIGATION (Multiply line 4 times line 6 for each parent).	\$0.00	\$819.00		
8. DIRECT PAYMENTS made by the noncustodial parent on behalf of the child for child care costs, health insurance premiums, extraordinary medical expenses, or extraordinary expenses.		\$110.00		
9. RECOMMENDED CHILD SUPPORT ORDER (Subtract line 8 from line 7).		\$709.00		

Number of children	3			
	A. Petitioner	B. Respondent	C. Combined	
1. MONTHLY GROSS INCOME (R.S. 9:315.2(A))		\$2,500.00		
a. Preexisting child support payment.				
b. Preexisting spousal support payment.				
2. MONTHLY ADJUSTED GROSS INCOME (Line 1 minus 1a and 1b).	\$0.00	\$2,500.00		
3. COMBINED MONTHLY ADJUSTED GROSS INCOME (Line 2 Column A plus Line 2 Column B). (R.S. 9:315.2(C))			\$2,500.00	
4. PERCENTAGE SHARE OF INCOME (Line 2 divided by line 3). (R.S. 9:315.2(C))	0.00%	100.00%		
5. BASIC CHILD SUPPORT OBLIGATION (Compare line 3 to Child Support Schedule). (R.S. 9:315.2(D))			\$868.00	Lookup based on Combined Income and Number of children
a. Child Care Costs (R.S. 9:315.3)				
b. Child's Health Insurance Premium Cost. (R.S. 9:315.4)			\$110.00	
c. Extraordinary Medical Expenses (Uninsured Only). (Agreed to by parties or by order of the court). (R.S. 9:315.5)				
d. Extraordinary Expenses (Agreed to by parties or by order of the court). (R.S. 9:315.6)				
e. Optional. Minus extraordinary adjustments (Child's income if applicable). (R.S. 9:315.7)				
6. TOTAL CHILD SUPPORT OBLIGATION (Add lines 5, 5a, 5b, 5c, and 5d; Subtract line 5e). (R.S. 9:315.8)			\$978.00	
7. EACH PARTY'S CHILD SUPPORT OBLIGATION (Multiply line 4 times line 6 for each parent).	\$0.00	\$978.00		
8. DIRECT PAYMENTS made by the noncustodial parent on behalf of the child for child care costs, health insurance premiums, extraordinary medical expenses, or extraordinary expenses.		\$110.00		
9. RECOMMENDED CHILD SUPPORT ORDER (Subtract line 8 from line 7).		\$868.00		

Number of children	4			
	A. Petitioner	B. Respondent	C. Combined	
1. MONTHLY GROSS INCOME (R.S. 9:315.2(A))		\$2,500.00		
a. Preexisting child support payment.				
b. Preexisting spousal support payment.				
2. MONTHLY ADJUSTED GROSS INCOME (Line 1 minus 1a and 1b).	\$0.00	\$2,500.00		
3. COMBINED MONTHLY ADJUSTED GROSS INCOME (Line 2 Column A plus Line 2 Column B). (R.S. 9:315.2(C))			\$2,500.00	
4. PERCENTAGE SHARE OF INCOME (Line 2 divided by line 3). (R.S. 9:315.2(C))	0.00%	100.00%		
5. BASIC CHILD SUPPORT OBLIGATION (Compare line 3 to Child Support Schedule). (R.S. 9:315.2(D))			\$968.00	Lookup based on Combined Income and Number of children
a. Child Care Costs (R.S. 9:315.3)				
b. Child's Health Insurance Premium Cost. (R.S. 9:315.4)			\$110.00	
c. Extraordinary Medical Expenses (Uninsured Only). (Agreed to by parties or by order of the court). (R.S. 9:315.5)				
d. Extraordinary Expenses (Agreed to by parties or by order of the court). (R.S. 9:315.6)				
e. Optional. Minus extraordinary adjustments (Child's income if applicable). (R.S. 9:315.7)				
6. TOTAL CHILD SUPPORT OBLIGATION (Add lines 5, 5a, 5b, 5c, and 5d; Subtract line 5e). (R.S. 9:315.8)			\$1,078.00	
7. EACH PARTY'S CHILD SUPPORT OBLIGATION (Multiply line 4 times line 6 for each parent).	\$0.00	\$1,078.00		
8. DIRECT PAYMENTS made by the noncustodial parent on behalf of the child for child care costs, health insurance premiums, extraordinary medical expenses, or extraordinary expenses.		\$110.00		
9. RECOMMENDED CHILD SUPPORT ORDER (Subtract line 8 from line 7).		\$968.00		

Number of children	1			
	A. Petitioner	B. Respondent	C. Combined	
1. MONTHLY GROSS INCOME (R.S. 9:315.2(A))	\$1,500.00	\$2,500.00		
a. Preexisting child support payment.				
b. Preexisting spousal support payment.				
2. MONTHLY ADJUSTED GROSS INCOME (Line 1 minus 1a and 1b).	\$1,500.00	\$2,500.00		
3. COMBINED MONTHLY ADJUSTED GROSS INCOME (Line 2 Column A plus Line 2 Column B). (R.S. 9:315.2(C))			\$4,000.00	
4. PERCENTAGE SHARE OF INCOME (Line 2 divided by line 3). (R.S. 9:315.2(C))	37.50%	62.50%		
5. BASIC CHILD SUPPORT OBLIGATION (Compare line 3 to Child Support Schedule). (R.S. 9:315.2(D))			\$718.00	Lookup based on Combined Income and Number of children
a. Child Care Costs (R.S. 9:315.3)				
b. Child's Health Insurance Premium Cost. (R.S. 9:315.4)			\$110.00	
c. Extraordinary Medical Expenses (Uninsured Only). (Agreed to by parties or by order of the court). (R.S. 9:315.5)				
d. Extraordinary Expenses (Agreed to by parties or by order of the court). (R.S. 9:315.6)				
e. Optional. Minus extraordinary adjustments (Child's income if applicable). (R.S. 9:315.7)				
6. TOTAL CHILD SUPPORT OBLIGATION (Add lines 5, 5a, 5b, 5c, and 5d; Subtract line 5e). (R.S. 9:315.8)			\$828.00	
7. EACH PARTY'S CHILD SUPPORT OBLIGATION (Multiply line 4 times line 6 for each parent).	\$310.50	\$517.50		
8. DIRECT PAYMENTS made by the noncustodial parent on behalf of the child for child care costs, health insurance premiums, extraordinary medical expenses, or extraordinary expenses.		\$110.00		
9. RECOMMENDED CHILD SUPPORT ORDER (Subtract line 8 from line 7).		\$407.50		

Number of children	2			
	A. Petitioner	B. Respondent	C. Combined	
1. MONTHLY GROSS INCOME (R.S. 9:315.2(A))	\$1,500.00	\$2,500.00		
a. Preexisting child support payment.				
b. Preexisting spousal support payment.				
2. MONTHLY ADJUSTED GROSS INCOME (Line 1 minus 1a and 1b).	\$1,500.00	\$2,500.00		
3. COMBINED MONTHLY ADJUSTED GROSS INCOME (Line 2 Column A plus Line 2 Column B). (R.S. 9:315.2(C))			\$4,000.00	
4. PERCENTAGE SHARE OF INCOME (Line 2 divided by line 3). (R.S. 9:315.2(C))	37.50%	62.50%		
5. BASIC CHILD SUPPORT OBLIGATION (Compare line 3 to Child Support Schedule). (R.S. 9:315.2(D))			\$1,107.00	Lookup based on Combined Income and Number of children
a. Child Care Costs (R.S. 9:315.3)				
b. Child's Health Insurance Premium Cost. (R.S. 9:315.4)			\$110.00	
c. Extraordinary Medical Expenses (Uninsured Only). (Agreed to by parties or by order of the court). (R.S. 9:315.5)				
d. Extraordinary Expenses (Agreed to by parties or by order of the court). (R.S. 9:315.6)				
e. Optional. Minus extraordinary adjustments (Child's income if applicable). (R.S. 9:315.7)				
6. TOTAL CHILD SUPPORT OBLIGATION (Add lines 5, 5a, 5b, 5c, and 5d; Subtract line 5e). (R.S. 9:315.8)			\$1,217.00	
7. EACH PARTY'S CHILD SUPPORT OBLIGATION (Multiply line 4 times line 6 for each parent).	\$456.38	\$760.63		
8. DIRECT PAYMENTS made by the noncustodial parent on behalf of the child for child care costs, health insurance premiums, extraordinary medical expenses, or extraordinary expenses.		\$110.00		
9. RECOMMENDED CHILD SUPPORT ORDER (Subtract line 8 from line 7).		\$650.63		

Number of children	3			
	A. Petitioner	B. Respondent	C. Combined	
1. MONTHLY GROSS INCOME (R.S. 9:315.2(A))	\$1,500.00	\$2,500.00		
a. Preexisting child support payment.				
b. Preexisting spousal support payment.				
2. MONTHLY ADJUSTED GROSS INCOME (Line 1 minus 1a and 1b).	\$1,500.00	\$2,500.00		
3. COMBINED MONTHLY ADJUSTED GROSS INCOME (Line 2 Column A plus Line 2 Column B). (R.S. 9:315.2(C))			\$4,000.00	
4. PERCENTAGE SHARE OF INCOME (Line 2 divided by line 3). (R.S. 9:315.2(C))	37.50%	62.50%		
5. BASIC CHILD SUPPORT OBLIGATION (Compare line 3 to Child Support Schedule). (R.S. 9:315.2(D))			\$1,352.00	Lookup based on Combined Income and Number of children
a. Child Care Costs (R.S. 9:315.3)				
b. Child's Health Insurance Premium Cost. (R.S. 9:315.4)			\$110.00	
c. Extraordinary Medical Expenses (Uninsured Only). (Agreed to by parties or by order of the court). (R.S. 9:315.5)				
d. Extraordinary Expenses (Agreed to by parties or by order of the court). (R.S. 9:315.6)				
e. Optional. Minus extraordinary adjustments (Child's income if applicable). (R.S. 9:315.7)				
6. TOTAL CHILD SUPPORT OBLIGATION (Add lines 5, 5a, 5b, 5c, and 5d; Subtract line 5e). (R.S. 9:315.8)			\$1,462.00	
7. EACH PARTY'S CHILD SUPPORT OBLIGATION (Multiply line 4 times line 6 for each parent).	\$548.25	\$913.75		
8. DIRECT PAYMENTS made by the noncustodial parent on behalf of the child for child care costs, health insurance premiums, extraordinary medical expenses, or extraordinary expenses.		\$110.00		
9. RECOMMENDED CHILD SUPPORT ORDER (Subtract line 8 from line 7).		\$803.75		

Number of children	4			
	A. Petitioner	B. Respondent	C. Combined	
1. MONTHLY GROSS INCOME (R.S. 9:315.2(A))	\$1,500.00	\$2,500.00		
a. Preexisting child support payment.				
b. Preexisting spousal support payment.				
2. MONTHLY ADJUSTED GROSS INCOME (Line 1 minus 1a and 1b).	\$1,500.00	\$2,500.00		
3. COMBINED MONTHLY ADJUSTED GROSS INCOME (Line 2 Column A plus Line 2 Column B). (R.S. 9:315.2(C))			\$4,000.00	
4. PERCENTAGE SHARE OF INCOME (Line 2 divided by line 3). (R.S. 9:315.2(C))	37.50%	62.50%		
5. BASIC CHILD SUPPORT OBLIGATION (Compare line 3 to Child Support Schedule). (R.S. 9:315.2(D))			\$1,507.00	Lookup based on Combined Income and Number of children
a. Child Care Costs (R.S. 9:315.3)				
b. Child's Health Insurance Premium Cost. (R.S. 9:315.4)			\$110.00	
c. Extraordinary Medical Expenses (Uninsured Only). (Agreed to by parties or by order of the court). (R.S. 9:315.5)				
d. Extraordinary Expenses (Agreed to by parties or by order of the court). (R.S. 9:315.6)				
e. Optional. Minus extraordinary adjustments (Child's income if applicable). (R.S. 9:315.7)				
6. TOTAL CHILD SUPPORT OBLIGATION (Add lines 5, 5a, 5b, 5c, and 5d; Subtract line 5e). (R.S. 9:315.8)			\$1,617.00	
7. EACH PARTY'S CHILD SUPPORT OBLIGATION (Multiply line 4 times line 6 for each parent).	\$606.38	\$1,010.63		
8. DIRECT PAYMENTS made by the noncustodial parent on behalf of the child for child care costs, health insurance premiums, extraordinary medical expenses, or extraordinary expenses.		\$110.00		
9. RECOMMENDED CHILD SUPPORT ORDER (Subtract line 8 from line 7).		\$900.63		

Number of children	1			
	A. Petitioner	B. Respondent	C. Combined	
1. MONTHLY GROSS INCOME (R.S. 9:315.2(A))	\$2,500.00	\$2,500.00		
a. Preexisting child support payment.				
b. Preexisting spousal support payment.				
2. MONTHLY ADJUSTED GROSS INCOME (Line 1 minus 1a and 1b).	\$2,500.00	\$2,500.00		
3. COMBINED MONTHLY ADJUSTED GROSS INCOME (Line 2 Column A plus Line 2 Column B). (R.S. 9:315.2(C))			\$5,000.00	
4. PERCENTAGE SHARE OF INCOME (Line 2 divided by line 3). (R.S. 9:315.2(C))	50.00%	50.00%		
5. BASIC CHILD SUPPORT OBLIGATION (Compare line 3 to Child Support Schedule). (R.S. 9:315.2(D))			\$856.00	Lookup based on Combined Income and Number of children
a. Child Care Costs (R.S. 9:315.3)				
b. Child's Health Insurance Premium Cost. (R.S. 9:315.4)			\$110.00	
c. Extraordinary Medical Expenses (Uninsured Only). (Agreed to by parties or by order of the court). (R.S. 9:315.5)				
d. Extraordinary Expenses (Agreed to by parties or by order of the court). (R.S. 9:315.6)				
e. Optional. Minus extraordinary adjustments (Child's income if applicable). (R.S. 9:315.7)				
6. TOTAL CHILD SUPPORT OBLIGATION (Add lines 5, 5a, 5b, 5c, and 5d; Subtract line 5e). (R.S. 9:315.8)			\$966.00	
7. EACH PARTY'S CHILD SUPPORT OBLIGATION (Multiply line 4 times line 6 for each parent).	\$483.00	\$483.00		
8. DIRECT PAYMENTS made by the noncustodial parent on behalf of the child for child care costs, health insurance premiums, extraordinary medical expenses, or extraordinary expenses.		\$110.00		
9. RECOMMENDED CHILD SUPPORT ORDER (Subtract line 8 from line 7).		\$373.00		

Number of children	2			
	A. Petitioner	B. Respondent	C. Combined	
1. MONTHLY GROSS INCOME (R.S. 9:315.2(A))	\$2,500.00	\$2,500.00		
a. Preexisting child support payment.				
b. Preexisting spousal support payment.				
2. MONTHLY ADJUSTED GROSS INCOME (Line 1 minus 1a and 1b).	\$2,500.00	\$2,500.00		
3. COMBINED MONTHLY ADJUSTED GROSS INCOME (Line 2 Column A plus Line 2 Column B). (R.S. 9:315.2(C))			\$5,000.00	
4. PERCENTAGE SHARE OF INCOME (Line 2 divided by line 3). (R.S. 9:315.2(C))	50.00%	50.00%		
5. BASIC CHILD SUPPORT OBLIGATION (Compare line 3 to Child Support Schedule). (R.S. 9:315.2(D))			\$1,315.00	Lookup based on Combined Income and Number of children
a. Child Care Costs (R.S. 9:315.3)				
b. Child's Health Insurance Premium Cost. (R.S. 9:315.4)			\$110.00	
c. Extraordinary Medical Expenses (Uninsured Only). (Agreed to by parties or by order of the court). (R.S. 9:315.5)				
d. Extraordinary Expenses (Agreed to by parties or by order of the court). (R.S. 9:315.6)				
e. Optional. Minus extraordinary adjustments (Child's income if applicable). (R.S. 9:315.7)				
6. TOTAL CHILD SUPPORT OBLIGATION (Add lines 5, 5a, 5b, 5c, and 5d; Subtract line 5e). (R.S. 9:315.8)			\$1,425.00	
7. EACH PARTY'S CHILD SUPPORT OBLIGATION (Multiply line 4 times line 6 for each parent).	\$712.50	\$712.50		
8. DIRECT PAYMENTS made by the noncustodial parent on behalf of the child for child care costs, health insurance premiums, extraordinary medical expenses, or extraordinary expenses.		\$110.00		
9. RECOMMENDED CHILD SUPPORT ORDER (Subtract line 8 from line 7).		\$602.50		

Number of children	3			
	A. Petitioner	B. Respondent	C. Combined	
1. MONTHLY GROSS INCOME (R.S. 9:315.2(A))	\$2,500.00	\$2,500.00		
a. Preexisting child support payment.				
b. Preexisting spousal support payment.				
2. MONTHLY ADJUSTED GROSS INCOME (Line 1 minus 1a and 1b).	\$2,500.00	\$2,500.00		
3. COMBINED MONTHLY ADJUSTED GROSS INCOME (Line 2 Column A plus Line 2 Column B). (R.S. 9:315.2(C))			\$5,000.00	
4. PERCENTAGE SHARE OF INCOME (Line 2 divided by line 3). (R.S. 9:315.2(C))	50.00%	50.00%		
5. BASIC CHILD SUPPORT OBLIGATION (Compare line 3 to Child Support Schedule). (R.S. 9:315.2(D))			\$1,599.00	Lookup based on Combined Income and Number of children
a. Child Care Costs (R.S. 9:315.3)				
b. Child's Health Insurance Premium Cost. (R.S. 9:315.4)			\$110.00	
c. Extraordinary Medical Expenses (Uninsured Only). (Agreed to by parties or by order of the court). (R.S. 9:315.5)				
d. Extraordinary Expenses (Agreed to by parties or by order of the court). (R.S. 9:315.6)				
e. Optional. Minus extraordinary adjustments (Child's income if applicable). (R.S. 9:315.7)				
6. TOTAL CHILD SUPPORT OBLIGATION (Add lines 5, 5a, 5b, 5c, and 5d; Subtract line 5e). (R.S. 9:315.8)			\$1,709.00	
7. EACH PARTY'S CHILD SUPPORT OBLIGATION (Multiply line 4 times line 6 for each parent).	\$854.50	\$854.50		
8. DIRECT PAYMENTS made by the noncustodial parent on behalf of the child for child care costs, health insurance premiums, extraordinary medical expenses, or extraordinary expenses.		\$110.00		
9. RECOMMENDED CHILD SUPPORT ORDER (Subtract line 8 from line 7).		\$744.50		

Number of children	4			
	A. Petitioner	B. Respondent	C. Combined	
1. MONTHLY GROSS INCOME (R.S. 9:315.2(A))	\$2,500.00	\$2,500.00		
a. Preexisting child support payment.				
b. Preexisting spousal support payment.				
2. MONTHLY ADJUSTED GROSS INCOME (Line 1 minus 1a and 1b).	\$2,500.00	\$2,500.00		
3. COMBINED MONTHLY ADJUSTED GROSS INCOME (Line 2 Column A plus Line 2 Column B). (R.S. 9:315.2(C))			\$5,000.00	
4. PERCENTAGE SHARE OF INCOME (Line 2 divided by line 3). (R.S. 9:315.2(C))	50.00%	50.00%		
5. BASIC CHILD SUPPORT OBLIGATION (Compare line 3 to Child Support Schedule). (R.S. 9:315.2(D))			\$1,783.00	Lookup based on Combined Income and Number of children
a. Child Care Costs (R.S. 9:315.3)				
b. Child's Health Insurance Premium Cost. (R.S. 9:315.4)			\$110.00	
c. Extraordinary Medical Expenses (Uninsured Only). (Agreed to by parties or by order of the court). (R.S. 9:315.5)				
d. Extraordinary Expenses (Agreed to by parties or by order of the court). (R.S. 9:315.6)				
e. Optional. Minus extraordinary adjustments (Child's income if applicable). (R.S. 9:315.7)				
6. TOTAL CHILD SUPPORT OBLIGATION (Add lines 5, 5a, 5b, 5c, and 5d; Subtract line 5e). (R.S. 9:315.8)			\$1,893.00	
7. EACH PARTY'S CHILD SUPPORT OBLIGATION (Multiply line 4 times line 6 for each parent).	\$946.50	\$946.50		
8. DIRECT PAYMENTS made by the noncustodial parent on behalf of the child for child care costs, health insurance premiums, extraordinary medical expenses, or extraordinary expenses.		\$110.00		
9. RECOMMENDED CHILD SUPPORT ORDER (Subtract line 8 from line 7).		\$836.50		

Number of children	1			
	A. Petitioner	B. Respondent	C. Combined	
1. MONTHLY GROSS INCOME (R.S. 9:315.2(A))	\$3,500.00	\$2,500.00		
a. Preexisting child support payment.				
b. Preexisting spousal support payment.				
2. MONTHLY ADJUSTED GROSS INCOME (Line 1 minus 1a and 1b).	\$3,500.00	\$2,500.00		
3. COMBINED MONTHLY ADJUSTED GROSS INCOME (Line 2 Column A plus Line 2 Column B). (R.S. 9:315.2(C))			\$6,000.00	
4. PERCENTAGE SHARE OF INCOME (Line 2 divided by line 3). (R.S. 9:315.2(C))	58.33%	41.67%		
5. BASIC CHILD SUPPORT OBLIGATION (Compare line 3 to Child Support Schedule). (R.S. 9:315.2(D))			\$927.00	Lookup based on Combined Income and Number of children
a. Child Care Costs (R.S. 9:315.3)				
b. Child's Health Insurance Premium Cost. (R.S. 9:315.4)			\$110.00	
c. Extraordinary Medical Expenses (Uninsured Only). (Agreed to by parties or by order of the court). (R.S. 9:315.5)				
d. Extraordinary Expenses (Agreed to by parties or by order of the court). (R.S. 9:315.6)				
e. Optional. Minus extraordinary adjustments (Child's income if applicable). (R.S. 9:315.7)				
6. TOTAL CHILD SUPPORT OBLIGATION (Add lines 5, 5a, 5b, 5c, and 5d; Subtract line 5e). (R.S. 9:315.8)			\$1,037.00	
7. EACH PARTY'S CHILD SUPPORT OBLIGATION (Multiply line 4 times line 6 for each parent).	\$604.92	\$432.08		
8. DIRECT PAYMENTS made by the noncustodial parent on behalf of the child for child care costs, health insurance premiums, extraordinary medical expenses, or extraordinary expenses.		\$110.00		
9. RECOMMENDED CHILD SUPPORT ORDER (Subtract line 8 from line 7).		\$322.08		

Number of children	2			
	A. Petitioner	B. Respondent	C. Combined	
1. MONTHLY GROSS INCOME (R.S. 9:315.2(A))	\$3,500.00	\$2,500.00		
a. Preexisting child support payment.				
b. Preexisting spousal support payment.				
2. MONTHLY ADJUSTED GROSS INCOME (Line 1 minus 1a and 1b).	\$3,500.00	\$2,500.00		
3. COMBINED MONTHLY ADJUSTED GROSS INCOME (Line 2 Column A plus Line 2 Column B). (R.S. 9:315.2(C))			\$6,000.00	
4. PERCENTAGE SHARE OF INCOME (Line 2 divided by line 3). (R.S. 9:315.2(C))	58.33%	41.67%		
5. BASIC CHILD SUPPORT OBLIGATION (Compare line 3 to Child Support Schedule). (R.S. 9:315.2(D))			\$1,419.00	Lookup based on Combined Income and Number of children
a. Child Care Costs (R.S. 9:315.3)				
b. Child's Health Insurance Premium Cost. (R.S. 9:315.4)			\$110.00	
c. Extraordinary Medical Expenses (Uninsured Only). (Agreed to by parties or by order of the court). (R.S. 9:315.5)				
d. Extraordinary Expenses (Agreed to by parties or by order of the court). (R.S. 9:315.6)				
e. Optional. Minus extraordinary adjustments (Child's income if applicable). (R.S. 9:315.7)				
6. TOTAL CHILD SUPPORT OBLIGATION (Add lines 5, 5a, 5b, 5c, and 5d; Subtract line 5e). (R.S. 9:315.8)			\$1,529.00	
7. EACH PARTY'S CHILD SUPPORT OBLIGATION (Multiply line 4 times line 6 for each parent).	\$891.92	\$637.08		
8. DIRECT PAYMENTS made by the noncustodial parent on behalf of the child for child care costs, health insurance premiums, extraordinary medical expenses, or extraordinary expenses.		\$110.00		
9. RECOMMENDED CHILD SUPPORT ORDER (Subtract line 8 from line 7).		\$527.08		

