

# State of Colorado

## Child Support Commission

### Final Report

July 2019

**2019**

#### **Child Support Commission**

Jeff Ball, Chair  
Meghan Loftus, Co-chair  
Sen. Larry Crowder  
Rep. Jonathan Singer  
Hon. Angela Arkin  
Rynn Bell  
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Jason Savidge  
Joanne Sprouse  
Alvin Tafoya  
Hon. Marianne Tims  
Hon. Jennifer Torrington

Presented to:

**The Honorable Jared Polis, Governor of Colorado  
and the Colorado General Assembly**



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## March 2019 Child Support Commission Members

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**Sen. Larry Crowder (R)**

Senator, Colorado District 35  
Colorado State Legislature

**Rep. Jonathan Singer (D)**

House Representative, Colorado District 11  
Colorado State Legislature

**Jeff Ball, Chair**

Child Support Services Administrator  
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**Meghan Loftus, Co-chair**

Assistant County Attorney  
Arapahoe County, Colorado

**Hon. Angela Arkin**

Attorney, Mediator, and  
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District Court Judge  
2nd Judicial District of Colorado  
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Assistant to the Commission  
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## Acknowledgments

The Colorado Child Support Commission obtained a broad range of thoughtful comments and ideas from Commission membership, child support professionals, and stakeholders of the child support community. The Commission thanks everyone who contributed and assisted in reviewing and selecting issues requiring Commission oversight. The Commission also gratefully acknowledges the invaluable assistance provided by:

- **Dr. Jane C. Venohr**, Senior Researcher, Center for Policy Research, for collection and presentation of economic data on the costs of raising children. Dr. Venohr is the leading reviewer of the economic impact of raising children in non-intact homes and works with many states on their guideline reviews. She is a Colorado resident and has assisted previous Colorado Child Support Commissions determine the economic impact of children whose parents reside in two households.
- **Maureen Leif**, former Commission Chair, and **all the past and current Child Support Commissioners** for committing their time and expertise to determine a fair and accurate way to measure the contributions of both parents to the support of their minor children for any Colorado family not living under one roof.
- **The Colorado Department of Human Services** for technical and programmatic support.
- **Robert Kurtz, Elise Topliss, and Tracy Rumans**, Colorado Division of Child Support Services, for their expertise, dedication and commitment to the child support community and their sage advice to the Commission.
- **Tracy Lewis, Yvette Harrison, and Shannon Mackey** for assisting with Commission activities and logistics throughout the Commissioners' terms in office.
- **Kate Richardson**, IV-D Director of Oregon's Child Support Program, for her insights into the Oregon S-Curve.
- **Meghan McCann**, a Senior Policy Specialist for the National Conference of State Legislatures, who reviewed the states' approaches to using adjusted gross versus net income.
- **Mari Christie** for assistance in compiling and writing this report.
- **Members of the general public** for bringing relevant matters to the attention of the Commission and providing information about the impact of specific legislation.
- **Stakeholders in various parts of the child support program**, who provided invaluable input into the current condition of the program, guidelines, and statutes.
- **The Daniels Fund, The Colorado Department of Human Services, and The Ralph Carr Judiciary Building staff**, who provided us with space for our meetings, as well as the generous librarians who assisted us with space in Durango, Grand Junction, and Denver for our public hearings.



## Section I: Introduction

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In developing this report, the Commission sifted through a considerable number of issues, problems, and concerns before deciding on the issues reported here. By a highly collaborative process, the following items were deemed of highest legislative priority in scope, urgency, and potential impact.

- The minimum order for very-low-income parents
- The minimum order for parents moving out of poverty
- The self-support reserve for both parents
- Normalizing the guideline schedule after the self-support reserve level
- The 14 federally required factors for imputation of income
- Support reduction based on the marginal cost of overnight visits
- Division of mandatory public-school fees
- SSDI awards and dependent benefits
- Presumed support to be paid by a full-time-student payor
- Non-imputation of income for non-working parents of an infant

Additionally, the Commission determined several non-guideline issues required review:

- The redacting of Social Security numbers on child support orders
- The notification of other parties for verified entries of judgment
- Administrative child support FIDM lien language to facilitate implementation
- Clarification that the Commission is federally required to review the guidelines every four years
- An increase to the federally-mandated fee of \$35 on the first \$550 collected in a never-TANF case (increasing from \$25 of the first \$500), and authorizing language for the state to collect, retain, and expend the increase

### *Structure of the Report*

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The Commission's report is divided into two parts:

- The **Report, Sections I–VI**, provides findings, recommendations, and rationale for possible changes in guidelines, procedures, or statutes, followed by suggested legislative language for consideration by the General Assembly.
- **Section VII** provides the full text of House Bill 19-1215, as signed by Governor Jared Polis May 23, 2019.
- The **Appendices** provide:
  - **Appendix A:** The final report issued by Jane Venohr after her examination of the impact of the economy on Colorado's guidelines
  - **Appendix B:** A slide presentation by Jane Venohr that reviewed the economic data on the cost of raising children, which could be used to develop an updated Support Guideline Schedule
  - **Appendix C:** A slide presentation by Oregon's Child Support Program on its system for overnights
  - **Appendix D:** Tables showing current and future schedules of Support Obligation
  - **Appendix E:** Table showing the proposed Reduction in Support Due to Overnights (not included in final 2019 legislation)
  - **Appendix F:** Deviations from the Child Support Schedule



## *Terminology Notes*

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Due to fundamental changes in the approach to child support by the Division of Child Support Services (DCSS), county child support agencies, and the public, considerable changes to terminology are used in this report. Following from the state agency's name change in 2013, from Child Support Enforcement to Child Support Services, DCSS and its county partners are rapidly moving toward a model that acknowledges the desirability of both parents economically and emotionally nurturing their child(ren), rather than focusing strictly on collection and distribution of payments. To support this focus on the humans—rather than case numbers—involved in separation, divorce, and paternity-and-support proceedings, we feel it is inconsistent for custodial status to define our clients. This is reflected in the nomenclature used in this report, so you may see similar, but not necessarily interchangeable, phrasing, as defined below.

While we do not suggest changing this terminology in current legislation, and we remain conscious of existing statutory language, we strongly believe these lexical changes should be considered in future legislation, as they are the preferred language the child support community will use with our customers to reinforce our commitment to helping the entire family become more cohesive. These are common terms for the parents or caretakers in child support:

- **Obligee:** The parent or caretaker to whom child support is owed
- **Obligor:** The parent who is responsible for paying child support
  
- **Payee:** The parent or caretaker to whom child support is owed
- **Paying Parent:** The parent who is responsible for paying child support
  
- **Custodial party:** The parent or caretaker with court-ordered custody of the child(ren) for a majority of the time
- **Non-custodial parent:** The parent who has court-ordered custody of the child(ren) for less than a majority of the time
  
- **Majority-time parent:** The parent or caretaker with whom the child(ren) spends most of the time
- **Non-majority-time parent:** The parent or caretaker with whom the child(ren) spends less than half of the time
  
- **Residential parent:** The parent or caretaker with whom the child(ren) resides most of the time
- **Non-residential parent:** The parent or caretaker with whom the child(ren) resides less than half of the time

The terms “**IV-D**” and “**non-IV-D**” occur throughout this report.

- **IV-D** refers to a case in which a county delegate child support enforcement unit (CSEU) is providing services pursuant to §26-13-106, C.R.S.
- **Non-IV-D** refers to a case with child support issues, but without the services of a county delegate child support enforcement unit. Payments may or may not be made through the Colorado Family Support



Registry, which processes payments for both IV-D and non-IV-D cases but does not provide other child support services.

- **Title IV-D program** refers to the child support enforcement program in Colorado, which is supervised by the Colorado DCSS, Department of Human Services, and administered by county delegate child support enforcement units.
- **Title IV-D** refers to Title IV-D of the federal Social Security Act, which contains legislation creating the federal Child Support Enforcement program. The pertinent sections may be found in the United States Code at 42 U.S.C. §651 *et seq.*

Legislative Changes

In sections of the report related to potential legislative actions and statutory language changes, it should be noted that:

- CAPITAL LETTERS and **bold text** indicate new material to be added to existing statute.
- ~~Strikethrough text~~ indicates deletions from existing statute.

Acronyms

<b>APA</b>	Colorado Administrative Process Action
<b>CDHS</b>	Colorado Department of Human Services
<b>COLA</b>	Cost-of-living Adjustment
<b>CSEU</b>	The Child Support Enforcement Unit, also known as the county child support services agency
<b>DCSS</b>	Division of Child Support Services
<b>DRA</b>	The Deficit Reduction Act of 2005 (Pub. L. 109-171) required a \$25 fee from either parent to help offset the costs of the IV-D program for cases in which the parents never received TANF and \$500 was collected in a federal fiscal year. The Bipartisan Budget Act of 2018, Pub. L. 115-123, increased the fee to \$35 on the first \$550 collected in a federal fiscal year.
<b>FIDM</b>	Financial Institution Data Match, Child Support Lien Network
<b>MSO</b>	Monthly Support Obligation, as ordered through judicial or administrative process, the amount of support owed monthly for children who are not yet emancipated
<b>OCSE</b>	The federal Office of Child Support Enforcement
<b>SNAP</b>	Supplemental Nutrition Assistance Program
<b>SSA</b>	Social Security Administration
<b>SSDI</b>	Social Security Disability Insurance
<b>TANF</b>	Temporary Assistance for Needy Families
<b>VEJ</b>	Verified Entries of Judgment

Statutory Authorization for the Child Support Commission

Subsection §14-10-115(16) of the Colorado Revised Code, the statutory authorization for the Child Support Commission, is charged with reviewing the guidelines and making recommendations for statutory changes to the Governor and General Assembly.

The federal Family Support Act of 1988 mandated that states apply statewide guidelines that are rebuttably presumed to apply in all child support cases; further, a state has a duty to quadrennially review its child support guidelines.

The Commission’s review of guideline issues is in accordance with these state and federal statutes. The Commission is further authorized to make recommendations to the Governor and General Assembly that would improve the Child Support Program as a whole.



## Section II: Executive Summary

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This report presents the findings of the 2015–2018 Colorado Child Support Commission (the Commission) and its review of the Colorado Child Support Guidelines (Guidelines) and related issues. The purpose of the Guidelines is to create fair and equitable child support obligations for parents who are unmarried, separated, or divorced.

The Commission is statutorily tasked with reviewing child support guidelines every four years, making legislative recommendations to improve the efficacy and responsiveness of the system.

The Commission has sought legislation twice since the 2015 guidelines revision: once in 2018, and now in 2019. Even with this recent flurry of legislative activity, there are several issues the Commission tabled to ensure its primary mission—reviewing the child support guidelines—was accomplished in time for the 2019 legislative session.

In 2018, the General Assembly passed, and Governor Hickenlooper signed, HB18-1363, which included revisions to the Title 26 Administrative Process Act, applicable to county delegate child support units (CSEUs). These offices handle cases under Title IV-D of the Social Security Act. The Bill also included provisions that expanded the personal-injury child-support lien applicability to all insurance companies, authorized administrative genetic testing orders, and allowed the CSEUs to provide notice to withdraw from a Title IV-D case, rather than requiring the filing of a motion.

In 2019, the General Assembly considered and passed HB19-1215, signed by Governor Polis May 23, 2019. The law makes changes to the current child support guidelines, found at §14-10-115, C.R.S. Federal rules not only require a quadrennial review of a state’s guidelines, they mandate that states review their guidelines schedule to ensure it is fairly applied across all income levels. The guidelines schedule should be equitable to a wide range of parenting-time and custody arrangements, shared costs, and the ability of parents to pay, anchored by the cost of raising a child in two homes. The Commission hired the nation’s top expert on the economics of child support guidelines, Dr. Jane Venohr, who provided her expertise to the Commission regarding the economic impact on families with respect to some of the policy choices facing the Commission.

In late 2017, the Commission formed six subcommittees to look at various guideline issues:

1. The schedule itself, to evaluate possible adjustments due to changes in the cost of living;
2. The impact of parenting time on guideline amounts;
3. Minimum orders for paying parents and self-support reserves for both parents;
4. Mandatory public-school fees, assessing whether costs were significant enough to be addressed in guideline amounts; and, if so, how they should be fairly divided between parents;
5. The appropriate amount of support for a full-time post-secondary school parent to pay, absent any evidence of work history, and the optimal timeframe for a newborn child’s majority-time parent to not be considered voluntarily unemployed and, hence, subject to imputed income; and
6. Requirements for dependents who would receive benefits based on a non-custodial parent’s award of Social Security Disability Insurance (SSDI) to apply for those benefits in a timely manner.

The Commission elicited expert testimony regarding the economics of raising a child in Colorado, as well as smoothing out the impact of overnight visits on guideline amounts. Commission members were provided articles



to review and other states' recently amended guidelines to examine. Four public hearings were held—in Crested Butte, Durango, Grand Junction, and Denver—to ensure citizens around the state had a chance to be heard. The Commission solicited input from Legal Aid offices, county human services offices, and community resources to make sure we met the needs of low-income Coloradoans.

As will be discussed in detail later in this report, after almost two years of monthly Commission meetings, and many additional subcommittee meetings, the Commission voted to:

1. Implement a minimum order of \$10 for those whose income is under \$650 per month and who are not voluntarily underemployed or unemployed.
2. Ensure a self-support reserve of \$1,500 for each parent, representing the amount of income one needs for basic living needs, tied to a contributory order of \$50 for one child, with \$20 added for each additional child, with capped adjustments for other expenses, such as child care and health insurance premiums.
3. Gradually increase the contributory monthly order to the percentage amounts found in the higher monthly income level schedule from \$1,500 to \$2,000 for one child to \$3,450 for six or more children to avoid steep incremental increases, but also yield a pathway to connect to the current guideline schedule.
4. Smooth out the impact of parenting time on support amounts, based on a slight incremental reduction in the monthly support obligation (MSO) for each additional overnight stay with the non-majority-time parent. (This part of the bill was withdrawn due to implementation costs.)
5. Permit an adjustment to the guideline amount for mandatory public-school fees to be proportionately divided between the parties.
6. Reduce the timeframe for which the custodial parent is not imputed income after the child's birth, from 30 to 24 months.
7. Impute minimum-wage earnings to a parent who is a full-time post-secondary student, in the absence of actual wage information, and according to the 14 imputation criteria listed in expanded federal requirements for state guidelines.
8. Require a paying parent receiving SSDI benefits to notify the other party and the CSEU once awarded benefits; the custodial party must then promptly apply for derivative dependent(s) benefits for the child(ren), which offset the child support award.
9. Add to the guidelines the federally required 14 imputation criteria to consider when determining how much income to impute in the absence of actual wage information or history.
10. Ensure Social Security numbers do not appear on orders in child support cases.
11. Require copies of a Verified Entry of Judgment (VEJ) be sent to all parties after its entry.
12. Clarify the responsibilities of financial institutions in the federally mandated data match between DCSS and financial institutions, first required in the 1996 Welfare Reform laws.
13. Clarify that the Commission must review the state's guidelines at least once every four years.
14. Institute the federally-mandated increase in fees in never-TANF cases from \$25 to \$35 on the first \$550 collected in a federal fiscal year, and create a fund for deposit, retention, and expenditure of the \$10 increase.

The Commission is not recommending seismic changes to the child support structure, program, or guidelines, but instead is adjusting certain aspects to make it a fairer program for both parents, particularly those with low incomes.



The themes behind these changes are:

- To give both parents a more realistic self-support reserve to meet their basic expenses;
- To reduce low-income orders to make compliance more likely, provide more consistent payments to parents receiving support, and to lessen the economic stress on low-income payors;
- To provide more accurate credit for “overnight” stays with the parent who does not have majority parenting time;
- To recognize the skyrocketing cost of mandatory school fees and proportionately share them between parents;
- To presume a minimum amount of support to be paid if the parent is in post-secondary school;
- To ensure a dependent child entitled to derivative SSDI benefits receives them, and appropriate child support credit is recorded;
- To realign non-imputation of income for a custodial parent to account for decreased childcare expenses when a child moves from infant to toddler status; and
- To ensure the 14 federally required imputation considerations are included in the Colorado guidelines.

The Commission made a concerted effort to hear from parents of all income levels and custodial situations, as well as stakeholders working in the judiciary and private bar. The delegate child support services community presented many thoughtful ideas at several public hearings. While there were many public recommendations about child custody that go beyond the scope of the Commission’s mandate, the Commission addressed what it could within the latitude of the guidelines review.

The Commission’s originally filed bill, sponsored by Senator Crowder and Representative Singer as HB19-1215, was modified during the legislative session. These are the major changes in the final enrolled bill after passage:

- Removing the Oregon S-Curve from the bill, leaving unaddressed the question of credit for overnights of fewer than 92 by the paying parent, due to programming costs and some community objections.
- Adding language regarding the federal requirement that Colorado review its guidelines at least once every four years, including language restoring the requirement of an accompanying report.
- Splitting a parent’s assets and residence into two separate categories when considering imputation, and explicitly stating that whether employers are hiring in the community is not the burden of the plaintiff to prove and can be found by the court based on its judicial notice of the local economy.
- Establishing that between \$650 and \$1,500 of an obligor’s monthly income, the child support order cannot exceed more than 20 percent of the obligor’s income, when adjustments are made to the basic child support obligation for categories such as health insurance premiums and child care costs.
- Creating a state fund and appropriations for the extra \$10 collected in never-TANF cases due to the requirements of the federal Bipartisan Budget Act of 2018, to retain and expend the funds.
- Clarifying how the Financial Institution Data Match (FIDM) works procedurally and authorizing the state to take appropriate actions
- Adding a safety clause to the bill that allows certain provisions to take effect July 1, 2019 due to federal requirements.
- Making the rest of the bill effective July 1, 2020, which includes most of the guideline changes except the imputation section, which is effective July 1, 2019.



## Section III: Changes to Administrative Process Action

### Updating Administrative Process Action

The administrative process to establish and modify child support orders was authorized by the federal Office of Child Support Enforcement as part of Title IV-D of the Social Security Act. Effective April 1, 1990, Colorado enacted §26-13.5-101, et seq., C.R.S., which became the Colorado Administrative Process Action (APA) statute.

The purposes of APA are to: (1) help relieve the court system of the burden of thousands of child support cases each year, freeing up valuable and limited court time to address other matters; and (2) expedite the establishment and modification of child support orders.

During the last 28 years, the APA statute has been successfully used for its intended purposes, with only a few amendments. However, recently, improvements to the APA process were identified by DCSS, the 64 CSEUs, the courts, and other child support professionals.

Leading up to the filing of HB18-1363, the Commission explored possible statutory amendments to expand the use of APA due-process rights to the parties in an APA case and redress some recurring problems with the process. Based on this examination by the Commission, as well as input from county child support professionals and IV-D magistrates and judges, the Commission recommended numerous amendments to the APA statute. These are contained in HB18-1363, which has now become law. These amendments, which become effective July 1, 2019, are:

1. APA can be used when the applicant for IV-D child support services is the potential obligor in the child support case. Currently, these cases must be referred to court. It is estimated that 10–15 percent of all applications for services are made by the obligor; handling these cases administratively will save more time for the courts.
2. The structure of the APA negotiation conference will expand to give the obligee the opportunity to fully participate in order-establishment cases. This will allow both parties in the case an equal opportunity to present evidence and provide input into the type of order established in the case. This will help identify areas of disagreement sooner rather than later, with the goal of reducing the number of requests for modification filed by the obligee. As such, new party titles in an APA case are created. In addition to the roles of obligor and obligee in the child support order, these changes add “APA-Petitioner,” the person who applied or was mandatorily referred for child support service, and “APA-Respondent,” the other party.
3. Safeguards related to the entry of APA default orders were added. The child support technician’s supervisor, IV-D administrator, IV-D attorney, or county director must review a proposed default order before it is filed with the court. Additionally, in paternity establishment cases, the child support technician handling the APA case must execute a Statement on Paternity, verifying paternity research has been conducted and that only one alleged or presumed father of a child is known to exist.
4. The procedures courts must follow in approving a default order are clarified, and a deadline for the court to act is established. In approving the default order, the court may not conduct a court hearing,



- require additional evidence be obtained, or recalculate the amount of any child support obligation contained in the order.
5. The new procedures preserve the validity of certain portions of an APA order and judgments in the event the parents marry each other. This includes orders establishing paternity and child support obligations owed to the state/county or a caretaker. This will save court time by eliminating the need to re-litigate matters already determined via APA.
  6. The new procedures preserve the validity of APA orders filed in a pending court case when that “parent court case” is subsequently dismissed, usually for “want of prosecution.” The court’s order dismissing the case may provide that the APA order is also dismissed, but this is not automatic.
  7. The APA-Respondent’s right to “opt out” of APA and have the child support case heard in court (and notice thereof) is clarified in both the statute and the Notice of Financial Responsibility. The court may hear the matter *de novo* and no APA order is entered.
  8. The new procedures extend the notice period of a negotiation conference from 30 to 35 days and between service or delivery of the Notice of Financial Responsibility to both parties, from 10 to 14 days.
  9. The new procedures facilitate the order modification process to enter a “right-sized” order based on the parties’ ability to pay child support, thereby encouraging better compliance.
  10. The role of the attorney of record, and documentation of that role, is clarified to allow for an attorney of record to act as signatory on a client’s behalf.
  11. In APA cases where genetic testing is conducted and the results show a less than 97 percent probability of parentage, the statute gives the CSEU the option of dismissing the APA case or taking other action authorized by law. If the case is dismissed, the genetic testing records are then required to be filed with the court.
  12. Other amendments corrected inaccurate statutory citations and changed verbiage, etc. required to “clean up the statute” without changing the substance of the law.

### *Personal Injury Insurance Lien*

In 2016, pursuant to HB16-1165, a new enforcement remedy was added for the collection of past-due child support. The county CSEUs were given the authority to file an administrative lien against personal injury insurance claim benefits. However, this law only applied to insurance companies that voluntarily participated in the remedy, and several large insurance companies opted to not participate. The Commission noted several states have a similar lien provision that extends to all insurance companies.

HB16-1165 also provided that DCSS would file a report with the General Assembly, indicating how much money was lost by the absence of those companies’ participation. This report was written and filed with the General Assembly in November 2017, showing more than \$2.4 million in potential lien money was lost by the IV-D program.

Based on this report, HB18-1363 mandated that all insurance companies participate in this administrative lien. That provision of this bill became effective August 8, 2018, and resulted in an immediate, significant increase in liens; DCSS reported in August 2018 a 58 percent increase, in September a 141 percent increase, and in October a 105 percent increase.



*Administrative Subpoena for Genetic Testing*

Genetic testing for the purposes of establishing paternity has become routine in many child support cases. In such cases, the practice has been to file the petition, effect service of process, file a Motion for Genetic Testing, and await a court order for genetic testing. To expedite the process, with the support of the Colorado Judicial Department and attorneys, the Commission recommended a subpoena for genetic testing be issued in lieu of the motion and order. In the event a party fails to comply with the subpoena, a second subpoena would be issued. If a party still fails to comply, a motion compelling genetic testing would then be filed with the court and an order compelling genetic testing obtained. This process will save the court time and expedite obtaining important genetic testing results. This part of HB18-1363 became effective August 8, 2018.

*Notice of Withdrawal*

CSEUs are parties to many child support cases filed in Colorado. However, the CSEUs often have to withdraw as parties when IV-D services are no longer provided. This requires filing a motion to withdraw with the court responsible for signing an order authorizing the withdrawal—even though there is no option to keep the CSEU as a party in the case. Magistrates and judges have signed thousands of these orders over the years. With the support of the judicial department and attorneys, the Commission recommended that the filing of a Notice of Withdrawal would suffice, saving the court time. This part of HB18-1363 became effective August 8, 2018.



## Section IV: Colorado Guideline Review

### *Reviewing the Evolving Child Support Program*

The Child Support program is no longer just about case enforcement. Between 2016 and 2018, the Colorado Child Support Commission pivoted focus to reflect the changing landscape of the state's child support program. From the program's inception in 1975 until about 15-20 years ago, child support programs nationwide were focused almost singularly on enforcement, with Colorado no exception. In recent years, however, rather than focusing primarily on case enforcement, the program has taken a more balanced view. Essentially, the Program has moved toward exploring the situation facing each parent. From there, we make every attempt to accommodate unique circumstances, while still requiring compliance with court orders that should be set fairly based on the parties' incomes.

As public and private practitioners and *pro se* parents litigate child support issues, it is manifest that modification should be considered by the court if a review indicates a probable change of 10 percent or more in the ordered amount of child support due to either parent's economic changes. As we have become more settled in these policies of active engagement with parents, our caseworkers frequently seek quicker reviews upon proof of ongoing, significant changes in income.

The IV-D Child Support program ideally actively engages with both parents and uses enforcement tools when the payor has the means to pay and does not cooperate.

### *Making the Program Less Bureaucratic*

The Colorado Child Support program is working toward decreasing bureaucracy, listening more closely to parental concerns, and not using technicalities to undercut positive outcomes unless there are legal ramifications that appropriately limit the parameters of discretion.

We are also focused on resolving issues that prevent payments, such as providing resources for parents who are unemployed, formerly incarcerated, or substance abusers. These services may include mental health counseling, housing, transportation, and food needs.

### *Hiring a Subject Matter Expert on the Economic Costs of Raising Children*

In late 2017, the Commission requested the State hire someone with the appropriate background to review the Colorado guidelines and their economic underpinnings. Dr. Jane Venohr, the chosen expert, is the foremost authority in the nation on the economics of child support guidelines and has assisted most states during guideline reviews. She has been the Commission's preferred expert since 2007 and is a resident of Colorado.

### *Reviewing guideline trends around the country*

Dr. Venohr shared trends around the country in several key areas:

1. Avoiding the potential cliff effect of overnights, where one cutoff point makes a tremendous impact on the guideline amount, leading to potential conflict between parties attempting to maintain financial responsibility on one side or the other.



2. Addressing self-support reserves and minimum orders, due to a new federal Office of Child support Enforcement (OCSE) rule that requires states to evaluate local costs of living, as well as minimize imputation, if there is work history and no voluntary underemployment or unemployment. Additionally, this rule requires that parents incarcerated for 180 days or more have the opportunity to modify their order to reflect their actual income while incarcerated, rather than assuming continuation of the same income (e.g., assuming an accountant can earn the same income in their field of expertise once incarcerated).
3. Reviewing current and credible economic models, Dr. Venohr concluded that the current guidelines schedule fell in between the models that resulted in higher and lower combined child support amounts based on income, and that the current schedule, after the self-support reserve and low-income adjustments are added, should remain in place. This schedule is based on the Betson-Rothbarth Model 4, or BR4 model (2010). As Dr. Venohr stated: “Nonetheless, the existing Colorado schedule is generally in between the lowest and the highest of the alternative schedules. This suggests that no changes to the existing schedule are necessary, assuming that the schedule should reflect the current cost of raising children.” (J. Venohr, *Colorado Child Support Guidelines Review*, 2019, included as Appendix A.)
4. Examining options at the high end of the schedule did not lead to any changes, due to the dearth of reliable data about the costs of raising children above the \$30,000 combined monthly income level.

### *Looking at Colorado's economics*

Due in large part to tax changes over the past five years and, to a lesser extent, inflation, the cost-of-living increase in Colorado was about 5 percent from 2014 to 2018. This does not reflect dramatic housing market increases as much as the cost of clothing, food, gas, and other basic costs. The housing cost increase was remarkable statewide, not just in the Denver metro area.

Childcare and health insurance costs have been rising at a greater rate than housing costs since 2001, according to *The State of Working Colorado 2018* report (*Working Colorado Report*), issued by the Colorado Center on Law and Policy ([www.cclponline.org](http://www.cclponline.org)). In the past 18 years, housing costs in Colorado have increased 57%, childcare 102%, and health care 104%. Childcare and health insurance premium payments are already considered as modifiers to the child support amount calculated through the guideline schedule.

Meanwhile, according to the *Working Colorado Report*, wages have increased 11 percent for the persons earning in the 20th percentile, or 1.9 percent when adjusted for inflation. The worker earning at the 20th-percentile level today earns \$12.40 per hour. Exacerbating the low earnings situation, many employers hire workers for fewer than 40 hours per week and, with sporadic work schedules, some hire employees for 29 or fewer hours to avoid healthcare coverage.

The 2019 Federal Poverty Rate for one person is \$12,490, and 150 percent of that is \$18,735 or \$1,561.25 per month. If a person makes the 2020 state minimum wage of \$12.00 per hour, that person would need to work 130 hours monthly to meet the 150 percent level, which is the equivalent of about 30 hours of work per week.

Because cost-of-living increases have hit both parties over the past five years, and there are guideline adjustments for child care and health insurance premium payments, the Commission thought that for families with middle and upper incomes, there should not be any general adjustment in the schedule.



### *The Commission's Deliberations: Fall 2017–January 2019*

The Commission met regularly from 2015 to 2017 and 11 times in 2018. During the past year and a half, the focus of the Commission's deliberations was on the guideline schedule review. Those meetings lasted from two to four hours each. Because 2018 was almost entirely devoted to the statutorily required quadrennial guideline review, most other pending issues were tabled to meet this goal. For instance, the Commission also considered whether net or adjusted gross income should be used to calculate support and decided to defer that decision until it could be discussed in more detail in 2019.

At the request of the Commission, several guest speakers were invited to offer input into current decisions. In addition to Dr. Venohr, the Commission heard from Kate Cooper Richardson of the Oregon Child Support Program about their approach to adjusting for parenting time and Meghan McCann of the National Conference of State Legislatures on basing the guidelines calculation on gross income or net income.

### *The Subcommittees and Their Issues*

To expedite Commission work between regularly scheduled meetings, the Commission formed six subcommittees to report on various topics. They were tasked with delving into issues in more detail and to meet by phone in between meetings if necessary. The phone calls were properly publicly noticed, notes were taken, and the calls were open to the public

The six subcommittees met between meetings to evaluate and discuss various guideline issues, including:

- Cost-of-living adjustments (COLAs) and guideline schedule adjustment
- Overnight stays' impact on the guideline schedule
- School fees as extraordinary expenses
- Imputation requirements, particularly for custodial parents of infants/toddlers and the presumptive duty of support for full-time students, and the new federal requirements
- Social Security Disability Income and credit for dependent's benefits
- Self-support reserves and minimum orders

The committees evaluated the following topics and subtopics:

#### *Should a cost of living increase in the previous five years lead to a change in the guideline schedule?*

- If the cost of living goes up for both parents, should there be an adjustment?
- What about housing costs, which have increased dramatically in the past four years?
- Should the top level of the child support schedule (greater than \$30,000 combined monthly income) be increased through extrapolation?

#### *Should overnights with the paying parent reflect a more accurate sharing of costs?*

- What is the impact of the "cliff effect," meaning a child-support discount after 92 overnights?
- What is a fair way to measure the actual incremental cost of a non-primary-custody parent having their child(ren) for additional overnights?
- Is litigation over access and visitation impacted by a change?



*Should the rising cost of out-of-pocket school fees be shared?*

- Are out-of-pocket school fees prevalent throughout the state?
- If so, are they minimal or substantial?
- Is there consistency from school district to school district?
- Does the current economic model account for significant out-of-pocket mandatory school expenses?
- What should be excluded from cost sharing?
- Should cost sharing be split equally or proportionately?

*Should a full-time student be obligated to pay support?*

- There is no current presumption; should a full-time student contribute to the support of their child(ren) while in school?
- If so, what minimum amount should be required, absent actual income information?
- How is “full time” defined?

*Should a majority-time parent have more or fewer than 30 months at home with a child before income imputation?*

- Current law says a parent with primary custody may not be imputed income for the first 30 months of the child’s life. What are the pros and cons of a lower, equal, or higher number of months? Should this presumption exist at all?
- If retained, what is a logical number of months?

*Should the process be streamlined to credit dependent SSDI benefits?*

- Current law allows a paying parent to receive credit for dependent’s benefits received; however, not all dependents receive their benefits.
- California law requires a paying parent to inform parties upon receipt of SSDI and requires the majority-time parent to apply for dependent benefits (which have no impact on the amount the paying parent receives). Should Colorado follow California?

*Should lower order reflect a higher self-support reserve for the parent(s)?*

- If the guideline schedule does not change, should the self-support reserve be increased to reflect the increased cost of living?
- What is a reasonable amount of self-support reserve?
- Should the self-support reserve apply to both payee and payor?
- Should earnings above the self-support reserve be incrementally adjusted to avoid a sharp increase in child support owed?

*Should the minimum order be an amount that is payable rather than aspirational?*

- Is the current \$50 per month for one child and \$20 more per month for each additional child a realistic support amount for low-income paying parents?



- What are other states doing with the minimum order? States run the gamut from zero to more than \$100 per month, but some states are providing minimum orders of \$10, \$25, or even zero.
- To whom would a lower order amount apply? What is an appropriate paying parent income cutoff for reductions in the guidelines amounts?
- How does a lower minimum order tie in with the existing minimum order, then incrementally increase to the guideline schedule amount?

## Public Input

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### Holding public hearings

The main input threads from the public came from two primary categories of stakeholder, child support professionals and affected parents and guardians. The Commission listened carefully to these comments.

Child support professionals were primarily concerned with:

1. Orders being established at too high a rate for affected parents to be fully compliant;
2. Lack of tools to address parenting time issues for frustrated parents; and
3. Inconsistent judicial opinions regarding imputation of income.

Parents were generally concerned with:

1. Inconsistencies between agencies enforcing child support, exacerbated by the lack of a governmental entity enforcing parenting plans;
2. The desire to see most cases be adjudicated for 50-50 shared custody;
3. Gender bias in custody determinations;
4. Child support orders not being based on actual expenditures related to the child;
5. The inability of child support agencies to order accounts, such as a 529 account, in lieu of a monthly order; and
6. Child support placing an unwarranted and unattainable financial burden on the paying parent.

The Commission's scope does not allow a position on 50-50 custody in most cases. Similarly, while Commissioners felt an equivalent program should be funded to address parenting time issues outside the impact on the guidelines, the issue was considered too far from the Commission's mission for it to be able to address through its recommended legislation package. While there may be cases when monitoring of spending would benefit the child, the Commission felt those were exceptional cases and that most parents spend child support on the needs of the child. The Commission did its best to address the unaffordability of child support, particularly at lower-income levels.

## Principles Guiding the Review and Commission Findings

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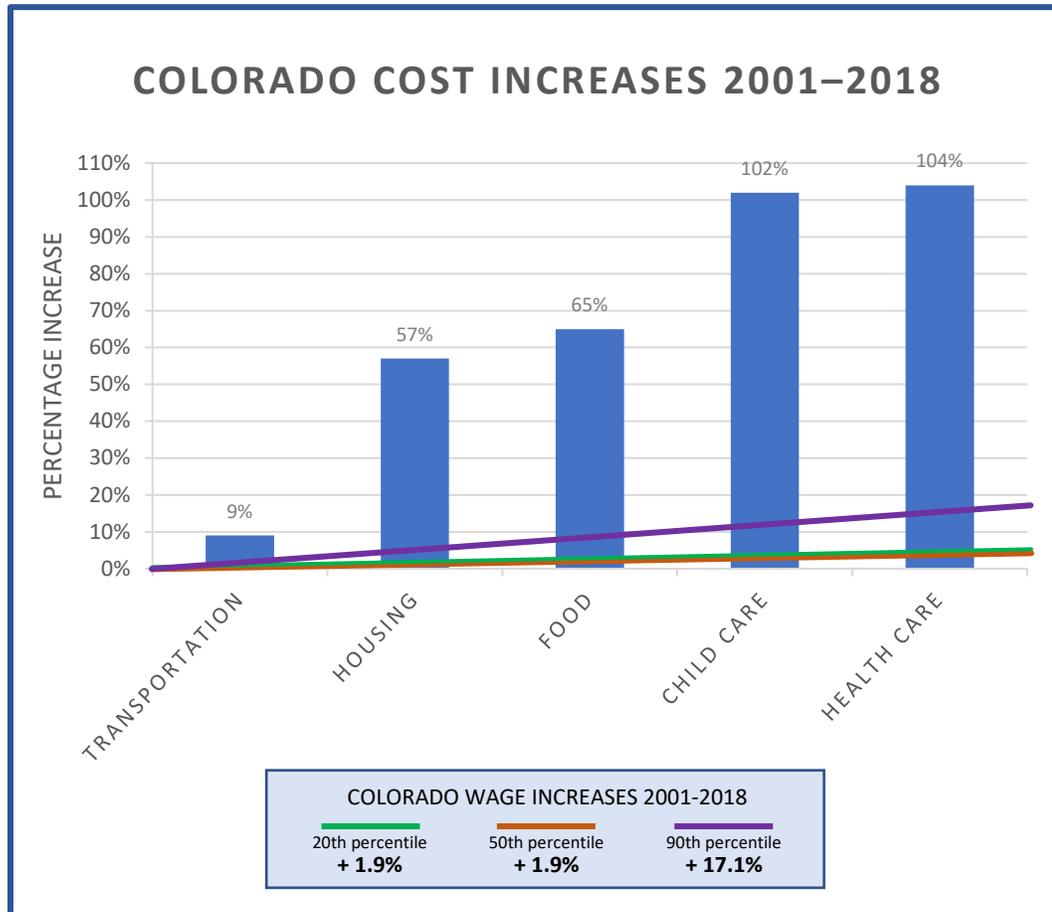
The following are principles and rationales used by the Commission to arrive at its conclusions.

### Creating more reasonable orders for low-income obligors

Orders that are too high reduce compliance, drive some obligors into the underground economy, lead to cases of recidivism for the newly released parolee with a large child-support balance, and cause considerable child



support enforcement activity against individuals in the least position to significantly reduce their arrearage balances. By traditionally using a “cutting off one’s nose to spite one’s face” approach to child support—by setting orders that are too high—the program has acted counter-productively.



Source: *State of Working Colorado*, by Michelle Webster and Claire Sheridan, Colorado Center on Policy and Law, 2018 ed.

A \$1,500 monthly income is the self-support reserve the Commission believes is needed for each parent to be adequately funded, without risking homelessness or hunger. This is the minimum needed to rent or share an apartment, pay basic utilities, eat, transport oneself, clothe oneself, and pay other basic bills. The old self-support reserve of \$1,100 did not adequately protect the parent from impoverishment and frequently resulted in a non-custodial parent choosing to pay no child support or go without basic necessities.

For the lowest income levels, the Commission felt a *de minimis* order was the right approach. This would apply to payors earning less than \$650 monthly who are: not voluntarily underemployed or unemployed; disabled and not receiving non-means-tested benefits greater than \$650 per month; or sentenced to 180 days or more of incarceration.

Once earning greater than \$650 in monthly income, up to the self-support reserve of \$1,500 per month, payors may be able to contribute additional money to their child(ren)’s support. The next tier allows for a \$50 contributory order if the non-custodial parent earns between \$651 and \$1,500 per month. Another \$20 is



added for each additional child, up to six children. However, the Commission decided that adjustments to the paying parent’s obligation for items such as health insurance premiums and child care expenses should be capped at 20 percent of the adjusted gross monthly income.

Monthly Income	Combined Income or Paying Parent	Current Guidelines	Proposed Guidelines	Proposed Overnight Changes <sup>†</sup>
\$0–\$650	Paying Parent	\$50 plus \$20 for each add'l child up to 6	\$10	No
\$651–\$1,100	Paying Parent	\$50 plus \$20 for each add'l child up to 6	\$50 plus \$20 for each add'l child up to 6, not to exceed 20% of income after adjustments	Yes
\$1,101–\$1,500	Combined Income (Current); Paying Parent (Proposed)	Follow Guideline Schedule	\$50 plus \$20 for each add'l child up to 6	Yes
Greater than \$1,500	Combined Income	Follow Guideline Schedule	Follow Revised Guideline Schedule*	Yes

\* Between \$2,000 and \$3,450 in combined income, based on the number of children, the proposed guideline schedule joins the current guideline schedule before adjustments.  
<sup>†</sup> Proposed overnight changes were not part of the final version of HB19-1215.

The Commission determined that above the \$50 order level, the guideline schedule should gradually increase in joint obligation until the support schedule is rejoined at higher combined incomes. Starting at \$2,000 per month for one child and finishing at \$3,450 per month for six or more children, the schedule is rejoined with the current schedule up to the \$30,000 level in combined monthly income. The dearth of information about the cost of raising a child for families at a higher income level caused the Commission to forego extension of the schedule beyond its current upper limit of \$30,000 per month in combined income.

*Eliminating the “cliff effect” of parenting time offsets*

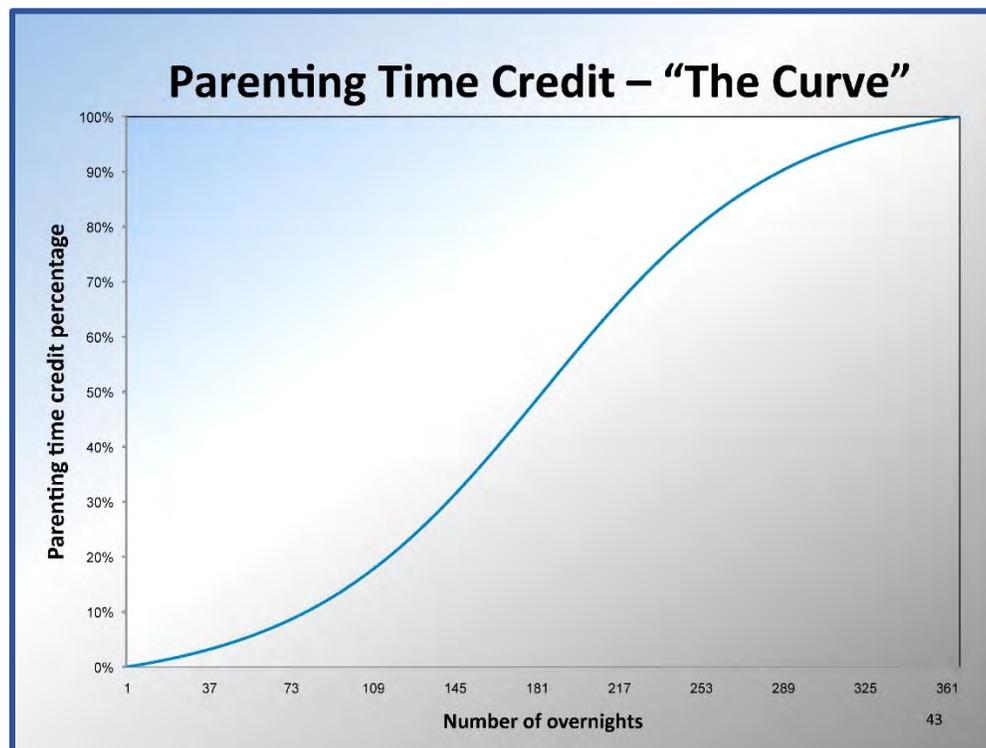
It is important to encourage both parents to spend quality bonding time with their child(ren). While child support does not address parenting time directly, the guidelines can recognize the increasing cost of each overnight for the parent who does not spend a majority of the time with the child, yet cares for the child many nights each year.

Currently, child support is discounted for parents who have more than 92 days of annual “overnights” with their child(ren).<sup>1</sup> This can cause legal maneuvering and intrafamily conflict for parents who are intent on keeping support amounts on one side or the other of this threshold. Oregon pioneered an “S-Curve” for reducing child support based on the marginal cost of each overnight for the non-majority-time parent. Each additional overnight, starting with the first, results in a very small reduction in child support, making litigation over a few overnights cost-prohibitive, without generating much change in the support amount.

With no overnights, a child support order of \$500 per month would remain at \$500. An incremental decrease in support occurs for up to 182 overnights, and if parents earn the same and adjustments are equal, the

<sup>1</sup> § 14-10-115(3)(h) C.R.S. defines 92 or more overnights as shared physical care.

support order drops to zero; both parents are evenly sharing costs and child-raising at that point. In between, the S-Curve reweighs the costs between the parties. At 92 nights, the impact is similar to the current “Worksheet B” cliff effect reduction in support. Greater than and fewer than 92 nights, it incrementally smooths out the impact of the cost of caring for the child for so many overnights.



Source: Parenting Time Credit PowerPoint Presentation by Kate Cooper Richardson, Oregon Child Support Director

Oregon’s state Child Support Director, Kate Cooper Richardson, an attorney, told the Commission the S-Curve system reduces parenting time disputes and litigation in Oregon and that the family law section of the Oregon State Bar strongly supports the approach, as did the family law bench.

### *Sharing mandatory public-school fees*

Mandatory public-school fees have skyrocketed in the past decade. In Colorado, school districts (and sometimes schools within districts) set mandatory fees for costs not covered by taxpayers. These costs need to be paid for the child to participate in basic school functions, such as science lab or art classes. The Commission believes these costs should be proportionately shared by the parents as an adjustment to the basic child support obligation.

The economic models used to generate the guidelines did not consider the extremely rapid recent increase in mandatory K-12 public-school fees. The Commission felt these costs were not adequately represented in the economic models but are an increasing burden on the parent paying education-related expenses.

The Commission determined these fees should be shared between parents, in proportion to their gross income, in the same manner as extraordinary medical expenses. This does not apply to uniforms or



discretionary fees for extracurricular sports, band, out-of-state class trips, etc., but only to required expenses. Parents may choose to divide the discretionary expenses, but it would be a voluntary decision between them.

**Imputing income for nonworking custodial parents with an infant**

The Commission debated whether good public policy results from not imputing income for a certain period of time to a majority-time parent with a newborn child. Children do well with parents who stay at home with them as infants, yet studies are inconclusive on whether children are any the worse for being placed in childcare after several weeks of bonding with the majority-time parent.

Parents in larger companies receive up to 12 weeks of unpaid leave under the federal Family and Medical Leave Act. Many parents return to work sooner, because they do not have paid leave for that entire time. Some parents do receive paid leave that may last longer than 12 weeks after the newborn's birth.

This is a controversial topic and the Commission approached any changes gingerly. In the end, the Commission decided to slightly reduce the period of non-imputation to correspond to the recognized division between infant and toddler childcare costs, with the latter generally lower, because caretakers can supervise more toddlers than infants per worker.

The current statute allows a non-working parent with majority parenting time to care for an infant for up to 30 months before income is imputed to that parent. The Commission felt this period was too lengthy and recommends shortening it to 24 months, the traditional childcare demarcation between infant and toddler. Not only is an infant designation a more expensive category for parents, as state rules restrict the number of infants in the care of each childcare worker, infant childcare itself is a rarer commodity in the marketplace, and in some more rural areas, almost impossible to find.

**Requiring at least a minimum contribution if a parent is attending a post-secondary school**

If a paying parent attends full-time post-secondary school (including a university, college, community college, or vocational school), the current statute does not clearly state a minimum duty of support.

While the Commission lauds pursuit of education that will lead to more lucrative and diverse work opportunities, the child still needs support during the school years. The Commission felt the current law was too ambiguous in requiring some contribution by the school-attending parent.

The Commission recommends, absent evidence to the contrary, that the attendee be presumed to be able to earn income equivalent to full-time minimum wage. This presumption applies whether the parent attends an online school or attends in person at a brick-and-mortar school. As with any imputation, the 14 federal categories for review apply when imputing income and should not be used if work evidence or history is available. For the purpose of this section, full-time status is defined by the school itself.

**Requiring SSDI recipients to report benefits awards and parents with majority parenting time to apply for derivative benefits**

When a paying parent is awarded SSDI based on work history, minor dependents of the recipient are entitled to derivative benefits. It is Colorado law that a dependent's derivative benefit offsets the amount of support owed by a disabled payor receiving SSDI, after the date of eligibility for SSDI. The benefit stands in addition to



the disabled parent's SSDI payment and does not reduce the parent's SSDI benefits. The Commission determined that both parents have a duty in this case: the paying parent must notify all parties of an SSDI award, and the majority-time parent must apply for dependent's derivative benefits to offset the child support obligation.

The Commission is requiring a paying parent to disclose the award of SSDI within 60 days after notification. The majority-time parent is then similarly required to apply to the Social Security Administration (SSA) within 60 days for derivative benefits for dependent children. The court may take whatever appropriate steps are reasonable for a lack of compliance with this section by either parent.

**Including the federally required imputation categories of evidence**

The federal Office of Child Support Enforcement released a regulation in December 2016 requiring states to include in their child support guidelines 14 categories of available evidence to review before determining the amount of support to impute, in the limited situations where imputation is appropriate. These categories include:

1. The parent's assets and residence
2. Employment and earnings history
3. Job skills
4. Educational attainment
5. Literacy
6. Age
7. Health
8. Criminal record
9. Other employment barriers
10. Record of seeking work
11. The local job market
12. The availability of employers willing to hire the parent
13. Prevailing earnings level in the local community
14. Other relevant background factors in the case

The Commission added the 14 points to its guideline changes to comply with federal requirements. This applies to all cases, IV-D and non-IV-D. As the Commission bill progressed, Category 1 was split into two categories for separate review, and Category 12 was specified to include current caselaw regarding burden of proof.

**Removing or redacting Social Security numbers from child support orders**

Orders should no longer display nonredacted Social Security numbers (SSNs). The Commission recommends that, going forward, at a minimum, orders and ideally, any court-filed pleadings and other documents in juvenile or domestic relations cases, not contain the Social Security number of either parent or any of the children.



*Mailing Verified Entry of Judgment (VEJ)*

Currently, there is no requirement that VEJs be shared by a mail certification with the other parties in a case. The Commission believes that a VEJ, upon filing, should be mailed to all parties.

*Clarifying financial institution duties in the data match*

The Financial Institution Data Match (FIDM) has been a federal requirement of states since the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (better known as welfare reform). The proposed language has no impact on the responsibilities of the financial institution or the current FIDM process. It is intended to clarify the process followed by financial institutions.

*Clarifying the Commission's guideline review cycle*

The Commission must review the guidelines at least once every four years, according to federal law. The current statute is silent on the time period for review, so some clarifying language should be added.



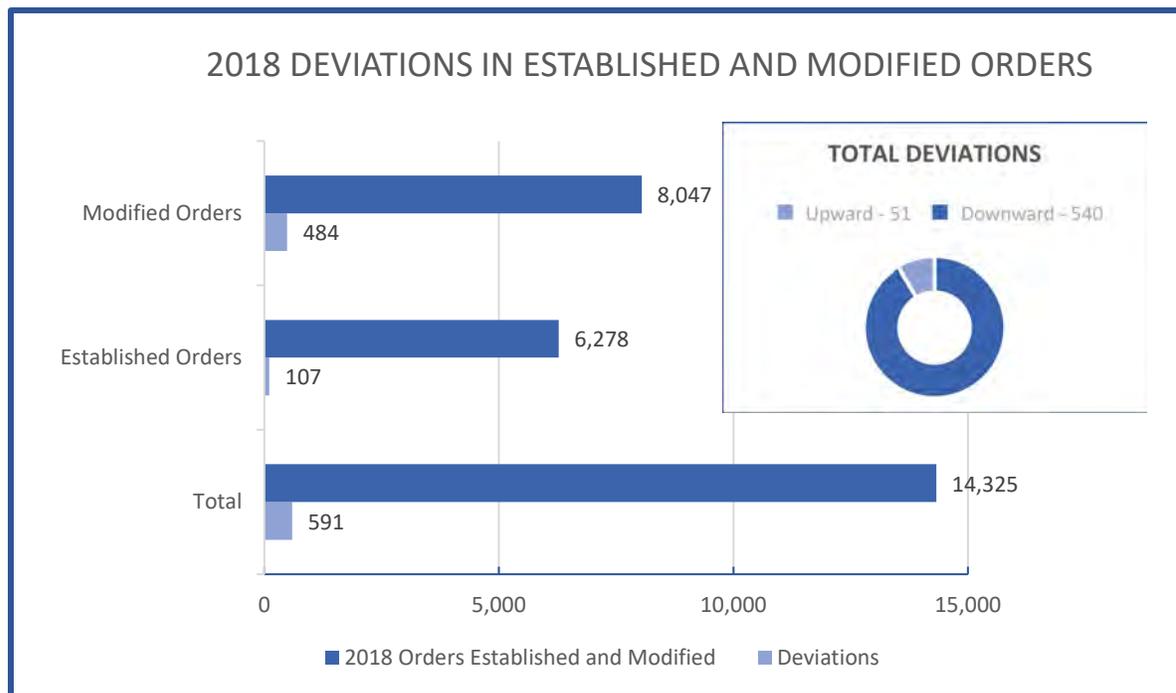
## Section V: The Recommended Legislative Package of 2019

After consideration of external input, as well as professional economic guidance, the Commission and its subcommittees determined the following:

### Recommended Changes to the Guidelines

#### No change should be made to the main guideline schedule, other than changes to the self-support reserve

Since cost-of-living changes affect both parents fairly equally, no changes were recommended to the base schedule. However, the Commission did wish to address concerns about parents at lower income levels. At these income levels, it was determined that an increase in self-support reserves applied to both parents and a new, lower minimum order were considered the best ways to address the difficulty of balancing self-support and the duty to support a child.



Source: Colorado State Judiciary and Colorado Department of Human Services

As required by federal rule, we reviewed deviations. Approximately 6 percent of both IV-D and non-IV-D modification cases resulted in deviations, and only about 1.7 percent of establishment cases resulted in deviations. Both numbers indicate the guidelines are working but can be flexible, so they can take into account most of the different scenarios that face families as they determine the appropriate amount of support for their child(ren). The deviations that did occur were more than 90 percent lower than the suggested support award based on guideline application, indirectly supporting the Commission’s recommendation to lower orders for low-income payors.



**Support reduction, based on the marginal cost of overnight visits, was the fairest result**

Using the findings on the Oregon S-Curve system, the Commission determined the best solution to the “cliff effect” was a marginal reduction in support, equaling the marginal cost of an extra overnight with the non-majority time parent. Based on the presentation of Ms. Richardson, the Oregon IV-D Director, Oregon courts saw a decrease in litigation related to overnights once Oregon adopted the S-Curve system.

**Mandatory public-school fees should be divided proportionately between parents**

Mandatory school fees have increased dramatically and have become ubiquitous in all Colorado public school districts. Past national economic models for two-household parents did not take this into account. The Commission decided that parents should proportionately share the cost of the mandatory school fees, excluding school uniforms and extracurricular activities, like band and sports.

**A full-time-student payor should be imputed at minimum-wage income level if there is no contrary evidence**

A typical full-time student in a higher education setting—including vocational and online schools—should have some time to earn money to support their child(ren). The Commission determined this presumptive amount should be equal to minimum wage in a full-time position. This determination may not be true in all cases, so such imputed income can be rebutted by evidence to the contrary, with actual income or income history used instead.

**In the case of an infant child, the number of months before a majority-time parent’s income is imputed should be reduced to 24 from 30 months**

Extensive evidence shows that a child benefits from bonding during its earliest years, which mitigates against imputation of income after only a few weeks. However, infant childcare is more expensive than toddler childcare. As such, it seems most logical to begin imputation of income at the 24-month point if the custodial parent is not working.

**A paying parent receiving SSDI must inform all parties, including CSEUs, upon award notification and the majority-time parent must apply for associated dependent benefits within 60 days thereafter**

Because SSDI income includes benefit payments to minor children, which offset child support orders, it is only fair to the payor and to the majority-time parent that these benefits be claimed as soon as possible. This requires activity on the part of both parents; the payor must inform all concerned parties, including CSEUs, within 60 days and, likewise, the majority-time parent must apply for such benefits on behalf of the child within 60 days of the notice.

**The self-support reserve for both parents should rise from \$1,100 to \$1,500 monthly**

The cost of eking out a minimally independent living situation in Colorado has changed dramatically in the past four years. Taking into account typical household expenses—rent/mortgage, utilities, food, clothing, and transportation—the average minimum needs for an adult is closer to \$1,500 than \$1,100. As such, the Commission determined this would be a better way to address cost of living for both parents than changes to the base guidelines. In the past, the self-support reserve only applied to the paying parent. The Commission



believes both parents should have a reserve for their living necessities before computing the additional income needed to take care of the child(ren). Means-tested programs, such as public housing, SNAP, TANF, and Medicaid are not counted as income.

***The minimum order for paying parents earning less than \$650 per month should be set at \$10 per month***

Studies from California and a review of Denver County cases indicate a poor compliance rate at the very lowest income levels, even with orders as low as \$50. While the Commission believes a token amount of support shows some necessary contribution to the children, we are cognizant of the limited financial resources available to the very poor who are not voluntarily underemployed or unemployed. This minimum order will also apply to paying parents sentenced to 180 days or more, until such time as they can re-enter the workforce. This is intended to prevent a large debt from accumulating, which can drive even a well-intentioned parent underground or into a cycle of recidivism.