Number of children	3			
	A. Petitioner	B. Respondent	C. Combined	
1. MONTHLY GROSS INCOME (R.S. 9:315.2(A))	\$3,500.00	\$2,500.00		
a. Preexisting child support payment.				
b. Preexisting spousal support payment.				
2. MONTHLY ADJUSTED GROSS INCOME (Line 1 minus 1a and 1b).	\$3,500.00	\$2,500.00		
3. COMBINED MONTHLY ADJUSTED GROSS INCOME (Line 2 Column A plus Line 2 Column B). (R.S. 9:315.2(C))			\$6,000.00	
4. PERCENTAGE SHARE OF INCOME (Line 2 divided by line 3). (R.S. 9:315.2(C))	58.33%	41.67%		
5. BASIC CHILD SUPPORT OBLIGATION (Compare line 3 to Child Support Schedule). (R.S. 9:315.2(D))			\$1,721.00	Lookup based on Combined Income and Number of children
a. Child Care Costs (R.S. 9:315.3)				
b. Child's Health Insurance Premium Cost. (R.S. 9:315.4)			\$110.00	
c. Extraordinary Medical Expenses (Uninsured Only). (Agreed to by parties or by order of the court). (R.S. 9:315.5)				
d. Extraordinary Expenses (Agreed to by parties or by order of the court). (R.S. 9:315.6)				
e. Optional. Minus extraordinary adjustments (Child's income if applicable). (R.S. 9:315.7)				
6. TOTAL CHILD SUPPORT OBLIGATION (Add lines 5, 5a, 5b, 5c, and 5d; Subtract line 5e). (R.S. 9:315.8)			\$1,831.00	
7. EACH PARTY'S CHILD SUPPORT OBLIGATION (Multiply line 4 times line 6 for each parent).	\$1,068.08	\$762.92		
8. DIRECT PAYMENTS made by the noncustodial parent on behalf of the child for child care costs, health insurance premiums, extraordinary medical expenses, or extraordinary expenses.		\$110.00		
9. RECOMMENDED CHILD SUPPORT ORDER (Subtract line 8 from line 7).		\$652.92		

Number of children	4			
	A. Petitioner	B. Respondent	C. Combined	
1. MONTHLY GROSS INCOME (R.S. 9:315.2(A))	\$3,500.00	\$2,500.00		
a. Preexisting child support payment.				
b. Preexisting spousal support payment.				
2. MONTHLY ADJUSTED GROSS INCOME (Line 1 minus 1a and 1b).	\$3,500.00	\$2,500.00		
3. COMBINED MONTHLY ADJUSTED GROSS INCOME (Line 2 Column A plus Line 2 Column B). (R.S. 9:315.2(C))			\$6,000.00	
4. PERCENTAGE SHARE OF INCOME (Line 2 divided by line 3). (R.S. 9:315.2(C))	58.33%	41.67%		
5. BASIC CHILD SUPPORT OBLIGATION (Compare line 3 to Child Support Schedule). (R.S. 9:315.2(D))			\$1,919.00	Lookup based on Combined Income and Number of children
a. Child Care Costs (R.S. 9:315.3)				
b. Child's Health Insurance Premium Cost. (R.S. 9:315.4)			\$110.00	
c. Extraordinary Medical Expenses (Uninsured Only). (Agreed to by parties or by order of the court). (R.S. 9:315.5)				
d. Extraordinary Expenses (Agreed to by parties or by order of the court). (R.S. 9:315.6)				
e. Optional. Minus extraordinary adjustments (Child's income if applicable). (R.S. 9:315.7)				
6. TOTAL CHILD SUPPORT OBLIGATION (Add lines 5, 5a, 5b, 5c, and 5d; Subtract line 5e). (R.S. 9:315.8)			\$2,029.00	
7. EACH PARTY'S CHILD SUPPORT OBLIGATION (Multiply line 4 times line 6 for each parent).	\$1,183.58	\$845.42		
8. DIRECT PAYMENTS made by the noncustodial parent on behalf of the child for child care costs, health insurance premiums, extraordinary medical expenses, or extraordinary expenses.		\$110.00		
9. RECOMMENDED CHILD SUPPORT ORDER (Subtract line 8 from line 7).		\$735.42		

Louisiana: calculations concerning consideration of health insurance premiums.

	obligor	obligee	combined	obligor%	obligee%	BSA	obligor share	obligor ins	obligor share	obligor credit	net cs	cs + ins
LA	\$2,500.00	\$ -	\$2,500.00	100.00%	0%	\$ 458.00	\$ 458.00	\$ 110.00	\$ 110.00	\$ -	\$ 458.00	\$ 568.00
LA	\$2,500.00	\$ -	\$2,500.00	100.00%	0%	\$ 709.00	\$ 709.00	\$ 110.00	\$ 110.00	\$ -	\$ 709.00	\$ 819.00
LA	\$2,500.00	\$ -	\$2,500.00	100.00%	0%	\$ 868.00	\$ 868.00	\$ 110.00	\$ 110.00	\$ -	\$ 868.00	\$ 978.00
LA	\$2,500.00	\$ -	\$2,500.00	100.00%	0%	\$ 968.00	\$ 968.00	\$ 110.00	\$ 110.00	\$ -	\$ 968.00	\$ 1,078.00
LA	\$2,500.00	\$1,500.00	\$4,000.00	62.50%	37.50%	\$ 718.00	\$ 448.75	\$ 110.00	\$ 68.75	\$ 41.25	\$ 407.50	\$ 517.50
LA	\$2,500.00	\$1,500.00	\$4,000.00	62.50%	37.50%	\$1,107.00	\$ 691.88	\$ 110.00	\$ 68.75	\$ 41.25	\$ 650.63	\$ 760.63
LA	\$2,500.00	\$1,500.00	\$4,000.00	62.50%	37.50%	\$1,352.00	\$ 845.00	\$ 110.00	\$ 68.75	\$ 41.25	\$ 803.75	\$ 913.75
LA	\$2,500.00	\$1,500.00	\$4,000.00	62.50%	37.50%	\$1,507.00	\$ 941.88	\$ 110.00	\$ 68.75	\$ 41.25	\$ 900.63	\$ 1,010.63
LA	\$2,500.00	\$2,500.00	\$5,000.00	50.00%	50.00%	\$ 856.00	\$ 428.00	\$ 110.00	\$ 55.00	\$ 55.00	\$ 373.00	\$ 483.00
LA	\$2,500.00	\$2,500.00	\$5,000.00	50.00%	50.00%	\$1,315.00	\$ 657.50	\$ 110.00	\$ 55.00	\$ 55.00	\$ 602.50	\$ 712.50
LA	\$2,500.00	\$2,500.00	\$5,000.00	50.00%	50.00%	\$1,599.00	\$ 799.50	\$ 110.00	\$ 55.00	\$ 55.00	\$ 744.50	\$ 854.50
LA	\$2,500.00	\$2,500.00	\$5,000.00	50.00%	50.00%	\$1,783.00	\$ 891.50	\$ 110.00	\$ 55.00	\$ 55.00	\$ 836.50	\$ 946.50
LA	\$2,500.00	\$3,500.00	\$6,000.00	41.67%	58.33%	\$ 927.00	\$ 386.25	\$ 110.00	\$ 45.83	\$ 64.17	\$ 322.08	\$ 432.08
LA	\$2,500.00	\$3,500.00	\$6,000.00	41.67%	58.33%	\$1,419.00	\$ 591.25	\$ 110.00	\$ 45.83	\$ 64.17	\$ 527.08	\$ 637.08
LA	\$2,500.00	\$3,500.00	\$6,000.00	41.67%	58.33%	\$1,721.00	\$ 717.08	\$ 110.00	\$ 45.83	\$ 64.17	\$ 652.92	\$ 762.92
LA	\$2,500.00	\$3,500.00	\$6,000.00	41.67%	58.33%	\$1,919.00	\$ 799.58	\$ 110.00	\$ 45.83	\$ 64.17	\$ 735.42	\$ 845.42

Appendix M: Computations for Comparison of a Texas Award vs Wisconsin Award

All websites were accessed to perform computations on July 1, 2021.

Results of Texas computations using <https://csapps.oag.texas.gov/monthly-child-support-calculator> (accessed on June 30, 2021).

Monthly Child Support Calculator

This calculator provides an estimate for a single source of income. The actual amount set or approved by the court may differ.

Support Order Calculations		
Monthly Gross Income		\$ 2500
Monthly OASDI, Medicare, and Federal Taxes	+	\$ 349.17
Monthly Income		\$ 2150.83
Other Deductions	+	\$ 0
Net Resources		\$ 2150.83
Texas Family Code Guidelines Percentage		20 %
Projected Monthly Child Support Obligation for net resources up to \$9,200		\$ 430.17

****The Guidelines for the support of a child are specifically designed to apply to monthly net resources not greater than \$9,200. This calculator does not calculate support in excess of the \$9,200 net resource amount per Texas Family Code sec. 154.125(a).**

Monthly Child Support Calculator

This calculator provides an estimate for a single source of income. The actual amount set or approved by the court may differ.

Support Order Calculations

Monthly Gross Income		\$	2500
Monthly OASDI, Medicare, and Federal Taxes	+	\$	349.17
Monthly Income		\$	2150.83
Other Deductions	+	\$	0
Net Resources		\$	2150.83
Texas Family Code Guidelines Percentage			25 %
Projected Monthly Child Support Obligation for net resources up to \$9,200		\$	537.71

****The Guidelines for the support of a child are specifically designed to apply to monthly net resources not greater than \$9,200. This calculator does not calculate support in excess of the \$9,200 net resource amount per Texas Family Code sec. 154.125(a).**

Monthly Child Support Calculator

This calculator provides an estimate for a single source of income. The actual amount set or approved by the court may differ.

Support Order Calculations

Monthly Gross Income		\$	2500
Monthly OASDI, Medicare, and Federal Taxes	+	\$	349.17
Monthly Income		\$	2150.83
Other Deductions	+	\$	0
Net Resources		\$	2150.83
Texas Family Code Guidelines Percentage			30 %
Projected Monthly Child Support Obligation for net resources up to \$9,200		\$	645.25

****The Guidelines for the support of a child are specifically designed to apply to monthly net resources not greater than \$9,200. This calculator does not calculate support in excess of the \$9,200 net resource amount per Texas Family Code sec. 154.125(a).**

Monthly Child Support Calculator

This calculator provides an estimate for a single source of income. The actual amount set or approved by the court may differ.

Support Order Calculations		
Monthly Gross Income		\$ 2500
Monthly OASDI, Medicare, and Federal Taxes	+	\$ 349.17
Monthly Income		\$ 2150.83
Other Deductions	+	\$ 0
Net Resources		\$ 2150.83
Texas Family Code Guidelines Percentage		35 %
Projected Monthly Child Support Obligation for net resources up to \$9,200		\$ 752.79

****The Guidelines for the support of a child are specifically designed to apply to monthly net resources not greater than \$9,200. This calculator does not calculate support in excess of the \$9,200 net resource amount per Texas Family Code sec. 154.125(a).**

Results of Wisconsin computations using the state's online spreadsheet(s),
<https://dcf.wisconsin.gov/cs/order/tools> & <https://dcf.wisconsin.gov/files/cs/order/sh-place-calc.xlt> =
 (accessed on June 30, 2021).

One child

Step One: Determine what each parent's obligation would be under the percent standard. <i>Multiply each parent's monthly income available for child support by the appropriate percent for the number of children.</i>	
Parent with less time:	Parent with more time:
\$2,500.00 Monthly income	\$0.00 Monthly income
17.00% Appropriate percent	17.00% Appropriate percent
\$425.00 Percent standard obligation	\$0.00 Percent standard obligation

Child Support Obligation Calculation Shared Placement Parents <i>Use this calculator when one parent has placement for at least 92 days per year, and each parent is ordered to assume the child's basic support costs in proportion to placement.</i>	
Enter the total number of children:	1
Enter monthly income of the parent with less time:	\$2,500.00
Enter monthly income of the parent with more time:	\$0.00
Enter number of overnights (or equivalent) the child(ren) spend with the parent with less time:	122
Child support obligation of parent with less time:	\$424.42
Child support obligation of parent with more time:	\$0.00
Difference – Total amount paying parent will owe:	\$424.42

Child Support Obligation Calculation Shared Placement Parents <i>Use this calculator when one parent has placement for at least 92 days per year, and each parent is ordered to assume the child's basic support costs in proportion to placement.</i>	
Enter the total number of children:	1
Enter monthly income of the parent with less time:	\$2,500.00
Enter monthly income of the parent with more time:	\$1,500.00
Enter number of overnights (or equivalent) the child(ren) spend with the parent with less time:	122
Child support obligation of parent with less time:	\$424.42
Child support obligation of parent with more time:	\$127.85
Difference – Total amount paying parent will owe:	\$296.57

Child Support Obligation Calculation

Shared Placement Parents

Use this calculator when one parent has placement for at least 92 days per year, and each parent is ordered to assume the child's basic support costs in proportion to placement.

Enter the total number of children:	1
Enter monthly income of the parent with <i>less</i> time:	\$2,500.00
Enter monthly income of the parent with <i>more</i> time:	\$2,500.00
Enter number of overnights (or equivalent) the child(ren) spend with the parent with <i>less</i> time:	122
Child support obligation of parent with <i>less</i> time:	\$424.42
Child support obligation of parent with <i>more</i> time:	\$213.08
Difference – Total amount paying parent will owe:	\$211.34

Child Support Obligation Calculation

Shared Placement Parents

Use this calculator when one parent has placement for at least 92 days per year, and each parent is ordered to assume the child's basic support costs in proportion to placement.

Enter the total number of children:	1
Enter monthly income of the parent with <i>less</i> time:	\$2,500.00
Enter monthly income of the parent with <i>more</i> time:	\$3,500.00
Enter number of overnights (or equivalent) the child(ren) spend with the parent with <i>less</i> time:	122
Child support obligation of parent with <i>less</i> time:	\$424.42
Child support obligation of parent with <i>more</i> time:	\$298.32
Difference – Total amount paying parent will owe:	\$126.10

Two children

Step One: Determine what each parent's obligation would be under the percent standard.
Multiply each parent's monthly income available for child support by the appropriate percent for the number of children.

Parent with less time:

\$2,500.00 Monthly income
25.00% Appropriate percent
\$625.00 Percent standard obligation

Parent with more time:

\$0.00 Monthly income
25.00% Appropriate percent
\$0.00 Percent standard obligation

Child Support Obligation Calculation

Shared Placement Parents

Use this calculator when one parent has placement for at least 92 days per year, and each parent is ordered to assume the child's basic support costs in proportion to placement.

Enter the total number of children:	2
Enter monthly income of the parent with <i>less</i> time:	\$2,500.00
Enter monthly income of the parent with <i>more</i> time:	\$0.00
Enter number of overnights (or equivalent) the child(ren) spend with the parent with <i>less</i> time:	122
Child support obligation of parent with <i>less</i> time:	\$624.14
Child support obligation of parent with <i>more</i> time:	\$0.00
Difference – Total amount paying parent will owe:	\$624.14

Child Support Obligation Calculation

Shared Placement Parents

Use this calculator when one parent has placement for at least 92 days per year, and each parent is ordered to assume the child's basic support costs in proportion to placement.

Enter the total number of children:	2
Enter monthly income of the parent with <i>less</i> time:	\$2,500.00
Enter monthly income of the parent with <i>more</i> time:	\$1,500.00
Enter number of overnights (or equivalent) the child(ren) spend with the parent with <i>less</i> time:	122
Child support obligation of parent with <i>less</i> time:	\$624.14
Child support obligation of parent with <i>more</i> time:	\$188.01
Difference – Total amount paying parent will owe:	\$436.13

Child Support Obligation Calculation

Shared Placement Parents

Use this calculator when one parent has placement for at least 92 days per year, and each parent is ordered to assume the child's basic support costs in proportion to placement.

Enter the total number of children:	2
Enter monthly income of the parent with <i>less</i> time:	\$2,500.00
Enter monthly income of the parent with <i>more</i> time:	\$2,500.00
Enter number of overnights (or equivalent) the child(ren) spend with the parent with <i>less</i> time:	122
Child support obligation of parent with <i>less</i> time:	\$624.14
Child support obligation of parent with <i>more</i> time:	\$313.36
Difference – Total amount paying parent will owe:	\$310.79

Child Support Obligation Calculation

Shared Placement Parents

Use this calculator when one parent has placement for at least 92 days per year, and each parent is ordered to assume the child's basic support costs in proportion to placement.

Enter the total number of children:	2
Enter monthly income of the parent with <i>less</i> time:	\$2,500.00
Enter monthly income of the parent with <i>more</i> time:	\$3,500.00
Enter number of overnights (or equivalent) the child(ren) spend with the parent with <i>less</i> time:	122
Child support obligation of parent with <i>less</i> time:	\$624.14
Child support obligation of parent with <i>more</i> time:	\$438.70
Difference – Total amount paying parent will owe:	\$185.45

Three children

Step One: Determine what each parent's obligation would be under the percent standard.
Multiply each parent's monthly income available for child support by the appropriate percent for the number of children.

Parent with less time:

\$2,500.00 Monthly income
29.00% Appropriate percent
\$725.00 Percent standard obligation

Parent with more time:

\$0.00 Monthly income
29.00% Appropriate percent
\$0.00 Percent standard obligation

Child Support Obligation Calculation

Shared Placement Parents

Use this calculator when one parent has placement for at least 92 days per year, and each parent is ordered to assume the child's basic support costs in proportion to placement.

Enter the total number of children:	3
Enter monthly income of the parent with <i>less</i> time:	\$2,500.00
Enter monthly income of the parent with <i>more</i> time:	\$0.00
Enter number of overnights (or equivalent) the child(ren) spend with the parent with <i>less</i> time:	122
Child support obligation of parent with <i>less</i> time:	\$724.01
Child support obligation of parent with <i>more</i> time:	\$0.00
Difference – Total amount paying parent will owe:	\$724.01

Child Support Obligation Calculation

Shared Placement Parents

Use this calculator when one parent has placement for at least 92 days per year, and each parent is ordered to assume the child's basic support costs in proportion to placement.

Enter the total number of children:	3
Enter monthly income of the parent with <i>less</i> time:	\$2,500.00
Enter monthly income of the parent with <i>more</i> time:	\$1,500.00
Enter number of overnights (or equivalent) the child(ren) spend with the parent with <i>less</i> time:	122
Child support obligation of parent with <i>less</i> time:	\$724.01
Child support obligation of parent with <i>more</i> time:	\$218.10
Difference – Total amount paying parent will owe:	\$505.91

Child Support Obligation Calculation

Shared Placement Parents

Use this calculator when one parent has placement for at least 92 days per year, and each parent is ordered to assume the child's basic support costs in proportion to placement.

Enter the total number of children:	3
Enter monthly income of the parent with <i>less</i> time:	\$2,500.00
Enter monthly income of the parent with <i>more</i> time:	\$2,500.00
Enter number of overnights (or equivalent) the child(ren) spend with the parent with <i>less</i> time:	122
Child support obligation of parent with <i>less</i> time:	\$724.01
Child support obligation of parent with <i>more</i> time:	\$363.49
Difference – Total amount paying parent will owe:	\$360.51

Child Support Obligation Calculation

Shared Placement Parents

Use this calculator when one parent has placement for at least 92 days per year, and each parent is ordered to assume the child's basic support costs in proportion to placement.

Enter the total number of children:	3
Enter monthly income of the parent with <i>less</i> time:	\$2,500.00
Enter monthly income of the parent with <i>more</i> time:	\$3,500.00
Enter number of overnights (or equivalent) the child(ren) spend with the parent with <i>less</i> time:	122
Child support obligation of parent with <i>less</i> time:	\$724.01
Child support obligation of parent with <i>more</i> time:	\$508.89
Difference – Total amount paying parent will owe:	\$215.12

Four children

A	B	C	D
Step One: Determine what each parent's obligation would be under the percent standard. <i>Multiply each parent's monthly income available for child support by the appropriate percent for the number of children.</i>			
<u>Parent with less time:</u>		<u>Parent with more time:</u>	
\$2,500.00 Monthly income		\$0.00 Monthly income	
31.00% Appropriate percent		31.00% Appropriate percent	
\$775.00 Percent standard obligation		\$0.00 Percent standard obligation	

Child Support Obligation Calculation	
Shared Placement Parents	
<i>Use this calculator when one parent has placement for at least 92 days per year, and each parent is ordered to assume the child's basic support costs in proportion to placement.</i>	
Enter the total number of children:	4
Enter monthly income of the parent with <i>less</i> time:	\$2,500.00
Enter monthly income of the parent with <i>more</i> time:	\$0.00
Enter number of overnights (or equivalent) the child(ren) spend with the parent with <i>less</i> time:	122
Child support obligation of parent with <i>less</i> time:	\$773.94
Child support obligation of parent with <i>more</i> time:	\$0.00
Difference – Total amount paying parent will owe:	\$773.94

Child Support Obligation Calculation	
Shared Placement Parents	
<i>Use this calculator when one parent has placement for at least 92 days per year, and each parent is ordered to assume the child's basic support costs in proportion to placement.</i>	
Enter the total number of children:	4
Enter monthly income of the parent with <i>less</i> time:	\$2,500.00
Enter monthly income of the parent with <i>more</i> time:	\$1,500.00
Enter number of overnights (or equivalent) the child(ren) spend with the parent with <i>less</i> time:	122
Child support obligation of parent with <i>less</i> time:	\$773.94
Child support obligation of parent with <i>more</i> time:	\$233.14
Difference – Total amount paying parent will owe:	\$540.80

Child Support Obligation Calculation

Shared Placement Parents

Use this calculator when one parent has placement for at least 92 days per year, and each parent is ordered to assume the child's basic support costs in proportion to placement.

Enter the total number of children:	4
Enter monthly income of the parent with <i>less</i> time:	\$2,500.00
Enter monthly income of the parent with <i>more</i> time:	\$2,500.00
Enter number of overnights (or equivalent) the child(ren) spend with the parent with <i>less</i> time:	122
Child support obligation of parent with <i>less</i> time:	\$773.94
Child support obligation of parent with <i>more</i> time:	\$388.56
Difference – Total amount paying parent will owe:	\$385.38

Child Support Obligation Calculation

Shared Placement Parents

Use this calculator when one parent has placement for at least 92 days per year, and each parent is ordered to assume the child's basic support costs in proportion to placement.