***The minimum order for paying parents earning \$651 to \$1,500 per month should rise to \$50 per month for one child and an additional \$20 per month per child, up to six children***

Reflecting the increase in income from extreme poverty to borderline self-sufficiency, the Commission decided to require a slightly higher level of support for those earning minimum wage at 30 hours per week or more. This will effectively balance ability to pay, better compliance with orders, and the basic needs of the child(ren) with the limited resources available to a parent on the borderline of poverty. The current minimum order of \$50 for the first child and \$20 for each additional child, up to six children, would apply in this tier.

From \$1,500 to \$2,000 combined income for parents with one child, and up to \$3,450 combined income for parents with six or more children, the guideline schedule incrementally increases the paying parent's responsibility to meet the current schedule at those income points. Above those levels, the schedule's combined income schedule remains the same.

***The 14 factors for imputation of income should be explicitly stated, as required by the federal government***

Since the federal Office of Child Support Enforcement's final rule of December 2016 recommends parties in IV-D and non-IV-D cases evaluate 14 factors before imputing income, it was considered prudent to incorporate them into the guideline statute.

***Recommended Changes Supplemental to the Guidelines***

***Social Security numbers should be removed from juvenile and domestic relations orders***

As a long-overdue change in privacy policies, SSNs shall not appear on the face of orders filed with the Clerk in juvenile (JV) or domestic relations (DR) cases.

***All Verified Entries of Judgments must be mailed to all parties***

There is no requirement for notification of all parties when one parent receives a financial judgment. This change requires all parties, including the CSEUs, be expeditiously notified by mail when such a judgment is filed in a child support case.



**Financial institution compliance with federal requirements clarification**

This part of the proposed recommendation makes it more understandable for financial institutions to know how and when to comply with the federally required data match.

**Four-year review cycle of the guideline schedule by the Commission**

This section explicitly states the Commission is tasked with reviewing the guideline schedule at least once every four years.



## Section VI: The Revised and Final HB19-1215, as Passed



HOUSE BILL 19-1215

BY REPRESENTATIVE(S) Singer, Bird, Cutter, Duran, Froelich, Galindo, Hooton, Jackson, Larson, Lontine, Michaelson Jenet, Snyder, Titone, Becker;  
also SENATOR(S) Crowder, Priola, Rankin, Smallwood, Tate, Todd.

CONCERNING LEGISLATIVE RECOMMENDATIONS OF THE COLORADO CHILD SUPPORT COMMISSION, AND, IN CONNECTION THEREWITH, MAKING AN APPROPRIATION.

*Be it enacted by the General Assembly of the State of Colorado:*

**SECTION 1.** In Colorado Revised Statutes, 14-10-115, **amend** (5)(b)(I), (5)(b)(III), (6)(b), (7)(a)(II)(B), (7)(a)(II)(C), (7)(a)(II)(D), (7)(b), (11)(a) introductory portion, (11)(a)(I), and (11)(c); and **add** (3)(c.5), (5)(b)(I.5), (5)(b.5), and (8)(g) as follows:

**14-10-115. Child support guidelines - purpose - determination of income - schedule of basic child support obligations - adjustments to basic child support - additional guidelines - child support commission - definitions.** (3) **Definitions.** As used in this section, unless the context otherwise requires:

*Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.*



(c.5) "MANDATORY SCHOOL FEES" MEANS FEES CHARGED BY A SCHOOL OR SCHOOL DISTRICT, INCLUDING A CHARTER SCHOOL, FOR A CHILD ATTENDING PUBLIC PRIMARY OR SECONDARY SCHOOL FOR ACTIVITIES THAT ARE DIRECTLY RELATED TO THE EDUCATIONAL MISSION OF THE SCHOOL, INCLUDING BUT NOT LIMITED TO LABORATORY FEES; BOOK OR EDUCATIONAL MATERIAL FEES; SCHOOL COMPUTER OR AUTOMATION-RELATED FEES, WHETHER PAID TO THE SCHOOL DIRECTLY OR PURCHASED BY A PARENT; TESTING FEES; AND SUPPLY OR MATERIAL FEES PAID TO THE SCHOOL. "MANDATORY SCHOOL FEES" DOES NOT INCLUDE UNIFORMS, MEALS, OR EXTRACURRICULAR ACTIVITY FEES.

(5) **Determination of income.** (b) (I) If a parent is voluntarily unemployed or underemployed, child support ~~shall~~ MUST be calculated based on a determination of potential income; except that a determination of potential income ~~shall~~ MUST not be made for:

(A) A parent who is physically or mentally incapacitated; ~~or~~

(B) A PARENT WHO is caring for a child under the age of ~~thirty~~ TWENTY-FOUR months for whom the parents owe a joint legal responsibility; or

(C) ~~for~~ An incarcerated parent sentenced to ~~one year~~ ONE HUNDRED EIGHTY DAYS or more.

(I.5) IF THE COURT OR DELEGATE CHILD SUPPORT ENFORCEMENT UNIT IMPUTES INCOME PURSUANT TO THIS SUBSECTION (5), THE PROVISIONS OF SUBSECTION (5)(b.5) OF THIS SECTION APPLY.

(III) For the purposes of this section, a parent ~~shall~~ IS NOT ~~be~~ deemed "underemployed" if:

(A) The employment is temporary and is reasonably intended to result in higher income within the foreseeable future; or

(B) The employment is a good faith career choice that is not intended to deprive a child of support and does not unreasonably reduce the support available to a child; or

(C) The parent is enrolled FULL-TIME in an educational OR



VOCATIONAL program ~~that~~ OR IS EMPLOYED PART-TIME WHILE ENROLLED IN A PART-TIME EDUCATIONAL OR VOCATIONAL PROGRAM, BASED ON THE INSTITUTION'S ENROLLMENT DEFINITIONS, AND THE PROGRAM IS REASONABLY INTENDED TO RESULT IN A DEGREE OR CERTIFICATION WITHIN A REASONABLE PERIOD OF TIME; ~~and that~~ COMPLETING THE PROGRAM WILL RESULT IN A HIGHER INCOME; ~~so long as~~ the educational program is a good faith career choice that is not intended to deprive the child of support; and ~~that~~ THE PARENT'S PARTICIPATION IN THE PROGRAM DOES NOT UNREASONABLY REDUCE THE AMOUNT OF CHILD SUPPORT AVAILABLE TO A CHILD.

(b.5) (I) EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, IF THE COURT OR DELEGATE CHILD SUPPORT ENFORCEMENT UNIT DETERMINES THAT A PARENT IS VOLUNTARILY UNEMPLOYED OR UNDEREMPLOYED OR EMPLOYMENT INFORMATION IS UNRELIABLE, THE COURT OR DELEGATE CHILD SUPPORT ENFORCEMENT UNIT SHALL DETERMINE AND DOCUMENT, FOR THE RECORD, THE PARENT'S POTENTIAL INCOME.

(II) IN DETERMINING POTENTIAL INCOME, THE COURT OR DELEGATE CHILD SUPPORT ENFORCEMENT UNIT SHALL CONSIDER, TO THE EXTENT KNOWN, THE SPECIFIC CIRCUMSTANCES OF THE PARENT, INCLUDING CONSIDERATION OF THE FOLLOWING INFORMATION, WHEN AVAILABLE:

- (A) THE PARENT'S ASSETS;
- (B) RESIDENCE;
- (C) EMPLOYMENT AND EARNINGS HISTORY;
- (D) JOB SKILLS;
- (E) EDUCATIONAL ATTAINMENT;
- (F) LITERACY;
- (G) AGE;
- (H) HEALTH;
- (I) CRIMINAL RECORD;



(J) OTHER EMPLOYMENT BARRIERS;

(K) RECORD OF SEEKING WORK;

(L) THE LOCAL JOB MARKET;

(M) THE AVAILABILITY OF EMPLOYERS HIRING IN THE COMMUNITY, WITHOUT CHANGING EXISTING LAW REGARDING THE BURDEN OF PROOF;

(N) PREVAILING EARNINGS LEVEL IN THE LOCAL COMMUNITY; AND

(O) OTHER RELEVANT BACKGROUND FACTORS IN THE CASE.

(6) (b) The amount of the adjustment must not exceed the schedule of basic support obligations listed in this section. For a parent with a gross income of one thousand nine hundred dollars or less per month, the adjustment is seventy-five percent of the amount calculated using the low-income adjustment described in sub-subparagraphs (B) and (C) of subparagraph (H) of paragraph (a) of subsection (7) of this section based only upon the responsible parent's income, without any other adjustments for the number of other children for whom the parent is responsible. For a parent with gross income of more than one thousand nine FIVE hundred dollars per month, the adjustment is seventy-five percent of the amount listed under the schedule of basic support obligations in ~~paragraph (b) of subsection (7)~~ SUBSECTION (7)(b) of this section that would represent a support obligation based only upon the responsible parent's income, without any other adjustments for the number of other children for whom the parent is responsible. The amount calculated as set forth in this ~~paragraph (b)~~ SUBSECTION (6)(b) must be subtracted from the amount of the parent's gross income prior to calculating the basic support obligation based upon both parents' gross income, as provided in subsection (7) of this section.

**(7) Schedule of basic child support obligations.**

(a) (II) (B) ~~Except as otherwise provided in sub-subparagraph (D) of this subparagraph (H);~~ In circumstances in which the parents' combined OBLIGOR'S monthly adjusted gross income is less than one thousand one FIVE hundred dollars BUT MORE THAN SIX HUNDRED FIFTY DOLLARS, THE OBLIGOR IS REQUIRED TO PAY a child support payment of fifty dollars per month for one child, seventy dollars per month for two children, ninety dollars per month for three children, one hundred ten dollars per month for



four children, one hundred thirty dollars per month for five children, and one hundred fifty dollars per month for six or more children. ~~shall be required of the obligor.~~ The minimum order amount shall not apply when each parent keeps the children more than ninety-two overnights each year as defined in ~~paragraph (h) of subsection (3)~~ SUBSECTION (3)(h) of this section. In no case, however, shall the amount of child support ordered to be paid exceed the amount of child support that would otherwise be ordered to be paid if the parents did not share physical custody.

(C) ~~Except as otherwise provided in sub-subparagraph (D) of this subparagraph (H), in circumstances in which the parents' combined monthly adjusted gross income is one thousand one hundred dollars or more, but in which the parent with the least number of overnights per year with the child has a monthly adjusted gross income of less than one thousand nine hundred dollars, the court or delegate child support enforcement unit, pursuant to section 26-13.5-105 (4), C.R.S., shall perform a low-income adjustment calculation of child support as follows: The court or delegate child support enforcement unit shall determine each parent's monthly adjusted gross income, as that term is defined in subsection (3) of this section. Based upon the parents' combined monthly adjusted gross incomes, the court or delegate child support enforcement unit shall determine the monthly basic child support obligation, using the schedule of basic child support obligations set forth in paragraph (b) of this subsection (7) and shall determine each parent's presumptive proportionate share of said obligation. The court or delegate child support enforcement unit shall then adjust the income of the parent with the fewest number of overnights per year with the child by subtracting one thousand one hundred dollars from that parent's monthly adjusted gross income. The result of the subtraction shall be added to the following basic minimum child support amount as additional minimum support, unless the result of the subtraction amount is zero or a negative figure, in which case the court shall add zero to the following basic minimum child support amount. Fifty dollars for one child; seventy dollars for two children; ninety dollars for three children; one hundred ten dollars for four children; one hundred thirty dollars for five children; and one hundred fifty dollars for six or more children. The court or delegate child support enforcement unit shall compare the product of this addition to the parent's presumptive proportionate share of the monthly basic support obligation determined previously from the schedule of basic child support obligations. The lesser of the two amounts shall be the basic monthly support obligation to be paid by the low-income parent, as adjusted by the~~

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~~low-income parent's proportionate~~ FOR AN OBLIGOR WITH AN ADJUSTED GROSS INCOME THAT IS LESS THAN ONE THOUSAND FIVE HUNDRED DOLLARS BUT MORE THAN SIX HUNDRED FIFTY DOLLARS, THE OBLIGOR'S CHILD SUPPORT AMOUNT, AS DETERMINED PURSUANT TO SUBSECTION (7)(a)(II)(B) OF THIS SECTION, MAY BE ADJUSTED TO INCLUDE A share of the work-related and education-related child care costs, health insurance, extraordinary medical expenses, and other extraordinary adjustments as described in subsections (9) to (11) of this section, IF, AFTER THESE ADJUSTMENTS ARE MADE, THE OBLIGOR'S CHILD SUPPORT AMOUNT DOES NOT EXCEED TWENTY PERCENT OF THE OBLIGOR'S ADJUSTED GROSS INCOME. ADJUSTMENTS MUST NOT BE MADE TO THE OBLIGOR'S CHILD SUPPORT AMOUNT PURSUANT TO THIS SUBSECTION (7)(a)(II)(C) IF, WITHIN THE SAME CHILD SUPPORT ORDER, THE NUMBER OF CHILDREN FOR WHOM A DUTY OF SUPPORT IS OWED RESULTS IN A CHILD SUPPORT OBLIGATION THAT EXCEEDS TWENTY PERCENT OF THE OBLIGOR'S ADJUSTED GROSS INCOME. The low-income adjustment shall not apply when each parent keeps the children more than ninety-two overnights each year as defined in subsection (8) of this section, In no case, however, shall the amount of child support ordered to be paid exceed the amount of child support that would otherwise be ordered to be paid if the parents did not share physical custody.

(D) In any circumstance in which the obligor's monthly adjusted gross income is less than ~~one thousand one~~ SIX HUNDRED FIFTY dollars, regardless of the monthly adjusted gross income of the obligee, the obligor ~~shall~~ MUST be ordered to pay the minimum monthly order amount in child support. ~~based on the number of children due support and this subsection (7):~~ The minimum order amount ~~shall be fifty~~ IS TEN dollars per month for ~~one child, seventy dollars per month for two children, ninety dollars per month for three children, one hundred ten dollars per month for four children, one hundred thirty dollars per month for five children, and one hundred fifty dollars per month for six or more children.~~ The minimum order amount shall not apply when each parent keeps the children more than ninety-two overnights each year as defined in subsection (8) of this section. In no case, however, shall the amount of child support ordered to be paid exceed the amount of child support that would otherwise be ordered to be paid if the parents did not share physical custody REGARDLESS OF THE NUMBER OF CHILDREN BETWEEN THESE PARTIES. THE TEN-DOLLAR MINIMUM MONTHLY ORDER AMOUNT IS NOT ADJUSTED BY THE NUMBER OF THE OBLIGOR'S OVERNIGHTS WITH CHILDREN.

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(b) Schedule of basic child support obligations:

Combined OBLIGOR'S Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
100						
150	Minimum Order Formula Applies for Adjusted Gross Income Below \$1,100					
200						
250						
300						
350						
400						
450						
500						
550						
600						
650						
700						
750						
800						
850						
900						
950						
1000						
1050						
1100	216	335	410	458	504	547
1150	225	348	427	477	524	570
1200	234	362	443	495	545	592



STATE OF COLORADO CHILD SUPPORT COMMISSION REPORT 2015-2018



Combined OBLIGOR'S Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
1250	243	375	460	513	565	614
1300	251	389	476	532	585	636
1350	260	402	492	550	605	658
1400	269	416	509	568	625	680
1450	277	429	525	587	645	701
1500	286	442	541	604	665	723
0-650	10	10	10	10	10	10
651-1500	50	70	90	110	130	150

COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
1550	294	455	556	622	684	743
	85	105	125	145	165	185
1600	302	467	572	639	703	764
	120	140	160	180	200	220
1650	310	480	587	656	721	784
	155	175	195	215	235	255
1700	319	492	602	673	740	805
	190	210	230	250	270	290
1750	327	505	618	690	759	825
	225	245	265	285	305	325
1800	335	518	634	708	778	846
	260	280	300	320	340	360

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COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
1850	343	530	649	725	798	867
	295	315	335	355	375	395
1900	352	543	665	742	817	888
	330	350	370	390	410	430
1950	360	556	680	760	836	908
		385	405	425	445	465
2000	368	569	696	777	855	929
		420	440	460	480	500
2050	377	581	711	794	874	950
		455	475	495	515	535
2100	385	594	727	812	893	971
		490	510	530	550	570
2150	393	607	742	829	912	991
		525	545	565	585	605
2200	401	620	758	847	931	1012
		560	580	600	620	640
2250	410	632	773	864	950	1033
		595	615	635	655	675
2300	418	645	789	881	969	1054
		630	650	670	690	710
2350	426	658	804	899	988	1074
			685	705	725	745
2400	435	671	820	916	1007	1095
			720	740	760	780
2450	443	683	835	933	1026	1116



COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
			755	775	795	815
2500	451	696	851	950	1045	1136
			790	810	830	850
2550	459	709	866	968	1064	1157
			825	845	865	885
2600	468	722	882	985	1084	1178
			860	880	900	920
2650	476	734	897	1002	1103	1198
			895	915	935	955
2700	484	747	913	1020	1122	1219
				950	970	990
2750	493	760	928	1037	1141	1240
				985	1005	1025
2800	501	772	944	1054	1160	1261
				1020	1040	1060
2850	509	785	959	1071	1179	1281
				1055	1075	1095
2900	517	797	974	1087	1196	1300
					1110	1130
2950	525	809	988	1103	1213	1319
					1145	1165
3000	533	821	1002	1119	1231	1338
					1180	1200
3050	541	833	1016	1135	1248	1357
					1215	1235



COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
3100	548	844	1030	1150	<del>1266</del>	<del>1376</del>
					1250	1270
3150	556	856	1044	1166	1283	<del>1394</del>
						1305
3200	564	868	1058	1182	1300	<del>1413</del>
						1340
3250	572	880	1072	1198	1318	<del>1432</del>
						1375
3300	580	892	1086	1214	1335	<del>1451</del>
						1410
3350	588	904	1101	1229	1352	<del>1470</del>
						1445
3400	596	915	1115	1245	1370	<del>1489</del>
						1480
3450	604	928	1129	1261	1388	1508
3500	612	940	1144	1278	1406	1529
3550	620	953	1160	1295	1425	1549
3600	628	965	1175	1312	1444	1569
3650	636	977	1189	1328	1460	1587
3700	643	987	1202	1342	1477	1605
3750	650	998	1215	1357	1493	1622
3800	657	1009	1228	1372	1509	1640
3850	664	1020	1241	1386	1525	1658
3900	671	1031	1254	1401	1541	1675
3950	678	1042	1267	1416	1557	1693



COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
4000	685	1053	1280	1430	1573	1710
4050	692	1063	1294	1445	1589	1728
4100	699	1074	1306	1459	1605	1744
4150	706	1084	1319	1473	1620	1761
4200	713	1095	1331	1487	1635	1778
4250	720	1105	1344	1501	1651	1794
4300	727	1115	1356	1515	1666	1811
4350	734	1126	1368	1529	1681	1828
4400	741	1136	1381	1542	1697	1844
4450	747	1147	1393	1556	1712	1861
4500	754	1157	1406	1570	1727	1878
4550	761	1167	1418	1584	1743	1894
4600	768	1178	1431	1598	1758	1911
4650	775	1188	1443	1612	1773	1928
4700	782	1199	1456	1626	1789	1944
4750	788	1209	1467	1639	1803	1960
4800	795	1218	1478	1651	1817	1975
4850	801	1227	1489	1664	1830	1989
4900	808	1237	1500	1676	1844	2004
4950	814	1246	1511	1688	1857	2019
5000	820	1256	1523	1701	1871	2033
5050	827	1265	1534	1713	1884	2048
5100	833	1274	1545	1725	1898	2063
5150	840	1284	1556	1738	1911	2078
5200	846	1293	1567	1750	1925	2092



COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
5250	852	1303	1578	1762	1938	2107
5300	859	1312	1589	1774	1952	2122
5350	865	1322	1600	1787	1965	2136
5400	871	1330	1610	1798	1978	2150
5450	875	1337	1617	1806	1987	2160
5500	879	1343	1624	1814	1996	2169
5550	883	1349	1631	1822	2005	2179
5600	887	1355	1639	1830	2013	2189
5650	891	1361	1646	1838	2022	2198
5700	896	1367	1653	1846	2031	2208
5750	900	1373	1660	1854	2040	2217
5800	904	1379	1667	1862	2049	2227
5850	908	1385	1674	1870	2057	2236
5900	912	1391	1682	1878	2066	2246
5950	916	1397	1689	1886	2075	2256
6000	920	1404	1696	1894	2084	2265
6050	924	1410	1703	1902	2093	2275
6100	928	1416	1710	1910	2101	2284
6150	932	1422	1717	1918	2110	2294
6200	937	1428	1725	1926	2119	2303
6250	941	1434	1732	1934	2128	2313
6300	945	1440	1739	1942	2136	2322
6350	949	1446	1746	1950	2145	2332
6400	953	1452	1753	1958	2154	2341
6450	957	1458	1760	1966	2162	2351



COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
6500	961	1464	1767	1974	2171	2360
6550	965	1470	1774	1982	2180	2370
6600	969	1476	1782	1990	2189	2379
6650	973	1482	1789	1998	2198	2389
6700	977	1488	1796	2006	2207	2399
6750	981	1494	1803	2014	2216	2408
6800	985	1500	1810	2022	2225	2418
6850	989	1506	1818	2030	2233	2428
6900	993	1512	1825	2038	2242	2437
6950	997	1518	1832	2047	2251	2447
7000	1001	1524	1839	2055	2260	2457
7050	1005	1530	1847	2063	2269	2466
7100	1009	1536	1854	2071	2278	2476
7150	1013	1542	1861	2079	2287	2486
7200	1017	1548	1868	2087	2296	2495
7250	1021	1554	1876	2095	2304	2505
7300	1025	1560	1883	2103	2313	2515
7350	1029	1567	1890	2111	2322	2524
7400	1033	1573	1897	2119	2331	2534
7450	1037	1579	1904	2127	2340	2544
7500	1041	1585	1912	2135	2349	2553
7550	1045	1591	1919	2143	2358	2563
7600	1049	1597	1926	2151	2367	2572
7650	1053	1603	1933	2159	2375	2582
7700	1057	1608	1940	2167	2384	2591



COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
7750	1061	1614	1947	2175	2392	2600
7800	1063	1618	1952	2180	2398	2607
7850	1066	1622	1956	2184	2403	2612
7900	1068	1625	1959	2188	2407	2617
7950	1070	1628	1963	2193	2412	2622
8000	1072	1631	1967	2197	2416	2627
8050	1074	1634	1970	2201	2421	2632
8100	1077	1638	1974	2205	2426	2637
8150	1079	1641	1978	2209	2430	2642
8200	1081	1644	1982	2214	2435	2647
8250	1083	1647	1985	2218	2439	2652
8300	1085	1651	1989	2222	2444	2657
8350	1088	1654	1993	2226	2449	2662
8400	1090	1657	1997	2230	2453	2667
8450	1092	1660	2000	2234	2458	2672
8500	1094	1664	2004	2239	2463	2677
8550	1097	1667	2008	2243	2467	2682
8600	1099	1670	2012	2247	2472	2687
8650	1101	1673	2015	2251	2476	2692
8700	1103	1677	2019	2255	2481	2697
8750	1105	1680	2023	2260	2486	2702
8800	1108	1683	2027	2264	2490	2707
8850	1110	1686	2030	2268	2495	2712
8900	1112	1690	2034	2272	2499	2717
8950	1115	1693	2038	2277	2504	2722



COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
9000	1117	1697	2042	2281	2510	2728
9050	1119	1700	2047	2286	2515	2733
9100	1122	1704	2051	2291	2520	2739
9150	1125	1708	2055	2296	2525	2745
9200	1130	1716	2065	2307	2537	2758
9250	1135	1724	2075	2317	2549	2771
9300	1141	1732	2084	2328	2561	2784
9350	1146	1740	2094	2339	2573	2796
9400	1151	1748	2103	2350	2585	2809
9450	1157	1756	2113	2360	2596	2822
9500	1162	1764	2123	2371	2608	2835
9550	1167	1772	2132	2382	2620	2848
9600	1172	1780	2142	2393	2632	2861
9650	1178	1788	2152	2403	2644	2874
9700	1183	1796	2161	2414	2656	2887
9750	1188	1804	2171	2425	2667	2899
9800	1194	1812	2181	2436	2679	2912
9850	1199	1820	2190	2446	2691	2925
9900	1204	1828	2200	2457	2703	2938
9950	1210	1836	2209	2468	2715	2951
10000	1215	1844	2219	2479	2727	2964
10050	1220	1852	2229	2489	2738	2977
10100	1226	1860	2238	2500	2750	2990
10150	1231	1868	2248	2511	2762	3002
10200	1236	1876	2258	2522	2774	3015



COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
10250	1242	1884	2267	2533	2786	3028
10300	1247	1892	2277	2543	2798	3041
10350	1252	1901	2287	2554	2809	3054
10400	1258	1909	2296	2565	2821	3067
10450	1262	1914	2303	2572	2830	3076
10500	1265	1920	2309	2579	2837	3084
10550	1269	1925	2315	2586	2845	3092
10600	1272	1930	2322	2593	2853	3101
10650	1276	1936	2328	2600	2860	3109
10700	1280	1941	2334	2607	2868	3117
10750	1283	1946	2340	2614	2875	3126
10800	1287	1952	2346	2621	2883	3134
10850	1291	1957	2353	2628	2891	3142
10900	1294	1962	2359	2635	2898	3150
10950	1298	1968	2365	2642	2906	3159
11000	1301	1973	2371	2649	2913	3167
11050	1305	1978	2377	2655	2921	3175
11100	1309	1984	2383	2662	2929	3183
11150	1312	1989	2390	2669	2936	3192
11200	1316	1994	2396	2676	2944	3200
11250	1320	2000	2402	2683	2951	3208
11300	1323	2005	2408	2690	2959	3216
11350	1327	2010	2414	2697	2967	3225
11400	1330	2016	2421	2704	2974	3233
11450	1334	2021	2427	2711	2982	3241



COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
11500	1338	2026	2433	2718	2989	3250
11550	1341	2032	2439	2725	2997	3258
11600	1345	2037	2445	2731	3005	3266
11650	1349	2043	2452	2738	3012	3274
11700	1352	2048	2457	2745	3019	3282
11750	1355	2052	2463	2751	3026	3289
11800	1359	2057	2468	2757	3032	3296
11850	1362	2062	2473	2763	3039	3303
11900	1365	2066	2479	2769	3045	3310
11950	1368	2071	2484	2775	3052	3318
12000	1372	2076	2489	2781	3059	3325
12050	1375	2080	2495	2786	3065	3332
12100	1378	2085	2500	2792	3072	3339
12150	1382	2090	2505	2798	3078	3346
12200	1385	2095	2511	2804	3085	3353
12250	1388	2099	2516	2810	3091	3360
12300	1391	2104	2521	2816	3098	3367
12350	1395	2109	2527	2822	3104	3375
12400	1398	2113	2532	2828	3111	3382
12450	1401	2118	2537	2834	3118	3389
12500	1405	2123	2543	2840	3124	3396
12550	1408	2128	2548	2846	3131	3403
12600	1411	2132	2553	2852	3137	3410
12650	1414	2137	2559	2858	3144	3417
12700	1418	2142	2564	2864	3150	3424

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COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
12750	1421	2146	2569	2870	3157	3431
12800	1424	2151	2575	2876	3163	3439
12850	1427	2156	2580	2882	3170	3446
12900	1431	2160	2585	2888	3176	3453
12950	1434	2165	2591	2894	3184	3461
13000	1438	2171	2598	2903	3193	3471
13050	1441	2177	2606	2911	3202	3480
13100	1444	2183	2613	2919	3211	3490
13150	1448	2188	2621	2927	3220	3500
13200	1451	2194	2628	2936	3229	3510
13250	1455	2200	2636	2944	3239	3520
13300	1458	2205	2643	2952	3248	3530
13350	1462	2211	2651	2961	3257	3540
13400	1465	2217	2658	2969	3266	3550
13450	1469	2223	2666	2977	3275	3560
13500	1472	2228	2673	2986	3284	3570
13550	1475	2234	2680	2994	3293	3580
13600	1479	2240	2688	3002	3303	3590
13650	1482	2246	2695	3011	3312	3600
13700	1486	2251	2703	3019	3321	3610
13750	1489	2257	2710	3027	3330	3620
13800	1493	2263	2718	3036	3339	3630
13850	1496	2268	2725	3044	3348	3640
13900	1500	2274	2733	3052	3358	3650
13950	1503	2280	2740	3061	3367	3660

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COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
14000	1506	2286	2748	3069	3376	3670
14050	1510	2291	2755	3077	3385	3680
14100	1513	2297	2762	3086	3394	3690
14150	1517	2303	2770	3094	3403	3699
14200	1520	2309	2777	3102	3413	3709
14250	1524	2314	2783	3109	3420	3717
14300	1528	2319	2789	3115	3427	3725
14350	1532	2325	2795	3122	3434	3732
14400	1536	2330	2800	3128	3441	3740
14450	1540	2336	2806	3134	3448	3748
14500	1544	2341	2812	3141	3455	3755
14550	1548	2346	2817	3147	3462	3763
14600	1552	2352	2823	3153	3469	3771
14650	1556	2357	2829	3160	3476	3778
14700	1560	2362	2835	3166	3483	3786
14750	1564	2368	2840	3173	3490	3793
14800	1568	2373	2846	3179	3497	3801
14850	1572	2379	2852	3185	3504	3809
14900	1576	2384	2857	3192	3511	3816
14950	1580	2389	2863	3198	3518	3824
15000	1584	2395	2869	3204	3525	3832
15050	1588	2400	2875	3211	3532	3839
15100	1592	2406	2880	3217	3539	3847
15150	1596	2411	2886	3223	3545	3854
15200	1599	2416	2891	3229	3552	3861

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COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
15250	1603	2421	2896	3235	3558	3868
15300	1607	2426	2901	3241	3565	3875
15350	1610	2431	2907	3247	3571	3882
15400	1614	2436	2912	3253	3578	3889
15450	1618	2441	2917	3258	3584	3896
15500	1621	2445	2922	3264	3591	3903
15550	1623	2448	2926	3268	3595	3908
15600	1625	2451	2929	3272	3599	3912
15650	1627	2454	2933	3276	3603	3917
15700	1629	2457	2936	3280	3607	3921
15750	1630	2459	2939	3283	3612	3926
15800	1632	2462	2943	3287	3616	3930
15850	1634	2465	2946	3291	3620	3935
15900	1636	2468	2950	3295	3624	3940
15950	1638	2471	2953	3299	3628	3944
16000	1639	2473	2957	3302	3633	3949
16050	1641	2476	2960	3306	3637	3953
16100	1643	2479	2963	3310	3641	3958
16150	1645	2482	2967	3314	3645	3962
16200	1647	2485	2970	3318	3649	3967
16250	1649	2487	2974	3322	3654	3972
16300	1650	2490	2977	3325	3658	3976
16350	1652	2493	2980	3329	3662	3981
16400	1654	2496	2984	3333	3666	3985
16450	1656	2499	2987	3337	3670	3990



COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
16500	1658	2501	2991	3341	3675	3994
16550	1659	2504	2994	3344	3679	3999
16600	1661	2507	2998	3348	3683	4004
16650	1663	2510	3001	3352	3687	4008
16700	1665	2513	3004	3356	3691	4013
16750	1667	2515	3008	3360	3696	4017
16800	1668	2518	3011	3364	3700	4022
16850	1670	2521	3015	3367	3704	4026
16900	1672	2524	3018	3371	3708	4031
16950	1674	2527	3021	3375	3712	4035
17000	1676	2529	3025	3379	3717	4040
17050	1678	2532	3028	3383	3721	4045
17100	1679	2535	3032	3386	3725	4049
17150	1681	2538	3035	3390	3729	4054
17200	1683	2541	3039	3394	3733	4058
17250	1685	2543	3042	3398	3738	4063
17300	1687	2546	3045	3402	3742	4067
17350	1688	2549	3049	3406	3746	4072
17400	1690	2552	3052	3409	3750	4077
17450	1692	2555	3056	3413	3754	4081
17500	1694	2557	3059	3417	3759	4086
17550	1696	2560	3063	3421	3763	4090
17600	1698	2564	3067	3426	3769	4096
17650	1701	2568	3072	3431	3774	4103
17700	1704	2572	3076	3436	3780	4109

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COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
17750	1706	2576	3081	3441	3785	4115
17800	1709	2580	3085	3446	3791	4121
17850	1711	2583	3090	3451	3797	4127
17900	1714	2587	3095	3457	3802	4133
17950	1717	2591	3099	3462	3808	4139
18000	1719	2595	3104	3467	3813	4145
18050	1722	2599	3108	3472	3819	4151
18100	1724	2603	3113	3477	3825	4157
18150	1727	2607	3117	3482	3830	4164
18200	1730	2611	3122	3487	3836	4170
18250	1732	2615	3127	3492	3842	4176
18300	1735	2618	3131	3497	3847	4182
18350	1738	2622	3136	3503	3853	4188
18400	1740	2626	3140	3508	3858	4194
18450	1743	2630	3145	3513	3864	4200
18500	1745	2634	3149	3518	3870	4206
18550	1748	2638	3154	3523	3875	4212
18600	1751	2642	3159	3528	3881	4219
18650	1753	2646	3163	3533	3887	4225
18700	1756	2650	3168	3538	3892	4231
18750	1758	2653	3172	3543	3898	4237
18800	1761	2657	3177	3549	3903	4243
18850	1764	2661	3181	3554	3909	4249
18900	1766	2665	3186	3559	3915	4255
18950	1769	2669	3191	3564	3920	4261



COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
19000	1771	2673	3195	3569	3926	4267
19050	1774	2677	3200	3574	3931	4274
19100	1777	2681	3204	3579	3937	4280
19150	1779	2685	3209	3584	3943	4286
19200	1782	2689	3213	3589	3948	4292
19250	1785	2692	3218	3595	3954	4298
19300	1787	2696	3223	3600	3960	4304
19350	1790	2700	3227	3605	3965	4310
19400	1792	2704	3232	3610	3971	4316
19450	1795	2708	3236	3615	3976	4322
19500	1798	2712	3241	3620	3982	4328
19550	1800	2716	3245	3625	3988	4335
19600	1803	2720	3250	3630	3993	4341
19650	1805	2724	3255	3635	3999	4347
19700	1808	2727	3259	3640	4005	4353
19750	1811	2731	3264	3646	4010	4359
19800	1813	2735	3268	3651	4016	4365
19850	1816	2739	3273	3656	4021	4371
19900	1819	2743	3277	3661	4027	4377
19950	1821	2747	3282	3666	4033	4383
20000	1824	2751	3287	3671	4038	4390
20050	1826	2755	3291	3676	4044	4396
20100	1829	2759	3296	3681	4049	4402
20150	1832	2762	3300	3686	4055	4408
20200	1834	2766	3305	3692	4061	4414

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COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
20250	1837	2770	3309	3697	4066	4420
20300	1839	2774	3314	3702	4072	4426
20350	1842	2778	3319	3707	4078	4432
20400	1845	2782	3323	3712	4083	4438
20450	1847	2786	3328	3717	4089	4445
20500	1850	2790	3332	3722	4094	4451
20550	1853	2794	3337	3727	4100	4457
20600	1855	2797	3341	3732	4106	4463
20650	1858	2801	3346	3738	4111	4469
20700	1860	2805	3351	3743	4117	4475
20750	1863	2809	3355	3748	4123	4481
20800	1866	2813	3360	3753	4128	4487
20850	1868	2817	3364	3758	4134	4493
20900	1871	2821	3369	3763	4139	4500
20950	1873	2825	3373	3768	4145	4506
21000	1876	2829	3378	3773	4151	4512
21050	1879	2832	3383	3778	4156	4518
21100	1881	2836	3387	3784	4162	4524
21150	1884	2840	3392	3789	4167	4530
21200	1887	2844	3396	3794	4173	4536
21250	1889	2848	3401	3799	4179	4542
21300	1892	2852	3405	3804	4184	4548
21350	1894	2856	3410	3809	4190	4554
21400	1897	2860	3415	3814	4196	4561
21450	1900	2864	3419	3819	4201	4567



COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
21500	1902	2867	3424	3824	4207	4573
21550	1905	2871	3428	3829	4212	4579
21600	1907	2875	3433	3835	4218	4585
21650	1910	2879	3438	3840	4224	4591
21700	1913	2883	3442	3845	4229	4597
21750	1915	2887	3447	3850	4235	4603
21800	1918	2891	3451	3855	4241	4609
21850	1921	2895	3456	3860	4246	4616
21900	1923	2899	3460	3865	4252	4622
21950	1926	2902	3465	3870	4257	4628
22000	1928	2906	3470	3875	4263	4634
22050	1931	2910	3474	3881	4269	4640
22100	1934	2914	3479	3886	4274	4646
22150	1936	2918	3483	3891	4280	4652
22200	1939	2922	3488	3896	4285	4658
22250	1941	2926	3492	3901	4291	4664
22300	1944	2930	3497	3906	4297	4671
22350	1947	2934	3502	3911	4302	4677
22400	1949	2937	3506	3916	4308	4683
22450	1952	2941	3511	3921	4314	4689
22500	1955	2945	3515	3927	4319	4695
22550	1957	2949	3520	3932	4325	4701
22600	1960	2953	3524	3937	4330	4707
22650	1962	2957	3529	3942	4336	4713
22700	1965	2961	3534	3947	4342	4719

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COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
22750	1968	2965	3538	3952	4347	4725
22800	1970	2969	3543	3957	4353	4732
22850	1973	2972	3547	3962	4359	4738
22900	1975	2976	3552	3967	4364	4744
22950	1978	2980	3556	3973	4370	4750
23000	1981	2984	3561	3978	4375	4756
23050	1983	2988	3566	3983	4381	4762
23100	1986	2992	3570	3988	4387	4768
23150	1989	2996	3575	3993	4392	4774
23200	1991	3000	3579	3998	4398	4780
23250	1994	3004	3584	4003	4404	4787
23300	1998	3010	3591	4011	4412	4796
23350	2002	3016	3598	4019	4421	4806
23400	2006	3022	3606	4027	4430	4816
23450	2010	3028	3613	4035	4439	4825
23500	2014	3034	3620	4044	4448	4835
23550	2018	3040	3627	4052	4457	4844
23600	2022	3046	3634	4060	4466	4854
23650	2026	3052	3642	4068	4474	4864
23700	2030	3058	3649	4076	4483	4873
23750	2034	3064	3656	4084	4492	4883
23800	2038	3070	3663	4092	4501	4893
23850	2042	3076	3670	4100	4510	4902
23900	2046	3082	3678	4108	4519	4912
23950	2050	3088	3685	4116	4528	4922



COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
24000	2054	3094	3692	4124	4536	4931
24050	2058	3100	3699	4132	4545	4941
24100	2062	3106	3707	4140	4554	4950
24150	2066	3112	3714	4148	4563	4960
24200	2070	3118	3721	4156	4572	4970
24250	2074	3124	3728	4164	4581	4979
24300	2078	3130	3735	4172	4590	4989
24350	2082	3137	3743	4180	4598	4999
24400	2086	3143	3750	4188	4607	5008
24450	2090	3149	3757	4197	4616	5018
24500	2094	3155	3764	4205	4625	5027
24550	2098	3161	3771	4213	4634	5037
24600	2102	3167	3779	4221	4643	5047
24650	2106	3173	3786	4229	4652	5056
24700	2110	3179	3793	4237	4661	5066
24750	2114	3185	3800	4245	4669	5076
24800	2118	3191	3807	4253	4678	5085
24850	2122	3197	3815	4261	4687	5095
24900	2126	3203	3822	4269	4696	5104
24950	2130	3209	3829	4277	4705	5114
25000	2134	3215	3836	4285	4714	5124
25050	2138	3221	3844	4293	4723	5133
25100	2142	3227	3851	4301	4731	5143
25150	2146	3233	3858	4309	4740	5153
25200	2150	3239	3865	4317	4749	5162

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COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
25250	2154	3245	3872	4325	4758	5172
25300	2158	3251	3880	4333	4767	5182
25350	2162	3257	3887	4342	4776	5191
25400	2166	3263	3894	4350	4785	5201
25450	2170	3269	3901	4358	4793	5210
25500	2174	3276	3908	4366	4802	5220
25550	2178	3282	3916	4374	4811	5230
25600	2182	3288	3923	4382	4820	5239
25650	2186	3294	3930	4390	4829	5249
25700	2190	3300	3937	4398	4838	5259
25750	2194	3306	3944	4406	4847	5268
25800	2198	3312	3952	4414	4855	5278
25850	2202	3318	3959	4422	4864	5287
25900	2206	3324	3966	4430	4873	5297
25950	2210	3330	3973	4438	4882	5307
26000	2214	3336	3981	4446	4891	5316
26050	2218	3342	3988	4454	4900	5326
26100	2222	3348	3995	4462	4909	5336
26150	2226	3354	4002	4470	4917	5345
26200	2230	3360	4009	4478	4926	5355
26250	2234	3366	4017	4486	4935	5365
26300	2238	3372	4024	4495	4944	5374
26350	2242	3378	4031	4503	4953	5384
26400	2247	3384	4038	4511	4962	5393
26450	2251	3390	4045	4519	4971	5403



COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
26500	2255	3396	4053	4527	4979	5413
26550	2259	3402	4060	4535	4988	5422
26600	2263	3408	4067	4543	4997	5432
26650	2267	3415	4074	4551	5006	5442
26700	2271	3421	4081	4559	5015	5451
26750	2275	3427	4089	4567	5024	5461
26800	2279	3433	4096	4575	5033	5470
26850	2283	3439	4103	4583	5041	5480
26900	2287	3445	4110	4591	5050	5490
26950	2291	3451	4118	4599	5059	5499
27000	2295	3457	4125	4607	5068	5509
27050	2299	3463	4132	4615	5077	5519
27100	2303	3469	4139	4623	5086	5528
27150	2307	3475	4146	4631	5095	5538
27200	2311	3481	4154	4640	5103	5547
27250	2315	3487	4161	4648	5112	5557
27300	2319	3493	4168	4656	5121	5567
27350	2323	3499	4175	4664	5130	5576
27400	2327	3505	4182	4672	5139	5586
27450	2331	3511	4190	4680	5148	5596
27500	2335	3517	4197	4688	5157	5605
27550	2339	3523	4204	4696	5165	5615
27600	2343	3529	4211	4704	5174	5625
27650	2347	3535	4218	4712	5183	5634
27700	2351	3541	4226	4720	5192	5644

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COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
27750	2355	3547	4233	4728	5201	5653
27800	2359	3554	4240	4736	5210	5663
27850	2363	3560	4247	4744	5219	5673
27900	2367	3566	4255	4752	5228	5682
27950	2371	3572	4262	4760	5236	5692
28000	2375	3578	4269	4768	5245	5702
28050	2379	3584	4276	4776	5254	5711
28100	2383	3590	4283	4785	5263	5721
28150	2387	3596	4291	4793	5272	5730
28200	2391	3602	4298	4801	5281	5740
28250	2395	3608	4305	4809	5290	5750
28300	2399	3614	4312	4817	5298	5759
28350	2403	3620	4319	4825	5307	5769
28400	2407	3626	4327	4833	5316	5779
28450	2411	3632	4334	4841	5325	5788
28500	2415	3638	4341	4849	5334	5798
28550	2419	3644	4348	4857	5343	5808
28600	2423	3650	4355	4865	5352	5817
28650	2427	3656	4363	4873	5360	5827
28700	2431	3662	4370	4881	5369	5836
28750	2435	3668	4377	4889	5378	5846
28800	2439	3674	4384	4897	5387	5856
28850	2443	3680	4392	4905	5396	5865
28900	2447	3686	4399	4913	5405	5875
28950	2451	3692	4406	4921	5414	5885



COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
29000	2455	3699	4413	4929	5422	5894
29050	2459	3705	4420	4938	5431	5904
29100	2463	3711	4428	4946	5440	5913
29150	2467	3717	4435	4954	5449	5923
29200	2471	3723	4442	4962	5458	5933
29250	2475	3729	4449	4970	5467	5942
29300	2479	3735	4456	4978	5476	5952
29350	2483	3741	4464	4986	5484	5962
29400	2487	3747	4471	4994	5493	5971
29450	2491	3753	4478	5002	5502	5981
29500	2495	3759	4485	5010	5511	5990
29550	2499	3765	4492	5018	5520	6000
29600	2503	3771	4500	5026	5529	6010
29650	2507	3777	4507	5034	5538	6019
29700	2511	3783	4514	5042	5546	6029
29750	2515	3789	4521	5050	5555	6039
29800	2519	3795	4529	5058	5564	6048
29850	2523	3801	4536	5066	5573	6058
29900	2527	3807	4543	5074	5582	6068
29950	2531	3813	4550	5083	5591	6077
30000	2535	3819	4557	5091	5600	6087

(8) Computation of basic child support - shared physical care - split physical care - stipulations - deviations - basis for periodic updates. (g) FOR PURPOSES OF CALCULATING CHILD SUPPORT, WHEN TWO OR MORE CHILDREN ARE INCLUDED IN THE CHILD SUPPORT WORKSHEET CALCULATION AND THE PARTIES HAVE A DIFFERENT NUMBER OF OVERNIGHTS



WITH TWO OR MORE OF THE CHILDREN, THE NUMBER OF OVERNIGHTS USED TO DETERMINE CHILD SUPPORT IS DETERMINED BY ADDING TOGETHER THE NUMBER OF OVERNIGHTS FOR EACH CHILD AND THEN DIVIDING THAT NUMBER BY THE NUMBER OF CHILDREN INCLUDED IN THE CHILD SUPPORT WORKSHEET CALCULATION.

**(11) Extraordinary adjustments to the schedule of basic child support obligations - periodic disability benefits.** (a) By agreement of the parties or by order of court, the following reasonable and necessary expenses incurred on behalf of the child shall MUST be divided between the parents in proportion to their adjusted gross income:

(I) Any expenses for attending any special or private elementary or secondary schools to meet the particular educational needs of the child OR PUBLIC SCHOOL MANDATORY SCHOOL FEES; and

(c)(I) IF THE NONCUSTODIAL PARENT RECEIVES PERIODIC DISABILITY BENEFITS GRANTED BY THE FEDERAL "OLD-AGE, SURVIVORS, AND DISABILITY INSURANCE ACT", 42 U.S.C. SEC. 401 ET SEQ., DUE TO THE DISABILITY OF THE NONCUSTODIAL PARENT OR RECEIVES EMPLOYER-PAID RETIREMENT BENEFITS FROM THE FEDERAL GOVERNMENT DUE TO THE RETIREMENT OF THE NONCUSTODIAL PARENT, THE NONCUSTODIAL PARENT SHALL NOTIFY THE CUSTODIAL PARTY, AND THE DELEGATE CHILD SUPPORT ENFORCEMENT UNIT, IF A PARTY TO THE CASE, WITHIN SIXTY DAYS AFTER THE NONCUSTODIAL PARTY RECEIVES NOTICE OF SUCH BENEFITS.

(II) ABSENT GOOD CAUSE SHOWN, THE CUSTODIAL PARENT MUST APPLY FOR DEPENDENT BENEFITS FOR THE CHILD OR CHILDREN WITHIN SIXTY DAYS AFTER THE CUSTODIAL PARENT RECEIVES NOTIFICATION PURSUANT TO SUBSECTION (11)(c)(I) OF THIS SECTION, AND SHALL COOPERATE WITH THE APPROPRIATE FEDERAL AGENCY IN COMPLETING ANY APPLICATION FOR BENEFITS.

(III) In cases where the custodial parent receives periodic disability benefits granted by the federal "Old-age, Survivors, and Disability Insurance Act", 42 U.S.C. SEC. 401 ET SEQ., on behalf of dependent children due to the disability of the noncustodial parent or receives employer-paid retirement benefits from the federal government on behalf of dependent children due to the retirement of the noncustodial parent, the noncustodial parent's share of the total child support obligation as determined pursuant

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to subsection (8) of this section ~~shall~~ MUST be reduced in an amount equal to the amount of the benefits.

**SECTION 2.** In Colorado Revised Statutes, 14-10-115, amend (16)(a) as follows:

**14-10-115. Child support guidelines - purpose - determination of income - schedule of basic child support obligations - adjustments to basic child support - additional guidelines - child support commission - definitions.** (16) **Child support commission.** (a) The child support guidelines, including the schedule of basic child support obligations, and general child support issues ~~shall~~ MUST be reviewed AT LEAST ONCE EVERY FOUR YEARS by a child support commission, which commission is hereby created. AFTER THE PERIODIC REVIEW DESCRIBED IN THIS SECTION, THE COMMISSION SHALL SUBMIT A REPORT TO THE GOVERNOR AND TO THE GENERAL ASSEMBLY EXPLAINING THE COMMISSION'S RECOMMENDATIONS.

**SECTION 3.** In Colorado Revised Statutes, 14-10-122, amend (1)(c) and (1.5)(c)(I) as follows:

**14-10-122. Modification and termination of provisions for maintenance, support, and property disposition - automatic lien - definitions.** (1) (c) In any action or proceeding in any court of this state in which child support, maintenance when combined with child support, or maintenance is ordered, a payment becomes a final money judgment, referred to in this section as a support judgment, when it is due and not paid. Such payment ~~shall~~ IS NOT ~~be~~ retroactively modified except pursuant to ~~paragraph (a) of this subsection~~ ~~(1)~~ SUBSECTION (1)(a) OF THIS SECTION and may be enforced as other judgments without further action by the court; except that an existing child support order with respect to child support payable by the obligor may be modified retroactively to the time that a mutually agreed upon change of physical custody occurs pursuant to subsection (5) of this section. A support judgment is entitled to full faith and credit and may be enforced in any court of this state or any other state. In order to enforce a support judgment, the obligee shall file with the court that issued the order a verified entry of support judgment specifying the period of time that the support judgment covers and the total amount of the support judgment for that period. The obligee or the delegate child support enforcement unit ~~shall~~ IS NOT ~~be~~ required to wait fourteen days to execute on such support judgment. HOWEVER, A COPY OF THE VERIFIED ENTRY OF

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SUPPORT JUDGMENT MUST BE PROVIDED TO ALL PARTIES PURSUANT TO RULE 5 OF THE COLORADO RULES OF CIVIL PROCEDURE, UPON FILING WITH THE COURT. A verified entry of support judgment is not required to be signed by an attorney. A verified entry of support judgment may be used to enforce a support judgment for debt entered pursuant to section 14-14-104. The filing of a verified entry of support judgment ~~shall revive~~ REVIVES all individual support judgments that have arisen during the period of time specified in the entry of support judgment and that have not been satisfied, pursuant to rule 54 (h) of the Colorado rules of civil procedure, without the requirement of a separate motion, notice, or hearing. Notwithstanding the provisions of this ~~paragraph (c)~~ SUBSECTION (1)(c), no court order for support judgment nor verified entry of support judgment ~~shall be~~ IS required in order for the county and state child support enforcement units to certify past-due amounts of child support to the internal revenue service or to the department of revenue for purposes of intercepting a federal or state tax refund or lottery winnings.

(1.5) (c) **Lien on personal property other than wages, insurance claim payments, awards, and settlements, and money held by a financial institution as defined in 42 U.S.C. sec. 669a (d)(1) or motor vehicles.** (I) To evidence a lien on personal property, other than wages; insurance claim payments, awards, and settlements as authorized in section 26-13-122.7; ~~C.R.S.~~; ACCOUNTS AS AUTHORIZED IN SECTION 26-13-122.3; and ~~moneys~~ MONEY held by a financial institution as defined in 42 U.S.C. sec. 669a (d)(1) or motor vehicles, created pursuant to this subsection (1.5), the state child support enforcement agency shall file a notice of lien with the secretary of state by means of direct electronic data transmission. From the time of filing the notice of lien with the secretary of state, the lien is an encumbrance in favor of the obligee, or the assignee of the obligee, and encumbers all personal property or any interest of the obligor in any personal property.

**SECTION 4.** In Colorado Revised Statutes, 19-6-104, **amend** (5.5) as follows:

**19-6-104. Hearing - orders.** (5.5) All child support orders entered pursuant to this ~~article shall~~ ARTICLE 6 MUST include the ~~social security account numbers and~~ dates of birth of the parties and of the children who are the subjects of the order and the parties' residential and mailing addresses.

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**SECTION 5.** In Colorado Revised Statutes, 26-13-106, amend (4); and add (5) as follows:

**26-13-106. Eligibility for services - child support DRA fee cash fund.** (4) After more than five hundred FIFTY dollars has been collected from an obligor during a year, the county department shall recover a fee of ~~twenty-five~~ THIRTY-FIVE dollars from the obligee if the obligee has never received public assistance. The county department shall withhold the fee from the first amount collected that exceeds the ~~five-hundred-dollar~~ FIVE-HUNDRED-FIFTY-DOLLAR threshold.

(5) THERE IS CREATED IN THE STATE TREASURY THE CHILD SUPPORT DRA FEE CASH FUND, REFERRED TO IN THIS SUBSECTION (5) AS THE "FUND". THE FUND CONSISTS OF MONEY CREDITED TO THE FUND FROM THE STATE SHARE, IF ANY, OF FEES COLLECTED PURSUANT TO THIS SECTION AND ANY OTHER MONEY THAT THE GENERAL ASSEMBLY MAY APPROPRIATE OR TRANSFER TO THE FUND. THE STATE TREASURER SHALL CREDIT ALL INTEREST AND INCOME DERIVED FROM THE DEPOSIT AND INVESTMENT OF MONEY IN THE FUND TO THE FUND. SUBJECT TO ANNUAL APPROPRIATION BY THE GENERAL ASSEMBLY, THE STATE DEPARTMENT MAY EXPEND MONEY FROM THE FUND FOR PROGRAM OPERATIONS.

**SECTION 6.** In Colorado Revised Statutes, add 26-13-122.3 as follows:

**26-13-122.3. Administrative lien and levy of accounts held by financial institutions - definitions.** (1) FOR PURPOSES OF THIS SECTION, UNLESS THE CONTEXT OTHERWISE REQUIRES:

(a) "ACCOUNT" HAS THE SAME MEANING AS DEFINED IN SECTION 26-13-128 (7)(a).

(b) "FINANCIAL INSTITUTION" HAS THE SAME MEANING AS DEFINED IN SECTION 26-13-128 (7)(b).

(2) THE STATE CHILD SUPPORT ENFORCEMENT AGENCY MAY ISSUE A NOTICE OF ADMINISTRATIVE LIEN AND LEVY TO ANY FINANCIAL INSTITUTION OR ITS AGENT HOLDING AN OBLIGOR PARENT'S ACCOUNT OR ACCOUNTS IDENTIFIED PURSUANT TO SECTION 26-13-128. THE ADMINISTRATIVE LIEN AND LEVY MAY BE ISSUED WHEN AN OBLIGOR WHO IS RESPONSIBLE FOR THE

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SUPPORT OF A CHILD ON WHOSE BEHALF THE OBLIGEE IS RECEIVING SUPPORT ENFORCEMENT SERVICES FROM THE STATE'S CHILD SUPPORT ENFORCEMENT AGENCY PURSUANT TO THIS ARTICLE 13 IS PAST DUE ON CHILD SUPPORT OBLIGATIONS. THE NOTICE MUST INCLUDE THE FOLLOWING STATEMENTS AND INFORMATION:

(a) THE NAME AND ADDRESS OF THE FINANCIAL INSTITUTION HOLDING AN OBLIGOR PARENT'S FINANCIAL ACCOUNT OR ACCOUNTS;

(b) THE OBLIGOR'S NAME, LAST-KNOWN ADDRESS, AND SOCIAL SECURITY NUMBER EXCEPT WHERE OTHER IDENTIFYING INFORMATION MAY BE PROVIDED IN LIEU OF A SOCIAL SECURITY NUMBER;

(c) THE TOTAL AMOUNT OWED FOR PAST-DUE CHILD SUPPORT AS IDENTIFIED BY THE STATE AS PROVIDED IN SECTION 26-13-128 (2)(c);

(d) A STATEMENT THAT THE NOTICE OF ADMINISTRATIVE LIEN AND LEVY TAKES EFFECT UPON THE RECEIPT BY THE FINANCIAL INSTITUTION OF THE NOTICE;

(e) INSTRUCTIONS ON THE REMITTANCE OF THE WITHHELD OR SURRENDERED AMOUNTS, INCLUDING THE REQUIREMENT THAT EACH CHECK OR REMITTANCE:

(I) BE PAYABLE TO THE FAMILY SUPPORT REGISTRY AND SENT TO THE ADDRESS INDICATED IN THE NOTICE;

(II) BE SURRENDERED WITHIN THIRTY DAYS AFTER THE DATE OF NOTICE OF LIEN AND LEVY; AND

(III) INCLUDE THE FAMILY SUPPORT REGISTRY ACTION NUMBER ON THE FACE OF THE CHECK OR REMITTANCE;

(f) A STATEMENT THAT, IF NO FUNDS ARE AVAILABLE FOR SURRENDER, THE FINANCIAL INSTITUTION SHALL RETURN THE REMITTANCE NOTICE WITHIN THIRTY DAYS AFTER THE DATE OF THE NOTICE OF LIEN AND LEVY; AND

(g) A STATEMENT THAT THE ADMINISTRATIVE LIEN AND LEVY IS AUTOMATICALLY INACTIVATED ONCE THE FINANCIAL INSTITUTION HAS

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RETURNED THE REMITTANCE NOTICE OR SURRENDERED THE FUNDS HELD BY THE FINANCIAL INSTITUTION.