Enter the total number of children:	4
Enter monthly income of the parent with <i>less</i> time:	\$2,500.00
Enter monthly income of the parent with <i>more</i> time:	\$3,500.00
Enter number of overnights (or equivalent) the child(ren) spend with the parent with <i>less</i> time:	122
Child support obligation of parent with <i>less</i> time:	\$773.94
Child support obligation of parent with <i>more</i> time:	\$543.99
Difference – Total amount paying parent will owe:	\$229.95

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Appendix N: Change in Expenditures & Change in Income 1989-2015

	US Department of Agriculture Expenditures on Children by Families annual reports “Estimated annual expenditures on a child by married couple, urban South” Middle-Income level “Total Expenses”	Change from 1989	US Census Historical Income Tables for Households Table H-8 Median Household Income by State from 1984 to 2019 Median Income in Current Dollars for the state of Texas	Change from 1989
1989	\$116,250		\$25,886	
1990	\$122,280	105.19%	\$28,228	109.05%
1991	\$126,900	109.16%	\$27,733	107.14%
1992	\$130,020	111.85%	\$27,953	107.99%
1993	\$131,400	113.03%	\$28,727	110.98%
1994	\$135,330	116.41%	\$30,755	118.81%
1995	\$148,260	127.54%	\$32,039	123.77%
1996	\$153,000	131.61%	\$33,072	127.76%
1997	\$156,870	134.94%	\$35,075	135.50%
1998	\$159,330	137.06%	\$35,783	138.23%
1999	\$162,570	139.85%	\$38,688	149.46%
2000	\$167,910	144.44%	\$38,609	149.15%
2001	\$172,200	148.13%	\$40,860	157.85%
2002	\$175,260	150.76%	\$40,149	155.10%
2003	\$180,270	155.07%	\$39,271	151.71%
2004	\$185,910	159.92%	\$41,397	159.92%
2005	\$192,900	165.94%	\$41,422	160.02%
2006	\$200,040	172.08%	\$43,307	167.30%
2007	\$206,490	177.63%	\$46,053	177.91%
2008	\$207,570	178.55%	\$46,490	179.60%
2009	\$208,350	179.23%	\$47,475	183.40%
2010	\$212,610	182.89%	\$47,266	182.59%
2011	\$220,710	189.86%	\$49,047	189.47%
2012	\$226,260	194.63%	\$51,926	200.59%
2013	\$230,610	198.37%	\$52,217	201.72%
2014		198.99%	\$53,875	208.12%
2015	\$232,050	199.61%	\$56,473	218.16%

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From Chapter 5 (Analysis of Deviations Under the Current Guidelines)

Appendix O: Title IV-D Orders - Deviation Analysis Details

	A	B	C
1	Count of Active and Historical Orders		
2	Disposed from 09/01/2017 - 02/28/2020		
3	(Data as of the end of 02/28/2020)		
4			
5		Count	
6	Order Code	sum	Percent of Sum
7	Active	216,687	66%
8	Historical	109,242	34%

	A	B	C	D	E
1	09/01/2017 - 02/28/2020				
2	Broken Down by Whether the Order Met or Did Not Meet				
3	Child Support Guidelines				
4	(Data as of the end of 02/28/2020)				
5					
6		Order Status		Total	
7					
8	Guideline	Active	Historical	sum	Percent of Sum
9					
10	I = Irrelevant/Not Applicable	7,462	18,133	25,595	8%
11	N = Amount Not Based on the CS Guidelines	49,259	37,273	86,532	27%
12	U = Unknown Whether Amount Based on the CS Guidelines	826	208	1,034	0%
13	Y = Amount Based on the CS Guidelines	159,140	53,628	212,768	65%

	A	B	C	D	E	F	G
1	09/01/2017 - 02/28/2020						
2	Number of Orders By Reason Code Variance						
3	Child Support Guidelines						
4	(Data as of the end of 02/28/2020)						
5							
6	Reason for Variance	Variance Reason 1	Variance Reason 2	Variance Reason 3	Variance Reason 4	Variance Reason 5	Total
7		86,532	36,264	5,317	134	11	128,258
8	AG-AGREEMENT BY PARTIES	51,454	24,550	3,525	89	8	79,626
9	OT-OTHER	28,204	7,455	741	10	0	36,410
10	MF-MULTIFAMILY	3,748	3,571	936	26	1	8,282
11	OB-OTHER BENEFITS	2,663	461	46	3	0	3,173
12	CE-CHILD CARE EXPENSE	138	79	21	3	2	243
13	TR-TRAVEL COSTS	166	50	9	1	0	226
14	AN-AGE AND NEEDS OF CHILDREN	59	44	16	0	0	119
15	GUIDELINES CAP	26	8	3	1	0	38
16	DT-OTHER DEBTS	12	9	4	0	0	25
17	CP-CP'S RESOURCES	15	7	2	0	0	24
18	EX-EXTRAORDINARY NEEDS	12	7	4	0	0	23
19	CF-POSITIVE/NEGATIVE CASH FLOW	10	8	4	0	0	22
20	INSURANCE	9	4	1	0	0	14
21	OD-OTHER DEDUCTIONS	7	4	1	0	0	12
22	SE-SECONDARY SCHOOL	5	3	2	0	0	10
23	HE-UNINSURED HEALTH EXPENSE	3	3	1	0	0	7
24	AL-ALIMONY	1	1	1	1	0	4

	A	B	C
1	Count of Active and Historical Orders		
2	Disposed from 03/01/2020 - 06/30/2021		
3	(Data as of the end of 06/30/2021)		
4			
5	Order Code	sum	Percent
6	Active	60,883	87%
7	Historical	8,992	13%

	A	B	C	D	E
1	03/01/2020 - 06/30/2021				
2	Broken Down by Whether the Order Met or Did Not Meet				
3	Child Support Guidelines				
4	(Data as of the end of 06/30/2021)				
5					
6		Active	Historical		
7	Guideline			Total	Percent
8	I = Irrelevant/Not Applicable	4,671	2,364	7,035	10.1%
9	N = Amount Not Based on the CS Guidelines	13,231	4,654	17,885	25.6%
10	U = Unknown Whether Amount Based on the CS Guidelines	227	26	253	0.4%
11	Y = Amount Based on the CS Guidelines	42,754	1,948	44,702	64.0%
12					

	A	B	C	D	E	F	G
1	03/01/2020 - 06/30/2021						
2	Number of Orders By Reason Code Variance						
3	Child Support Guidelines						
4	(Data as of the end of 06/30/2021)						
5							
6	Reason for Variance	Variance Reason 1	Variance Reason 2	Variance Reason 3	Variance Reason 4	Variance Reason 5	Total
7	AG-AGREEMENT BY PARTIES	11,370	5,530	811	23	0	17,734
8	AN-AGE AND NEEDS OF CHILDREN	22	12	4	0	0	38
9	CE-CHILD CARE EXPENSE	44	25	7	1	0	77
10	CF-POSITIVE/NEGATIVE CASH FLOW	2	2	1	1	0	6
11	CP-CP'S RESOURCES	6	4	1	1	0	12
12	DT-OTHER DEBTS	7	4	2	0	0	13
13	EX-EXTRAORDINARY NEEDS	5	5	2	0	0	12
14	HE-UNINSURED HEALTH EXPENSE	1	0	0	0	0	1
15	MF-MULTIFAMILY	732	692	236	3	0	1,663
16	MS-NCP PAYS EXTRA TO CP FOR INSURANCE	1	0	0	0	0	1
17	NE-NET RESOURCES EXCEED GUIDELINES CAP	4	1	0	0	0	5
18	OB-OTHER BENEFITS	474	63	7	0	0	544
19	OD-OTHER DEDUCTIONS	3	1	1	0	0	5
20	OT-OTHER	5,164	1,709	161	3	0	7,037
21	TR-TRAVEL COSTS	50	13	1	0	0	64
22		17,885	8,061	1,234	32	0	27,212

Appendix P: Estimates of the Number of Overnight Visits under a Standard Possession Order

There is no upper limit of overnight visits under a standard possession order, because conservators can mutually agree to any number of additional overnight visits.

Similarly, there is no certain minimum number of overnight visits, because a conservator can fail to exercise scheduled overnight visits.

To estimate the number of overnight visits in a standard possession order one must make assumptions. The following list is illustrative, not exhaustive:

- The distance between the conservators' homes
 - 50 miles or Less – TFC 153.312, TFC 153.3171
 - 51-100 miles – TFC 153.312
 - Over 100 miles – TFC 153.313
- The age of the child(ren)
 - Under 3 years of age – TFC 153.251, TFC 153.254
 - 3 years of age through school age – TFC 153.256
 - School age and older
- The local school district calendar – TF 153.3101
- The number of overnights that are calendar based (a number that may vary year-to-year)
 - Weekends – TFC 153.312, TFC 153.313
 - The number of weekends as determined by 1st, 3rd, 5th Fridays on the applicable calendar for a specific year (there are 14 possible calendar year permutations controlled by the day of the week for January 1, and whether it is a non-leap year or leap-year)
 - When certain holidays are actually observed – TFC 153.314, TFC 153.315
 - Whether fixed date holidays fall on weekend or weekday
 - The scheduling of annual times that are locally controlled, like a school's Spring Break
- Additional overnights that might be added based on the conservators' elections made at the time of order and approved by the court – TFC 153.316, TFC 153.317
 - Beginning September 1, 2021, the addition of TFC 153.3171 makes the extensions more likely of if the parents reside within 50 miles of each other
- Additional overnights that might be exercised based on each conservator providing annual notices of intention to exercise an extended summer possession, durations that may vary year-to-year – TFC 153.312, TFC 153.313
- The history within a particular family concerning ad-hoc exercise of overnight visits
 - By agreement of the conservators – TFC 153.311
 - By failure of either conservator to follow schedules

While it might be possible to map out each and every possible combination of these assumptions as mathematical variables, we have not attempted to do so.

First, we sought to test the often-stated estimate that a standard possession order results in a 67:33 split.

Assume the child's primary residence with conservator 1. **Assume** the conservators live within 100 miles of each other. **Assume** the child is school aged. **Assume** conservator 2 exercises every opportunity (never fails to exercise a scheduled overnight visit). How many overnight visits might conservator 2 expect?

First, third, & fifth weekends only, ignoring all else.	<p>First weekends $-12 \times 2 = 24$ Second weekends $12 \times 2 = 24$ Third weekends (4 to 5 per year) $\times 2 = 8$ or 10</p> <p>Use 8, most common $24 + 24 + 8 = 56$ overnight visits</p>	<p>$56/365 = 15.3\%$</p> <p>Approx. 15%</p>
Plus weekends extended by Friday or Monday holidays and teacher in-service days.	<p>Assume that there are 6 Monday holidays and 4 teacher in-service Fridays</p> <p>Adds 6 Sunday overnights and 4 Thursday overnight visits</p>	<p>Using 56 from the estimate above:</p> <p>$56 + 10 = 66$ $66/365 = 18.1\%$</p> <p>Approx. 18%</p>
<p>Plus spring break, Christmas, & Thanksgiving</p> <p>*each depends on child's school calendar!</p>	<p>Spring break varies by school district and only adds overnight visits every other year. Assume adds 7 extra overnight visits every other year.</p> <p>Christmas break varies by school district. Assume a 2-week break centered on Dec 28. Assume it adds 7 extra overnight visits every year.</p> <p>Thanksgiving only adds overnight visits every other year (alternates with spring break, so not in addition to any spring break extra overnight visits). Actual break depends on school district. Break might begin on Wednesday (adding 2 extra nights), on Tuesday (adding 3 extra nights), or even might include Monday-Wednesday (adding 5-7 extra overnight visits). Assume it adds 3 overnight visits every other year.</p> <p>Added together, there might be 14 extra overnight visits some years, or as few as 10 extra overnight visits in some years.</p> <p>For this exercise, use an estimate of 12 as an annual average.</p>	<p>Using 66 from the estimate above:</p> <p>Year 1 7 Spring break + 7 Christmas = 14</p> <p>Year 2 3 Thanksgiving + 7 Christmas = 10</p> <p>Average, 12 extra overnight visits</p> <p>$66 + 12 = 78$ $78/365 = 21.4\%$</p> <p>Approx. 21%</p>
Plus 30 days extended summer possession, and	30 days will overlap some weekends already included. (4-6 overnights already counted).	Using 78 from estimate above:

<p><u>assume</u> conservator 1 makes both elections to take back and block out weekends</p>	<p><u>Assume</u> this adds 25 additional overnight visits for this estimate.</p> <p>Assume conservator 1 takes back 2 weekend overnight visits and blocks out 2 other overnight visits for conservator 1's extended time (from some other first, third, fifth in other summer months) <u>Assume</u> this takes away 4 overnight visits for this estimate.</p> <p>Net 21 additional overnights</p>	<p>$78 + 25 - 4 = 99$ $99/365 = 27.1\%$</p> <p>Approx. 27%</p>
<p>25% is probably lower range of some estimates. 25-27% is a plausible and reasonable estimate when only including weekends, the stated holidays, and a summer extended possession.</p> <p>To arrive at an estimate that the standard possession order results in approximately a 67/33 split; one must <u>assume</u> some court ordered extensions were common before TFC 153.3171 was added, and will be more common after TFC 153.3171 is applied regularly for conservators within 50 miles of each other.</p>		
<p>Add in extensions ordered by court or applied as the default for conservators within 50 miles of each other (TFC 153.3171).</p> <p>Conservator 2 will return the child(ren) to school on Monday, not return to conservator 1 on Sunday.</p> <p>BUT <u>Assume</u> return to conservator 1 after Thursday evenings.</p>	<p><u>Assume</u> 9-month term, or 39 weeks; assume 29 weekends in school year not including Christmas, Thanksgiving and spring break and weekends extended by Monday holidays already counted.</p> <p><u>Assume</u> this adds another 29 Sunday overnight visits not already counted.</p>	<p>Using 99 from estimate above:</p> <p>$99+29=128$ $128/365 = 35.1\%$</p> <p>Approx. 35%</p>

Based on the assumptions applied above, the number can be estimated to be as low as around 25-27% without any extensions in the court order, and easily up to 35% with just one kind of extension (return child[ren] to school after weekends). One might increase or decrease the estimate by changing any of the school holiday assumptions. One might increase the estimate by assuming an election to return the child to school after Thursday evening visits. One might decrease the estimate by assuming only a two-week extended summer possession instead of 30 days extended summer possession. Changing any of the assumptions would certainly change the results, but overall, the conventional wisdom that a standard possession order (1st-3rd-5th weekends, plus holidays, plus extended summer, plus some extensions) represents a 67:33 division of overnight visits is a plausible and reasonable estimate. Given the number of assumptions applied, it is probably more appropriate to suggest that application of the

language in a standard possession order (child over 3 and parents living within 100 miles) **results in a range of possible overnight visits**, that range from 75-65% for one conservator, and 25-35% for the other conservator.

Next, we examined another, higher estimate.

The website for the Koons Fuller Family Law Firm suggests:

“Over the course of a year, the disparity between a Texas Standard/Expanded Standard possession schedule and a 50/50 schedule amounts to less than one day every other week...”

Found at <https://koonsfuller.com/possession-schedules-50-50-v-standard-expanded-standard/> (accessed on July 20, 2021).

We computed this as a percentage to determine a ratio of nights in each conservator’s care and control.

<p>https://koonsfuller.com/possession-schedules-50-50-v-standard-expanded-standard/</p> <p>“Over the course of a year, the disparity between a Texas Standard/Expanded Standard possession schedule and a 50/50 schedule amounts to less than one day every other week...”</p>	<p>A true 50:50 division of days (and overnight visits) is not possible in 3 years out of 4, because non-leap years have 365 days and leap years have 366 days.</p> <p>For this exercise we will use 365.</p> <p><u>For near equal times of possession, assume</u></p> <p>183 days with conservator 1 182 days with conservator 2</p> <p>A difference of about 1 day every other week would be about 26 overnight visits:</p> <p>183 + 26 = 209 with conservator 1</p> <p>182 - 26=156 with conservator 2</p>	<p>183 with parent 1 = 50.14% 182 with parent 2 = 49.86</p> <p>209 with parent 1 = 57.3% 156 with parent 2 = 42.7%</p> <p>Approx. 43%</p>
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Using a different methodology, the Family Law Section of the State Bar of Texas has suggested the number is closer to being at least 46%.

To determine if adding more extensions can result in 43-46% of the overnight visits, we prepared these estimates.

Assume the child's primary residence with conservator 1. **Assume** the conservators live within 100 miles of each other. **Assume** the child is school aged. **Assume** every possible conservator 2 extension is requested and the court orders every possible extension. **Assume** conservator 2 exercises every opportunity (never fails to exercise a scheduled overnight visit). How many overnight visits might conservator 2 expect?

First, third, & fifth weekends only, ignoring all else.	First weekends -12x2=24 Second weekends 12x2 = 24 Third weekends (4 to 5 per year) x 2 = 8 or 10 Use 8, most common 24+24+8=56 overnight visits	56/365 =15.3% Approx. 15%
Plus weekends extended by Friday or Monday holidays and teacher in-service days.	Assume that there are 6 Monday holidays and 4 teacher in-service Fridays Adds 6 Sunday overnights and 4 Thursday overnight visits	Using 56 from the estimate above: 56+10=66 66/365 = 18.1% Approx. 18%
Plus spring break, Christmas, & Thanksgiving *each depends on child's school calendar!	Spring break varies by school district and only adds overnight visits every other year. Assume adds 7 extra overnight visits every other year. Christmas break varies by school district. Assume a 2-week break centered on Dec 28. Assume it adds 7 extra overnight visits every year. Thanksgiving only adds overnight visits every other year (alternates with spring break, so not in addition to any spring break extra overnight visits). Actual break depends on school district. Break might begin on Wednesday (adding 2 extra nights), on Tuesday (adding 3 extra nights), or even might include Monday-Wednesday (adding 5-7 extra overnight visits). Assume it adds 3 overnight visits every other year. Added together, there might be 14 extra overnight visits some years, or as few as 10 extra overnight visits in some years.	Using 66 from the estimate above: Year 1 7 Spring break +7 Christmas = 14 Year 2 3 Thanksgiving + 7 Christmas = 10 Average, 12 extra overnight visits 66+12=78 78/365=21.4% Approx. 21%

	For this exercise, use an estimate of 12 as an annual average .	
Plus 30 days extended summer possession, and assume conservator 1 makes both elections to take back and block out weekends	<p>30 days will overlap some weekends already included. (4-6 overnights already counted). Assume this adds 25 additional overnight visits for this estimate.</p> <p>Assume conservator 1 takes back 2 weekend overnight visits and blocks out 2 other overnight visits for conservator 1's extended time (from some other first, third, fifth in other summer months) Assume this takes away 4 overnight visits for this estimate.</p> <p>Net 21 additional overnights</p>	<p>Using 78 from estimate above:</p> <p>$78 + 25 - 4 = 99$ $99/365 = 27.1\%$</p> <p>Approx. 27%</p>
To arrive at an estimate that a standard possession order can result in 43-46% of the overnight visits, one must assume court ordered extensions were common at the time of the estimates and court ordered extensions will be more common after TFC 153.3171 is applied regularly for conservators within 50 miles of each other.		
<p>Add in more extensions</p> <p>Return to school on Monday, not other conservator on Sunday</p> <p>AND</p> <p>Assume return to school on Fridays after Thursday evenings</p>	<p>Assume 9-month term, or 39 weeks; assume 29 weekends in school year not including Christmas, Thanksgiving and spring break and weekends extended by Friday & Monday holidays and teacher in-service days already counted.</p> <p>Assume this adds another 29 Sunday overnight visits not already counted.</p> <p>Assume this adds another 31 Thursday overnights not already counted</p> <p>$29 + 31 = 60$</p>	<p>Using 99 from the estimate above:</p> <p>$99 + 29 + 31 = 159$ $159/365 = 43.6\%$</p> <p>Approx. 44%</p>

The statement "Over the course of a year, the disparity between a Texas Standard/Expanded Standard possession schedule and a 50/50 schedule amounts to less than one day every other week..." which amounts to about 43%, is another plausible, and reasonable estimate, if one **assumes** addition of most allowable extensions.

To arrive at the 46% estimate we built on that estimate (159 overnight visits). We offer two final estimates.

The number of overnight visits might be higher if conservator 1 does not elect the take back the two overnight visits during conservator 2's extended summer possession and does not block out an extended summer possession that would negate a scheduled weekend assumed in the example above. For this estimate we add 4 more overnights.

- $163/365 = 44.7\%$.
- **Approx.45%**

While this does not equal the 46% estimate, that may be due to the school year assumptions used in our estimates. If the underlying assumptions were adjusted to add only 5 additional overnight visits, the total would be 168, or about 46%. Overall, the 46% estimate is yet another plausible and reasonable estimate.

Finally, that number might be even higher if conservator 1 and conservator 2 mutually agree to ad-hoc additional overnight visits. The addition of only 18 additional overnight visits at various times during the year (about 2 extra overnights in 6 months of the year and 1 extra overnight in the other 6 months of a year) could increase the total to 181.

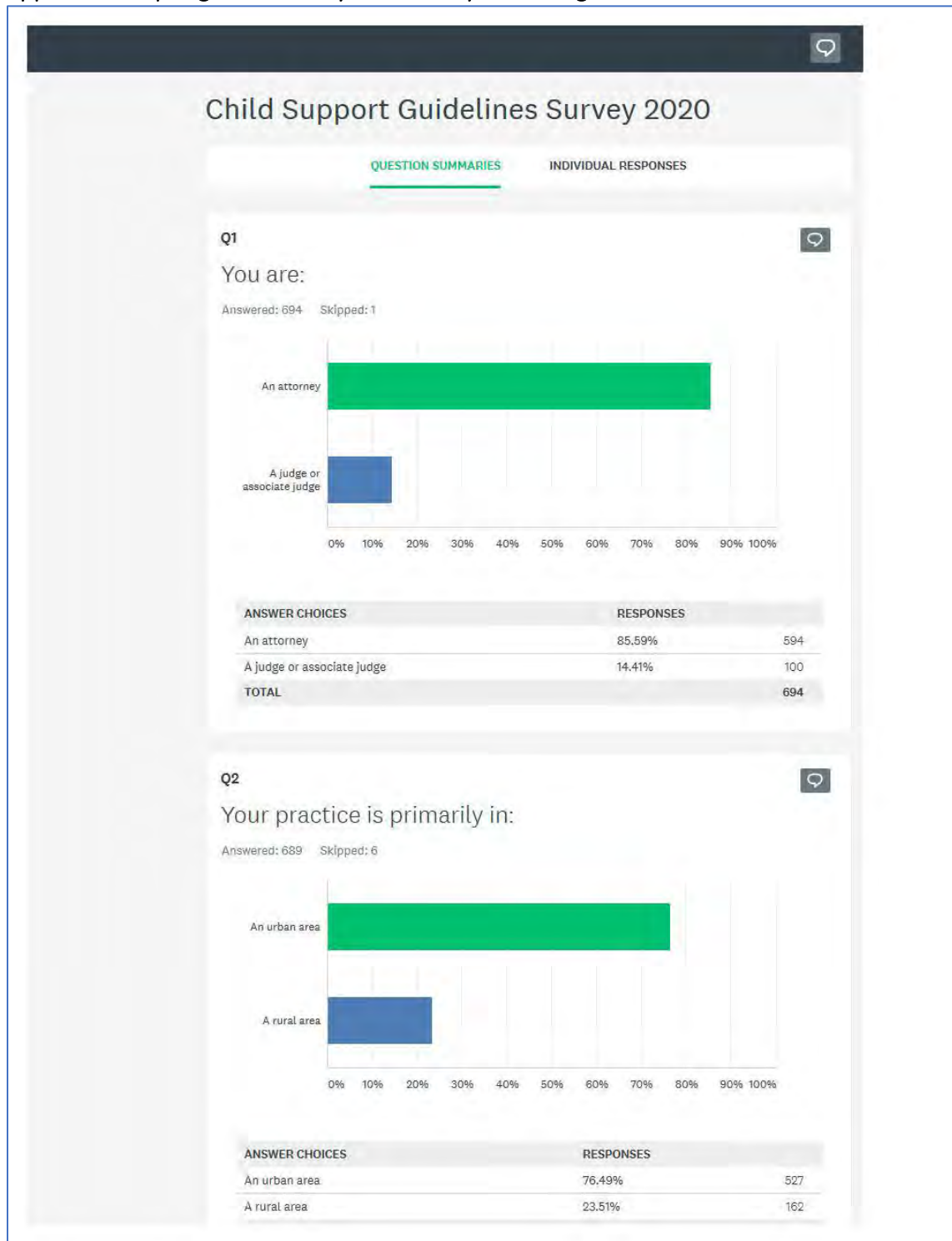
- $181/365 = 49.58\%$.
- **Approx. 50%**

One final comment, each of these estimates above are premised on the assumption that conservator 2 exercises every opportunity, and never fails to exercise, a scheduled overnight visit. The standard possession order offers a framework that is used to make a division of times of possession, but in and of itself, a standard possession order is not a definitive declaration of the number of overnights actually exercised by either parent.