(3) IN ORDER TO ATTACH AND COLLECT FUNDS IN A FINANCIAL ACCOUNT IDENTIFIED PURSUANT TO SECTION 26-13-128 FOR PAST-DUE CHILD SUPPORT, THE STATE CHILD SUPPORT ENFORCEMENT AGENCY IS AUTHORIZED TO SERVE, BY FIRST-CLASS MAIL OR BY ELECTRONIC MEANS IF MUTUALLY AGREED UPON, A NOTICE OF ADMINISTRATIVE LIEN AND LEVY ON ANY FINANCIAL INSTITUTION OR ITS AGENT THAT HOLDS THE OBLIGOR PARENT'S ACCOUNT OR ACCOUNTS. A COPY OF THE ADMINISTRATIVE LIEN AND LEVY MUST BE PROVIDED TO THE OBLIGOR AND MUST INCLUDE INFORMATION ON THE OBLIGOR'S AND, IF APPLICABLE, A JOINT ACCOUNT HOLDER OR HOLDERS', RIGHT TO FILE AN APPLICABLE EXCEPTION, EXEMPTION, OR APPEAL, INCLUDING BUT NOT LIMITED TO, CUSTODIAL ACCOUNTS PURSUANT TO SECTION 11-50-110, THE EARNINGS LIMITATIONS SET FORTH IN SECTION 13-54-104 (3), AND THE APPEAL POLICY FOR JOINTLY OWNED OR SHARED ACCOUNTS.

(4) SUBSECTION (3) OF THIS SECTION APPLIES TO ALL PAST-DUE CHILD SUPPORT OBLIGATIONS ORDERED AS PART OF ANY PROCEEDING, REGARDLESS OF WHEN THE ORDER WAS ENTERED, AND ALL SUCH CHILD SUPPORT OBLIGORS ARE SUBJECT TO NOTICE OF ADMINISTRATIVE LIEN AND LEVY AS DESCRIBED IN SUBSECTION (3) OF THIS SECTION.

**SECTION 7.** In Colorado Revised Statutes, 26-13.5-105, **amend** (4) as follows:

**26-13.5-105. Negotiation conference - issuance of order of financial responsibility - filing of order with district court.** (4) The determination of the monthly support obligation ~~shall be~~ IS based on the child support guidelines set forth in section 14-10-115, ~~C.R.S.~~ The delegate child support enforcement unit may issue an administrative subpoena requesting income information, including but not limited to wage statements, pay stubs, and tax records. In the absence of reliable information, which may include such information as wage statements or other wage information obtained from the department of labor and employment, tax records, and verified statements made by the obligee, the delegate child support enforcement unit shall set the amount included in the order of financial responsibility pursuant to section 14-10-115, ~~C.R.S.~~; ~~based on the current minimum wage for a forty-hour workweek~~ AFTER

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CONSIDERING THE FACTORS SET FORTH IN SECTION 14-10-115 (5)(b.5)(II).

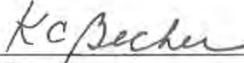
**SECTION 8. Appropriation.** For the 2019-20 state fiscal year, \$143,650 is appropriated to the department of human services for use by the office of self sufficiency. This appropriation is from the child support deficit reduction act fee cash fund. To implement this act, the office may use this appropriation for the automated child support enforcement system.

**SECTION 9. Effective date - applicability.** (1) This act takes effect July 1, 2019; except that section 14-10-115 (3)(c.5), (6)(b), (7)(a)(II)(B), (7)(a)(II)(C), (7)(a)(II)(D), (7)(b), (8)(g), (11)(a) introductory portion, (11)(a)(I), and (11)(c), Colorado Revised Statutes, as amended and added in section 1 of this act, takes effect July 1, 2020.

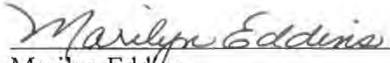
(2) Section 1 of this act applies to orders entered on or after the applicable effective dates specified in subsection (1) of this section.

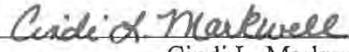


**SECTION 10. Safety clause.** The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

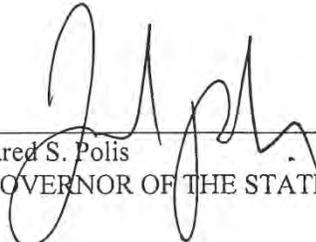
  
\_\_\_\_\_  
KC Becker  
SPEAKER OF THE HOUSE  
OF REPRESENTATIVES

  
\_\_\_\_\_  
Lefoy M. Garcia  
PRESIDENT OF  
THE SENATE

  
\_\_\_\_\_  
Marilyn Eddins  
CHIEF CLERK OF THE HOUSE  
OF REPRESENTATIVES

  
\_\_\_\_\_  
Cindi L. Markwell  
SECRETARY OF  
THE SENATE

APPROVED May 23, 2019 at 1:12 p.m.  
(Date and Time)

  
\_\_\_\_\_  
Jared S. Polis  
GOVERNOR OF THE STATE OF COLORADO



## Appendices

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*Appendix A: Colorado Child Support Guidelines Review: Economic Evidence of the Cost of Raising Children and Updated Low-Income Adjustment, report by Jane Venohr*

(appears behind this page.)



# Colorado Child Support Guidelines Review

Economic Evidence of the Cost of Raising Children and  
Updated Low-Income Adjustment

*Submitted to:*

Colorado Office of Economic Security  
Division of Child Support Services

*Submitted by:*

Jane Venohr, Ph.D.



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March 27, 2019

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



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## SECTION I: PURPOSE

Colorado completed the review of its child support guidelines in 2018. A Child Support Commission, as provided for in state statute,<sup>1</sup> conducted the review. The Commission's considerations and recommendations are documented in its report, which was in draft form at the time that this report was prepared.<sup>2</sup> Federal regulation requires states to review their child support guidelines at least once every four years.<sup>3</sup>

The Center for Policy Research (CPR) provided technical and economic assistance to the Commission reviewing the guidelines. CPR assisted the Commission with issues pertaining to the child support schedule that forms the basis of the child support guidelines. The schedule is based on economic data on the cost of raising children. At low incomes, the schedule and other provisions in the guidelines also consider the subsistence needs of the obligated parent. Although child support is an important source of income and helps lift many families out of poverty, the objective of a low-income adjustment is to leave a low-income obligated parent with sufficient income after payment of child support so the obligated parent can at least meet his or her subsistence needs.<sup>4</sup>

This report documents that Colorado fulfilled the federal requirements to:

- Review economic data on the cost of raising children;<sup>5</sup> and,
- Develop a low-income adjustment within the guidelines calculation to consider “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...”<sup>6</sup>

It also documents the economic basis and mathematical basis of the Commission’s recommendations pertaining to the schedule and low-income adjustment.

## SECTION II: REVIEW ECONOMIC DATA AND ITS USE IN UPDATED SCHEDULE

The purpose of this task is to fulfill the federal requirements to review economic data on the cost of raising children (45 CFR §302.56(h)(1)) and consider its appropriateness in updating the Colorado schedule.

<sup>1</sup> Subsection 14-10-115(16) of the Colorado Revised Statute.

<sup>2</sup> State of Colorado Child Support Commission. (March 2019 draft.) *Final Report*. Presented to Colorado Governor Jared Polis and The Colorado General Assembly. Colorado Division of Child Support Services, Denver, CO.

<sup>3</sup> 45 CFR §302.56(e).

<sup>4</sup> This premise is congruent with changes in federal rules pertaining to state child support guidelines that were published in December 2016. It is an issue for obligated parents whose incomes are below or near poverty, but not for obligated parents with higher incomes unless there are an exceptional amount of add-ons for such things as educational expenses or the child’s health care.

<sup>5</sup> 45 CFR §302.56(h)(1).

<sup>6</sup> 45 CFR §302.56(c)(ii).



## BASIS OF EXISTING SCHEDULE

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The existing Colorado schedule reflects both policy decisions and economic data. One policy decision is the guidelines model used by a state. Since 1986, Colorado has relied on the income shares model. Federal regulation required states to have advisory child support guidelines by 1987 and rebuttal presumptive guidelines in 1989. The income shares model was originally adopted as the basis of 31 state guidelines and is now used by 40 states.<sup>7</sup> The income shares model considers the income of each parent; is based on data on how much families actually spend on children; and, accommodates a wide range of special circumstances (*e.g.*, work-related child care expenses, additional dependents, and shared-parenting time). The underlying premises of the income shares model are that children should receive the same amount of expenditures that the child would have received had the parents lived together and shared financial resources; and, each parent is responsible for his or her prorated share of those expenses. To be clear, the underlying premise is that children of never-married parents and children of divorced or separated parents should be treated the same.

Colorado has updated its schedule four times since 1986. Colorado's existing schedule was developed in 2010 from the most current economic data available. This consisted of measurements of child-rearing expenditures developed by Professor David Betson using the "Rothbarth" methodology.<sup>8</sup> An economic methodology is needed to identify what share of total family expenditures is devoted to children; that is, it separates expenditures for children from expenditures for the parents living in the same household. Most states base their schedules on Betson-Rothbarth (BR) measurements of child-rearing expenditures.

In addition to the BR measurements of child-rearing expenditures, Colorado's existing schedule considers other economic factors. It considers federal and state income tax rates and FICA, Colorado's housing costs, price levels, the state minimum wage, federal poverty level, and the cost of typical out-of-pocket healthcare expenses for a child.

## ECONOMIC DATA ON THE COST OF RAISING CHILDREN

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The existing schedule could be updated for all or part of the economic factors underlying it. The major consideration was whether to update it for economic data on the cost of raising children. However, there is no updated Betson-Rothbarth (BR) study. This means either switching to another economic study of child-rearing expenditures or the continued use of the BR study but updating it for all other

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<sup>7</sup> More information about the Income Share model and other guidelines models can be found at: Venohr, Jane C. (April 2017). "Differences in State Child Support Guidelines Amounts: Guidelines Models, Economic Basis, and Other Issues." *Journal of the American Academy of Matrimonial Lawyers*; and, National Center for State Courts (1987). *Development of Guidelines for Child Support Orders, Final Report*. Report to U.S. Department of Health and Human Services, Office of Child Support Enforcement, Williamsburg, Virginia.

<sup>8</sup> Betson, David M. (2010). "Appendix A: Parental Expenditures on Children." In Judicial Council of California, Review of Statewide Uniform Child Support Guideline. San Francisco, California. Retrieved from <http://www.courts.ca.gov/partners/documents/2011SRL6aGuidelineReview.pdf>.



economic factors underlying the schedule (e.g., price levels, federal and state tax rates and FICA). The Commission examined both options at its March 19, 2018 meeting.

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#### NEW STUDIES OF CHILD-REARING EXPENDITURES

There are three new studies of child-rearing expenditures since 2010 that have been considered by states as part of their recent reviews. None have been adopted by a state. A new study of child-rearing expenditures developed from the Rothbarth methodology and conducted by Professor William Rodgers, Rutgers University, was released early in 2018.<sup>9</sup> Rodgers applied the Rothbarth methodology to families participating in the 2000 through 2015 Consumer Expenditure Survey (CES). One reason he considered a larger time period was to average out the expenditure patterns, since there were some anomalous patterns associated with the Great Recession of 2007-2009 and its aftermath. Nonetheless, Rodgers concluded there were some actual dollar declines in outlays on children in recent years.

Another study that is often considered in the review of guidelines, but has not been used to develop a state's guidelines since 2002, was conducted by the United States Department of Agriculture (USDA). The USDA updates its measurements at least biannually. Its most recent study is for 2015.<sup>10</sup> Using expenditures data from the 2011 through 2015 CES, the USDA found that average child-rearing expenses are \$10,240 to \$24,150 per year for the youngest child in a two-child family in the West in 2015.

A third study, led by a University of California at Santa Barbara professor, William Comanor, has been extensively vetted by Minnesota.<sup>11</sup> Arguably, the Comanor study measures the child's basic needs. It is arguable because the authors believe their methodology reflects child-rearing expenditures across all income ranges; however, it finds implausibly low levels (i.e., food costs below what the federal government measures as the minimum amount to sustain) and amounts near federal poverty levels. Most states believe that the child support guidelines should provide for more than a basic needs amount if the obligated parent can afford a higher standard of living. For these reasons states often dismiss the Comanor study.

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<sup>9</sup> Rodgers, William M. (2017) "Comparative Economic Analysis of Current Economic Research on Child-Rearing Expenditures." In Judicial Council of California, Review of Statewide Uniform Child Support Guideline 2017. San Francisco, CA.

<sup>10</sup> Lino, Mark, et al. (2017). *Expenditures on Children by Families: 2015 Annual Report*. U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2015, Washington, D.C. Available at <http://www.cnpp.usda.gov/publications/crc/crc2015.pdf>.

<sup>11</sup> There are three documents from the two economists. Comanor, William. (February 22, 2017.) *Presentation to the Minnesota Child Support Task Force*, Minnesota Department of Human Services, St. Paul, MN. Venohr, Jane. (March 31, 2017 revised). *Review of the Minnesota Basic Child Support Table: Economic Data on the Cost of Raising Children and Other Considerations*. Retrieved from [https://mn.gov/dhs/assets/2017-03-31-Revised-Dr-Venohr-Report-to-MN-Child-Support-Task-Force\\_tcm1053-286690.pdf](https://mn.gov/dhs/assets/2017-03-31-Revised-Dr-Venohr-Report-to-MN-Child-Support-Task-Force_tcm1053-286690.pdf). Comanor, William. (April 7, 2017). *Dr. Venohr's Minnesota Report: A Brief Response*. Retrieved from: [mn.gov/dhs/assets/2017-04-07-Comanor-response-to-Venohr\\_tcm1053-293396.pdf](https://mn.gov/dhs/assets/2017-04-07-Comanor-response-to-Venohr_tcm1053-293396.pdf).



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#### ECONOMIC BASIS OF OTHER STATE GUIDELINES

Most states rely on older studies as the economic basis of their guidelines. In all, there are ten different studies of child-rearing expenditures that form the basis of state guidelines. Some of the studies date back to 1981.<sup>12</sup> Several states rely on the same BR study of child-rearing expenditures that Colorado does. Several additional states rely on earlier BR studies. There have been four BR studies since 1990. In all, 29 jurisdictions (*i.e.*, 27 states including Colorado, the District of Columbia, and Guam) rely on one of the BR studies. The only state to use a more current study of child-rearing expenditures than the most recent BR measurements is New Jersey, which commissioned a study to be conducted through Rutgers University.<sup>13</sup> The New Jersey study is not appropriate for other states because it adjusts for New Jersey's incomes, which are significantly above national average.

*Consumer Expenditure Survey (CES).* All of the economic studies of child-rearing expenditures underlying state guidelines rely on expenditures data from the U.S. Bureau of Labor of Statistics (BLS) Consumer Expenditure Survey (CES). Economists use the CES because it is the most comprehensive and detailed survey conducted on household expenditures and consists of a large sample. Households remain in the survey for four<sup>14</sup> consecutive quarters, with households rotating in and out each quarter. Most economists use three or four quarters of expenditures data for a surveyed family. This means that family expenditures are averaged for about a year.

The BLS designed the CES to produce a nationally representative sample and samples representative of the four regions (Midwest, Northeast, South, and West). The sample sizes for each state, however, are not large enough to estimate child-rearing costs for families within a state. We know of no state that has seriously contemplated conducting a survey similar to the CES at a state level. The costs and time requirements would be prohibitive. The CES asks households about expenditures on over a hundred detailed items. More information about these questions is shown in Appendix A.

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#### *Economic Methodologies*

Besides the age of the study, another factor that affects differences in state guidelines amounts is the economic methodology used to measure child-rearing expenditures. Economists do not agree on which methodology best measures actual child-rearing expenditures. As stated earlier, an economic methodology is necessary to separate the child's share of household expenditures from those expenditures for adults. Nonetheless, many economists and policy makers agree that guidelines amounts between the lowest and highest of credible measurements of child-rearing expenditures are appropriate guidelines amounts. Guidelines amounts below the lowest measurement are generally

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<sup>12</sup> Van der Gaag, Jacques (1981). *On Measuring the Cost of Children*. Discussion Paper 663-81. University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin. The van der Gaag study forms the basis of the Nevada, New York, Wisconsin, and a few other states.

<sup>13</sup> New Jersey Child Support Institute (March 2013). *Quadrennial Review: Final Report*, Institute for Families, Rutgers, the State University of New Jersey, New Brunswick, NJ. Retrieved from [http://www.judiciary.state.nj.us/reports2013/FO\\_NJ+QuadrennialReview-Final\\_3.22.13\\_complete.pdf](http://www.judiciary.state.nj.us/reports2013/FO_NJ+QuadrennialReview-Final_3.22.13_complete.pdf).

<sup>14</sup> It was five quarters when most of the studies of child-rearing expenditures were conducted, but the BLS recently changed it.



deemed to be inadequate for the support of children. Through a 1990 contract with the U.S. Department of Health and Human Services (DHHS), Lewin/ICF developed this approach for assessing state guidelines.<sup>15</sup> Since then, several states have used and continue to use this approach.

*Rothbarth Estimator.* The Rothbarth estimator has been considered the lowest estimate by most conventional economists for over 30 years beginning with the 1990 DHHS project.<sup>16</sup> Named after the British WWII economist who derived it, the Rothbarth methodology is a marginal cost approach that compares expenditures of two sets of equally well-off households: one set consists of two-parent families with children, and the second consists of couples of child-raising age without children. The difference in expenditures between the two sets is presumed to be spent on child rearing. The Rothbarth methodology relies on the percentage of total expenditures devoted to adult goods (*i.e.*, adult clothing in Betson's application) to determine equally well-off families. For theoretical reasons, economists believe that the Rothbarth methodology understates actual child-rearing expenditures because it overstates the substitution effect from expenditures solely made for the parents to expenditures made specifically for the child (*e.g.*, parents' may spend less on adult clothing once they have children). In Betson's original study of child-rearing expenditures that included the evaluation of five different methodologies, Betson concluded that the Rothbarth methodology was the most robust; hence, recommended states use Rothbarth measurements as the basis of their guidelines.<sup>17</sup>

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#### COMPARISONS OF EXISTING SCHEDULE TO UPDATED SCHEDULES

Exhibits 1 and 2 compare the existing schedule to three alternative, updated schedules:

- Option A relies on the same BR study, but updates the schedule for changes in price levels, Colorado housing costs, and federal and state tax rates and FICA; and
- Option B updates the schedule using the USDA study of child-rearing expenditures updated to 2018 price levels; and
- Option C updates the schedule using Rodgers' measurements of child-rearing expenditures based on the Rothbarth methodology (noted as "RR" in the exhibits.)

More detail about how the measurements of child-rearing expenditures were transformed into Options A, B, and C is provided in Appendix A.

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<sup>15</sup> Lewin/ICF. (1990). *Estimates of Expenditures on Children and Child Support Guidelines*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, Virginia.

<sup>16</sup> *Ibid.*

<sup>17</sup> Betson, David M. (1990). *Alternative Estimates of the Cost of Children from the 1980–86 Consumer Expenditure Survey*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.

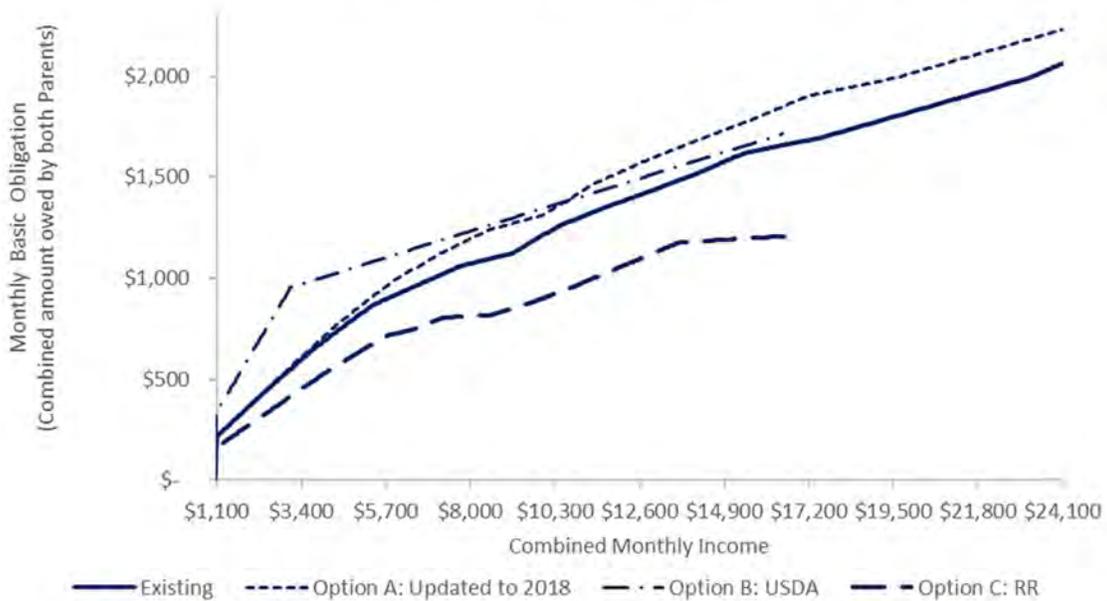


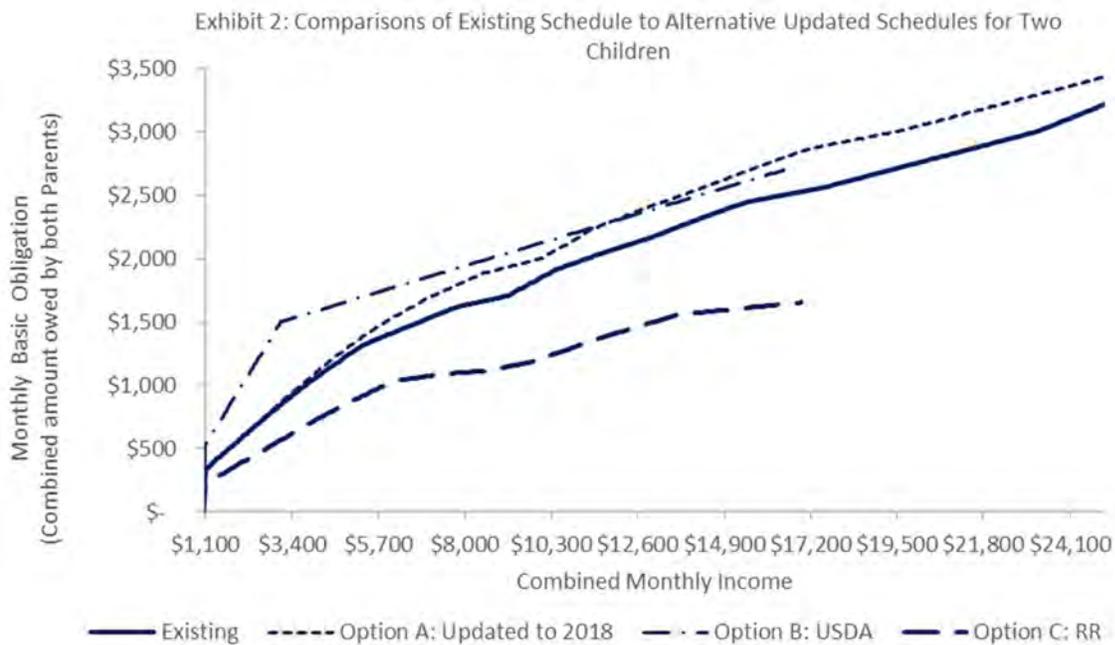
Exhibit 1 compares the schedule amounts for one child, while Exhibit 2 compares the schedule amounts for two children. Most child support orders are for one or two children. Appendix B provides side-by-side comparisons of the schedules.

Exhibits 1 and 2 show schedule amounts, not order amounts. Schedule amounts reflect the basic obligation owed by both parents. The schedule amount is converted to an order amount by taking the obligated parent’s prorated share. It may also be adjusted for other factors such as additional dependents or actual child care expenses.

As evident in both Exhibits 1 and 2, Option B, which is based on the USDA measurements, is the highest of the alternative schedules for combined incomes below about \$10,000 per month. Option C, which is based on the RR measurements, is the lowest of the alternative schedules for all incomes. One caveat to Option C is that the RR measurements were just released in 2018, they have not been extensively vetted, and no state uses them. Nonetheless, the existing Colorado schedule is generally in between the lowest and the highest of the alternative schedules. This suggests that no changes to the existing schedule are necessary, assuming that the schedule should reflect the current cost of raising children.

Exhibit 1: Comparisons of Existing Schedule to Alternative, Updated Schedules: One Child





*Very High Incomes.* At combined gross incomes above \$10,000 per month, the issue is more complex. At lower incomes, the economic data suggests that as income increases, families devote a smaller proportion of their income to child-rearing expenditures. This is evident in the exhibits by the flattening of the trendlines. At very high incomes, however, there are an insufficient number of families in the CES to determine whether the trendline continues to decrease. In other words, there are too few families to know whether a family with gross income of \$20,000 per month devotes the same percentage of income to child-rearing expenditures as a family with gross income of \$30,000 per month. The data underlying alternative Schedules B and C are reliable to gross incomes of about \$16,500 per month. The data underlying alternative Schedule A is reliable to gross incomes of about \$26,500 per month. In other words, although the existing schedule goes up to gross incomes of \$30,000 per month, the schedule amounts for incomes in the upper \$20,000s was extrapolated from the lower amount (*i.e.*, it was assumed the trendline continued.)

#### OTHER CONSIDERATIONS AND SCHEDULE RECOMMENDATION

Besides whether to update the schedule and possibly extend the schedule to incomes above \$30,000 per month, the Commission was particularly concerned with two types of child-rearing expenses that are included in the schedule:

- Out-of-pocket school expenses; and
- Ordinary, out-of-pocket medical expenses for the child.



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#### OUT-OF-POCKET SCHOOL EXPENSES

The existing schedule, which is based on CES data, is based on older data (*i.e.*, before 2010) and includes out-of-pocket school expenses at a national level. The Commission believed that out-of-pocket school expenses in Colorado are above the national average, have emerged as significant expense in recent years, and appear to be growing. News stories corroborate this belief.<sup>18</sup> The issue, however, has not been researched by economists.

In discussing, out-of-pocket school expenses, it is important to note that there is no standard definition. Modern school supplies such as materials and devices for elearning are often assessed to students, particularly among school districts with tight budgets. This trend is exemplified in Colorado by Arvada West High school that made a \$200 laptop mandatory for its students in 2017.<sup>19</sup> Although the CES does track education-related expense, it is not at the level of detail to inform this issue. For example, some of the education-related expenses tracked by the CES are “Test preparation or tutoring services,” and “Purchase of any school books, supplies, or equipment which have not already been reported.”

Another issue is that the out-of-pocket school expense appears to vary widely across school districts. This is also corroborated in Colorado.<sup>20</sup> To include an additional amount in the schedule would require assumptions about the amount of the expense by income and by number of children, and whether the children were attending a school that assessed such an expense. Because of the variation from case to case, it is more appropriately addressed by treating it as an additional expense such as child care expenses and the child’s health insurance premium, which are also treated on a case-by-case basis in the calculation of support. These expenses are added to the basic obligation, then prorated between the parents.

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#### OUT-OF-POCKET MEDICAL EXPENSES FOR THE CHILD

The existing schedule includes up to \$250 per child per year to cover ordinary, out-of-pocket healthcare expenses such as over-the-counter medicines for the child (*e.g.*, cough syrup) and copays. For healthcare expenses exceeding \$250 per month, the parents share the expense on a prorated basis. Including the first \$250 in the schedule avoids the need for the parents to share receipts for the first \$250 in healthcare expenses. Some healthcare expenses are expected even for healthy children. The \$250 amount reflected average out-of-pocket healthcare expenses when the schedule was last updated.

One concern of the Commission was how this amount has changed since the Affordable Care Act (ACA) of 2010 was implemented. The most current data available (2015) from the National Medical

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<sup>18</sup> For example, see Hopkins, Kate. (May 8, 2012) “5 Hidden Costs of Public High School.” *U.S News and World Report* [online]. Retrieved from <https://www.usnews.com/education/high-schools/articles/2012/05/08/5-hidden-costs-of-public-high-school> .

<sup>19</sup> Garcia, Nelson. (Aug. 14, 2017). “Freshmen Required to Purchase Laptops from School.” *9News.com* [online]. Retrieved from <https://www.9news.com/article/news/education/freshmen-required-to-purchase-laptops-from-school/73-461812564>

<sup>20</sup> See The Sentinel (Sept. 13, 2012). “Fees, Costs for Schools Can Add Up, But How High?” *The Sentinel* [online]. Retrieved from <https://www.sentinelcolorado.com/news/fees-costs-for-schools-can-add-up-but-how-high/> .



Expenditure Survey finds that the average out-of-pocket expense is \$248 per child per year, which is close to the current \$250 amount.<sup>21</sup> However, the amount varies significantly depending on whether the child is covered through public insurance (*e.g.*, Medicaid or CHIP) or private insurance. It was \$63 per child per year for children who were on public insurance in 2015 and \$388 per child per year for children who were on private insurance in 2015. Adjusting for this difference in the schedule would be difficult. It would require some sort of assumption of how out-of-pocket expenses differ across incomes. For example, it could be assumed that those with lower incomes incur the amount relating to public insurance and those with higher incomes incur the amount relating to private insurance. This type of assumption may not be appropriate if one parent may be low-income (hence eligible for public insurance), while the other parent has higher income (hence is not eligible). The assumption may also not be realistic or easily managed since the child's public/private insurance status changes often.

One solution to this, is to exclude all healthcare expenses from the schedule. This would require sharing of all healthcare receipts or an add-on of a standardized amount (*e.g.*, \$388 per year if the child is on private insurance). Some states (*e.g.*, Connecticut, Michigan, and Virginia) exclude all healthcare expenses from the schedules and some of these states also use a standardized amount. One unanticipated consequence of excluding all healthcare expenses from the schedule and having no standardized amount is that the parent incurring the expense may not be reimbursed if they failed to notify the other parent, or if the other parent simply did not pay. Another unanticipated consequence when there is a standardized amount is that it sometimes exceeds the actual amount of out-of-pocket healthcare expense incurred. Further complicating the issue is the stability of the ACA and its provisions. There have been several attempts to unravel it and some of one of its key provisions (*e.g.*, mandated insurance coverage) have been overturned.

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#### COMMISSION RECOMMENDATION ON THE SCHEDULE

As documented in the Commission report, the Commission decided against updating the entire schedule. The existing schedule is in between the lowest and the highest bounds of the range of credible measurements of child-rearing expenditures. Further, as noted in the Commission report, the cost of living changes since the schedule was last updated affect both parents almost equally. Early in the review process, however, the Commission recognized a need to adjust the low-income part of the schedule for several reasons that are discussed in the next section.

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<sup>21</sup> Retrieved from [https://meps.ahrq.gov/mepsweb/about\\_meps/survey\\_back.jsp](https://meps.ahrq.gov/mepsweb/about_meps/survey_back.jsp).



### SECTION III: REVIEW AND UPDATE OF THE LOW-INCOME ADJUSTMENT

Although state data are not available, a 2010 national study found that without child support, the child poverty rate would be 4.4 percentage points more.<sup>22</sup> Other national research finds that 24 percent of nonresidential parents live in poverty.<sup>23</sup> In other words, child support is an important source of income, but many parents obligated to pay support have limited ability to pay. This presents a challenge to setting guidelines amounts at low incomes.

The federal rule changes pertaining to state guidelines that were made in December, 2016 essentially recognize that low-income obligated parents may have a limited ability to pay.<sup>24</sup> Specifically, it requires that a state's guidelines at a minimum:

- (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...<sup>25</sup>

This change and many of the federal rule changes are aimed at improving child support policies for low-income parents. The rule changes are grounded in research that finds compliance is lower and unpayable arrears accrue when income is imputed. The specific concern is when income is imputed beyond what an obligated parent— particularly, an obligated parent with income below or near poverty— actually has in income or the capacity to earn. The federal rule changes also recognize the importance of healthy parent-child relationships in the development of children and how unpaid child support in some situations can adversely affect that healthy relationship.

The issue is particularly salient to government child support programs because they serve a significant proportion of low-income parents who often have little to no earning capacity. Even when unemployment rates are very low, many parties with government child support cases have incomes below full-time, minimum wage earnings. Often, low-income workers with hourly pay have inconsistent weekly hours, receive no compensation if they skip work because of a personal illness or another reason, or change employment over the course of a year. The federal rule emphasizes using the actual income of the party to calculate the order amount and establishing guidelines that a low-income parent can reasonably pay.

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<sup>22</sup> Sorensen, Elaine. (2010). *Child Support Plays an Increasingly Important Role for Poor Custodial Families*. Urban Institute. Retrieved from <https://www.urban.org/sites/default/files/publication/29421/412272-Child-Support-Plays-an-Increasingly-Important-Role-for-Poor-Custodial-Families.PDF>.

<sup>23</sup> Sorensen, Elaine. (February 2014). *Employment and Family Structure Changes: Implications for Child Support*. Presentation to the National Child Support Enforcement Association, Washington, D.C. February 7, 2014.

<sup>24</sup> U.S. Department of Health and Human Services. (Nov. 17, 2014). "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs." *Federal Register*, vol. 79, no. 221/ Retrieved from: <https://www.govinfo.gov/content/pkg/FR-2014-11-17/pdf/2014-26822.pdf>.

<sup>25</sup> 45 CFR §302.56(h)(1).



Another major reason for reviewing and updating the low-income adjustment was its effectiveness and reach have diminished as the amount needed to sustain increased, while the State minimum increased even more, leaving a larger gap between those unable to steadily earn at least a full-time minimum wage earnings and those who work steadily. The federal poverty level for one person increased from \$903 per month in 2010, when the existing schedule was developed, to \$1,041 per month in 2019. In 2010, the minimum wage in Colorado was \$7.25 per hour. In 2019, the State minimum wage is \$11.10 per hour and will increase to \$12 per hour in 2020.

### ECONOMIC BASIS OF EXISTING LOW-INCOME ADJUSTMENT

The existing low-income adjustment essentially incorporates a self-support reserve (SSR) of \$1,100, which approximates 120 percent of the federal poverty level (FPL) for one person in 2010. Colorado and a few other states increase the FPL to consider the impact of federal and state income taxes and FICA. They also recognize that many means-tested programs available to families with children set the income threshold above the FPL, so a SSR above the FPL also seems equitable.

If the obligated parent's income is \$1,100 per month or less, the existing guidelines provides a minimum order of \$50 per month plus \$20 for each additional child (*e.g.*, \$70 per month for two children). If the obligated parent's income is greater than \$1,100 per month, the order amount is the lesser of:

- The regular calculation, and
- The minimum order amount plus the difference between the adjusted gross income of the obligated parent and \$1,100 per month, which is the SSR).

For example, assume there is one child and the obligated parent is the only party with income. The obligated parent's income is \$1,200 per month. The regular child support calculation would yield a child support order of \$234 per month, but the low-income formula would yield \$150 per month (*i.e.*, \$50 per month plus \$100 per month, which is the difference between \$1,200 and \$1,100 per month).

### BASIS OF PROPOSED LOW-INCOME ADJUSTMENT

The Commission considered how other states provide a low-income adjustment,<sup>26</sup> but eventually recommended a two-tier adjustment they believed was appropriate for Colorado. In all, the proposed low-income adjustment is largely a policy decision with some economic and mathematical checks. Some

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<sup>26</sup> The most common method is to use a self-support reserve (SSR) that relates to the federal poverty level for one person. Some states incorporate the SSR into the schedule, while other states provide for it in the worksheet. If the obligated parent's income is less than the SSR, most states provide a minimum order (*e.g.*, \$50 per month). If the obligated parent's income is more than the SSR, most guidelines essentially provide something similar to Colorado's current adjustment: that is, the order is the minimum of i) an amount based on the difference between the obligated parent's income and the SSR; or ii) the regular guidelines amount. The highest SSR relating to the federal poverty level is 135 percent, which is used by New York. However, Arizona has the highest SSR. It is close to \$1,500 per month and relates to the Arizona's minimum wage, which is \$11.00 per hour in 2019.



of the Commission's policy decisions are as follows. The economic and mathematical checks relating to the policy decisions are contained in footnotes.

- There is a two-tier adjustment: one for those with negligible earnings, which is defined as incomes under \$650 per month;<sup>27</sup> and, the other for incomes above \$650 through \$1,500 per month.<sup>28</sup>
- A minimum order of \$10 per month is appropriate and reasonable even among those with negligible earnings (*i.e.*, incomes of \$650 or less per month) to establish the precedent that the obligated parent has a financial responsibility to the child.
- Among those earning more than \$650 per month and not more than \$1,500 per month, the minimum order should remain the same as the existing minimum order, which is \$50 per month plus \$20 per additional child. The \$50 minimum order amount is the norm in most states and approximates the average in-kind contribution of what a low-income parent provides on a voluntary basis.<sup>29</sup> The increase for the number of children recognizes that additional children cost more.
- For incomes above \$1,500 per month, the SSR should phase-out gradually to the existing schedule amounts that reflect economic data on child-rearing expenditures. The phase-out should be as "quick" as possible (meaning phase-out at the earliest income level) while maintaining an economic incentive for the obligated parent to increase his or her income.<sup>30</sup>

These premises and assumptions result in the schedule shown in Appendix C. The amounts in the schedule that are adjusted for the proposed low-income adjustment are shaded in Appendix C.

*Applying the SSR to Both Parents.* One common interest among state guidelines review committees is how to provide a SSR to both parents that is also transparent. This can only be done mathematically in the worksheet. Exhibit 3 shows an example. Note that the order amount would be the same if it was applied to only the obligated parent as it would be if it were applied to both parents. The same result can occur in the schedule, but it is not transparent.

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<sup>27</sup>At the time of the Colorado review, North Dakota used the threshold of \$700 per month and less for its lowest rung. North Dakota related it to the maximum amount that could be received by a single person eligible for Supplemental Security Income (SSI) at that time. Since then North Dakota has raised its threshold to \$800 per month to reflect the maximum SSI benefit for a single person, which is about \$770 per month in 2019. The underlying policy premise of the North Dakota guidelines is that a person eligible for SSI is indeed poor.

<sup>28</sup> \$1,500 per month approximates earnings using the 2020 Colorado minimum wage of \$12 per hour for a worker employed 29 hours per week, which was the threshold under the Affordable Care Act (ACA) relating to the insurance mandate of large employers. At the time, there was concern that employers would limit employment to 29 hours per week to avoid the insurance mandate.

<sup>29</sup> See Rosen, Jill. (2015). "Many 'deadbeat dads' support children through gifts, not cash, study shows," John Hopkins University. <http://hub.jhu.edu/2015/06/15/how-low-income-dads-provide>; and, Kane, J., Nelson, T. and Edin, K. (2015). "How Much In-Kind Support Do Low-Income Nonresident Fathers Provide? A Mixed-Method Analysis." *Journal of Marriage and Family*, 77 (June 2015): 591–611.

<sup>30</sup> In other words, the obligated parent's increased earnings should not be negated by increases in child support and federal and state income taxes and FICA. This is accomplished by assigning only \$35 of each \$50 increase in income to the support obligation. When this amount is more than the existing schedule amount, the existing schedule amount is used. Using an amount more than \$35 would phase-out the SSR at lower incomes. Using an amount less than \$35 would phase-out the SSR at higher incomes.



Exhibit 3: Illustration of How the SSR Can Be Applied to Both Parents when Parent A Is the Obligated Parent			
Lines from the Worksheet	Parent A	Parent B	Combined
Line 1. Monthly Gross Income	\$1,800	\$1,800	\$3,600
Line 2: Percentage Share of Income	50%	50%	
Line 3: Basic Child Support Obligation (schedule amount for 1 child)			\$628
Line 4: Pro Rata Basic Support Obligation	\$314	\$314	
Line 5: Self-Support Reserve (\$1,500/month)	\$1,500	\$1,500	
Line 6: Income Available for Support (Line 1 minus above line 5)	\$300	\$300	
Line 7. Preliminary Child Support Obligation (Lower of Line 4 and Line 6 for Obligated Parent only)	\$300		

## THE SPECIAL CASE OF INCARCERATED PARENTS

Incarcerated parents are often low-income. Earnings in a prison are usually \$8 per month, but can be more if there is a prison industry that sells items outside the prison (*e.g.*, a fish hatchery). Prison-industry jobs are not abundant, while the \$8 per month jobs are more common and involve tasks in routine operation of the prison (*e.g.*, kitchen help).

The new federal rule limits income imputation to incarcerated parents:

[A state's guidelines must] provide that incarceration may not be treated as voluntary unemployment in establishing or modifying support orders...<sup>31</sup>

In other words, if the incarcerated parent was an accountant before incarceration, it cannot be assumed the incarcerated parent can continue to earn accountant's income. Most states (*e.g.*, Georgia and Rhode Island) are simply adopting the federal language. A few states (*e.g.*, North Dakota and Utah) are expanding it to consider incarceration of at least 180 days. This eases the application of another federal requirement concerning the treatment of incarcerated parents in the government child support program caseload:

Review and adjustment of child support orders. \* \* \* \* \* (b) \* \* \* (2) The State may elect in its State plan to initiate review of an order, after learning that a noncustodial parent will be incarcerated for more than 180 calendar days, without the need for a specific request and, upon notice to both parents, review, and if appropriate, adjust the order, in accordance with paragraph (b)(1)(i) of this section. \* \* \* \* \* (7) The State must provide notice— (i) Not less than once every 3 years to both parents subject to an order informing the parents of their right to request the State to review and, if appropriate, adjust the order consistent with this section. The notice must specify the place and manner in which the request should be made. The initial notice may be included in the order. (ii) If the State has not elected paragraph (b)(2) of this section, within 15 business days of when the IV–D

<sup>31</sup> 45 CFR 302.56(c)(3).



agency learns that a noncustodial parent will be incarcerated for more than 180 calendar days, to both<sup>32</sup>

The North Dakota provision relying on the 180 days threshold is shown below.

§303.8 Review and adjustment of child support orders. \* \* \* \* (b) \* \* \* (2) The State may elect in its State plan to initiate review of an order, after learning that a noncustodial parent will be incarcerated for more than 180 calendar days, without the need for a specific request and, upon notice to both parents, review, and if appropriate, adjust the order, in accordance with paragraph (b)(1)(i) of this section. \* \* \* \* \*

(7) The State must provide notice— (i) Not less than once every 3 years to both parents subject to an order informing the parents of their right to request the State to review and, if appropriate, adjust the order consistent with this section. The notice must specify the place and manner in which the request should be made. The initial notice may be included in the order. (ii) If the State has not elected paragraph (b)(2) of this section, within 15 business days of when the IV–D agency learns that a noncustodial parent will be incarcerated for more than 180 calendar days, to both parents informing them of the right to request the State to review and, if appropriate, adjust the order, consistent with this section. The notice must specify, at a minimum, the place and manner in which the request should be made. Neither the notice nor a review is required under this paragraph if the State has a comparable law or rule that modifies a child support obligation upon incarceration by operation of State law. (c) \* \* \* Such reasonable quantitative standard must not exclude incarceration as a basis for determining whether an inconsistency between the existing child support order amount and the amount of support determined as a result of a review is adequate grounds for petitioning for adjustment of the order.

The Utah provision relying on the 180 days threshold is more simply stated.

Incarceration of at least six months may not be treated as voluntary unemployment by the office in establishing or modifying a support order.

In contrast, Colorado’s current provision is.

(l) If a parent is voluntarily unemployed or underemployed, child support shall be calculated based on a determination of potential income; except that a determination of potential income shall not be made for a parent who is physically or mentally incapacitated or is caring for a child under the age of thirty months for whom the parents owe a joint legal responsibility or for an incarcerated parent sentenced to one year or more.

<sup>32</sup> 45 CFR 303.8.



## APPENDIX A: TECHNICAL DOCUMENTATION OF UPDATED SCHEDULE

For comparative purposes child support schedules were developed from:

- Betson-Rothbarth (BR) measurements;<sup>33</sup>
- The Rodgers-Rothbarth (RR) measurements;<sup>34</sup> and
- the USDA measurements for the West.<sup>35</sup>

*Step 1.* Subtract child care expenses; health insurance premiums; and extraordinary, uninsured health care expenses from estimates of child-rearing expenditures. This step is necessary because the actual amounts of these expenses are considered elsewhere in the guidelines. (These amounts for the BR measurements are shown in Table A-1. The amounts for RR are from Table 11a of the California report. The amounts for the USDA are also contained in the USDA report). An amount equivalent to \$250 per child is retained to cover ordinary medical expenses.

*Step 2.* Update to current price levels using the Consumer Price Index (CPI). The studies were conducted prior to 2018 so are updated to 2018 price levels using the changes in the CPI from the year that the study was developed.

*Step 3.* Extend the estimates of child-rearing expenditures— which are for one, two and three children for the BR and RR measurements since there are not a sufficient number of households in the data set with four or more children to measure child-rearing expenditures for larger families— to cover four and more children. There are an insufficient number of families with four or more children in the survey. Hence, the estimates are extended to four and more children using economic equivalence scales. These scales were developed by the National Research Council,<sup>36</sup> a blue-ribbon panel of academics studying poverty and family income, after extensive research. The USDA measurements are extended using the equivalence scales in the USDA report.

*Step 4.* Relate the BR and RR estimates of child-rearing expenditures to net incomes. (This step is unnecessary for the USDA measurements because they relate to gross income.) The BR and RR estimates of child-rearing expenditures are expressed as a percentage of total family expenditures. If a family spends all of its after-tax income, then family expenditures and after-tax income are equal and no additional adjustment is necessary. However, some families may not spend all of their disposable income on current consumption items. Hence, the estimates of child-rearing expenditures are adjusted to

<sup>33</sup> Betson, David M. (2010). "Appendix A: Parental Expenditures on Children." in Judicial Council of California, *Review of Statewide Uniform Child Support Guideline*. San Francisco, California. Retrieved from <http://www.courts.ca.gov/partners/documents/2011SRL6aGuidelineReview.pdf> .

<sup>34</sup> Rodgers, William M. (2017) "Comparative Economic Analysis of Current Economic Research on Child-Rearing Expenditures." In Judicial Council of California, *Review of Statewide Uniform Child Support Guideline 2017*. San Francisco, CA. Table 11a, page 128. Retrieved from <http://www.courts.ca.gov/documents/lr-2018-JC-review-of-statewide-CS-guideline-2017-Fam-4054a.pdf> .

<sup>35</sup> Lino, Mark (2017). *Expenditures on Children by Families: 2015 Annual Report*. U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2015, Washington, D.C. Retrieved from <http://www.cnpp.usda.gov/publications/crc/crc2012.pdf>

<sup>36</sup> Citro, Constance F. and Robert T. Michael, Editors (1995). *Measuring Poverty: A New Approach*. National Academy Press. Washington, D.C.



reflect net incomes. For the BR measurements, there is an additional adjustment to reflect that Colorado housing expense are above the national average. Specifically, expenditures are increased by 7.9 percent to reflect that 38 percent of expenditures are devoted to housing and Colorado housing prices are 20.7 percent higher than the national average (38% multiplied by 20.7% equals 7.9%).

*Step 5.* Calculate marginal percentages between income ranges. This step is necessary to gradually phase-in the estimates of child-rearing expenditures between income ranges similar to how a tax table phases in different tax rates between income ranges. Otherwise, there would be sudden changes in amounts as the table moved from income range to the next income range.

*Step 6.* So far, the steps lead to a schedule based on net income for BR and RR. It is backed out to gross income using federal and state income tax withholding formula assuming all income is earned by a single or head-of-household with two allowances. (The IRS provides the same formula for single and head of household).

Exhibit A-1: Parental Expenditures on Children and Other Expenditures by Income Range Used in the BR Schedule							
Annual Net Income Range (2018 dollars)	Number of Observations	Current Consumption as a % of Net Income	Expenditures on Children as a % of Total Consumption Expenditures (Rothbarth 1998-2004 data)			Child Care \$ as a % of Consumption (per child)	Medical \$ as a % of Consumption (per person)
			1 Child	2 Children	3 Children		
\$ 0 - \$14,999	178	5760.89%	21.512	33.545%	41.403%	0.275%	0.124%
\$15,000 - \$19,999	186	187.83%	22.357	34.803%	42.901%	0.537%	0.285%
\$20,000 - \$24,999	212	148.91%	22.584	35.140%	43.301%	0.375%	0.495%
\$25,000 - \$29,999	292	130.39%	22.760	35.399%	43.607%	0.455%	0.572%
\$30,000 - \$34,999	290	116.26%	22.901	35.608%	43.854%	0.562%	0.442%
\$35,000 - \$39,999	332	111.80%	23.020	35.782%	44.060%	0.734%	0.564%
\$40,000 - \$44,999	407	104.14%	23.121	35.931%	44.236%	0.722%	0.810%
\$45,000 - \$49,999	366	103.21%	23.210	36.061%	44.389%	0.854%	0.540%
\$50,000 - \$54,999	409	95.55%	23.252	36.124%	44.463%	1.017%	0.890%
\$55,000 - \$59,999	359	91.53%	23.290	36.179%	44.527%	1.134%	0.851%
\$60,000 - \$64,999	391	89.83%	23.340	36.252%	44.613%	1.329%	0.593%
\$65,000 - \$69,999	337	88.68%	23.389	36.324%	44.698%	1.146%	0.955%
\$70,000 - \$74,999	379	83.93%	23.401	36.342%	44.719%	1.337%	0.754%
\$74,999 - \$79,999	387	82.09%	23.435	36.391%	44.777%	1.402%	0.856%
\$80,000 - \$89,999	633	78.14%	23.468	36.440%	44.834%	1.415%	0.840%
\$90,000 - \$99,999	566	75.90%	23.528	36.528%	44.938%	1.581%	0.847%
\$100,000 - \$119,999	850	72.91%	23.602	36.635%	45.063%	1.568%	0.931%
\$120,000 - \$139,999	544	67.34%	23.668	36.732%	45.177%	1.608%	0.847%
\$140,000 - \$179,999	518	62.62%	23.753	36.855%	45.323%	1.957%	0.720%
\$180,000 or more	285	53.23%	23.862	37.016%	45.509%	2.013%	0.723%

## CONSUMER EXPENDITURE DATA

Most studies of child-rearing expenditures, including the BR measurements, draw on expenditures data collected from families participating in the Consumers Expenditures Survey (CES) that is administered by the Bureau of Labor Statistics (BLS). Economists use the CES because it is the most comprehensive and



detailed survey conducted on household expenditures and consists of a large sample. The CES surveys about 7,000 households per quarter on expenditures, income, and household characteristics (e.g., family size). In the survey quarters used in the fourth BR (BR4) study (*i.e.*, first quarter of 2004 through the first quarter of 2009), households remain in the survey for five consecutive quarters, with households rotating in and out each quarter. Most economists, including Betson, use three or four quarters of expenditures data for a surveyed family. This means that family expenditures are averaged for about a year rather than over a quarter, which may not be as reflective of typical family expenditures.

In all, the BR4 study relies on expenditures/outlays data from 7,846 households in which 2,937 households were childless married couples and 4,909 were married couples with children. The subset of CES households used for the BR4 study consisted of married couples of child-rearing age with no other adults living in the household (*e.g.*, grandparents), households with no change in family size or composition during the survey period, and households with at least three completed interviews.

The CES asks households about expenditures on over a hundred detailed items. Exhibit A.2 shows the major categories of expenditures captured by the CES. It includes the purchase price and sales tax on all goods purchased within the survey period. In recent years, the CES has added another measure of “expenditures” called “outlays.” The key difference is that outlays essentially include installment plans on purchases, mortgage principal payments, and payments on home equity loans, while expenditures do not. To illustrate the difference, consider a family who purchases a home theatre system during the survey period, puts nothing down, and pays for the home theatre system through 36 months of installment payments. The expenditures measure would capture the total purchase price of the home theatre system. The outlays measure would only capture the installment payments made in the survey period.

Outlays include mortgage principal payments, payments on second mortgages and home equity payments, which is what the 2010 Betson-Rothbarth measurement considers. The CES traditional measure of expenditures does not consider these outlays. The merit of using expenditures, which does not include mortgage principal payments, is that any equity in the home should be considered part of the property settlement and not part of the child support payments. The limitations are not all families have substantial equity in their homes and some families have second mortgages or home equity loans that further reduce home equity. The merit of using outlays is that it is more in line with family budgeting on a monthly basis in that it considers the entire mortgage payment including the amounts paid toward both interest and principal, and the amount paid toward a second mortgage or home equity loan if there is such a payment. Both measures include payment of the mortgage interest, rent among households dwelling in apartments, utilities, property taxes, and other housing expenses as indicated in the above table. Housing-related items, which are identified in Exhibit A-2, comprise the largest share of total family expenditures. Housing expenses compose about 40 percent of total family expenditures.

**Exhibit A-2: Partial List of Expenditure Items Considered in the Consumer Expenditure Survey**

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

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

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



Gross and net incomes are reported by families participating in the CES. The difference between gross and net income is taxes. In fact, the CES uses the terms “income before taxes” and “income after taxes” instead of gross and net income. Income before taxes is the total money earnings and selected money receipts. It includes wages and salary, self-employment income, Social Security benefits, pension income, rental income, unemployment compensation, workers’ compensation, veterans’ benefits, public assistance, and other sources of income. Income and taxes are based on self-reports and not checked against actual records.