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From Chapter 6 (Public Input and Observations Concerning Application of the Current Guidelines)

Appendix Q: Spring 2020 Survey of Attorneys and Judges



TOTAL

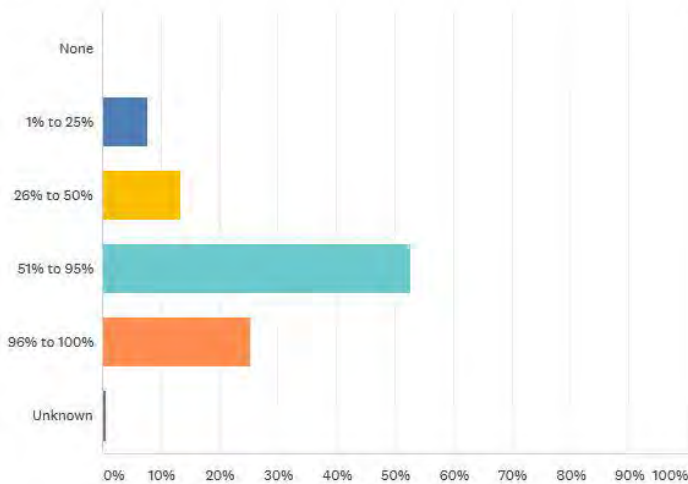
689

Q3



For this question, please consider the time period between September 1, 2017 and the present. Approximately what percentage of your cases involved calculating child support?

Answered: 693 Skipped: 2



ANSWER CHOICES

RESPONSES

None

0.29%

2

1% to 25%

7.65%

53

26% to 50%

13.42%

93

51% to 95%

52.67%

365

96% to 100%

25.40%

176

Unknown

0.58%

4

TOTAL

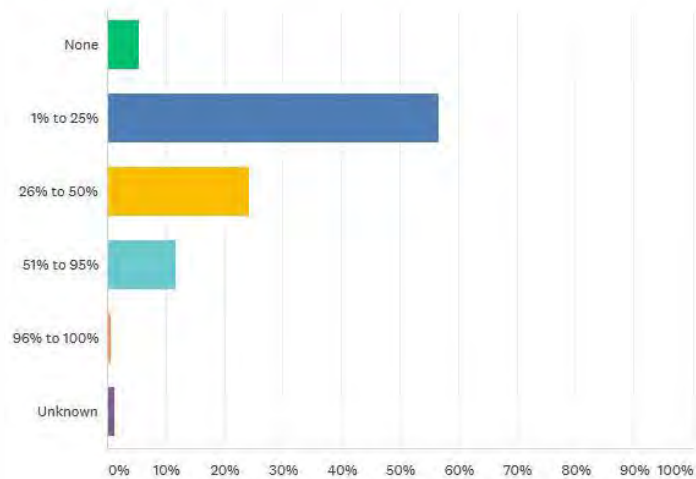
693

Q4



For this question, please consider the time period between September 1, 2017 and the present. Texas Family Code §154.124 permits parties to enter into agreements concerning child support. Approximately what percentage of your cases involved agreements of the parties concerning child support without reliance on the Texas child support guidelines?

Answered: 693 Skipped: 2



ANSWER CHOICES

RESPONSES

None	5.34%	37
1% to 25%	56.71%	393
26% to 50%	24.24%	168
51% to 95%	11.69%	81
96% to 100%	0.72%	5
Unknown	1.30%	9
TOTAL		693

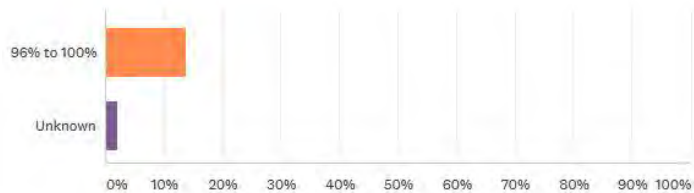
Q5



For this question, please consider the time period between September 1, 2017 and the present. Approximately what percentage of your cases had the issue of child support settled (no dispute before a Judge or Associate Judge) by reliance on the child support guidelines in Texas Family Code Chapter 154?

Answered: 692 Skipped: 3





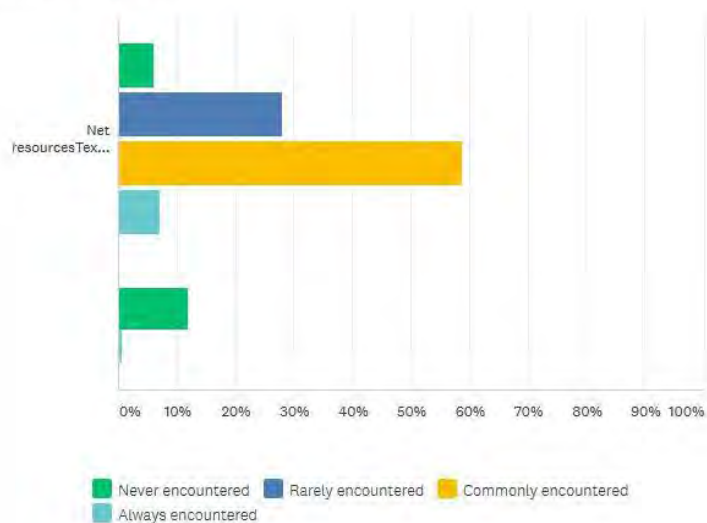
ANSWER CHOICES	RESPONSES	
None	0.58%	4
1% to 25%	5.49%	38
26% to 50%	21.97%	152
51% to 95%	56.07%	388
96% to 100%	13.87%	96
Unknown	2.02%	14
TOTAL		692

Q6



For this question, please consider the time period between September 1, 2017 and the present. If the issue of child support could not be settled (no dispute before a Judge or Associate Judge) by reliance on the child support guidelines, which kinds of guideline disputes required resolution by a Judge or Associate Judge? Reasons for contested cases:

Answered: 694 Skipped: 1



NEVER ENCOUNTERED RARELY ENCOUNTERED COMMONLY ENCOUNTERED ALWAYS ENCOUNTERED

	SEPTEMBER 2017	SEPTEMBER 2018	SEPTEMBER 2019	SEPTEMBER 2020
Net resourcesTexas Family Code §154.061 & .062	6.03% 41	28.09% 191	58.82% 400	7.06% 48
Medical supportTexas Family Code §154.064	11.84% 81	50.15% 343	33.77% 231	4.24% 29
Dental supportTexas Family Code §154.064	28.36% 194	54.39% 372	14.47% 99	2.78% 19
Self-employment incomeTexas Family Code §154.065	4.08% 28	19.65% 135	67.25% 462	9.02% 62
Earning potential if intentionally unemployed or underemployedTexas Family Code §154.066	4.50% 31	45.14% 311	46.44% 320	3.92% 27
Deeming of incomeTexas Family Code §154.067	17.86% 122	52.71% 360	27.96% 191	1.46% 10
Variances after applying percentages to net resources Texas Family Code §154.123	12.81% 88	55.17% 379	30.86% 212	1.16% 8
Appropriate percentages to apply when considering support for children in other householdsTexas Family Code §154.128, .129 (& .070)	26.28% 180	42.92% 294	28.03% 192	2.77% 19
Additional amounts of support when income exceeds the upper limitTexas Family Code §154.126	22.42% 154	57.06% 392	18.49% 127	2.04% 14
Partial termination of support order as children age outTexas Family Code §154.127	29.39% 201	48.83% 334	19.15% 131	2.63% 18
Retroactive supportTexas Family Code §154.131	4.79% 33	25.40% 175	64.30% 443	5.52% 38
Application of guidelines to children receiving disability benefits due to obligor's disabilityTexas Family Code §154.132	15.26% 105	63.08% 434	20.49% 141	1.16% 8
Application of guidelines to children receiving benefits based on obligor's social security old age benefits Texas Family Code §154.133	27.91% 192	58.72% 404	12.79% 88	0.58% 4

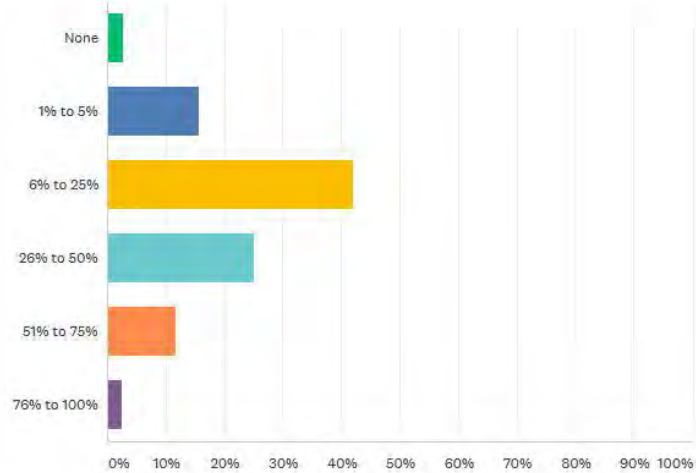
Q7



For this question, please consider the time period between September 1, 2017 and the present. Approximately what

September 1, 2017 and the present, approximately what percentage of your cases involve an absence of information concerning a party's resources, requiring the child support award to be based on the presumption that the party has income equal to the federal minimum wage for a 40-hour week? (Texas Family Code §154.068)

Answered: 693 Skipped: 2



ANSWER CHOICES	RESPONSES
None	2.74% 19
1% to 5%	15.73% 109
6% to 25%	42.14% 292
26% to 50%	25.11% 174
51% to 75%	11.69% 81
76% to 100%	2.60% 18
TOTAL	693

Q8

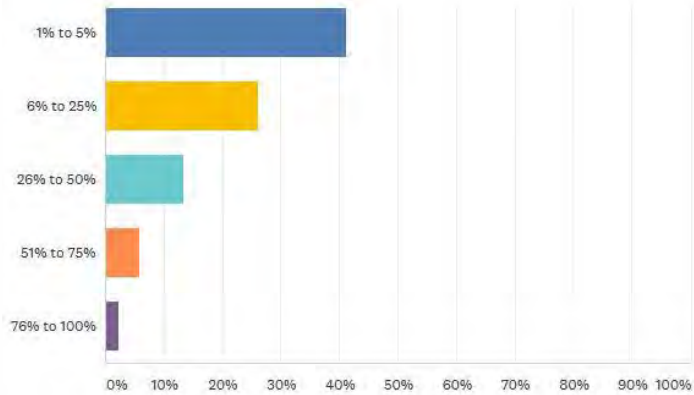


For this question, please consider the time period between September 1, 2017 and the present. Approximately what percentage of your cases involved net resources that were above the upper limit for the application of percentages (\$8,550 until 9/1/2019, \$9,200 after 9/1/2019)? (Texas Family Code §154.125, .126)

Answered: 694 Skipped: 1

None





ANSWER CHOICES	RESPONSES	
None	11.10%	77
1% to 5%	41.21%	286
6% to 25%	26.22%	182
26% to 50%	13.40%	93
51% to 75%	5.76%	40
76% to 100%	2.31%	16
TOTAL		694

Q9



For this question, please consider the time period between September 1, 2017 and the present. The child support guidelines require determining net resources, applying the statutorily required percentage to the obligor's net resources, and then considering whether to deviate from that percentage (resulting in an award that is lower or higher than initially computed). What general trend have you observed concerning deviations from the amount computed as a percentage of net resources?

Answered: 687 Skipped: 8





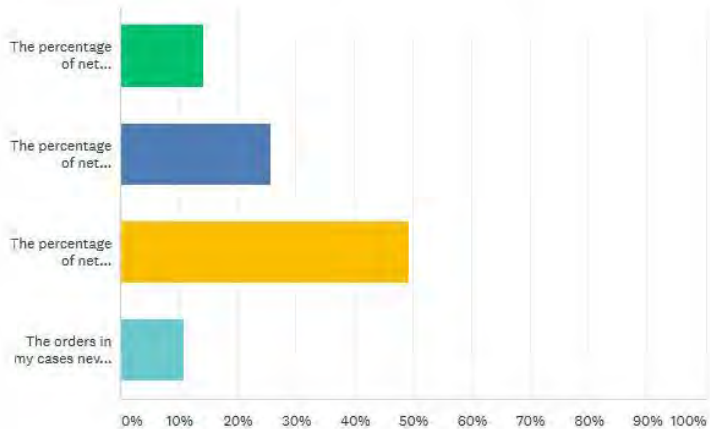
ANSWER CHOICES	RESPONSES	
Many fewer deviations applied in calculating final awards.	28.24%	194
Somewhat fewer deviations applied in calculating final awards.	20.09%	138
The same frequency of deviations applied in calculating final awards.	37.85%	260
Somewhat more deviations applied in calculating final awards.	11.50%	79
Many more deviations applied in calculating final awards.	2.33%	16
TOTAL		687

Q10



For this question, please consider the time period between September 1, 2017 and the present. When the child support award deviates from the amount computed as a percentage of net resources, it is typically because:

Answered: 686 Skipped: 9



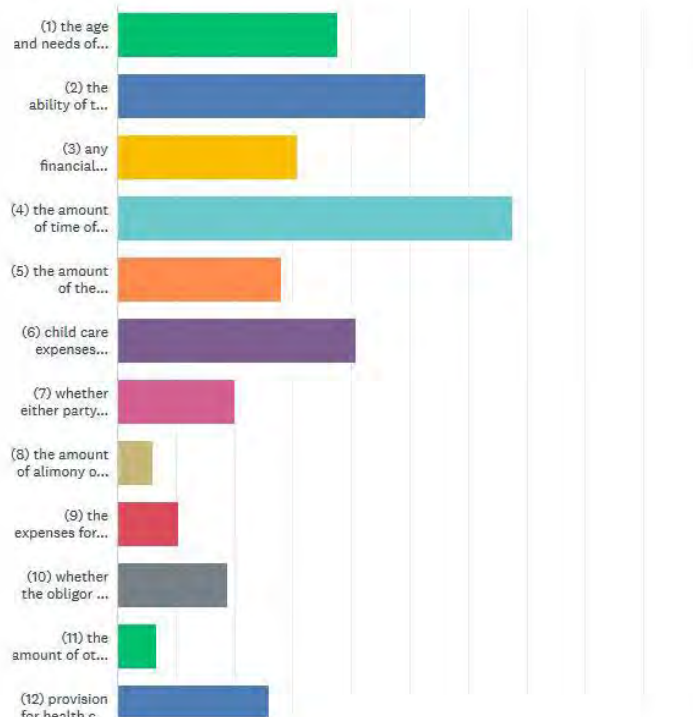
ANSWER CHOICES	RESPONSES	
The percentage of net resources is too low, and a deviation is needed to increase final order.	14.14%	97
The percentage of net resources is too high, and a deviation is needed to decrease final order.	25.66%	176
The percentage of net resources is sometimes too low and sometimes too high, deviations can be to increase or decrease the final order.	49.27%	338
The orders in my cases never contain a deviation from amount calculated as a percentage of net resources.	10.93%	75
TOTAL		686

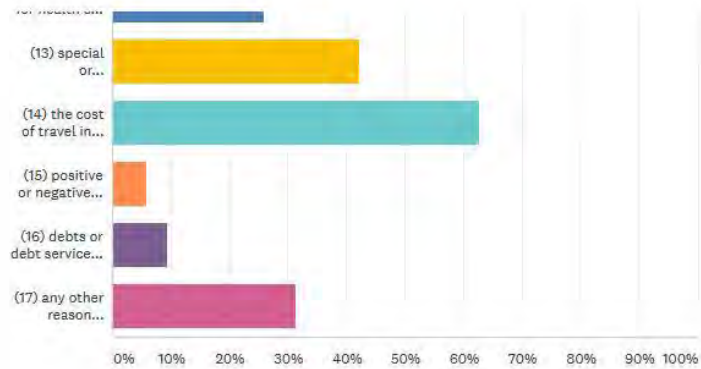
Q11



For this question, please consider the time period between September 1, 2017 and the present. Texas Family Code §154.123 lists 17 factors to consider when determining whether to vary from the amount initially computed by applying the statutorily required percentage to the obligor's net resources. In your experience, what are the most common reasons for deviations? Select up to five (5) of the most commonly encountered reasons for deviating from the amount initially computed by applying the statutorily required percentage to the obligor's net resources. Please select up to five (5). Texas Family Code §154.123 (a) The court may order periodic child support payments in an amount other than that established by the guidelines if the evidence rebuts the presumption that application of the guidelines is in the best interest of the child and justifies a variance from the guidelines. (b) In determining whether application of the guidelines would be unjust or inappropriate under the circumstances, the court shall consider evidence of all relevant factors, including:

Answered: 684 Skipped: 11





ANSWER CHOICES	RESPONSES
(1) the age and needs of the child;	37.57% 257
(2) the ability of the parents to contribute to the support of the child;	52.78% 361
(3) any financial resources available for the support of the child;	30.85% 211
(4) the amount of time of possession of and access to a child;	67.54% 462
(5) the amount of the obligee's net resources, including the earning potential of the obligee if the actual income of the obligee is significantly less than what the obligee could earn because the obligee is intentionally unemployed or underemployed and including an increase or decrease in the income of the obligee or income that may be attributed to the property and assets of the obligee;	28.07% 192
(6) child care expenses incurred by either party in order to maintain gainful employment;	40.79% 279
(7) whether either party has the managing conservatorship or actual physical custody of another child;	20.03% 137
(8) the amount of alimony or spousal maintenance actually and currently being paid or received by a party;	6.14% 42
(9) the expenses for a son or daughter for education beyond secondary school;	10.38% 71
(10) whether the obligor or obligee has an automobile, housing, or other benefits furnished by his or her employer, another person, or a business entity;	18.86% 129
(11) the amount of other deductions from the wage or salary income and from other compensation for personal services of the parties;	6.73% 46
(12) provision for health care insurance and payment of uninsured medical expenses;	26.02% 178
(13) special or extraordinary educational, health care, or other expenses of the parties or of the child;	42.25% 289
(14) the cost of travel in order to exercise possession of and access to a child;	62.87% 430
(15) positive or negative cash flow from any real and personal property and assets, including a business and investments;	5.85% 40
(16) debts or debt service assumed by either party; and	9.36% 64
(17) any other reason consistent with the best interest of the child, taking into consideration the circumstances of the parents.	31.29% 214
Total Respondents: 684	

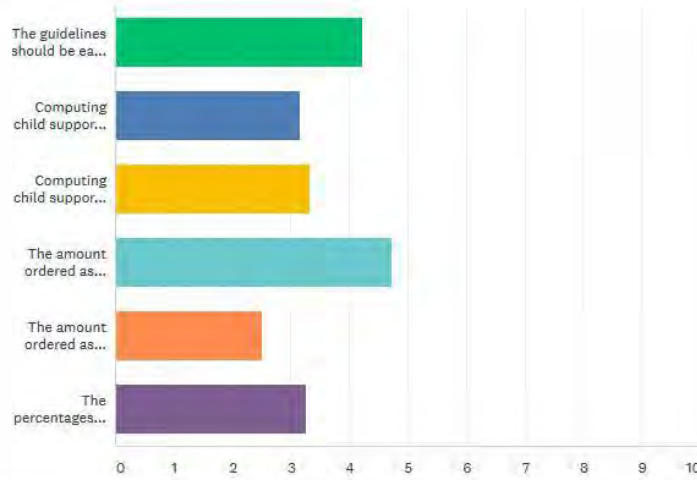
Q12



Please rank the following six statements based on how important you believe it is that the child support guidelines should meet each characteristic. Rank on a

scale of 1-6, with 1 being the most important and 6 being least important.

Answered: 676 Skipped: 19



	1	2	3	4	5	6	TOTAL	SCORE
The guidelines should be easy to use.	33.49% 208	19.65% 122	13.85% 86	13.53% 84	8.21% 51	11.27% 70	621	4.23
Computing child support should be perceived as fair by the person who will receive child support.	2.44% 15	13.17% 81	26.83% 165	21.63% 133	26.02% 160	9.92% 61	615	3.15
Computing child support should be perceived as fair by the person who will be ordered to pay support.	8.19% 52	17.64% 112	20.16% 128	21.10% 134	17.48% 111	15.43% 98	635	3.32
The amount ordered as child support should provide adequate financial support for the children.	44.85% 292	20.28% 132	12.44% 81	11.98% 78	6.76% 44	3.69% 24	651	4.73
The amount ordered as child support should mirror the expenditure patterns of intact	5.38% 35	11.23% 73	9.69% 63	17.08% 111	17.08% 111	39.54% 257	650	2.52

families.

The percentages used in the child support guidelines should be adjusted periodically based on objective economic evidence concerning expenditures on children by families.

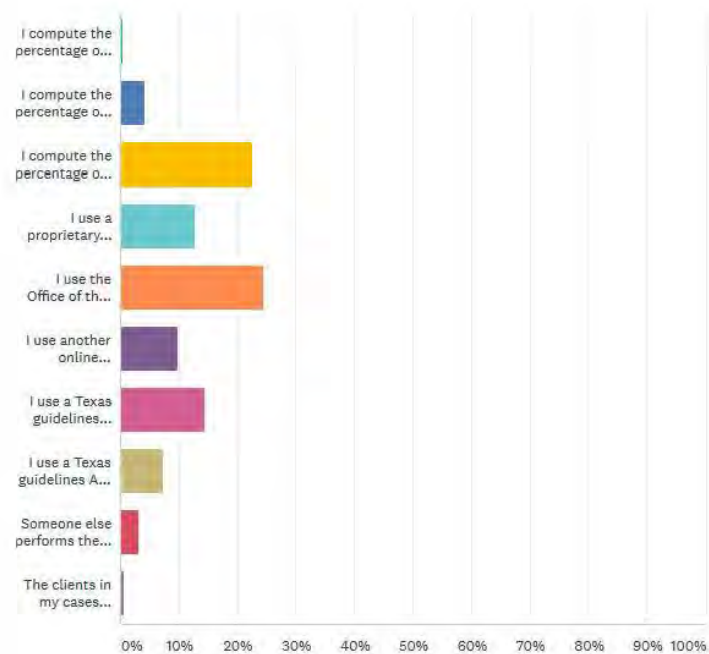
10.06%	17.72%	18.92%	13.81%	21.92%	17.57%	666	3.27
67	118	126	92	146	117		

Q13



What is the most common way that you perform child support guideline computations?

Answered: 693 Skipped: 2



ANSWER CHOICES

RESPONSES

I compute the percentage of net resources in my head.	0.43%	3
I compute the percentage of net resources manually by hand.	4.18%	29
I compute the percentage of net resources manually using a calculator.	22.51%	156
I use a proprietary (in-house developed) spreadsheet or special tool.	12.84%	89
I use the Office of the Attorney General's online child support calculator. (https://csapps.oag.texas.gov/monthly-child-support-calculator)	24.53%	170

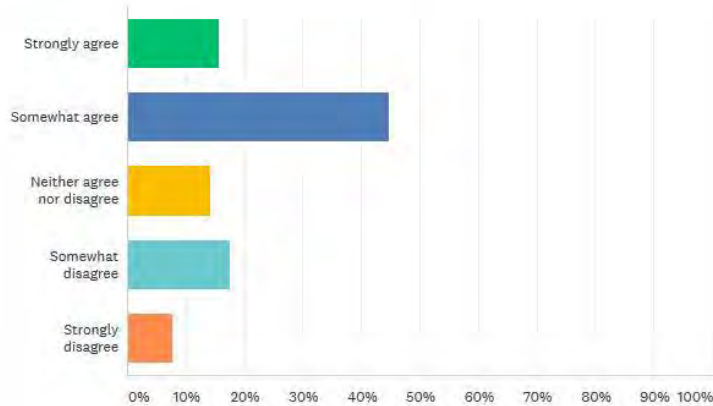
I use another online calculator.	9.81%	68
I use a Texas guidelines computer program.	14.43%	100
I use a Texas guidelines App for a smartphone or tablet.	7.36%	51
Someone else performs the computations for me.	3.17%	22
The clients in my cases usually agree to some amount (I do not perform the computation).	0.72%	5
TOTAL		693

Q14



Do you agree or disagree with the following statement:
 “Child support awards are set with consistency across the state of Texas. It does not matter what court you appear before, or what county your case is filed in, the same facts will result in the same child support award.”

Answered: 692 Skipped: 3



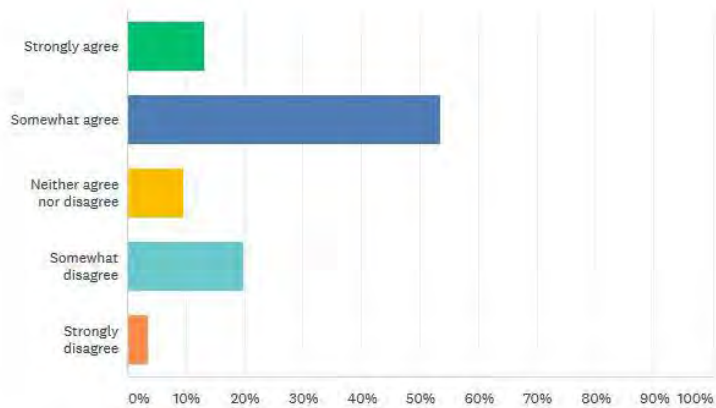
ANSWER CHOICES	RESPONSES	
Strongly agree	15.61%	108
Somewhat agree	44.80%	310
Neither agree nor disagree	14.16%	98
Somewhat disagree	17.63%	122
Strongly disagree	7.80%	54
TOTAL		692

Q15



Do you agree or disagree with the following statement:
 “The parties in your cases understand the child support guidelines.”

Answered: 693 Skipped: 2



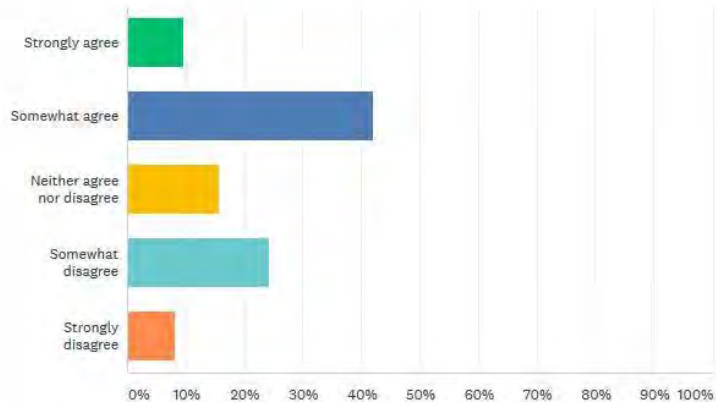
ANSWER CHOICES	RESPONSES	
Strongly agree	13.28%	92
Somewhat agree	53.54%	371
Neither agree nor disagree	9.67%	67
Somewhat disagree	19.91%	138
Strongly disagree	3.61%	25
TOTAL		693

Q16



Do you agree or disagree with the following statement:
 “Computations using the Texas child support guidelines
 result in child support orders that are equitable for
 persons who receive support and equitable for persons
 who pay support.”

Answered: 692 Skipped: 3



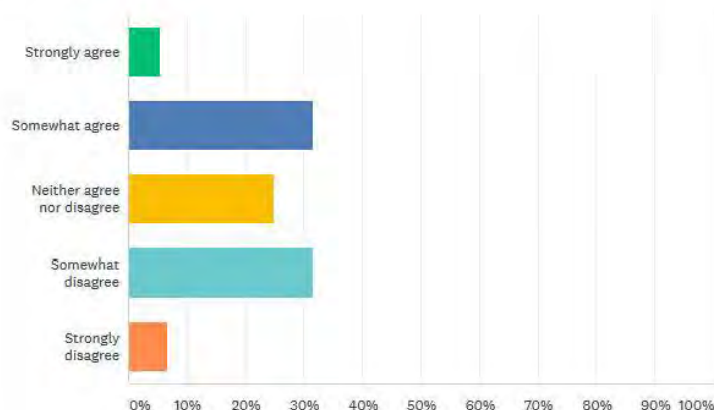
ANSWER CHOICES	RESPONSES	
Strongly agree	9.68%	67
Somewhat agree	42.05%	291
Neither agree nor disagree	15.75%	109
Somewhat disagree	24.28%	168
Strongly disagree	8.24%	57
TOTAL		692

Q17



Do you agree or disagree with the following statement:
 “Computations using the Texas child support guidelines result in adequate financial support for children.”

Answered: 693 Skipped: 2



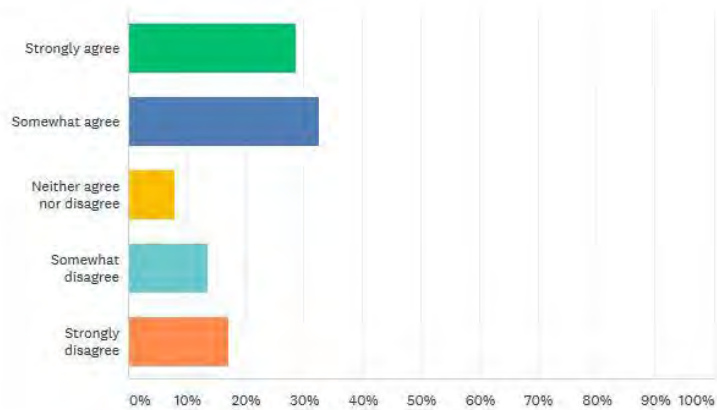
ANSWER CHOICES	RESPONSES	
Strongly agree	5.34%	37
Somewhat agree	31.60%	219
Neither agree nor disagree	24.82%	172
Somewhat disagree	31.60%	219
Strongly disagree	6.64%	46
TOTAL		693

Q18



Do you agree or disagree with the following statement:
 “Child support guidelines should take into consideration the income of the person ordered to receive support as well as the income of the person ordered to pay support when determining the amount of child support.”

Answered: 692 Skipped: 3



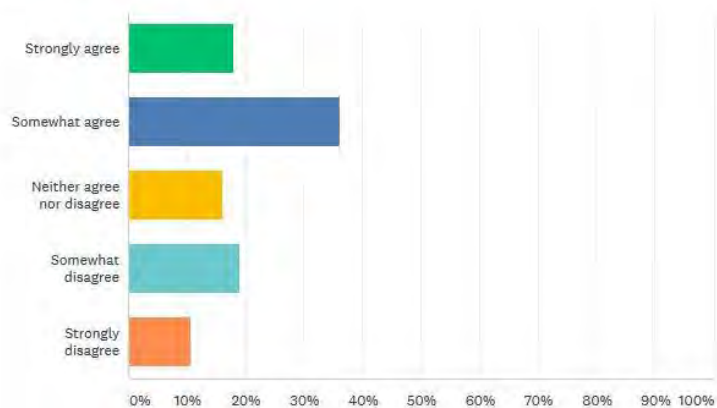
ANSWER CHOICES	RESPONSES	
Strongly agree	28.61%	198
Somewhat agree	32.66%	226
Neither agree nor disagree	7.95%	55
Somewhat disagree	13.58%	94
Strongly disagree	17.20%	119
TOTAL		692

Q19



Do you agree or disagree with the following statement:
“Instead of permitting a case-by-case variance, the child support guideline process in Texas should include some kind of formula to adjust the initial computation to allocate childcare costs.”

Answered: 693 Skipped: 2



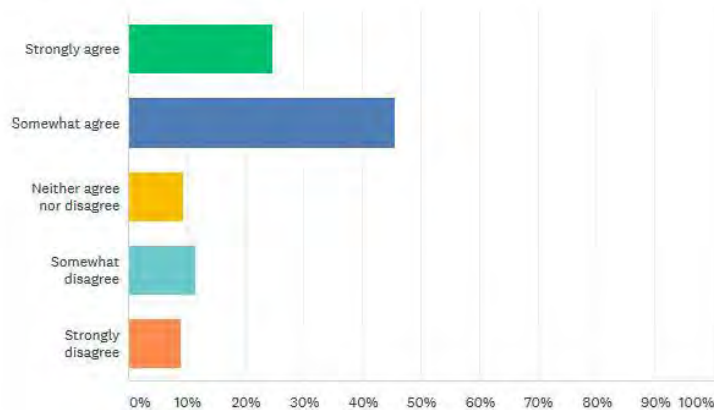
ANSWER CHOICES	RESPONSES	
Strongly agree	18.04%	125
Somewhat agree	36.22%	251
Neither agree nor disagree	16.02%	111
Somewhat disagree	19.05%	132
Strongly disagree	10.68%	74
TOTAL		693

Q20



Do you agree or disagree with the following statement:
 “Instead of permitting a case-by-case variance, the child support guideline process in Texas should include some kind of formula to adjust the initial computation if parenting time differs significantly from a standard possession order.”

Answered: 691 Skipped: 4



ANSWER CHOICES	RESPONSES	
Strongly agree	24.60%	170
Somewhat agree	45.59%	315
Neither agree nor disagree	9.41%	65
Somewhat disagree	11.43%	79
Strongly disagree	8.97%	62
TOTAL		691

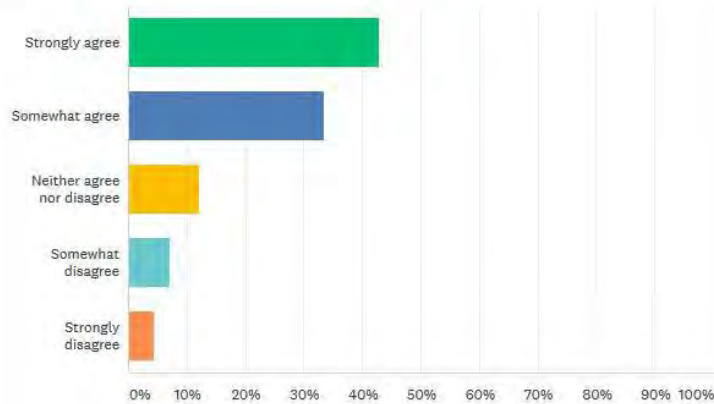
Q21



Do you agree or disagree with the following statement:
 “Specific findings in the order documenting the calculation

Specific findings in the order documenting the calculation of child support would be useful when later attempting to modify that order.”

Answered: 691 Skipped: 4



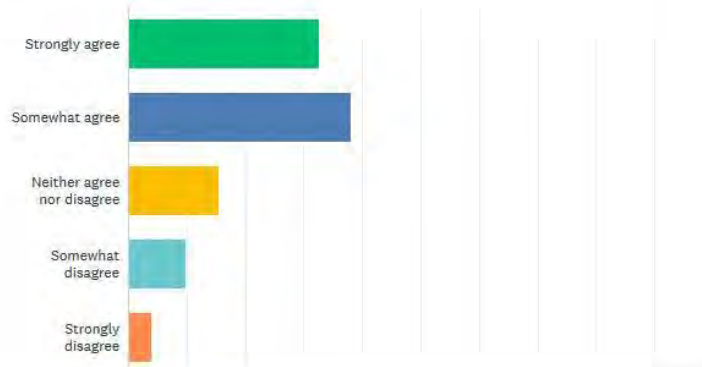
ANSWER CHOICES	RESPONSES	
Strongly agree	42.84%	296
Somewhat agree	33.43%	231
Neither agree nor disagree	12.16%	84
Somewhat disagree	7.09%	49
Strongly disagree	4.49%	31
TOTAL		691

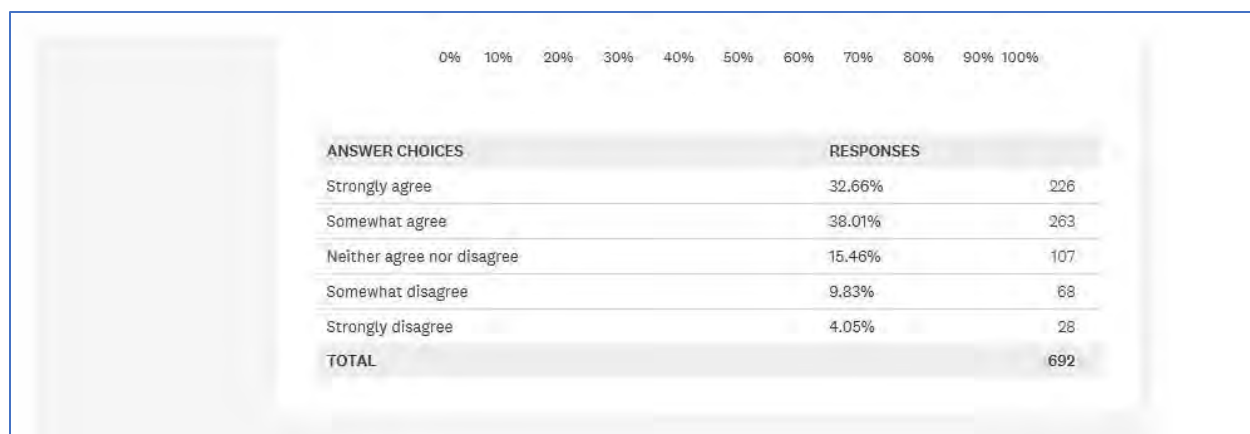
Q22



Do you agree or disagree with the following statement:
“Specific findings in the order documenting the calculation of child support would be useful to explain the child support award to the parties.”

Answered: 692 Skipped: 3





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Custodial and Non-Custodial Parent Perspectives on the Texas Child Support Guidelines

Final Report

Deliverable 4: Final report

Original submission date: June 30, 2021

Revised and resubmitted based on specific and substantial feedback from the Texas Office of the Attorney General: July 27, 2021

Submitted by:

Cynthia Osborne, Ph.D.

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EXECUTIVE SUMMARY

Child support can be a key part of the safety net of resources available to parents that can help them meet the cost of raising a child. Title IV-D of the Social Security Act of 1975 is a federal law that requires each state to implement and manage a child support enforcement program. Federal regulations also require that states conduct a review of their child support guidelines at least once every four years to ensure that states are applying the child support guidelines in a way that results in an appropriate child support order amount.

The Texas Office of the Attorney General Child Support Division (OAG) contracted with Dr. Cynthia Osborne and the Child and Family Research Partnership (CFRP) at the LBJ School of Public Affairs at The University of Texas at Austin to conduct the *Custodial and Non-Custodial Parent Perspectives on the Texas Child Support Guidelines* study to better understand the extent to which the child support guidelines result in child support orders that adequately meet the financial needs of children, and to help inform the OAG's federally mandated review of the Texas child support guidelines.

Through a series of semi-structured focus groups and one-on-one interviews, CFRP spoke with 33 custodial and non-custodial parents who are paying or receiving child support, as well as parents who are informally receiving or providing financial support for one or more of their children from/to their child's other parent.

Our conversations with parents operate from a foundation that child support can be an important tool to allow parents to provide for their children, and parents valued the opportunity to weigh in on the extent to which the child support guidelines result in child support orders that adequately meet the financial needs of children. Parents who chose to share their opinions with us may have experiences and perspectives that differ from the experiences of other parents who we did not interact with during our study. However, parents in our study consistently encountered challenges to meeting the financial needs of their children and provided several common suggestions for how the guidelines could better serve their families. Specifically, we find:

- In general, parents estimate that the cost of raising a child is between \$700-\$1,000 per month and varies primarily based on the age of their child and the expenses they include in their calculation.
- Custodial parents state that the amount of their child support order does not align with the cost of raising a child, primarily because their order does not take into account the cost of child care or the amount of time the non-custodial parent spends with the child.
- Non-custodial parents who pay their child support regularly often face financial strain because the court does not take the money that the non-custodial parent spends on their child when their child is with them into consideration when calculating their child support order amount.

Moving forward, parents suggest adjusting the child support guidelines to regularly account for the cost of child care and the amount of time the non-custodial parent spends with the child during the order setting and modification process to address some of the challenges that parents face and better meet the financial needs of children in Texas.

Background and Introduction

Child support can be a key part of the safety net of resources available to parents to help them meet the cost of raising a child.^{1,2} Title IV-D of the Social Security Act of 1975 is a federal law that requires each state to implement and manage a child support enforcement program. Federal regulations also require that states conduct a review of their child support guidelines at least once every four years to ensure that states are applying the child support guidelines in a way that results in an appropriate child support order amount (45 CFR 302.56 (e)).³

The Texas OAG contracted with Dr. Cynthia Osborne and the Child and Family Research Partnership (CFRP) at the LBJ School of Public Affairs at The University of Texas at Austin to conduct the *Custodial and Non-Custodial Parent Perspectives on the Texas Child Support Guidelines* study. The purpose of the study is to better understand the extent to which the current child support guidelines result in child support orders that adequately meet the financial needs of children, and to help inform the OAG's federally mandated review of the Texas child support guidelines. Specifically, we address the following research questions:

1. What are the financial needs of children?
2. Do the child support guidelines result in child support orders that adequately meet the financial needs of children?
3. What are the concerns of custodial and non-custodial parents regarding the ability of the child support guidelines to result in child support orders that adequately meet the financial needs of children?
4. Based on the perspectives of custodial and non-custodial parents, how might the child support guidelines be structured to meet the financial needs of children?

This report presents our final findings based on data collected through focus groups and one-on-one interviews with custodial and non-custodial parents paying or receiving child support, as well as parents informally receiving or providing financial support for one or more of their children from/to the child's other parent. In the following section, we outline our methodology, including our recruitment strategies, data collection procedures, sample, and analytic approach.

Methodology

STUDY SAMPLE

CFRP recruited parents to participate in the study using a combination of strategies. Our recruitment strategies included statewide advertising on Facebook and Google and asking 71 of our community partners, who serve parents in Texas through home visiting and fatherhood programs, to distribute English and Spanish flyers about the focus groups to the families that they serve.

CFRP asked parents who were interested in participating to complete a screening questionnaire online to determine their eligibility for the focus groups. CFRP received 209 complete screening questionnaires between March 1 and April 8, 2021. Of the 209 completed screening questionnaires, CFRP identified 17 potential participants who were ineligible because the parent indicated that they were not separated from or were still in a relationship with the

parent of one or more of their children and 58 potential participants who were ineligible because they did not establish a child support order or go through the modification request process within the last four years. The remaining 134 participants were eligible for the study.

Within the remaining 134 eligible participants, CFRP identified eight groups of approximately 10 parents each that shared common characteristics, as indicated by their responses on the screening questionnaire. These characteristics include gender, custodial or non-custodial designation, the period in which they established their child support order, the total number of child support orders (if any), their experience making and receiving their child support payments, and previous marital status. CFRP also screened for diversity across geographic location and race and ethnicity. Using these strategies, CFRP selected and invited 99 parents to participate in a focus group.

Of the 99 parents who CFRP invited to participate in a focus group, 72 consented to participate in the study, one declined to participate, and 26 did not complete the consent form. Of the 72 parents who consented to participate, 41 responded to communication from CFRP staff to provide their availability to participate in a focus group. CFRP made multiple attempts to contact the rest of the parents via email and text message. During the recruitment process, CFRP sent three emails to parents who did not complete the consent form and four emails to parents who completed a consent form but did not provide their availability for a focus group. CFRP also sent two text messages to parents who indicated that they preferred to receive communication about the study through text message and did not complete the consent form or provide their availability.

After encountering numerous scheduling constraints limiting participation in the focus groups, CFRP provided parents additional opportunities for participation by offering parents the option to participate in a one-on-one interview with a member of the research team. As a result, CFRP held six focus groups with 22 parents and 11 one-on-one interviews for a total sample of 33 parents. The study sample consists of 25 female custodial parents, one male custodial parent, and seven male non-custodial parents. Tables 1 and 2 describe the demographic characteristics and geographic location of the study sample.

Table 1. Demographic Characteristics of Parents in the Study Sample

Parent Demographic Characteristics			
	Custodial Parents	Non-Custodial Parents	Total (N=33)
Gender			
Female	25	0	25
Male	1	7	8
Other	0	0	0
Race/ethnicity*			
American Indian or Alaska Native	0	0	0
Asian	0	0	0
Black or African American	2	1	3
Hispanic or Latino/a	10	2	12
Native Hawaiian or Other Pacific Islander	0	0	0
Prefer Not to Say	1	0	1
White	13	4	17
Experience with Child Support Order			
Established a child support order within the last four years**	13	7	20
Established a child support order more than four years ago, requested a modification within the last four years	7	0	7
Did not have a formal child support order	6	0	6

*Although parents were able to identify as more than one race/ethnicity on the screening questionnaire, all parents in the study sample only selected one race/ethnicity. **Twelve custodial parents and five non-custodial parents indicated that they had established a child support order and requested a modification within the last four years.

Table 2. Geographic Location of Parents in the Study Sample

Geographic Location of Parents			
Location in Texas	Custodial Parents	Non-Custodial Parents	Total (N=33)
Bell County	1	0	1
Bexar County	1	1	2
Brazos County	1	0	1
Burnet County	1	0	1
Cameron County	2	0	2
Dallas County	0	1	1
Deaf Smith County	0	1	1
El Paso County	3	0	3
Guadalupe County	1	1	2
Harris County	3	0	4
Hays County	1	0	1
Hemphill County	1	1	2
Hidalgo County	1	0	1
Lubbock County	1	0	1
Potter County	1	0	1
Randall County	1	0	1
Tarrant County	2	1	3
Tom Green County	1	0	1
Travis County	1	2	3
Wichita County	1	0	1

Overall, the study sample was similar to the other 66 parents of the 99 who CFRP invited to participate in the focus groups and the other 101 parents of the 134 who were eligible to participate across key demographic characteristics, including gender, race, and ethnicity. CFRP also used parents' responses to the online screening questionnaire to learn how the perceptions and experiences of parents in the study sample compare to the perceptions and experiences of parents who expressed interest in the study but did not to participate in a focus group or one-on-one interview. In general, parents in the study sample responded similarly across questions about the fairness of their child support order and the level of difficulty making or receiving child support payments on time to the other 66 parents who we invited to participate. Parents in the study sample and the other 101 parents who were eligible to participate in the study also responded similarly. Specifically, more than half of parents with a child support order in each group indicate that their child support order amount is not fair and that they have trouble making or receiving their child support payments on time.

These results suggest that the parents who expressed interest in our study may be the parents generally facing the most challenges with their child support. As such, parents who chose to

participate in our study and share their opinions with us may have experiences and perspectives that differ from other parents who we did not interact with during this study. Furthermore, though CFRP attempted to speak to a diverse group of parents, conversations with parents indicate that our study sample consists mostly of parents with low income and Title IV-D cases. However, our study sample is not exclusively comprised of these parents.

DATA COLLECTION

Screening Questionnaire

CFRP developed a screening questionnaire for parents interested in participating in the study (Appendix A). Between March 1 and April 8, 2021, parents could access the questionnaire through one of the Facebook or Google advertisements or through the URL provided on the flyer that we distributed to our community partners. CFRP designed the screening questionnaire, which was available in English and Spanish, to collect information on parents' demographic characteristics and experience with child support, including but not limited to: number of child support orders, number of children on their child support order, child support order amounts, and modifications. In addition to using the data that parents provided on the questionnaire to determine parents' eligibility, CFRP used the data to split parents into focus groups based on important parent characteristics, such as marital status prior to establishing a child support order and custodial and non-custodial designations. CFRP also used these data to ensure that we spoke to parents with a variety of experiences and perspectives.