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

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

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

A high level of “savings” seems to contradict reports about the national savings rate being low. However, economists calculate the national savings rate using a different methodology.<sup>37</sup> Some of the differences concern the treatment of housing and medical expenses. When calculating the national savings rate, economists define savings to be the difference between disposable income and consumption. In defining consumption, economists impute the rental value of housing to homeowners even though the rental value may exceed the mortgage payment. Similarly, economists impute the value of all medical services received even though there was insurance coverage and the family incurred

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<sup>37</sup> More information about this difference can be found in California’s guidelines review report (Judicial Council, 2006).



no out-of-pocket expense. These imputed values increase consumption considerably and hence, reduce the national savings rate. In fact, the escalating cost of health services contributes significantly to the declining national savings rate.<sup>38</sup>

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<sup>38</sup> *Ibid.*



**APPENDIX B: COMPARISON OF EXISTING SCHEDULE TO UPDATED SCHEDULES**

Combined Gross Income	One Child											Two Children										
	Basic Obligation				Dollar Change			Percentage Change				Basic Obligation				Dollar Change			Percentage Change			
	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C		
1100	216	214	337	162	-2	121	-54	-1.1%	56.2%	-25.0%	335	331	531	222	-4	-4	-113	-1.3%	-1.3%	-33.6%		
1150	225	222	353	168	-3	128	-57	-1.2%	56.8%	-25.1%	348	344	555	231	-4	207	-117	-1.1%	59.6%	-33.6%		
1200	234	231	368	175	-3	134	-59	-1.3%	57.3%	-25.3%	362	358	580	240	-4	218	-122	-1.2%	60.1%	-33.7%		
1250	243	240	383	181	-3	140	-62	-1.3%	57.8%	-25.4%	375	371	604	249	-4	229	-126	-1.0%	61.0%	-33.7%		
1300	251	248	399	188	-3	148	-63	-1.0%	58.9%	-25.3%	389	385	628	257	-4	239	-132	-1.2%	61.4%	-33.8%		
1350	260	257	414	194	-3	154	-66	-1.1%	59.3%	-25.4%	402	398	652	266	-4	250	-136	-1.0%	62.2%	-33.8%		
1400	269	266	429	200	-3	160	-69	-1.2%	59.6%	-25.5%	416	411	676	275	-5	260	-141	-1.1%	62.5%	-33.9%		
1450	277	275	445	207	-2	168	-70	-0.9%	60.5%	-25.4%	429	425	700	284	-4	271	-145	-1.0%	63.3%	-33.9%		
1500	286	283	460	213	-3	174	-73	-0.9%	60.9%	-25.5%	442	438	725	292	-4	283	-150	-0.8%	63.9%	-33.9%		
1550	294	292	475	219	-2	181	-75	-0.7%	61.7%	-25.4%	455	452	749	301	-3	294	-154	-0.7%	64.5%	-33.8%		
1600	302	301	491	226	-1	189	-76	-0.4%	62.5%	-25.2%	467	465	773	310	-2	306	-157	-0.4%	65.5%	-33.7%		
1650	310	309	506	232	-1	196	-78	-0.2%	63.2%	-25.1%	480	479	797	319	-1	317	-161	-0.3%	66.0%	-33.6%		
1700	319	318	521	239	-1	202	-80	-0.3%	63.4%	-25.2%	492	492	821	327	0	329	-165	0.0%	66.9%	-33.5%		
1750	327	327	537	245	0	210	-82	0.0%	64.1%	-25.1%	505	505	845	336	0	340	-169	0.1%	67.4%	-33.5%		
1800	335	336	552	251	1	217	-84	0.2%	64.8%	-25.0%	518	519	869	345	1	351	-173	0.2%	67.8%	-33.4%		
1850	343	344	567	258	1	224	-85	0.3%	65.4%	-24.9%	530	532	894	353	2	364	-177	0.4%	68.6%	-33.3%		
1900	352	353	583	264	1	231	-88	0.2%	65.6%	-25.1%	543	545	918	362	2	375	-181	0.4%	69.0%	-33.4%		
1950	360	361	598	270	1	238	-90	0.3%	66.1%	-25.0%	556	558	942	370	2	386	-186	0.4%	69.4%	-33.4%		
2000	368	370	613	276	2	245	-92	0.4%	66.7%	-25.0%	569	571	966	379	2	397	-190	0.4%	69.8%	-33.4%		
2050	377	378	629	282	1	252	-95	0.3%	66.8%	-25.1%	581	585	990	387	4	409	-194	0.6%	70.4%	-33.3%		
2100	385	387	644	289	2	259	-96	0.5%	67.3%	-25.0%	594	598	1014	396	4	420	-198	0.6%	70.8%	-33.4%		
2150	393	396	659	295	3	266	-98	0.7%	67.8%	-25.0%	607	611	1038	404	4	431	-203	0.7%	71.1%	-33.4%		
2200	401	404	675	301	3	274	-100	0.8%	68.3%	-24.9%	620	624	1063	413	4	443	-207	0.7%	71.4%	-33.4%		
2250	410	413	690	307	3	280	-103	0.7%	68.3%	-25.1%	632	638	1087	421	6	455	-211	0.9%	72.0%	-33.3%		



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Combined Gross Income	One Child											Two Children								
	Basic Obligation				Dollar Change			Percentage Change				Basic Obligation				Dollar Change			Percentage Change	
	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C
2300	418	421	705	313	3	287	-105	0.8%	68.8%	-25.0%	645	651	1111	430	6	466	-215	0.9%	72.2%	-33.3%
2350	426	430	721	320	4	295	-106	1.0%	69.2%	-25.0%	658	664	1135	438	6	477	-220	0.9%	72.5%	-33.4%
2400	435	439	736	326	4	301	-109	0.9%	69.2%	-25.1%	671	677	1159	447	6	488	-224	1.0%	72.8%	-33.4%
2450	443	447	751	332	4	308	-111	1.0%	69.6%	-25.1%	683	691	1183	456	8	500	-227	1.1%	73.3%	-33.3%
2500	451	456	767	338	5	316	-113	1.1%	70.0%	-25.0%	696	704	1208	464	8	512	-232	1.1%	73.5%	-33.3%
2550	459	465	782	344	6	323	-115	1.2%	70.4%	-25.0%	709	717	1232	473	8	523	-236	1.2%	73.7%	-33.3%
2600	468	473	797	351	5	329	-117	1.1%	70.4%	-25.1%	722	731	1256	481	9	534	-241	1.2%	73.9%	-33.4%
2650	476	482	813	357	6	337	-119	1.2%	70.7%	-25.0%	734	744	1280	490	10	546	-244	1.3%	74.4%	-33.3%
2700	484	491	828	363	7	344	-121	1.3%	71.1%	-25.0%	747	757	1304	498	10	557	-249	1.3%	74.6%	-33.3%
2750	493	499	843	369	6	350	-124	1.2%	71.1%	-25.1%	760	770	1328	507	10	568	-253	1.4%	74.8%	-33.3%
2800	501	508	859	375	7	358	-126	1.4%	71.4%	-25.1%	772	784	1352	515	12	580	-257	1.5%	75.2%	-33.3%
2850	509	516	874	382	7	365	-127	1.5%	71.7%	-25.0%	785	797	1377	524	12	592	-261	1.5%	75.4%	-33.3%
2900	517	525	889	388	8	372	-129	1.6%	72.0%	-25.0%	797	810	1401	532	13	604	-265	1.6%	75.7%	-33.2%
2950	525	534	905	394	9	380	-131	1.6%	72.3%	-24.9%	809	823	1425	541	14	616	-268	1.8%	76.1%	-33.2%
3000	533	542	920	400	9	387	-133	1.7%	72.6%	-24.9%	821	836	1449	549	15	628	-272	1.9%	76.5%	-33.1%
3050	541	551	935	407	10	394	-134	1.8%	72.9%	-24.9%	833	850	1473	558	17	640	-275	2.0%	76.8%	-33.0%
3100	548	560	951	413	12	403	-135	2.1%	73.5%	-24.7%	844	863	1497	566	19	653	-278	2.2%	77.4%	-32.9%
3150	556	568	956	419	12	400	-137	2.2%	71.9%	-24.6%	856	876	1505	575	20	649	-281	2.4%	75.8%	-32.9%
3200	564	577	958	425	13	394	-139	2.3%	69.9%	-24.6%	868	889	1509	583	21	641	-285	2.5%	73.9%	-32.8%
3250	572	585	961	431	13	389	-141	2.3%	68.1%	-24.6%	880	902	1514	592	22	634	-288	2.5%	72.0%	-32.7%
3300	580	593	964	438	13	384	-142	2.3%	66.2%	-24.6%	892	914	1518	600	22	626	-292	2.5%	70.2%	-32.7%
3350	588	601	967	444	13	379	-144	2.3%	64.5%	-24.5%	904	927	1523	609	23	619	-295	2.5%	68.5%	-32.6%
3400	596	610	970	450	14	374	-146	2.3%	62.7%	-24.5%	915	939	1527	617	24	612	-298	2.6%	66.9%	-32.5%
3450	604	618	973	456	14	369	-148	2.3%	61.1%	-24.5%	928	951	1532	626	23	604	-302	2.5%	65.1%	-32.6%
3500	612	626	976	462	14	364	-150	2.3%	59.4%	-24.4%	940	964	1536	634	24	596	-306	2.5%	63.5%	-32.5%
3550	620	634	979	469	14	359	-151	2.3%	57.8%	-24.4%	953	976	1541	643	23	588	-310	2.4%	61.7%	-32.5%



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Combined Gross Income	One Child											Two Children								
	Basic Obligation				Dollar Change			Percentage Change				Basic Obligation				Dollar Change			Percentage Change	
	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C
3600	628	642	981	475	14	353	-153	2.3%	56.3%	-24.4%	965	988	1545	651	23	580	-314	2.4%	60.2%	-32.5%
3650	636	651	984	481	15	348	-155	2.3%	54.8%	-24.4%	977	1001	1550	660	24	573	-317	2.4%	58.6%	-32.4%
3700	643	659	987	487	16	344	-156	2.5%	53.5%	-24.2%	987	1013	1555	668	26	568	-319	2.6%	57.5%	-32.3%
3750	650	667	990	493	17	340	-157	2.6%	52.3%	-24.1%	998	1025	1559	677	27	561	-321	2.7%	56.2%	-32.2%
3800	657	675	993	500	18	336	-157	2.8%	51.1%	-23.9%	1009	1038	1564	686	29	555	-323	2.9%	55.0%	-32.1%
3850	666	683	996	506	17	330	-160	2.6%	49.5%	-24.0%	1023	1050	1568	694	27	545	-329	2.7%	53.3%	-32.2%
3900	671	692	999	512	21	328	-159	3.1%	48.8%	-23.7%	1031	1063	1573	703	32	542	-328	3.1%	52.5%	-31.9%
3950	678	700	1001	518	22	323	-160	3.3%	47.7%	-23.6%	1042	1076	1577	711	34	535	-331	3.3%	51.4%	-31.8%
4000	685	709	1004	525	24	319	-160	3.5%	46.6%	-23.4%	1053	1089	1582	720	36	529	-333	3.5%	50.2%	-31.7%
4050	692	718	1007	531	26	315	-161	3.7%	45.5%	-23.3%	1063	1103	1586	728	40	523	-335	3.7%	49.2%	-31.5%
4100	699	726	1010	537	27	311	-162	3.9%	44.5%	-23.2%	1074	1116	1591	737	42	517	-337	3.9%	48.1%	-31.4%
4150	706	735	1013	543	29	307	-163	4.1%	43.5%	-23.1%	1084	1129	1595	745	45	511	-339	4.1%	47.2%	-31.3%
4200	713	743	1016	549	30	303	-164	4.2%	42.5%	-23.0%	1095	1142	1600	754	47	505	-341	4.3%	46.1%	-31.2%
4250	720	751	1019	555	31	299	-165	4.3%	41.5%	-22.9%	1105	1154	1604	762	49	499	-343	4.4%	45.2%	-31.1%
4300	727	759	1022	561	32	295	-166	4.4%	40.5%	-22.9%	1115	1165	1609	769	50	494	-346	4.5%	44.3%	-31.0%
4350	734	766	1024	566	32	290	-168	4.4%	39.6%	-22.9%	1126	1177	1613	776	51	487	-350	4.5%	43.3%	-31.0%
4400	741	774	1027	571	33	286	-170	4.4%	38.6%	-22.9%	1136	1188	1618	784	52	482	-352	4.6%	42.4%	-31.0%
4450	747	781	1030	577	34	283	-170	4.5%	37.9%	-22.8%	1147	1200	1622	791	53	475	-356	4.6%	41.4%	-31.0%
4500	754	788	1033	582	34	279	-172	4.6%	37.0%	-22.8%	1157	1211	1627	799	54	470	-358	4.7%	40.6%	-31.0%
4550	761	796	1036	587	35	275	-174	4.6%	36.1%	-22.8%	1167	1222	1631	806	55	464	-361	4.7%	39.8%	-30.9%
4600	768	803	1039	593	35	271	-175	4.5%	35.3%	-22.8%	1178	1233	1636	813	55	458	-365	4.6%	38.9%	-31.0%
4650	775	810	1042	598	35	267	-177	4.5%	34.4%	-22.8%	1188	1244	1640	821	56	452	-367	4.7%	38.1%	-30.9%
4700	782	817	1044	604	35	262	-178	4.5%	33.6%	-22.8%	1199	1254	1645	828	55	446	-371	4.6%	37.2%	-30.9%
4750	788	824	1047	609	36	259	-179	4.6%	32.9%	-22.7%	1209	1265	1649	836	56	440	-373	4.7%	36.4%	-30.9%
4800	795	832	1050	614	37	255	-181	4.6%	32.1%	-22.7%	1218	1276	1654	843	58	436	-375	4.8%	35.8%	-30.8%
4850	801	839	1053	620	38	252	-181	4.7%	31.5%	-22.6%	1227	1287	1658	850	60	431	-377	4.9%	35.2%	-30.7%



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	Basic Obligation				Dollar Change			Percentage Change				Basic Obligation				Dollar Change			Percentage Change			
	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B
4900	808	846	1056	625	38	248	-183	4.7%	30.7%	-22.6%	1237	1298	1663	858	61	426	-379	4.9%	34.4%	-30.7%		
4950	814	853	1059	631	39	245	-183	4.8%	30.1%	-22.5%	1246	1309	1667	865	63	421	-381	5.0%	33.8%	-30.6%		
5000	820	860	1062	636	40	242	-184	4.9%	29.5%	-22.4%	1256	1320	1672	873	64	416	-383	5.1%	33.1%	-30.5%		
5050	827	868	1065	641	41	238	-186	4.9%	28.7%	-22.4%	1265	1331	1676	880	66	411	-385	5.2%	32.5%	-30.4%		
5100	833	875	1067	647	42	234	-186	5.0%	28.1%	-22.4%	1274	1342	1681	887	68	407	-387	5.3%	31.9%	-30.4%		
5150	840	882	1070	652	42	230	-188	5.0%	27.4%	-22.4%	1284	1352	1686	895	68	402	-389	5.3%	31.3%	-30.3%		
5200	846	889	1073	658	43	227	-188	5.1%	26.9%	-22.3%	1293	1363	1690	902	70	397	-391	5.4%	30.7%	-30.2%		
5250	852	896	1076	663	44	224	-189	5.2%	26.3%	-22.2%	1303	1374	1695	909	71	392	-394	5.4%	30.0%	-30.2%		
5300	859	903	1079	668	44	220	-191	5.1%	25.6%	-22.2%	1312	1384	1699	917	72	387	-395	5.5%	29.5%	-30.1%		
5350	865	910	1082	674	45	217	-191	5.2%	25.1%	-22.1%	1322	1394	1704	924	72	382	-398	5.4%	28.9%	-30.1%		
5400	871	916	1085	679	45	214	-192	5.2%	24.5%	-22.0%	1330	1403	1708	932	73	378	-398	5.5%	28.4%	-29.9%		
5450	875	923	1088	684	48	213	-191	5.5%	24.3%	-21.8%	1337	1413	1713	939	76	376	-398	5.7%	28.1%	-29.8%		
5500	879	930	1090	690	51	211	-189	5.8%	24.0%	-21.5%	1343	1423	1717	946	80	374	-397	6.0%	27.9%	-29.5%		
5550	883	936	1093	695	53	210	-188	6.0%	23.8%	-21.3%	1349	1433	1722	954	84	373	-395	6.2%	27.6%	-29.3%		
5600	887	943	1096	701	56	209	-186	6.3%	23.6%	-21.0%	1355	1443	1726	961	88	371	-394	6.5%	27.4%	-29.1%		
5650	891	950	1099	706	59	208	-185	6.6%	23.3%	-20.8%	1361	1453	1731	969	92	370	-392	6.7%	27.2%	-28.8%		
5700	896	956	1102	711	60	206	-185	6.7%	23.0%	-20.6%	1367	1463	1735	976	96	368	-391	7.0%	26.9%	-28.6%		
5750	900	963	1105	717	63	205	-183	7.0%	22.7%	-20.4%	1373	1472	1740	983	99	367	-390	7.2%	26.7%	-28.4%		
5800	904	970	1108	720	66	204	-184	7.3%	22.5%	-20.4%	1379	1482	1744	991	103	365	-388	7.5%	26.5%	-28.1%		
5850	908	977	1110	722	69	202	-186	7.5%	22.3%	-20.5%	1385	1492	1749	998	107	364	-387	7.7%	26.3%	-27.9%		
5900	912	983	1113	723	71	201	-189	7.8%	22.1%	-20.7%	1391	1502	1753	1006	111	362	-385	8.0%	26.0%	-27.7%		
5950	916	990	1116	725	74	200	-191	8.1%	21.9%	-20.9%	1397	1512	1758	1013	115	361	-384	8.2%	25.8%	-27.5%		
6000	920	995	1119	727	75	199	-193	8.2%	21.6%	-21.0%	1404	1520	1762	1020	116	358	-384	8.3%	25.5%	-27.3%		
6050	924	1001	1122	728	77	198	-196	8.3%	21.4%	-21.2%	1410	1528	1767	1028	118	357	-382	8.4%	25.3%	-27.1%		
6100	928	1006	1125	730	78	197	-198	8.4%	21.2%	-21.3%	1416	1536	1771	1035	120	355	-381	8.5%	25.1%	-26.9%		
6150	932	1012	1128	733	80	196	-199	8.6%	21.0%	-21.4%	1422	1545	1776	1036	123	354	-386	8.6%	24.9%	-27.1%		



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	Basic Obligation				Dollar Change			Percentage Change				Basic Obligation				Dollar Change			Percentage Change			
	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B
6200	937	1017	1131	735	80	194	-202	8.6%	20.7%	-21.5%	1428	1553	1780	1038	125	352	-390	8.7%	24.7%	-27.3%		
6250	941	1023	1133	738	82	192	-203	8.7%	20.4%	-21.6%	1434	1561	1785	1040	127	351	-394	8.9%	24.5%	-27.5%		
6300	945	1028	1136	740	83	191	-205	8.8%	20.2%	-21.7%	1440	1569	1789	1041	129	349	-399	9.0%	24.3%	-27.7%		
6350	949	1034	1139	743	85	190	-206	8.9%	20.0%	-21.7%	1446	1577	1794	1043	131	348	-403	9.1%	24.1%	-27.9%		
6400	953	1039	1142	745	86	189	-208	9.0%	19.8%	-21.8%	1452	1586	1798	1044	134	346	-408	9.2%	23.9%	-28.1%		
6450	957	1045	1145	748	88	188	-209	9.1%	19.6%	-21.8%	1458	1594	1803	1046	136	345	-412	9.3%	23.7%	-28.3%		
6500	961	1050	1148	750	89	187	-211	9.3%	19.4%	-21.9%	1464	1602	1807	1048	138	343	-416	9.4%	23.5%	-28.4%		
6550	965	1055	1151	753	90	186	-212	9.4%	19.2%	-22.0%	1470	1610	1812	1049	140	342	-421	9.5%	23.3%	-28.6%		
6600	969	1061	1153	756	92	184	-213	9.5%	19.0%	-22.0%	1476	1618	1817	1051	142	341	-425	9.6%	23.1%	-28.8%		
6650	973	1066	1156	760	93	183	-213	9.6%	18.8%	-21.9%	1482	1627	1821	1053	145	339	-429	9.8%	22.9%	-28.9%		
6700	977	1072	1159	763	95	182	-214	9.7%	18.7%	-21.9%	1488	1635	1826	1055	147	338	-433	9.9%	22.7%	-29.1%		
6750	981	1077	1162	767	96	181	-214	9.8%	18.5%	-21.8%	1494	1643	1830	1058	149	336	-436	10.0%	22.5%	-29.2%		
6800	985	1083	1165	771	98	180	-214	9.9%	18.3%	-21.8%	1500	1651	1835	1060	151	335	-440	10.1%	22.3%	-29.3%		
6850	989	1088	1168	774	99	179	-215	10.0%	18.1%	-21.7%	1506	1659	1839	1062	153	333	-444	10.2%	22.1%	-29.5%		
6900	993	1094	1171	778	101	178	-215	10.1%	17.9%	-21.7%	1512	1667	1844	1065	155	332	-447	10.3%	21.9%	-29.6%		
6950	997	1099	1174	782	102	177	-215	10.3%	17.7%	-21.6%	1518	1676	1848	1067	158	330	-451	10.4%	21.7%	-29.7%		
7000	1001	1105	1176	785	104	175	-216	10.4%	17.5%	-21.5%	1524	1684	1853	1069	160	329	-455	10.5%	21.6%	-29.8%		
7050	1005	1110	1179	789	105	174	-216	10.4%	17.3%	-21.5%	1530	1691	1857	1071	161	327	-459	10.6%	21.4%	-30.0%		
7100	1009	1114	1182	793	105	173	-216	10.4%	17.2%	-21.4%	1536	1698	1862	1074	162	326	-462	10.6%	21.2%	-30.1%		
7150	1013	1119	1185	796	106	172	-217	10.4%	17.0%	-21.4%	1542	1705	1866	1076	163	324	-466	10.6%	21.0%	-30.2%		
7200	1017	1123	1188	800	106	171	-217	10.5%	16.8%	-21.3%	1548	1712	1871	1078	164	323	-470	10.6%	20.8%	-30.3%		
7250	1021	1128	1191	803	107	170	-218	10.5%	16.6%	-21.4%	1554	1719	1875	1080	165	321	-474	10.6%	20.7%	-30.5%		
7300	1025	1132	1193	804	107	168	-221	10.5%	16.4%	-21.6%	1560	1725	1880	1082	165	320	-478	10.6%	20.5%	-30.6%		
7350	1029	1137	1196	805	108	167	-224	10.5%	16.3%	-21.8%	1567	1732	1884	1083	165	317	-484	10.5%	20.2%	-30.9%		
7400	1033	1141	1199	806	108	166	-227	10.5%	16.1%	-22.0%	1573	1739	1888	1085	166	315	-488	10.5%	20.1%	-31.0%		
7450	1037	1146	1202	806	109	165	-231	10.5%	15.9%	-22.2%	1579	1746	1893	1086	167	314	-493	10.6%	19.9%	-31.2%		



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	Basic Obligation				Dollar Change			Percentage Change				Basic Obligation				Dollar Change			Percentage Change	
	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C
7500	1041	1150	1205	807	109	164	-234	10.5%	15.7%	-22.5%	1585	1752	1897	1088	167	312	-497	10.6%	19.7%	-31.4%
7550	1045	1155	1208	808	110	163	-237	10.5%	15.6%	-22.7%	1591	1759	1902	1090	168	311	-501	10.6%	19.5%	-31.5%
7600	1049	1159	1210	809	110	161	-240	10.5%	15.4%	-22.9%	1597	1766	1906	1091	169	309	-506	10.6%	19.4%	-31.7%
7650	1053	1164	1213	810	111	160	-243	10.5%	15.2%	-23.1%	1603	1773	1911	1093	170	308	-510	10.6%	19.2%	-31.8%
7700	1057	1168	1216	811	111	159	-246	10.5%	15.1%	-23.3%	1608	1780	1915	1094	172	307	-514	10.7%	19.1%	-32.0%
7750	1061	1173	1219	812	112	158	-249	10.6%	14.9%	-23.5%	1614	1786	1920	1096	172	306	-518	10.7%	18.9%	-32.1%
7800	1063	1177	1222	812	114	159	-251	10.8%	14.9%	-23.6%	1618	1793	1924	1097	175	306	-521	10.8%	18.9%	-32.2%
7850	1066	1182	1225	813	116	159	-253	10.9%	14.9%	-23.7%	1622	1800	1928	1099	178	306	-523	11.0%	18.9%	-32.3%
7900	1068	1186	1227	814	118	159	-254	11.1%	14.9%	-23.8%	1625	1807	1933	1100	182	308	-525	11.2%	19.0%	-32.3%
7950	1070	1191	1230	814	121	160	-256	11.3%	15.0%	-23.9%	1628	1813	1937	1101	185	309	-527	11.4%	19.0%	-32.4%
8000	1072	1195	1233	814	123	161	-258	11.5%	15.0%	-24.0%	1631	1820	1942	1101	189	311	-530	11.6%	19.1%	-32.5%
8050	1074	1200	1236	815	126	162	-259	11.7%	15.1%	-24.1%	1634	1826	1946	1102	192	312	-532	11.8%	19.1%	-32.5%
8100	1077	1204	1239	815	127	162	-262	11.8%	15.0%	-24.3%	1638	1833	1951	1103	195	313	-535	11.9%	19.1%	-32.7%
8150	1079	1208	1242	815	129	163	-264	12.0%	15.1%	-24.5%	1641	1839	1955	1104	198	314	-537	12.1%	19.1%	-32.7%
8200	1081	1213	1244	815	132	163	-266	12.2%	15.1%	-24.6%	1644	1846	1960	1104	202	316	-540	12.3%	19.2%	-32.8%
8250	1083	1217	1247	816	134	164	-267	12.4%	15.2%	-24.7%	1647	1853	1964	1105	206	317	-542	12.5%	19.3%	-32.9%
8300	1085	1221	1250	816	136	165	-269	12.6%	15.2%	-24.8%	1651	1859	1969	1106	208	318	-545	12.6%	19.2%	-33.0%
8350	1088	1226	1253	816	138	165	-272	12.7%	15.2%	-25.0%	1654	1866	1973	1107	212	319	-547	12.8%	19.3%	-33.1%
8400	1090	1230	1256	816	140	166	-274	12.9%	15.2%	-25.1%	1657	1872	1977	1107	215	320	-550	13.0%	19.3%	-33.2%
8450	1092	1235	1259	817	143	167	-275	13.1%	15.2%	-25.2%	1660	1879	1982	1108	219	322	-552	13.2%	19.4%	-33.2%
8500	1094	1238	1261	817	144	167	-277	13.2%	15.3%	-25.3%	1664	1885	1986	1109	221	322	-555	13.3%	19.4%	-33.4%
8550	1097	1241	1264	817	144	167	-280	13.1%	15.2%	-25.5%	1667	1889	1991	1110	222	324	-557	13.3%	19.4%	-33.4%
8600	1099	1244	1267	819	145	168	-280	13.2%	15.3%	-25.4%	1670	1892	1995	1112	222	325	-558	13.3%	19.5%	-33.4%
8650	1101	1246	1270	822	145	169	-279	13.2%	15.3%	-25.3%	1673	1896	2000	1115	223	327	-558	13.3%	19.5%	-33.3%
8700	1103	1249	1273	825	146	170	-278	13.2%	15.4%	-25.2%	1677	1900	2004	1118	223	327	-559	13.3%	19.5%	-33.3%
8750	1105	1251	1275	828	146	170	-277	13.2%	15.4%	-25.1%	1680	1903	2009	1121	223	329	-559	13.3%	19.6%	-33.3%



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	Basic Obligation				Dollar Change			Percentage Change				Basic Obligation				Dollar Change			Percentage Change	
	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C
8800	1108	1254	1278	831	146	170	-277	13.1%	15.4%	-25.0%	1683	1907	2013	1124	224	330	-559	13.3%	19.6%	-33.2%
8850	1110	1256	1281	834	146	171	-276	13.2%	15.4%	-24.9%	1686	1911	2018	1127	225	332	-559	13.3%	19.7%	-33.1%
8900	1112	1259	1284	836	147	172	-276	13.2%	15.5%	-24.8%	1690	1914	2022	1130	224	332	-560	13.3%	19.6%	-33.1%
8950	1115	1261	1287	839	146	172	-276	13.1%	15.4%	-24.7%	1693	1918	2026	1133	225	333	-560	13.3%	19.7%	-33.1%
9000	1117	1264	1290	842	147	173	-275	13.1%	15.5%	-24.6%	1697	1922	2031	1136	225	334	-561	13.2%	19.7%	-33.0%
9050	1119	1266	1292	845	147	173	-274	13.2%	15.5%	-24.5%	1700	1926	2035	1139	226	335	-561	13.3%	19.7%	-33.0%
9100	1122	1269	1295	848	147	173	-274	13.1%	15.4%	-24.5%	1704	1929	2040	1142	225	336	-562	13.2%	19.7%	-33.0%
9150	1125	1271	1298	850	146	173	-275	13.0%	15.4%	-24.4%	1708	1933	2044	1145	225	336	-563	13.2%	19.7%	-32.9%
9200	1130	1274	1301	853	144	171	-277	12.7%	15.1%	-24.5%	1716	1937	2049	1148	221	333	-568	12.9%	19.4%	-33.1%
9250	1135	1276	1304	856	141	169	-279	12.4%	14.9%	-24.6%	1724	1940	2053	1151	216	329	-573	12.5%	19.1%	-33.2%
9300	1141	1279	1307	859	138	166	-282	12.1%	14.5%	-24.7%	1732	1944	2058	1154	212	326	-578	12.2%	18.8%	-33.3%
9350	1146	1281	1309	862	135	163	-284	11.8%	14.3%	-24.8%	1740	1948	2062	1157	208	322	-583	11.9%	18.5%	-33.5%
9400	1151	1284	1312	865	133	161	-286	11.5%	14.0%	-24.9%	1748	1951	2067	1161	203	319	-587	11.6%	18.2%	-33.6%
9450	1157	1286	1315	867	129	158	-290	11.2%	13.7%	-25.0%	1756	1955	2071	1164	199	315	-592	11.3%	17.9%	-33.7%
9500	1162	1289	1318	870	127	156	-292	10.9%	13.4%	-25.1%	1764	1959	2075	1167	195	311	-597	11.0%	17.7%	-33.9%
9550	1167	1291	1321	873	124	154	-294	10.7%	13.2%	-25.2%	1772	1962	2080	1170	190	308	-602	10.7%	17.4%	-34.0%
9600	1172	1294	1324	876	122	152	-296	10.4%	12.9%	-25.3%	1780	1966	2084	1173	186	304	-607	10.5%	17.1%	-34.1%
9650	1178	1296	1326	879	118	148	-299	10.1%	12.6%	-25.4%	1788	1970	2089	1176	182	301	-612	10.2%	16.8%	-34.2%
9700	1183	1299	1329	881	116	146	-302	9.8%	12.4%	-25.5%	1796	1974	2093	1179	178	297	-617	9.9%	16.6%	-34.4%
9750	1188	1301	1332	884	113	144	-304	9.6%	12.1%	-25.5%	1804	1977	2098	1182	173	294	-622	9.6%	16.3%	-34.5%
9800	1194	1304	1335	888	110	141	-306	9.2%	11.8%	-25.6%	1812	1981	2102	1187	169	290	-625	9.3%	16.0%	-34.5%
9850	1199	1307	1338	891	108	139	-308	9.0%	11.6%	-25.7%	1820	1985	2107	1192	165	287	-628	9.0%	15.7%	-34.5%
9900	1204	1309	1341	895	105	137	-309	8.7%	11.3%	-25.7%	1828	1988	2111	1197	160	283	-631	8.8%	15.5%	-34.5%
9950	1210	1312	1343	898	102	133	-312	8.4%	11.0%	-25.8%	1836	1992	2116	1202	156	280	-634	8.5%	15.2%	-34.5%
10000	1215	1315	1346	902	100	131	-313	8.3%	10.8%	-25.8%	1844	1998	2120	1208	154	276	-636	8.3%	15.0%	-34.5%
10050	1220	1321	1349	905	101	129	-315	8.3%	10.6%	-25.8%	1852	2006	2124	1213	154	272	-639	8.3%	14.7%	-34.5%