Focus Groups and One-on-One Interviews

To discuss the experiences of parents and better understand whether the Texas child support guidelines result in child support order amounts that meet the financial needs of children, CFRP held six focus groups and 11 one-on-one interviews on Zoom between March 22 and April 8, 2021. During these semi-structured focus groups and one-on-one interviews, CFRP collected data from custodial and non-custodial parents paying or receiving child support, as well as parents who are eligible for a child support order but have not established one.

Each focus group lasted one hour and each one-on-one interview lasted 30 minutes. CFRP focused on four to five key topics during the focus groups and one-on-one interviews:

- 1) Cost of raising a child,
- 2) Reliance on child support/ability to pay child support,^a
- 3) Child support order process (establishing orders and modifications),^b
- 4) Parenting time, and
- 5) Multi-partner fertility.

^a CFRP asked parents without a child support order about their reliance on financial support for their child.

^b CFRP asked parents without a child support order about their knowledge and perception of the child support order establishment process.

ANALYTIC APPROACH

The primary purpose of the analysis is to learn about the extent to which the child support guidelines result in child support orders that adequately meet the financial needs of children by analyzing qualitative data collected about the perceptions and experiences of Texas families.

Unlike quantitative studies, which seek to determine an association or causal link through the use of empirical data and statistical models, qualitative studies aim to build a better understanding of a topic of interest by collecting in-depth information about participants' experiences and perspectives through methods such as interviews, focus groups, and observations.

Though in quantitative studies, a researcher's goal is to acquire a large sample size to help reduce estimation errors, in qualitative studies, larger samples may reach a point of diminishing return. Previous literature generally recommends a sample size of 5 to 50 participants in qualitative research,⁴ and experts recommend that researchers take factors such as study scope, design, and saturation into consideration to determine the sample size that is most appropriate for their study.⁵ Among these factors, saturation is one of the most important to consider. The principle of saturation refers to the point in which data collection no longer provides researchers with new information.⁶ Though the point of saturation varies, previous research generally finds that a sample size of 25 to 30 participants is an adequate sample size to identify variation in experiences and perceptions and to reach saturation.^{7,8}

During the *Custodial and Non-Custodial Parent Perspectives on the Texas Child Support Guidelines* study, CFRP determined that we reached saturation at 33 participants because conversations with parents no longer provided research staff with new information and the findings of the present study were consistent with our findings on previous studies that we conducted about child support in Texas.^{9,10}

CFRP recorded each of the focus groups and one-on-one interviews and used the transcription service "Rev" and the Zoom transcript feature to transcribe the discussions. Afterwards, CFRP coded each transcript using a coding schema that we developed based on our research questions. CFRP also coded responses that parents who were eligible for the study provided on the screening questionnaire. After we coded the transcripts and responses on the screening questionnaire, we synthesized our key findings by identifying common perspectives and experiences among parents, as well as important differences across individuals and subgroups.

Findings

Child support can play a key role in the financial security of children and their families. However, many of the custodial and non-custodial parents who participated in our study claim that the current child support guidelines do not adequately meet the financial needs of their children. In the following sections, we present the experiences and perceptions that custodial and non-custodial parents shared with us about child support and their ability to meet the financial needs of their children. Though the experiences and perceptions shared by parents in our study may not be generalizable to all parents paying or receiving child support in Texas, the

parents we interviewed shared many common experiences and suggestions on how the child support guidelines could better serve their family.

➔ RESEARCH QUESTION #1: WHAT ARE THE FINANCIAL NEEDS OF CHILDREN?

Finding 1: In general, parents estimate that the cost of raising a child is between \$700-\$1,000 per month and varies primarily based on the age of their child and the expenses they include in their calculation.

Overall, parents find it difficult to estimate the cost of raising a child. However, parents generally estimate that the cost of raising a child is between \$700-\$1,000 per month, without including the expenses that the other parent incurs when their child spends time with them. This range of \$700-\$1,000 per month varies primarily as a result of 1) the age of their child, and 2) the expenses that parents include in their calculations.

As parents describe the expenses that they include in their estimation, parents explain that the cost of raising a child is highest when their children are young and parents incur additional expenses such as diapers, formula, and child care. One custodial parent of two, who currently receives \$1,000 per month after modifying her minimum wage order in February 2021, states, "[my child] is still little so I have to pay [child care] which is about \$1,100 a month just in itself." Other custodial parents explain:

"If you have kids that are [of child care] age, then it's going to cost a lot more [to raise your child]. When I was just looking at [child care], and I have a child that's in private school on top of that, just for [child care], not including food, you're looking [at] close to two thousand [dollars] a month. And when you start adding in [expenses during the] summer, when you have to pay [for] full time [child care] for your school-age kids, then that goes up even more, even though child support doesn't go up. It's easily \$2,500, if not more, a month, not including needing a bigger house and more utilities and things to take care of [my two children]."

– Custodial parent of two with a child support order of \$700 per month

"[My son] doesn't do the formula. He'll eat like what I, if I make food, he eats that now. So that's helped [cut costs]. And diapers, he's potty trained now, so that's helped a ton. So we've managed to cut costs that way."

– Custodial parent of one with a child support order of \$240 per month

Although parents' expenses generally decrease once their children get older and stop using formula and diapers and no longer need child care, some parents state that expenses increase once again when their children turn sixteen and start driving:

"Not to mention when they start to drive, you have vehicle costs, you have insurance increases. My insurance went from \$89 [to] almost \$350 a month just [because] one of my kids [got] their driver's license."

– Custodial parent of three with a child support order of \$855 for two children

Parents' estimates also vary depending on the expenses that parents include in their estimate. For some parents, the cost of raising a child includes a range of expenses such as utilities, car payments, rent/mortgage, groceries, clothes, extracurriculars, child care, and medical expenses. However, other parents do not include basic necessities such as utilities or rent/mortgage payments when estimating the cost of raising their children. One custodial parent with a minimum wage order for one child, explains, "No, [my estimate] doesn't include housing. Because I see it [as] I'd be living here anyways if I didn't have my son so I don't...really count that." Another custodial parent of three without a child support order explains:

"I just feel kind of like, well, you know what? This is my responsibility, I had [my son]. I had [my son] and he's going to have needs and so if he takes up more electricity, well, I'm going to have to figure that [out]... I don't have to cut that from what I'm spending on myself or what I'm spending on [my son]... It's just kind of, I don't know if I've ever included that into [the cost of raising] him."

– Custodial parent

These findings suggest that although parents generally estimate that the cost of raising their children falls between \$700 and \$1,000 a month for one child, parents incur different expenses depending on the age of their child. For parents with younger children or children of driving age, these different expenses may result in a higher estimated cost of raising a child by parents.

In addition, some parents do not include the cost of basic necessities when estimating the cost of raising their child. Parents who do not include basic necessities in their estimate choose not to do so because they perceive expenses such as rent and utilities as necessary expenses regardless of whether they have a child or not. These parents generally provide a lower estimate for the cost of raising a child than parents who choose to include basic necessities in their estimate.

➔ RESEARCH QUESTION #2: DO THE CHILD SUPPORT GUIDELINES RESULT IN CHILD SUPPORT ORDERS THAT ADEQUATELY MEET THE FINANCIAL NEEDS OF CHILDREN?

Finding 2: Custodial parents state that the amount of their child support order does not align with the cost of raising a child, primarily because their order does not take into account the cost of child care or the amount of time the non-custodial parent spends with the child.

Child support order amounts for parents who participated in a focus group or one-on-one interview range from \$100 to \$1,200 per month for one child. Four custodial parents with child support order amounts ranging between \$575 (+ \$500 in back pay) (for two children) and \$1,400 (for three children), state that their child support order amounts were set at a "reasonable amount;" however, the rest of the custodial parents share that there is a disconnect between the cost of raising their child and the amount of their child support order, which often makes it difficult for parents to meet the financial needs of their child.

Though parents use their child support to meet the needs of their children differently, one of the primary reasons why custodial parents consider their child support order amount inadequate is that custodial parents report that the court did not take the cost of child care into consideration

when calculating their child support order. One custodial parent of two, who has a child support order of \$700 a month, explains that the child support she receives “pretty much goes [toward] just covering one child’s [child care expenses] and nothing for food or clothes or anything for the other [child].” Other custodial parents share:

“... I just think that [my child is getting the] shorter end of the stick between the other kiddos that [the non-custodial parent is paying child support for]...I mean if we increase [the child support order amount] back to the \$200 [per month] that’d be helpful, [because] I mean, \$1,200 a year doesn’t touch [child care] expenses. So, I mean, even if I could get the [child] support order to pay half of [the cost of child care], that would be wonderful. That’s the biggest expense.”

– Custodial parent of one with a child support order of \$100 per month

“When [the non-custodial parent] is only ordered to pay \$280 [per month] for the two kids and I’m paying \$250 a week in [child] care, it’s just kind of ridiculous at that point.”

– Custodial parent of two with a child support order of \$1,000 per month after modifying a minimum wage order in February 2021

Another reason why some parents report that the amount they receive in child support is inadequate relative to the cost of raising their children is that some custodial parents incur additional expenses because they have their children all of the time. These parents provide a variety of reasons why their children do not spend any time with the non-custodial parent, including a history of domestic violence, the non-custodial parent is in jail or prison, or the non-custodial parent does not want to see their children. Irrespective of the reason, these custodial parents state that because their children do not spend any time with the non-custodial parent and the court did not take this into consideration during the order setting or modification process, their child support is not enough to meet the financial needs of their children.

“...it’s very expensive. Really, I was hoping [that] July would be [a] makeup month, where I could catch up a little [on my finances], but I still have [my children]. I wouldn’t do anything different, but [my children] still have to eat and they still have to be clothed.”

– Custodial parent of five with a child support order of \$1,013 per month

“...I was paying \$350 a month in child care and they didn’t take that into account. I mean \$150 a month [in child support] for three children, and I’m paying \$350 [in child care] for one [child]...That’s ridiculous...there’s no help there.”
– Custodial parent of three with a child support order of \$160 per month for one child after previously receiving \$150 per month in child support for three children

"If I'm spending \$700 on [my son], let's say monthly, and [my son] is with me 24 hours a day...I think if [the non-custodial parent] is not going to split any time [with me] at all, because it's a lot of effort. Parenting is a lot of effort, it takes a lot. [A fair amount of child support would be] maybe 60% of [what I'm spending on my son], maybe 70% of that. I feel like the parental responsibility and the financial responsibility it's just on me."

– Custodial parent of one with a child support order of \$240 per month

"If [the non-custodial parent] was using his visitation [and I could] have every other weekend to do something [for my]self...or you have that month of July to catch up, then the [child support order amount] isn't that bad. But when you're doing it all, there should be more to cover that [extra] amount of time [your child is with you], because you have absolutely no breaks and you have absolutely no way of making additional income, because you have [your children] all the time."

– Custodial parent of two with a child support order of \$700 per month

Similarly, some of the custodial parents who state that they receive adequate child support consider the amount of time the non-custodial parent spends with their child when determining the adequacy of their child support order. One of these custodial parents explains:

"I think if [the non-custodial parent] wasn't in [my children's] lives, I would be more apt to take them back [to see the non-custodial parent] more often or maybe try to get as much as I can [in child support] without even considering his life...But because [the children are important to him], he is a big part of their life, and he does well with them, I don't want to like screw him over. I want the best for the kids really and for them to see like all of us getting along as much as we can."

- Custodial parent of two with a child support order of \$1,000 per month after modifying a minimum wage order in February 2021

Although we find that most parents in our study were low income, the range of child support order amounts among parents who participated in a focus group or one-on-one interview indicates that our study sample is not exclusively comprised of these parents and there is variation in the incomes and the amount of financial support that children and their families receive. Overall, however, most custodial parents state that the amount of their child support order is insufficient to meet the financial needs of their children primarily because of child care costs and parenting time.

In Texas, judges and attorneys may consider a deviation from the Texas child support guidelines to take the cost of child care and parenting time into consideration when setting or modifying a child support order (Texas Family Code § 154.123 (b)). However, parents in our study state that the court did not consider the cost of child care or parenting time when setting or modifying their child support order, suggesting that without a deviation in the child support guidelines to take these circumstances into account, child support order amounts may not align with the financial needs of children.

➔ RESEARCH QUESTION #3: WHAT ARE THE CONCERNS OF CUSTODIAL AND NON-CUSTODIAL PARENTS REGARDING THE ABILITY OF THE CHILD SUPPORT GUIDELINES TO RESULT IN CHILD SUPPORT ORDERS THAT ADEQUATELY MEET THE FINANCIAL NEEDS OF CHILDREN?

Finding 3: Non-custodial parents who pay their child support regularly face financial strain because the court does not take the money that the non-custodial parent spends on their child when their child is with them into consideration when calculating their child support order amount.

For non-custodial parents paying their child support regularly, making their child support payments gives them a sense of pride. However, non-custodial parents in our study state that their child support payments put a financial strain on them and their families because the court does not take the money that the non-custodial parent spends on their child when their child is

**"...I have never missed a payment, a child support payment. I take pride in that because that [money] is for my boys."
- Non-custodial parent with a child support order of \$781 per month for two children**

with them into consideration during the child support order setting process. When the child spends time with the non-custodial parent, sometimes for months at a time, the non-custodial parent is responsible for expenses such as food, clothes, rent/mortgage, utilities, and child care, but the non-custodial parent is *also* still responsible for sending the custodial parent money for child support during this time as well. One non-custodial parent with a child support order of \$800 per month for two children shares that when his children

visit him during the summer, he is "out \$1,500 for [child] care but still sending [the custodial parent] almost \$800 a month [in child support]." Other non-custodial parents explain:

"...When I bring [my son] over to the house, I'm buying groceries. [The custodial parent] doesn't give me food to feed him, so I'm still spending money to feed him and do activities with him so I think that should also be a factor in the scheme of child support...[Non-custodial parents] have a lot of out-of-pocket expenses because we're paying the child support, then we got to turn around and pay for benefits, clothes, food, and all that stuff that we got to do when the child is with us. That's more money on top of what you're already paying into the system."

- Non-custodial parent with a child support order of \$1,200 per month for one child

"I think [the court] should [take the costs I incur when my children are with me into consideration]...I mean, because when [my children are] with me, I have to pay for [child] care. You know that's not included, [the custodial parent] doesn't pay that even when [my children are] with me for the summer or winter spring break, [so] I'm going to [have to] come up with an extra \$175 that week, on top of the child support."

- Non-custodial parent with a child support order of more than \$750 for two children

Non-custodial parents who did not participate in a focus group or one-on-one interview express similar concerns on the screening questionnaire. One non-custodial parent paying between \$351 and \$550 in child support for one child states:

"I had possession of my son for over 6 months last year and still had to pay child support [during that time]. I applied for credit for time outside of standard visitation 4 months ago and have yet to be contacted other than an email asking about whether I have insurance provided to me through my job, which my son has been on for over 4 months! Also, my monthly income has dropped drastically in recent months and I need the monthly amount adjusted."

- Non-custodial parent

Non-custodial parents across the focus groups, one-on-one interviews, and screening questionnaire also express concern that the child support guidelines are not set with both parents in mind because the guidelines do not take the custodial parent's income into consideration during the order setting and modification process. During a one-on-one interview, one non-custodial parent explains:

"Besides my career, [I had] two or three side jobs...to meet expenses...to me that took up a lot of the weekends that I possibly could have spent with [my daughter] because I'm here like 'well do I go in debt or...do I work, but at the same time I'm sacrificing time with my daughter?'...It's like work and meet your financial obligations but ignore your parental obligations, and that's what, I guess it...devolved into."

- Non-custodial parent with a child support order of \$1,104 per month for one child

"I mean there's nothing. There's no help for [non-custodial parents] like me. You know, there are the guys that don't pay their [child support]...but I mean... I'm kind of stuck you know? [I] live paycheck to paycheck...because I have to give her \$1,000 a month...I can see that the [custodial parent and her husband] live a nicer lifestyle than I do...because they make more money...I don't have any money. I have \$300 in [a] savings account [and] that's it, and the only reason I could afford to live where I am at [is] because my mom bought the house, and I get a lower rent from her. If I had to pay [rent] on this house, I couldn't afford to live here...actually, [my children] use my address to go to school because it's a better area...so [the custodial parent] is probably paying less than I am [in rent]."

- Non-custodial parent with a child support order of \$1,000 per month for two children

"My biggest deal with being a non-custodial parent is the system is outdated. The system is made for the 1950s, 1960s, when the mother stayed at home and did not work...in my case, I'm paying out \$781 a month, \$9,600 a year, she makes probably 70 something thousand a year...I make 50 and you take almost 10 grand off of mine [for child support]... that puts me...at 40 puts her at 80, and I'm still expected to have a home and buy clothes for my kids, because she doesn't send clothes, she doesn't send shoes [when they stay with me]."

- Non-custodial parent with a child support order of \$781 per month for two children

"[The child support order amount should] honestly depend on whether [the custodial parent] is doing better than you are financially. [The custodial parent], she remarried into money. She's got plenty of everything. She actually has a really good job because of her"

father-in-law...She makes probably two to three times what I make in a year, so I'm sitting there going, '\$500 a month, you probably aren't doing much with that anyway. It's just a drop in the bucket for you'...Personally, when they're sitting there doing that, though, and the [custodial parent] has huge gains on you, and [the custodial parent] is sitting there trying to bleed you dry on top of it, it gets just a little malicious feeling. For a long time there, I had to go back to school and get my engineering degree and during that time period, it was hand-to-mouth trying to eat all the time and pay child support and go to school and pay for that and do all that so that I could better myself when I got out of there."

– Non-custodial parent with a child support order of \$500 for one child

Children have financial needs when they are with the non-custodial parent, just as they do when they are with the custodial parent. However, non-custodial parents experience financial strain that makes it difficult to provide for themselves and their children because of their child support payments. Non-custodial parents identify two key steps toward ensuring that child support orders meet the financial needs of children when they are with either parent: considering parenting time and custodial parent income in the order-setting process.

➔ RESEARCH QUESTION #4: BASED ON THE PERSPECTIVES OF CUSTODIAL AND NON-CUSTODIAL PARENTS, HOW MIGHT THE CHILD SUPPORT GUIDELINES BE STRUCTURED TO MEET THE FINANCIAL NEEDS OF CHILDREN?

Finding 4: Parents suggest that the court should regularly consider the cost of child care and the actual amount of time a child spends with the non-custodial parent when establishing a child support order to better meet the financial needs of children.

Adjustments for Parenting Time

Custodial and non-custodial parents suggest that the court should consider the actual amount of time the non-custodial parent spends with their child more frequently to determine the amount of their child support order. This option helps parents who have a parenting time order in place but are incurring additional expenses because the other parent cannot or does not want to see their child. This option also helps non-custodial parents who are facing financial strains because their child support orders do not account for the additional expenses that they incur when their child is with them. Custodial and non-custodial parents explain:

"Personally, I don't have a problem with the [amount in child support] that I get from my ex-husband. I think it's fair. I've explained to him, 'I'm not trying to get you to take care of [the children] completely...I just want the help.' I'm not trying to get all [of the non-custodial parent's] money. I'm not trying to make him homeless. I want the kids to have [things] when they go to his house. Because there's been times where they've been to his house, and I've had to send groceries, I've had to send money. And I was okay with that, as long as [my children] were spending time with their dad."

– Custodial parent of two with a child support order of \$575 per month (+ \$500 in back pay)

"We just went back to court in January and they upped [the child support order amount]...but do I need [the additional \$66]? No. Does my son need it? He's never had it. So you don't miss something you've never had, but also at the same time...God, I don't know if [the non-custodial parent] will ever see [my son]. But if he does, I'd like the [non-custodial parent] to have a roof over his head to take my son to."

– Custodial parent of one with a child support order of \$316 per month and owed over \$20,000 in arrears

"I feel like [child support should factor] in how much time you're spending with your child. If you have them 60/40, then maybe the percentage should be altered a little bit based on that, it shouldn't be such a cut and dry percentage [of] 20%, because it doesn't really reflect all the time that you do spend with your child...I'm still spending money to feed him and do activities with him so I think that should also be a factor in the scheme of child support."

– Non-custodial parent with a child support order of \$1,200 per month for one child

Thirty-six states have child support guidelines that incorporate parenting time into the child support calculation process.¹¹ When parents with a parenting time order choose to establish child support in these states, states consider the amount of time that the non-custodial parent spends with their child in the calculation of their child support order amount.¹² In Texas, the court can consider a deviation from the child support guidelines to consider the amount of time a non-custodial parent spends with their child (Texas Family Code § 154.123 (b)).

Because child support and parenting time are two legally separate issues, limitations exist with this approach. Parenting time is not static and it is difficult to enforce. As such, further incorporating parenting time in the child support establishment process may lead to additional administrative burden and unfair child support order amounts for both custodial and non-custodial parents who have a parenting time order in place that the other parent does not follow. Recognizing this challenge, one parent states:

"I really don't think [parenting time] should be considered because we're supposed to have joint custody, 50/50. And we're under a [parenting time] order where [their father] is supposed to have [my children] on the first, third, and fifth or whatever weekend, but it hasn't been exercised, because [my children] don't want anything to do with [their father] because of [their father's] abusive nature and other things. And [their father] moved to Maryland. I don't think the time with the parents should be necessarily forced upon that because everybody's situation is different."

– Custodial parent of three with a child support order of \$855 per month for two children

Adjustments for Child Care

Similar to adjustments for parenting time, the Texas child support guidelines allow the court to consider a deviation in the child support guidelines to consider child care expenses incurred by either parent (Texas Family Code § 154.123 (b)). Custodial parents emphasize the need to take the cost of child care into consideration more frequently during the child support setting process to ensure that child support order amounts align with the cost of raising a child.

"If you have kids that are in full time [child] care, [child support] should cover at least half of the [child] care, as well as half of what food and just basic upkeep is."

– Custodial parent of two with a child support order of about \$700 per month

"I mean if medical health insurance, dental insurance, all of that is included...child care should be included [in child support]."

– Custodial parent of one with a minimum wage order

One custodial parent with a child support order of \$450 per month for one child highlights her experience with a previous child support order in Virginia for another child. Virginia, which uses an Income Shares Model, states that "any child-care costs incurred on behalf of the child or children due to employment of the custodial parent [are] added to the basic child support obligation," and then split between the two parents (Virginia Code § 20-108.2 (F)).

Two important considerations for adjustments for child care exist, however. First, non-custodial parents emphasize that custodial parents sometimes live in cities with a higher cost of living than non-custodial parents. As such, child care expenses may be higher than the non-custodial parent may be able to afford. Second, non-custodial parents also express frustration because the court does not take the cost of child care that the non-custodial parent incurs when their child is with them into consideration during the child support setting process. As a result, higher child support order amounts that account for the custodial parent's child care expenses, but not the non-custodial parent's expenses, may result in perceived unfairness by the non-custodial parent and increased unwillingness to pay.

Though the Texas child support guidelines allow the court to consider deviations from the guidelines for various circumstances, including parenting time and child care expenses, parents in our study state that the court did not deviate from the guidelines and take parenting time or the cost of child care into consideration when they established or modified their child support orders. As a result, most parents find that their child support order amount does not meet the financial needs of their children. Parents suggest that Texas adjust the child support guidelines to allow attorneys and judges to regularly consider parenting time and child care expenses during the order setting and modification process to better meet the financial needs of children in the state. By adjusting for parenting time, custodial and non-custodial parents may experience reduced financial strain. Similarly, by adjusting for child care expenses, custodial parents currently bearing the majority of the child care costs may be able to better meet the financial needs of their children. However, important considerations and limitations exist within these two suggestions, including increases in administrative support, enforcement of parenting time, and perceptions of unfairness.

Limitations

We encountered three main limitations in the *Custodial and Non-Custodial Parent Perspectives on the Texas Child Support Guidelines* study. First, although some parents may find it easier to participate in virtual focus groups and one-on-one interviews than attending in-person, by conducting the focus groups and one-on-one interviews virtually, CFRP was not able to collect information from parents who do not have access to a computer, smartphone, tablet, or the Internet. As a result, the experiences and perspectives of parents with the lowest levels of income or the fewest resources may not be represented in this report.

Secondly, CFRP was unable to reach all parents in Texas during the recruitment process. Consequently, limited groups of parents completed the screening questionnaire or responded to communication from CFRP staff, and CFRP was unable to speak to non-custodial parents who do not make their child support payments regularly, female non-custodial parents, non-custodial parents without a formal child support order, and parents who do not speak English.

Finally, though we attempted to recruit parents with a diversity of experiences, approximately 70 percent of parents who participated in a focus group or one-on-one interview indicate that they have trouble making or receiving their child support payments on time, suggesting that parents who are facing the most challenges with their child support and the financial security of their family may have been more willing to participate in our study than those without any issues or concerns. Additionally, conversations with parents suggested that a majority of our study sample consisted of parents with low income and Title IV-D cases.

Conclusion

Child support is a program that can help to reduce child poverty and promote economic self-sufficiency among families. However, most parents who participated in this study consider the current Texas child support guidelines inadequate because their child support orders do not align with the cost of raising a child and do not sufficiently consider parents' ability to jointly provide for their child. Parents also note that the guidelines do not adequately account for the costs associated with child care or differential parenting time during the establishment and modification process. Moving forward, parents suggest adjusting the child support guidelines to regularly account for the cost of child care and the amount of time the non-custodial parent spends with the child during the order setting and modification process to address some of the challenges that parents face and better meet the financial needs of children in Texas.

Appendix A: Screening Questionnaire

1. **[Required]** Please provide your first and last name.
First name: _____ Last name: _____
2. **[Required]** Please provide your email address so that we can invite you to the focus group.
Email: _____ → validate "@" and "
3. **[Required]** How would you prefer to receive reminders about the focus group?
☐ Email → Skip to Q 5
☐ Text message → Continue to Q 4
4. **[Display only if selected 'text message' on Q 3, required]** Please provide your phone number.
Phone number: _____ → validate
10 digit phone number XXX-XXX-XXXX
5. **[Required]** Please provide the city where you live _____
6. **[Required]** Please select the county where you live from the dropdown menu.
County: *drop down box*
7. **[Required]** Are you 18 years or older?
☐ Yes
☐ No → Skip to end of survey message: "We're sorry, at this time we are only enrolling parents who are 18 years or older in our study. Thank you for your interest in our study."
8. **[Required]** Which of the following best describes your gender?
☐ Male
☐ Female
☐ Other (please specify): _____
☐ I would prefer not to say

9. **[Required]** What is your race/ethnicity? Please select all that apply.
- ☐ American Indian or Alaska Native
 - ☐ Asian
 - ☐ Black or African American
 - ☐ Hispanic or Latino/a
 - ☐ Native Hawaiian or Other Pacific Islander
 - ☐ White or Caucasian
 - ☐ I would prefer not to say → **validate: cannot select any other choice if selected**
10. **[Required]** Are you separated from or not in a relationship with the parent of one or more of your children?
- ☐ Yes → **Continue to Q 11**
 - ☐ No → **Skip to end of survey message: "We're sorry, at this time we are only enrolling parents who are separated from or not in a relationship with the parent of one or more of their children. Thank you for your interest in our study."**
11. **[Required]** Do you have a formal child support order for any of your children?
- ☐ Yes, and I established a child support order within the last four years → **Continue to Q 12**
 - ☐ Yes, and I established a child support order more than four years ago → **Continue to Q 12**
 - ☐ No, I do not have a formal child support order → **Skip to Q 13**
12. **[Display only if selected 'Yes' on Q 11, required]** How many total child support orders do you have in Texas?
- ☐ One
 - ☐ Two or more

[Display Q 13-15 only if selected 'No' on Q 11]

If you are separated from or not in a relationship with more than one parent, please answer the following questions while thinking about the youngest child whose other parent you are not currently in a relationship with.

13. **[Required]** Do you pay or receive financial support from your child's other parent?
- ☐ Yes, I receive financial support from my child's other parent
 - ☐ Yes, I provide financial support to my child's other parent
 - ☐ No, I do not receive or provide financial support

14. [Required] Does your child live with you a majority of the time?

- ☐ Yes, my child lives with me a majority of the time → Skip to Q 27
- ☐ No, my child lives with their other parent a majority of the time → Continue to Q

15

- ☐ My child spends an equal amount of time living with me and their other parent → Skip to Q 27
- ☐ Other (please specify): _____ → Force response if selected, Skip to Q 27

15. [Display only if selected 'No' on Q 14]

Please indicate the extent to which you agree with the following statement.

I am able to see my child as much as I would like.

- ☐ Strongly Agree → Skip to Q 27
- ☐ Agree → Skip to Q 27
- ☐ Disagree → Skip to Q 27
- ☐ Strongly Disagree → Skip to Q 27

[Display Q 16-26 only if selected 'Yes' on Q 11]

We would now like to ask you some more questions about your child support order to get a better understanding of your experience with the Texas child support system.

If you have more than one child support order, please answer the following questions based on your child support order that was most recently established.

16. [Required] How many children under the age of 18 are included on this child support order?

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ More than 3

17. [Required] How much are you obligated to pay for this child support order every month?

- ☐ I am not obligated to pay child support on this order
- ☐ Between \$1 and \$250
- ☐ Between \$251 and \$350
- ☐ Between \$351 and \$550
- ☐ Between \$551 and \$750
- ☐ More than \$750

18. [Required] How much are you obligated to receive for this child support order every month?

- ☐ I am not obligated to receive child support on this order
- ☐ Between \$1 and \$250
- ☐ Between \$251 and \$350
- ☐ Between \$351 and \$550
- ☐ Between \$551 and \$750
- ☐ More than \$750

Please indicate the extent to which you agree with the following statements.

19. [Required] I feel that the amount I am obligated to pay or receive on this child support order is fair.

- ☐ Strongly Agree
- ☐ Agree
- ☐ Disagree
- ☐ Strongly Disagree

20. [Required] I have trouble making or receiving my child support payments on time.

- ☐ Strongly Agree
- ☐ Agree
- ☐ Disagree
- ☐ Strongly Disagree

21. [Required] In the past four years, have you or your child(ren)'s other parent requested a change to the amount of your child support order?

- ☐ Yes
- ☐ No

22. [Required] Were you previously married to the other parent on your child support order?

- ☐ Yes
- ☐ No

23. [Required] Do you have primary physical custody of the child(ren) on this child support order? By primary physical custody we mean that your child(ren) lives with you a majority of the time.

- ☐ Yes, I have primary physical custody → Skip to Q 25
- ☐ No, the other parent has primary physical custody → Continue to Q 24
- ☐ We share physical custody 50/50 → Skip to Q 25
- ☐ Other (please specify): _____ → Force response if selected, Skip to Q 25

24. [Display only if selected 'No' on Q 23, required] I am able to see my child(ren) as much as I would like.

- ☐ Strongly Agree
- ☐ Agree
- ☐ Disagree
- ☐ Strongly Disagree

25. [Required] Overall, how satisfied are you with the Texas child support system?

- ☐ Very satisfied
- ☐ Somewhat satisfied
- ☐ Not too satisfied
- ☐ Not at all satisfied

26. Please provide any additional comments about your experience with the Texas child support system below.

[Display Q 27-29 after Q 15 block and Q 26 block]

In this last section, we would like to know more about which focus group you are most comfortable participating in, your availability, and how you heard about this project.

27. [Required] I am comfortable participating in a focus group in _____.

- ☐ English
- ☐ Spanish
- ☐ English or Spanish
- ☐ None of the above

28. [Required] Please indicate whether you are available for a virtual, one-hour focus group during any of the following dates and times. Please select all that apply.

- ☐ Monday, March 22nd 7-8 PM CDT
- ☐ Wednesday, March 24th 7-8 PM CDT
- ☐ Thursday, March 25th 9-10 AM CDT
- ☐ Thursday, March 25th 10:30-11:30 AM CDT
- ☐ Thursday, March 25th 7-8 PM CDT
- ☐ Friday, March 26th 9-10 AM CDT
- ☐ Friday, March 26th 10:30-11:30 AM CDT
- ☐ Monday, March 29th 7-8 PM CDT
- ☐ I am not available for any of these times

29. [Required] Please indicate how you found out about this focus group opportunity:

☐ Facebook advertisement

☐ Google advertisement

☐ Referral (please specify the organization): _____ → Force response if referral is selected

☐ Other (please specify): _____ → Force response if referral is selected

ENDNOTES

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- ¹ Cynthia Osborne et al., "An Estimation Model of the Cost of Raising Children in Texas," (April 22, 2016): 4.
- ² NCSL, "Child Support 101: State Administration," (April 1, 2013).
- ³ Cornell Law School, "45 CFR 302.56 – Guidelines for setting child support orders," (December 20, 2016), <https://www.law.cornell.edu/cfr/text/45/302.56>
- ⁴ Shari L. Dworkin, "Sample Size Policy for Qualitative Studies Using In-Depth Interviews," *Archives of Sexual Behavior*, (September 12, 2012), 41: 1319-1320.
- ⁵ Janice M Morse, "Determining Sample Size," *Qualitative Health Research*, (January 1, 2000), 10(1): 3-5.
- ⁶ Mark Mason, "Sample Size and Saturation in PhD Studies Using Qualitative Interviews," *Forum: Qualitative Social Research*, (August 24, 2010), 11(3).
- ⁷ Shari L. Dworkin, "Sample Size Policy for Qualitative Studies Using In-Depth Interviews," *Archives of Sexual Behavior*, (September 12, 2012), 41: 1319-1320.
- ⁸ Bryan Marshall et al., "Does Sample Size Matter in Qualitative Research? A Review of Qualitative Interviews in IS Research," *Journal of Computer Information Systems*, (December 10, 2015), 54(1): 11-22.
- ⁹ Cynthia Osborne et al., "Review of Texas Child Support Guidelines (CSGR): Final Report and Recommendations," (January 11, 2013).
- ¹⁰ Cynthia Osborne et al., "Summary of the Results from the Child Support for College (CS4C) Asset-Building Initiative," (October 2013).
- ¹¹ Jessica Pearson, Ph.D. & Kaunelis R., "Policy Brief: Child Support, Parenting Time, and Safety Concerns," *Center for Policy Research*, (August 2015).
- ¹² Jessica Pearson, Ph.D. & Kaunelis R., "Policy Brief: Child Support, Parenting Time, and Safety Concerns," *Center for Policy Research*, (August 2015).

Appendix S: Purpose of Questions Used in Summer 2021 IV-D Parent Survey

CP Survey	NCP survey	Rationale
Q1 How many child(ren) under the age of 18 do you have?		Identical for direct comparison.
Q2 Are you the mother or father of the child(ren)?		Identical for direct comparison.
Q3 Approximately how much do you spend, in total, on your child(ren) each month? (This includes both your own funds and funds that you receive as child support payments.)	Q3 Approximately how much do you spend on your child(ren) per month? (This includes child support paid, money spent while the child(ren) are in your care, as well as extracurricular and “other” expenses for the children, such as child care, out of pocket medical, etc.)	Somewhat-identical questions intended for direct comparison.
Q4 Approximately, how much do you feel the other parent spends on the child(ren) per month? (This includes child support paid, money spent while child(ren) are in the other parent’s care, as well as extracurricular and “other” expenses for the child(ren) such as child care, out of pocket medical, etc.)	Q4 Approximately, how much do you feel the other parent spends on the child(ren) per month? (This includes both the other parent’s funds and funds that the other parent receives as child support payments.)	Somewhat-identical questions intended for direct comparison.
<i>Responses to Q3 and responses to Q4 on each survey were also intended to be compared as well:</i>		
Q3 Approximately how much do you spend, in total, on your child(ren) each month? (This includes both your own funds and funds that you receive as child support payments.)	Q4 Approximately, how much do you feel the other parent spends on the child(ren) per month? (This includes both the other parent’s funds and funds that the other parent receives as child support payments.)	Responses to CP Q3 and NCP Q4 may offer insight into how well parents communicate concerning their respective expenditures on children.
Q4 Approximately, how much do you feel the other parent spends on the child(ren) per month? (This includes child support paid, money spent while child(ren) are in the	Q3 Approximately how much do you spend on your child(ren) per month? (This includes child support paid, money spent while the child(ren) are in your care, as	Responses to CP Q4 and NCP Q3 may offer insight into how well parents communicate concerning

<i>other parent's care, as well as extracurricular and "other" expenses for the child(ren) such as child care, out of pocket medical, etc.)</i>	<i>well as extracurricular and "other" expenses for the children, such as child care, out of pocket medical, etc.)</i>	<i>their respective expenditures on children.</i>
Q5 Approximately, how much <u>do you actually receive</u> in child support each month? (This is the amount that is actually paid on your case each month, on average. This number might not match the number included in your child support order.)	Q5 How much <u>are you ordered to pay</u> in child support each month?	<p>NOTE: Q5 on each survey were not expected to obtain reliable dollar figures; no attempt was made to validate the answers provided.</p> <p><i>While not reported in this guideline review, responses to this question may be analyzed further in the next child support guideline review to assess whether amounts received or amounts ordered to be paid produce significantly different answers to the other survey questions asked. For example, do CP's who indicate in Q5 they receive lower amounts of support have different perceptions of the fairness of their orders (Q12) compared to CPs who indicate they receive larger amounts?</i></p>
Q6 Approximately, how much remaining income do you feel <u>the other parent</u> has to support himself or herself after paying child support each month?	Q6 Approximately how much remaining income to support yourself <u>do you</u> have after paying child support each month?	Q6 on each survey were asked to assess how parents perceive the financial impact of a child support obligation on the person paying support.
Q7 Please consider how much <u>you receive</u> in monthly child support payments. Do you think this	Q7 Please consider how much <u>you pay</u> in monthly child support payments. Do you think this	Near-identical questions intended for direct comparison.

amount is enough to help meet the needs of your child(ren)?	amount is enough to help meet the needs of your child(ren)?	
Q8 <u>Does the other parent</u> provide money for extracurricular things outside of the order, such as tutoring, music, dance, soccer, football, volleyball, tennis, etc.?	Q8 <u>Do you</u> provide money for extracurricular things outside of the order, such as tutoring, music, dance, soccer, football, volleyball, tennis, etc.?	Near-identical questions intended for direct comparison.
Q9 <u>Does the other parent</u> provide other items in addition to paying child support, such as medicine, clothing, shoes, books, etc.?	Q9 <u>Do you</u> provide other items in addition to paying child support, such as medicine, clothing, shoes, books, etc.?	Near-identical questions intended for direct comparison.
Q10 How does the amount of time <u>the other parent</u> spends visiting with your child(ren) compare to the amount of time that is included in your visitation schedule:	Q10 How does the amount of time <u>you</u> spend visiting with your child(ren) compare to the amount of time that is included in your visitation schedule:	Near-identical questions intended for direct comparison.
Q11 Do you understand how your child support was calculated?		Identical for direct comparison.
Q12 Do you feel the calculated amount of your child support order is fair, considering your specific circumstances?		Identical for direct comparison.
Q13 If you could change one thing about the way child support is calculated in Texas, what would that be?		Identical for direct comparison.

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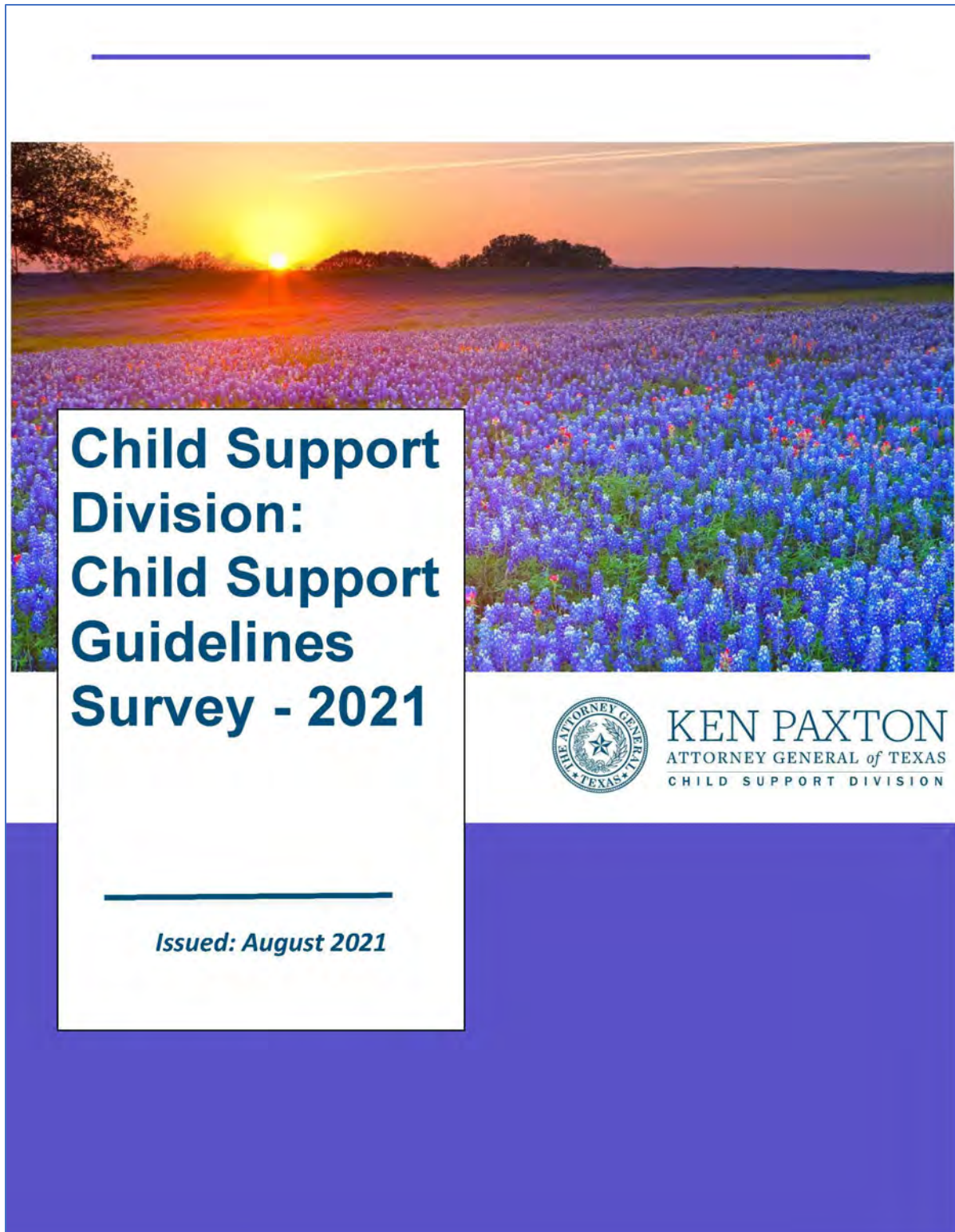


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Child Support Guidelines Customer Survey

Report of Findings

Approach

The Child Support Guidelines (CSG) Customer Survey was created as a 13-question survey intended obtain Custodial Parent (CP) and Non-Custodial Parent (NCP) perceptions on:

- Monthly amount information such as, amount spent on child(ren) in the home, amount received in child support, and amount other parent spends on child(ren)
- Opinion on child support ordered amount, calculation, and fairness
- Whether additional money is spent by the other parent on extracurriculars and necessities
- Parenting time ordered and spent
- Suggestions for changes to child support calculations

1,000 CPs and 1,000 NCPs from Regions 1-10 with email addresses on their customer record were randomly selected. Survey invitations were sent out by member designation and Region in order to provide detailed results by CP, NCP, Regionally and Statewide. 20,000 invitations were emailed, with 1 reminder email. The target sample size was 150 per customer type per Region and 700 per customer type statewide. 1,984 NCPs responded (19.8% response rate) and 2,767 CPs responded (27.6% response rate) exceeding sample size targets to ensure a 95% confidence level and a 5% margin of error or better.

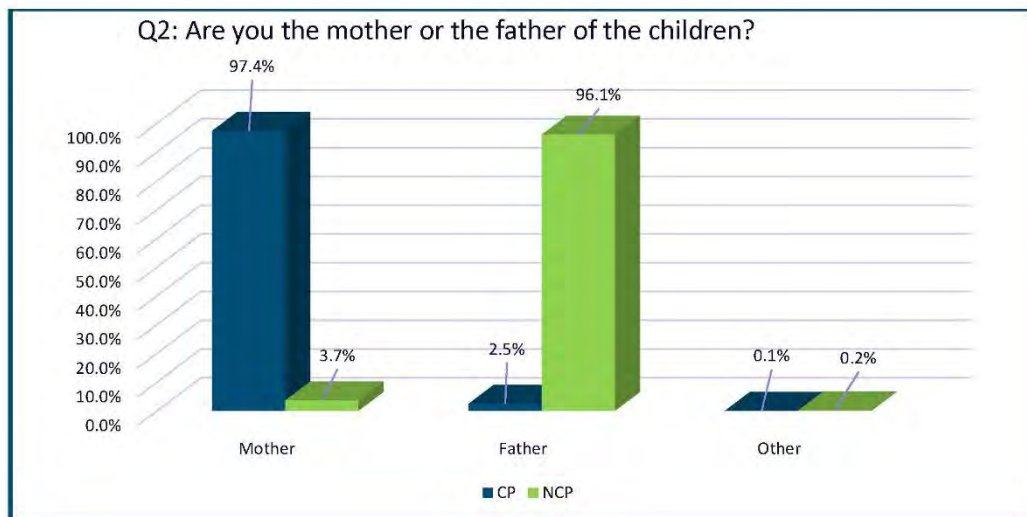
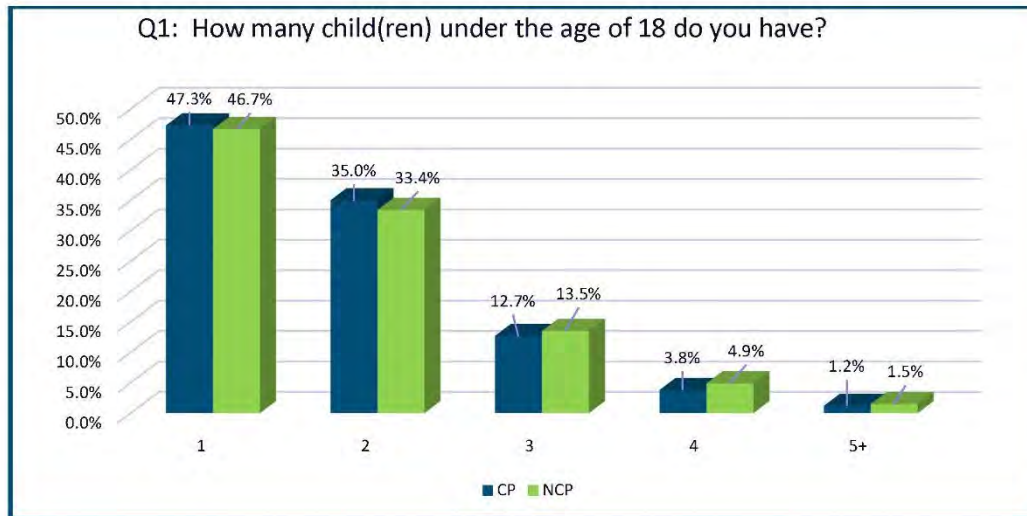
The findings report contains the following sections:

- Section 1 – CP to NCP Response Comparison - Statewide
- Section 2 – Detailed Analysis of Respondent Open-Ended Responses

Section 1: CP and NCP Response Comparison – Statewide Results

Questions 1 & 2: Respondent Baselines

Questions 1 & 2 established a baseline for CP and NCP respondents on both the number of children under the age of 18 and respondents' relationship to the dependents. Responses correlate to the caseload averages.



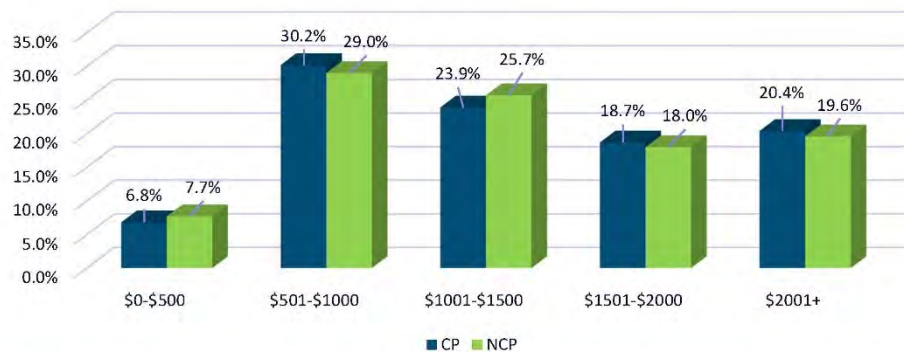
Questions 3-7: Income & Child Support Obligations

Questions 3 through 7 focused on how much parents are spending on their children, child support order amounts and remaining income.

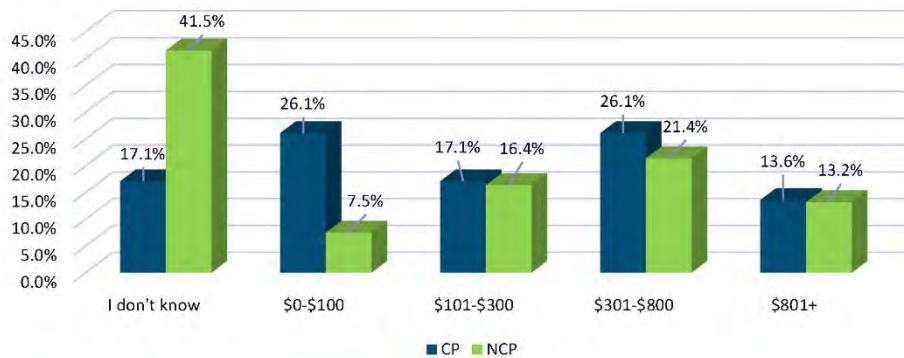
Data Observation:

- CPs and NCPs reported spending significantly higher monthly amounts than the other parent feels that they are spending:
 - 63% of CPs report spending more than \$1000 monthly and 13% of NCPs report they feel CP is spending more than \$800 monthly.
 - Conversely, 63% of NCPs report spending more than \$1000 monthly, and 13% of CPs report they feel the other parent is spending more than \$800 monthly.

Q3: Approximately how much do you spend, in total, on your child(ren) each month?



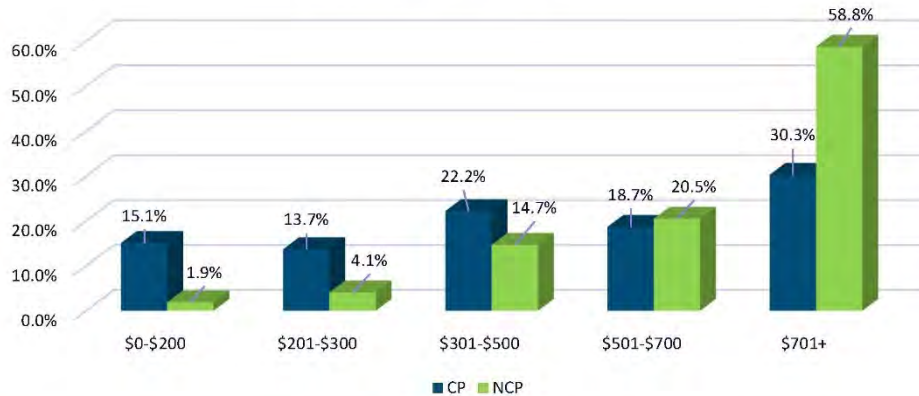
Q4: Approximately, how much do you feel the other parent spends on the child(ren) per month?



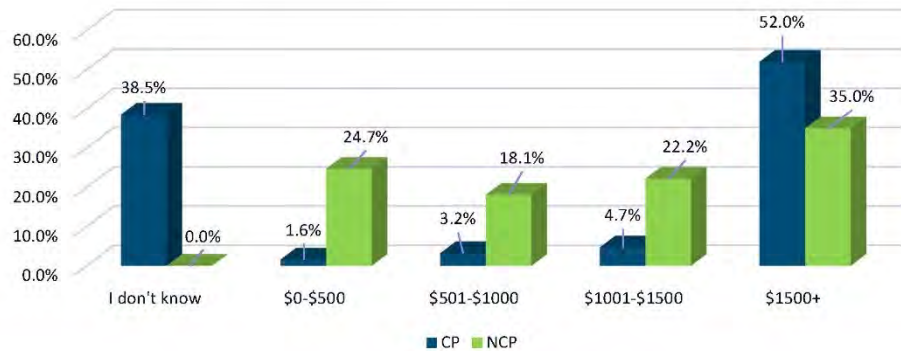
Data Observation:

- Amounts reported by respondents, particularly NCPs, on how much they receive/are ordered to pay in child support are higher than case load averages.

Q5: How much do you receive/are you ordered to pay in child support each month?

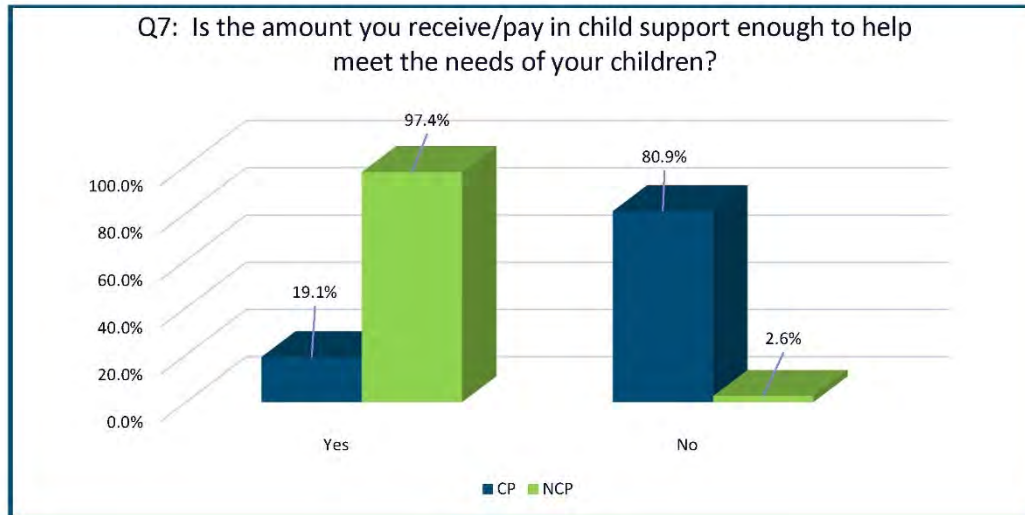


Q6: How much remaining income do you feel the other parent has/do you have to support yourself after paying child support each month?



Data Observation:

80% of CPs indicate that the child support they receive does not meet the needs of their children, while 97% of NCPs indicate that the child support paid does meet the needs of their children. The variation in responses may be attributable to CP/NCP perceptions.

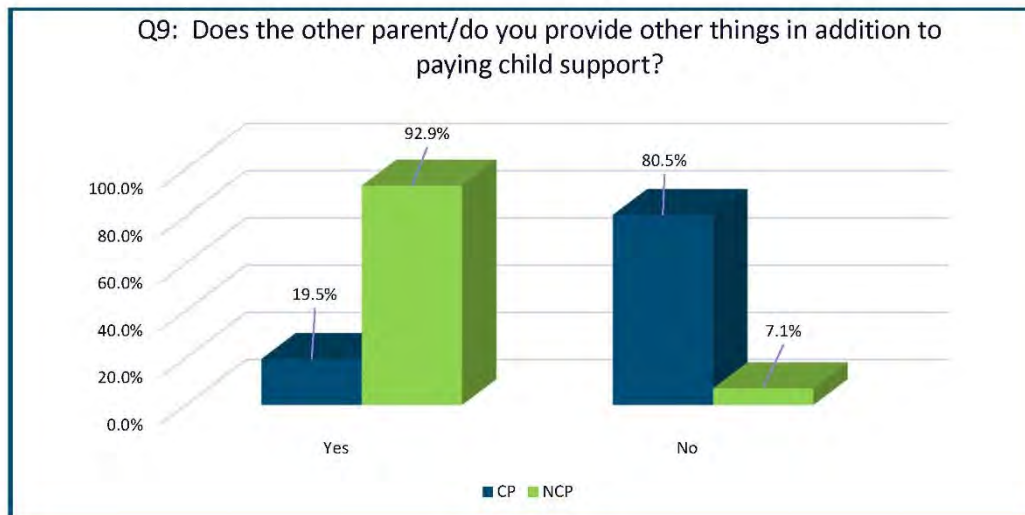
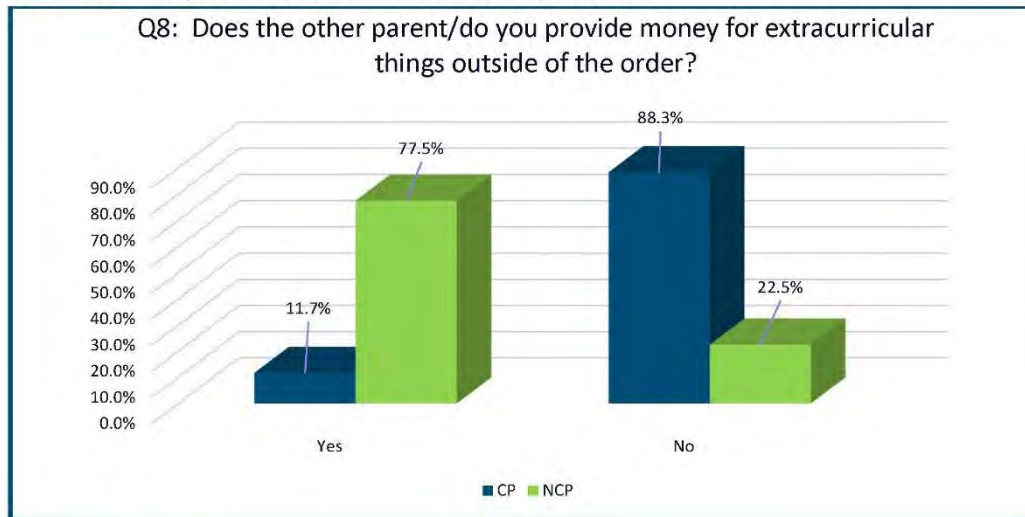


Questions 8-9: Other Expenses

Questions 8 & 9, intended to survey whether the NCP provided for additional expenses such as extracurricular activities, shoes, clothes, etc.

Data Observation:

The variation in responses may be attributable to CP/NCP perceptions.



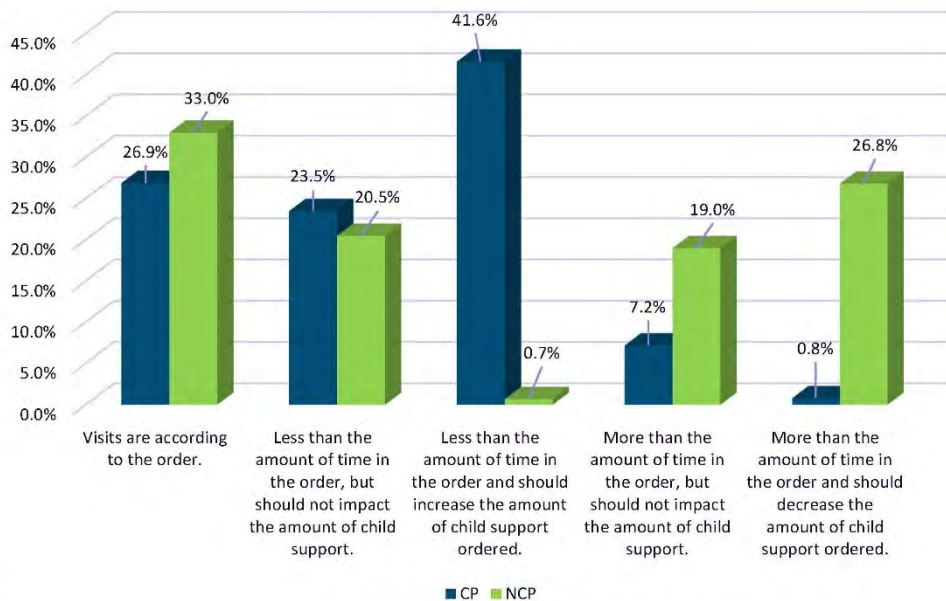
Questions 10-12: Visitation, Understanding and Fairness

Question 10 requested CPs and NCPs to report the amount of time spent visiting their children compared to the visitation schedule and correlate that to whether visitations should have an impact on child support ordered. Question 11 was intended to determine if CPs and NCPs understood how their child support was calculated. Question 12 was intended to determine if CPs and NCPs believed their Child Support amounts were fair based on their specific circumstances.

Data Observation:

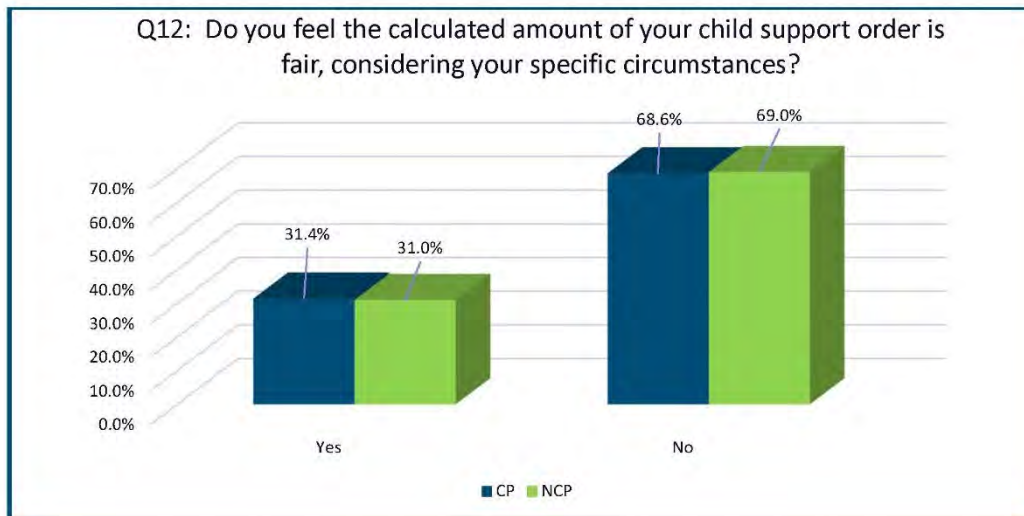
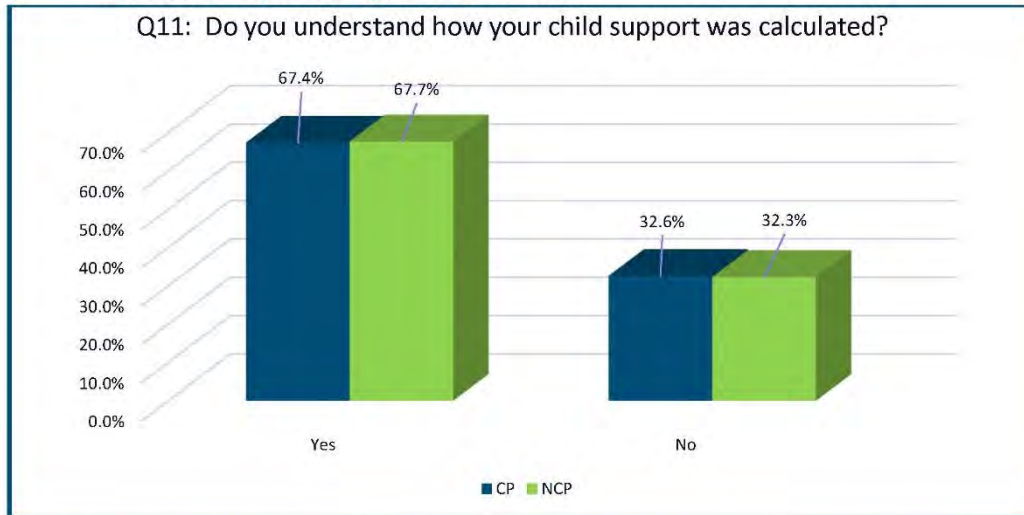
- CPs and NCPs seem fairly close to aligned on the opinion of visitation and its impact on child support obligations
 - 27% of CPs and 33% of NCPs indicated visitation was in alignment with the schedule.
 - 30% of CPs and 40% of NCPs were aligned, stating:
 - Less visitation should not impact the amount of child support
 - More visitation should not impact the amount of child support (notably, nearly 20% of NCPs stated additional visitation should not lower child support)
 - 42% of CPs indicated less visitation should result in higher child support
 - 27% of NCPs indicated more visitation should result in lower child support

Q10: How does the amount of time the other parent/you spend visiting your child(ren) compare to the amount of time in your visitation schedule?



Data Observation:

- CPs and NCPs were nearly exactly in alignment on the questions of understanding and fairness, indicating 32% do not understand how child support is calculated and 69% indicating child support is not calculated fairly considering their circumstances.



Section 2: Detailed Analysis of Respondent Open-Ended Responses

Question number 13 was an open response question, “If you could change one thing about the way child support is calculated in Texas, what would that be?” Approximately 1,700 CPs and 1,500 NCPs provided their suggestions. Suggestions were categorized by respondent type and are summarized below.

Summary of Responses: Custodial Parents

1,700 CP comments were provided. Comments were categorized by theme and category. The comment categories break out as follows:

Comment Category	# of Comments	Notes
Income Verification	425	This category was mentioned by nearly 30% of respondents. This refers to CPs requesting that all NCP income be verified and counted in CS calculations. CPs requested using tax returns to verify income (84), knowledge of additional income, tips and contractor income (81), second job income, overtime and bonuses, etc. not being considered when calculating child support.
Cost to Raise vs. Income	240	Many CPs recommended using the cost to raise a child as the guideline vs. using the NCP's income. A number of CPs mentioned a 50/50 split of expenses (26).
Annual Review and Mod	272	CPs requested regular and automated income reviews to keep up with changing incomes. Many requested a simpler and automated process that revises CS amounts based on current income reporting. Many mentioned the need for a COLA increase to CS calculations once initially established. (60)
Other Expense Calculations	200	CPs requested a better tracking of other expenses associated to the cost of raising a child. These comments often were made in addition to the request of using the cost to raise a child vs. using the NCPs income to calculate CS. Special Needs costs were regularly mentioned (25)
Enforce Obligations	179	CPs stated that they are OK with how guidelines are calculated, but the amount doesn't matter when the obligations are not enforced. Arrears enforcement was also mentioned as a need (50).
Visitation Adjustments	149	CPs requested adjustments to child support based on visitation circumstances. The majority (90%) of the comments were CPs that felt child support should be increased for NCPs that do not abide by the visitation agreement, but there were also CPs that stated child support should decrease with greater NCP involvement. Visitation enforcement was referred to as well (18) but typically in reference to the impact it should have on CS.
% of income	111	CP comments were nearly unanimous in stating that the % of income should be increased.

Comment Category	# of Comments	Notes
Medical Enforcement	110	CPs requested better and more consistent enforcement of medical coverage and medical related expenses.
Enhance Customer Service / Provide Better Information	92	CPs commented on the need for better customer service and better information for the customers to help them understand the child support processes, laws, etc.
Combined Parental Income	57	CPs referenced using combined household incomes to calculate CS. These comments referred to BOTH the household income of the NCP (using the NCP spouse's income in the calculation) (48) and using the CP's income in combination with the NCP's to determine CS (9).
Support based on age	55	CPs requested child support adjustments based on the age of the child. CPs that commented on using the cost to raise a child vs. NCP income also regularly mentioned the need to adjust based on children's age (i.e. young children in day care and teen agers are more expensive)
Min/Max CS Amount	50	CPs requested a minimum child support amount (25) and the removal of the CS Cap (25).
College Student Support	44	CPs requested support guidelines for children in college.
Miscellaneous	56	Payment Reliability (27), Adjustments for Additional Children (19) and Fee Removal (10)

Summary of Responses: Non-Custodial Parents

1,500 NCP comments were provided. Comments were categorized by theme and category. The comment categories break out as follows:

Comment Category	# of Comments	Notes
Combined Parental Income	279	NCPs most frequently mentioned using the incomes in both households (or of both the CP and the NCP) to calculate child support. Frequently mentioned in conjunction with these comments was the desire to have visitation factored in as a consideration for CS amount.
Other Expense Calculations / NCP Cost of Living	235	NCP comments in this category trended towards two primary themes. NCPs would like basic living expenses (rent, car, debt, etc.) factored into CS calculations. NCPs would like other expenses related to children and visitation factored in (i.e. cost to travel for visitation, medical expenses, extraneous expenses)
Fair treatment for NCP	180	These were three primary themes within these NCP comments. NCP fathers commented frequently on a perceived unfair preference given to mothers in custody decisions. NCPs generally felt that child support is only about enforcing "child support money", not about enforcing "support for the children". NCPs frequently mentioned being treated poorly by staff.

Comment Category	# of Comments	Notes
CP Expense Verification	161	The majority of comments in this category revolved around the NCPs' desire to ensure child support is used for the care of the children and/or for CP to provide information/documentation to NCP on expenses for children.
Visitation Adjustments	138	NCPs requested adjustments to child support based on visitation circumstances. Frequently mentioned, paying child support to CP during summer months when the child(ren) resides with NCP. Also mentioned frequently was NCP's desire to have CS reduced when CP is not allowing access/visitation.
Visitation Intervention	133	While intertwined often with Visitation adjustments, the comments in this category are NCPs that wish for visitation enforcement, not just financial enforcement.
50% Split	108	NCPs regularly mentioned a desire for 50/50 split on both time with children and expenses.
Reduce / Remove % of income	98	General NCP comments that the % of income is too high.
Income Verification / Annual Review and Mod	82	NCP comments in this area were primarily requesting either responsive or proactive action and adjustments when their financial circumstances have changed.
Tax deductions/benefits	113	NCPs desired tax benefits for paid child support and CS calculations being based on after-tax income.
Primary source of income only	72	NCPs desired Child Support being based on primary income only.
Base support on cost to raise child	60	NCPs recommended using the cost to raise a child as the guideline vs. using the NCP's income.
Information for Parents	40	Comments in this category reflect NCPs desire to have better information provided to them or NCPs that comment on various program aspects that are already in place.
Reduce for additional children	39	NCPs would like to see a more commonly applied reduction for additional children.
Miscellaneous	151	Many NCPs made various similar suggestions. They are: 19 – Reduce interest and fees 15 – Provide unemployment assistance 14 – Allow for agreed amounts between parties 14 – Improve Arrears calculations (interest reduction) 13 – Adjust payments with adjusted pay checks 13 – Factor Travel Expenses in with Child Support costs 10 – Do not report to credit bureaus 10 – Update laws / completely revamp child support 7 – Base support amounts on age of the child(ren) 5 – End child support at 18, not at graduation 5 – Create DP savings accounts 5 – Have special considerations for military NCPs

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