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Combined Gross Income	One Child											Two Children								
	Basic Obligation				Dollar Change			Percentage Change				Basic Obligation				Dollar Change			Percentage Change	
	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C
10100	1226	1326	1352	909	100	126	-317	8.2%	10.3%	-25.9%	1860	2014	2129	1218	154	269	-642	8.3%	14.5%	-34.5%
10150	1231	1331	1355	912	100	124	-319	8.2%	10.0%	-25.9%	1868	2022	2133	1223	154	265	-645	8.2%	14.2%	-34.5%
10200	1236	1337	1358	916	101	122	-320	8.1%	9.8%	-25.9%	1876	2030	2138	1228	154	262	-648	8.2%	14.0%	-34.6%
10250	1242	1342	1360	919	100	118	-323	8.0%	9.5%	-26.0%	1884	2038	2142	1233	154	258	-651	8.2%	13.7%	-34.6%
10300	1247	1347	1363	922	100	116	-325	8.0%	9.3%	-26.0%	1892	2046	2147	1238	154	255	-654	8.1%	13.5%	-34.6%
10350	1252	1353	1366	926	101	114	-326	8.0%	9.1%	-26.0%	1901	2054	2151	1243	153	250	-658	8.0%	13.2%	-34.6%
10400	1258	1358	1369	929	100	111	-329	7.9%	8.8%	-26.1%	1909	2062	2156	1248	153	247	-661	8.0%	12.9%	-34.6%
10450	1262	1363	1372	933	101	110	-329	8.0%	8.7%	-26.1%	1914	2070	2160	1253	156	246	-661	8.1%	12.9%	-34.5%
10500	1265	1368	1374	936	103	109	-329	8.2%	8.7%	-26.0%	1920	2078	2165	1258	158	245	-662	8.2%	12.7%	-34.5%
10550	1269	1374	1377	940	105	108	-329	8.3%	8.5%	-25.9%	1925	2086	2169	1263	161	244	-662	8.3%	12.7%	-34.4%
10600	1272	1379	1380	943	107	108	-329	8.4%	8.5%	-25.9%	1930	2094	2173	1268	164	243	-662	8.5%	12.6%	-34.3%
10650	1276	1384	1383	947	108	107	-329	8.5%	8.4%	-25.8%	1936	2102	2178	1273	166	242	-663	8.6%	12.5%	-34.2%
10700	1280	1390	1386	950	110	106	-330	8.6%	8.3%	-25.8%	1941	2110	2182	1278	169	241	-663	8.7%	12.4%	-34.2%
10750	1283	1395	1389	954	112	106	-329	8.8%	8.2%	-25.7%	1946	2118	2187	1284	172	241	-662	8.9%	12.4%	-34.0%
10800	1287	1401	1391	958	114	104	-329	8.9%	8.1%	-25.6%	1952	2127	2191	1289	175	239	-663	9.0%	12.3%	-34.0%
10850	1291	1407	1394	961	116	103	-330	9.0%	8.0%	-25.5%	1957	2136	2196	1295	179	239	-662	9.1%	12.2%	-33.8%
10900	1294	1413	1397	965	119	103	-329	9.2%	8.0%	-25.4%	1962	2145	2200	1300	183	238	-662	9.3%	12.1%	-33.7%
10950	1298	1419	1400	969	121	102	-329	9.3%	7.9%	-25.3%	1968	2154	2205	1306	186	237	-662	9.4%	12.0%	-33.7%
11000	1301	1425	1403	973	124	102	-328	9.5%	7.8%	-25.2%	1973	2162	2209	1311	189	236	-662	9.6%	12.0%	-33.5%
11050	1305	1430	1406	977	125	101	-328	9.6%	7.7%	-25.2%	1978	2171	2214	1317	193	236	-661	9.8%	11.9%	-33.4%
11100	1309	1436	1408	980	127	99	-329	9.7%	7.6%	-25.1%	1984	2180	2218	1322	196	234	-662	9.9%	11.8%	-33.4%
11150	1312	1442	1411	984	130	99	-328	9.9%	7.6%	-25.0%	1989	2189	2222	1328	200	233	-661	10.0%	11.7%	-33.2%
11200	1316	1448	1414	988	132	98	-328	10.0%	7.5%	-24.9%	1994	2197	2227	1333	203	233	-661	10.2%	11.7%	-33.1%
11250	1320	1454	1417	992	134	97	-328	10.1%	7.3%	-24.9%	2000	2206	2231	1339	206	231	-661	10.3%	11.6%	-33.1%
11300	1323	1459	1420	996	136	97	-327	10.3%	7.3%	-24.8%	2005	2215	2236	1344	210	231	-661	10.5%	11.5%	-33.0%
11350	1327	1465	1423	999	138	96	-328	10.4%	7.2%	-24.7%	2010	2224	2240	1350	214	230	-660	10.6%	11.5%	-32.8%



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	Basic Obligation				Dollar Change			Percentage Change				Basic Obligation				Dollar Change			Percentage Change	
	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C
11400	1330	1471	1425	1003	141	95	-327	10.6%	7.2%	-24.6%	2016	2232	2245	1354	216	229	-662	10.7%	11.3%	-32.8%
11450	1334	1475	1428	1007	141	94	-327	10.6%	7.1%	-24.5%	2021	2238	2249	1359	217	228	-662	10.7%	11.3%	-32.8%
11500	1338	1479	1431	1011	141	93	-327	10.5%	7.0%	-24.5%	2026	2244	2254	1363	218	228	-663	10.8%	11.2%	-32.7%
11550	1341	1483	1434	1015	142	93	-326	10.6%	6.9%	-24.3%	2032	2250	2258	1367	218	226	-665	10.7%	11.1%	-32.7%
11600	1345	1487	1437	1018	142	92	-327	10.6%	6.8%	-24.3%	2037	2256	2263	1372	219	226	-665	10.7%	11.1%	-32.7%
11650	1349	1491	1440	1022	142	91	-327	10.5%	6.7%	-24.2%	2043	2262	2267	1376	219	224	-667	10.7%	11.0%	-32.6%
11700	1352	1495	1442	1026	143	90	-326	10.6%	6.7%	-24.1%	2048	2268	2271	1381	220	223	-667	10.7%	10.9%	-32.6%
11750	1355	1499	1445	1030	144	90	-325	10.6%	6.7%	-24.0%	2052	2274	2276	1385	222	224	-667	10.8%	10.9%	-32.5%
11800	1359	1503	1448	1034	144	89	-325	10.6%	6.5%	-23.9%	2057	2279	2280	1390	222	223	-667	10.8%	10.9%	-32.4%
11850	1362	1507	1451	1038	145	89	-324	10.6%	6.5%	-23.8%	2062	2285	2285	1394	223	223	-668	10.8%	10.8%	-32.4%
11900	1365	1511	1454	1041	146	89	-324	10.7%	6.5%	-23.7%	2066	2291	2289	1398	225	223	-668	10.9%	10.8%	-32.3%
11950	1368	1515	1456	1045	147	88	-323	10.7%	6.5%	-23.6%	2071	2297	2294	1403	226	223	-668	10.9%	10.8%	-32.3%
12000	1372	1519	1459	1049	147	87	-323	10.7%	6.4%	-23.5%	2076	2303	2298	1407	227	222	-669	10.9%	10.7%	-32.2%
12050	1375	1523	1462	1053	148	87	-322	10.8%	6.3%	-23.4%	2080	2309	2303	1412	229	223	-668	11.0%	10.7%	-32.1%
12100	1378	1527	1465	1057	149	87	-321	10.8%	6.3%	-23.3%	2085	2315	2307	1416	230	222	-669	11.0%	10.6%	-32.1%
12150	1382	1531	1468	1061	149	86	-321	10.8%	6.2%	-23.3%	2090	2321	2312	1421	231	222	-669	11.0%	10.6%	-32.0%
12200	1385	1535	1471	1064	150	86	-321	10.8%	6.2%	-23.1%	2095	2327	2316	1425	232	221	-670	11.1%	10.5%	-32.0%
12250	1388	1539	1473	1068	151	85	-320	10.9%	6.2%	-23.0%	2099	2333	2320	1429	234	221	-670	11.1%	10.5%	-31.9%
12300	1391	1543	1476	1072	152	85	-319	10.9%	6.1%	-22.9%	2104	2339	2325	1434	235	221	-670	11.1%	10.5%	-31.8%
12350	1395	1547	1479	1076	152	84	-319	10.9%	6.0%	-22.9%	2109	2344	2329	1438	235	220	-671	11.2%	10.4%	-31.8%
12400	1398	1551	1482	1080	153	84	-318	10.9%	6.0%	-22.8%	2113	2350	2334	1443	237	221	-670	11.2%	10.4%	-31.7%
12450	1401	1555	1485	1084	154	84	-317	11.0%	6.0%	-22.7%	2118	2356	2338	1447	238	220	-671	11.2%	10.4%	-31.7%
12500	1405	1559	1488	1087	154	83	-318	11.0%	5.9%	-22.6%	2123	2362	2343	1452	239	220	-671	11.3%	10.3%	-31.6%
12550	1408	1563	1490	1091	155	82	-317	11.0%	5.9%	-22.5%	2128	2368	2347	1456	240	219	-672	11.3%	10.3%	-31.6%
12600	1411	1567	1493	1095	156	82	-316	11.1%	5.8%	-22.4%	2132	2374	2352	1460	242	220	-672	11.3%	10.3%	-31.5%
12650	1414	1571	1496	1099	157	82	-315	11.1%	5.8%	-22.3%	2137	2380	2356	1465	243	219	-672	11.4%	10.2%	-31.5%



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	Basic Obligation				Dollar Change			Percentage Change			Basic Obligation				Dollar Change			Percentage Change		
	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C
12700	1418	1575	1499	1103	157	81	-315	11.1%	5.7%	-22.2%	2142	2386	2360	1469	244	218	-673	11.4%	10.2%	-31.4%
12750	1421	1579	1502	1107	158	81	-314	11.1%	5.7%	-22.1%	2146	2392	2365	1474	246	219	-672	11.4%	10.2%	-31.3%
12800	1424	1583	1505	1110	159	81	-314	11.2%	5.7%	-22.0%	2151	2397	2369	1478	246	218	-673	11.4%	10.2%	-31.3%
12850	1427	1586	1507	1114	159	80	-313	11.2%	5.6%	-21.9%	2156	2402	2374	1483	246	218	-673	11.4%	10.1%	-31.2%
12900	1431	1590	1510	1118	159	79	-313	11.1%	5.5%	-21.9%	2160	2407	2378	1487	247	218	-673	11.5%	10.1%	-31.2%
12950	1434	1594	1513	1122	160	79	-312	11.1%	5.5%	-21.8%	2165	2413	2383	1491	248	218	-674	11.4%	10.1%	-31.1%
13000	1438	1597	1516	1126	159	78	-312	11.1%	5.4%	-21.7%	2171	2418	2387	1496	247	216	-675	11.4%	10.0%	-31.1%
13050	1441	1601	1519	1130	160	78	-311	11.1%	5.4%	-21.6%	2177	2423	2392	1500	246	215	-677	11.3%	9.9%	-31.1%
13100	1444	1605	1522	1133	161	78	-311	11.1%	5.4%	-21.5%	2183	2428	2396	1505	245	213	-678	11.2%	9.8%	-31.1%
13150	1448	1608	1524	1137	160	76	-311	11.1%	5.3%	-21.5%	2188	2433	2401	1509	245	213	-679	11.2%	9.7%	-31.0%
13200	1451	1612	1527	1141	161	76	-310	11.1%	5.3%	-21.4%	2194	2439	2405	1514	245	211	-680	11.2%	9.6%	-31.0%
13250	1455	1616	1530	1145	161	75	-310	11.0%	5.2%	-21.3%	2200	2444	2409	1518	244	209	-682	11.1%	9.5%	-31.0%
13300	1458	1619	1533	1149	161	75	-309	11.1%	5.1%	-21.2%	2205	2449	2414	1522	244	209	-683	11.1%	9.5%	-31.0%
13350	1462	1623	1536	1153	161	74	-309	11.0%	5.0%	-21.2%	2211	2454	2418	1527	243	207	-684	11.0%	9.4%	-30.9%
13400	1465	1626	1539	1156	161	74	-309	11.0%	5.0%	-21.1%	2217	2460	2423	1531	243	206	-686	10.9%	9.3%	-30.9%
13450	1469	1630	1541	1160	161	72	-309	11.0%	4.9%	-21.0%	2223	2465	2427	1536	242	204	-687	10.9%	9.2%	-30.9%
13500	1472	1634	1544	1164	162	72	-308	11.0%	4.9%	-20.9%	2228	2470	2432	1540	242	204	-688	10.9%	9.1%	-30.9%
13550	1475	1637	1547	1168	162	72	-307	11.0%	4.9%	-20.8%	2234	2475	2436	1545	241	202	-689	10.8%	9.1%	-30.9%
13600	1479	1641	1550	1172	162	71	-307	11.0%	4.8%	-20.8%	2240	2480	2441	1549	240	201	-691	10.7%	9.0%	-30.8%
13650	1482	1645	1553	1175	163	71	-307	11.0%	4.8%	-20.7%	2246	2486	2445	1553	240	199	-693	10.7%	8.9%	-30.9%
13700	1486	1648	1555	1176	162	69	-310	10.9%	4.7%	-20.9%	2251	2491	2450	1555	240	199	-696	10.7%	8.8%	-30.9%
13750	1489	1652	1558	1176	163	69	-313	10.9%	4.7%	-21.0%	2257	2496	2454	1556	239	197	-701	10.6%	8.7%	-31.0%
13800	1493	1656	1561	1177	163	68	-316	10.9%	4.6%	-21.2%	2263	2501	2458	1558	238	195	-705	10.5%	8.6%	-31.1%
13850	1496	1659	1564	1178	163	68	-318	10.9%	4.5%	-21.3%	2268	2507	2463	1560	239	195	-708	10.5%	8.6%	-31.2%
13900	1500	1663	1567	1178	163	67	-322	10.9%	4.5%	-21.5%	2274	2512	2467	1561	238	193	-713	10.5%	8.5%	-31.3%
13950	1503	1666	1570	1179	163	67	-324	10.9%	4.4%	-21.6%	2280	2517	2472	1563	237	192	-717	10.4%	8.4%	-31.4%



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	Basic Obligation				Dollar Change			Percentage Change			Basic Obligation				Dollar Change			Percentage Change		
	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C
14000	1506	1670	1572	1179	164	66	-327	10.9%	4.4%	-21.7%	2286	2522	2476	1565	236	190	-721	10.3%	8.3%	-31.5%
14050	1510	1674	1575	1180	164	65	-330	10.8%	4.3%	-21.8%	2291	2527	2481	1567	236	190	-724	10.3%	8.3%	-31.6%
14100	1513	1677	1578	1181	164	65	-332	10.9%	4.3%	-22.0%	2297	2533	2485	1568	236	188	-729	10.3%	8.2%	-31.7%
14150	1517	1681	1581	1181	164	64	-336	10.8%	4.2%	-22.1%	2303	2539	2490	1570	236	187	-733	10.2%	8.1%	-31.8%
14200	1520	1684	1584	1182	164	64	-338	10.8%	4.2%	-22.2%	2309	2544	2494	1571	235	185	-738	10.2%	8.0%	-32.0%
14250	1524	1688	1587	1182	164	63	-342	10.8%	4.1%	-22.4%	2314	2550	2499	1573	236	185	-741	10.2%	8.0%	-32.0%
14300	1528	1691	1589	1183	163	61	-345	10.7%	4.0%	-22.6%	2319	2556	2503	1574	237	184	-745	10.2%	7.9%	-32.1%
14350	1532	1695	1592	1184	163	60	-348	10.6%	3.9%	-22.7%	2325	2561	2507	1576	236	182	-749	10.2%	7.8%	-32.2%
14400	1536	1698	1595	1184	162	59	-352	10.6%	3.8%	-22.9%	2330	2567	2512	1577	237	182	-753	10.2%	7.8%	-32.3%
14450	1540	1702	1598	1185	162	58	-355	10.5%	3.8%	-23.1%	2336	2573	2516	1579	237	180	-757	10.1%	7.7%	-32.4%
14500	1544	1705	1601	1185	161	57	-359	10.4%	3.7%	-23.2%	2341	2578	2521	1580	237	180	-761	10.1%	7.7%	-32.5%
14550	1548	1708	1604	1186	160	56	-362	10.4%	3.6%	-23.4%	2346	2584	2525	1582	238	179	-764	10.1%	7.6%	-32.6%
14600	1552	1712	1606	1186	160	54	-366	10.3%	3.5%	-23.6%	2352	2590	2530	1583	238	178	-769	10.1%	7.6%	-32.7%
14650	1556	1715	1609	1187	159	53	-369	10.2%	3.4%	-23.7%	2357	2595	2534	1585	238	177	-772	10.1%	7.5%	-32.8%
14700	1560	1719	1612	1187	159	52	-373	10.2%	3.3%	-23.9%	2362	2601	2539	1586	239	177	-776	10.1%	7.5%	-32.8%
14750	1564	1722	1615	1188	158	51	-376	10.1%	3.3%	-24.0%	2368	2607	2543	1588	239	175	-780	10.1%	7.4%	-33.0%
14800	1568	1725	1618	1189	157	50	-379	10.0%	3.2%	-24.2%	2373	2612	2548	1589	239	175	-784	10.1%	7.4%	-33.0%
14850	1572	1729	1621	1189	157	49	-383	10.0%	3.1%	-24.4%	2379	2618	2552	1591	239	173	-788	10.0%	7.3%	-33.1%
14900	1576	1732	1623	1190	156	47	-386	9.9%	3.0%	-24.5%	2384	2624	2556	1592	240	172	-792	10.1%	7.2%	-33.2%
14950	1580	1736	1626	1190	156	46	-390	9.9%	2.9%	-24.7%	2389	2629	2561	1594	240	172	-795	10.1%	7.2%	-33.3%
15000	1584	1739	1629	1191	155	45	-393	9.8%	2.8%	-24.8%	2395	2635	2565	1595	240	170	-800	10.0%	7.1%	-33.4%
15050	1588	1743	1632	1191	155	44	-397	9.7%	2.8%	-25.0%	2400	2641	2570	1597	241	170	-803	10.0%	7.1%	-33.5%
15100	1592	1746	1635	1192	154	43	-400	9.7%	2.7%	-25.1%	2406	2646	2574	1598	240	168	-808	10.0%	7.0%	-33.6%
15150	1596	1749	1637	1192	153	41	-404	9.6%	2.6%	-25.3%	2411	2652	2579	1600	241	168	-811	10.0%	7.0%	-33.7%
15200	1599	1753	1640	1193	154	41	-406	9.6%	2.6%	-25.4%	2416	2658	2583	1601	242	167	-815	10.0%	6.9%	-33.7%
15250	1603	1756	1643	1194	153	40	-409	9.6%	2.5%	-25.5%	2421	2663	2588	1602	242	167	-819	10.0%	6.9%	-33.8%



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	Basic Obligation				Dollar Change			Percentage Change			Basic Obligation				Dollar Change			Percentage Change		
	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C
15300	1607	1760	1646	1194	153	39	-413	9.5%	2.4%	-25.7%	2426	2669	2592	1604	243	166	-822	10.0%	6.8%	-33.9%
15350	1610	1763	1649	1195	153	39	-415	9.5%	2.4%	-25.8%	2431	2675	2597	1605	244	166	-826	10.0%	6.8%	-34.0%
15400	1614	1766	1652	1195	152	38	-419	9.4%	2.3%	-25.9%	2436	2680	2601	1607	244	165	-829	10.0%	6.8%	-34.0%
15450	1618	1770	1654	1196	152	36	-422	9.4%	2.3%	-26.1%	2441	2686	2605	1608	245	164	-833	10.0%	6.7%	-34.1%
15500	1621	1773	1657	1196	152	36	-425	9.4%	2.2%	-26.2%	2445	2692	2610	1610	247	165	-835	10.1%	6.7%	-34.2%
15550	1623	1777	1660	1197	154	37	-426	9.5%	2.3%	-26.3%	2448	2697	2614	1611	249	166	-837	10.2%	6.8%	-34.2%
15600	1625	1780	1663	1198	155	38	-427	9.5%	2.3%	-26.3%	2451	2703	2619	1613	252	168	-838	10.3%	6.8%	-34.2%
15650	1627	1784	1666	1198	157	39	-429	9.6%	2.4%	-26.4%	2454	2709	2623	1614	255	169	-840	10.4%	6.9%	-34.2%
15700	1629	1788	1669	1199	159	40	-430	9.7%	2.4%	-26.4%	2457	2714	2628	1616	257	171	-841	10.4%	6.9%	-34.2%
15750	1630	1791	1671	1199	161	41	-431	9.9%	2.5%	-26.4%	2459	2719	2632	1617	260	173	-842	10.6%	7.0%	-34.2%
15800	1632	1795	1674	1200	163	42	-432	10.0%	2.6%	-26.5%	2462	2724	2637	1619	262	175	-843	10.6%	7.1%	-34.2%
15850	1634	1799	1677	1200	165	43	-434	10.1%	2.6%	-26.5%	2465	2729	2641	1620	264	176	-845	10.7%	7.1%	-34.3%
15900	1636	1803	1680	1201	167	44	-435	10.2%	2.7%	-26.6%	2468	2735	2646	1622	267	178	-846	10.8%	7.2%	-34.3%
15950	1638	1807	1683	1201	169	45	-437	10.3%	2.7%	-26.7%	2471	2740	2650	1623	269	179	-848	10.9%	7.2%	-34.3%
16000	1639	1811	1686	1202	172	47	-437	10.5%	2.8%	-26.7%	2473	2745	2654	1625	272	181	-848	11.0%	7.3%	-34.3%
16050	1641	1815	1688	1203	174	47	-438	10.6%	2.9%	-26.7%	2476	2750	2659	1626	274	183	-850	11.1%	7.4%	-34.3%
16100	1643	1818	1691	1203	175	48	-440	10.7%	2.9%	-26.8%	2479	2756	2663	1628	277	184	-851	11.2%	7.4%	-34.3%
16150	1645	1822	1694	1204	177	49	-441	10.8%	3.0%	-26.8%	2482	2761	2668	1629	279	186	-853	11.2%	7.5%	-34.4%
16200	1647	1826	1697	1204	179	50	-443	10.9%	3.0%	-26.9%	2485	2766	2672	1631	281	187	-854	11.3%	7.5%	-34.4%
16250	1649	1830	1700	1205	181	51	-444	11.0%	3.1%	-26.9%	2487	2771	2677	1632	284	190	-855	11.4%	7.6%	-34.4%
16300	1650	1834	1703	1205	184	53	-445	11.1%	3.2%	-27.0%	2490	2776	2681	1634	286	191	-856	11.5%	7.7%	-34.4%
16350	1652	1838	1705	1206	186	53	-446	11.2%	3.2%	-27.0%	2493	2782	2686	1635	289	193	-858	11.6%	7.7%	-34.4%
16400	1654	1842	1708	1206	188	54	-448	11.3%	3.3%	-27.1%	2496	2787	2690	1637	291	194	-859	11.7%	7.8%	-34.4%
16450	1656	1846	1711	1207	190	55	-449	11.4%	3.3%	-27.1%	2499	2792	2695	1638	293	196	-861	11.7%	7.8%	-34.4%
16500	1658	1849	1714	1208	191	56	-450	11.5%	3.4%	-27.2%	2501	2797	2699	1640	296	198	-861	11.8%	7.9%	-34.4%
16550	1659	1853		1208	194		-451	11.7%		-27.2%	2504	2803		1641	299		-863	11.9%		-34.5%



Combined Gross Income	One Child										Two Children									
	Basic Obligation				Dollar Change			Percentage Change			Basic Obligation				Dollar Change			Percentage Change		
	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C
16600	1661	1857		1209	196		-452	11.8%		-27.2%	2507	2808		1643	301		-864	12.0%		-34.5%
16650	1663	1861		1209	198		-454	11.9%		-27.3%	2510	2813		1644	303		-866	12.1%		-34.5%
16700	1665	1865		1210	200		-455	12.0%		-27.3%	2513	2818		1646	305		-867	12.1%		-34.5%
16750	1667	1869		1210	202		-457	12.1%		-27.4%	2515	2823		1647	308		-868	12.3%		-34.5%
16800	1668	1872		1211	204		-457	12.3%		-27.4%	2518	2829		1649	311		-869	12.3%		-34.5%
16850	1670	1876		1211	206		-459	12.4%		-27.5%	2521	2834		1650	313		-871	12.4%		-34.5%
16900	1672	1880		1212	208		-460	12.4%		-27.5%	2524	2839		1651	315		-873	12.5%		-34.6%
16950	1674	1884		1213	210		-461	12.5%		-27.6%	2527	2844		1653	317		-874	12.5%		-34.6%
17000	1676	1888			212			12.6%			2529	2849			320				12.7%	
17050	1678	1892			214			12.7%			2532	2854			322				12.7%	
17100	1679	1895			216			12.9%			2535	2859			324				12.8%	
17150	1681	1899			218			13.0%			2538	2865			327				12.9%	
17200	1683	1902			219			13.0%			2541	2868			327				12.9%	
17250	1685	1904			219			13.0%			2543	2871			328				12.9%	
17300	1687	1906			219			13.0%			2546	2875			329				12.9%	
17350	1688	1908			220			13.0%			2549	2878			329				12.9%	
17400	1690	1910			220			13.0%			2552	2881			329				12.9%	
17450	1692	1912			220			13.0%			2555	2884			329				12.9%	
17500	1694	1914			220			13.0%			2557	2887			330				12.9%	
17550	1696	1916			220			13.0%			2560	2890			330				12.9%	
17600	1698	1918			220			12.9%			2564	2893			329				12.8%	
17650	1701	1920			219			12.9%			2568	2896			328				12.8%	
17700	1704	1922			218			12.8%			2572	2899			327				12.7%	
17750	1706	1923			217			12.7%			2576	2902			326				12.6%	
17800	1709	1925			216			12.7%			2580	2905			325				12.6%	
17850	1711	1927			216			12.6%			2583	2907			324				12.6%	



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	Basic Obligation				Dollar Change			Percentage Change			Basic Obligation				Dollar Change			Percentage Change		
	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C
17900	1714	1929			215			12.5%			2587	2910			323			12.5%		
17950	1717	1931			214			12.5%			2591	2913			322			12.4%		
18000	1719	1933			214			12.4%			2595	2916			321			12.4%		
18050	1722	1935			213			12.3%			2599	2919			320			12.3%		
18100	1724	1936			212			12.3%			2603	2922			319			12.2%		
18150	1727	1938			211			12.2%			2607	2925			318			12.2%		
18200	1730	1940			210			12.2%			2611	2928			317			12.1%		
18250	1732	1942			210			12.1%			2615	2931			316			12.1%		
18300	1735	1944			209			12.0%			2618	2933			315			12.0%		
18350	1738	1946			208			12.0%			2622	2936			314			12.0%		
18400	1740	1948			208			11.9%			2626	2939			313			11.9%		
18450	1743	1950			207			11.9%			2630	2942			312			11.9%		
18500	1745	1951			206			11.8%			2634	2945			311			11.8%		
18550	1748	1953			205			11.7%			2638	2948			310			11.7%		
18600	1751	1955			204			11.7%			2642	2951			309			11.7%		
18650	1753	1957			204			11.6%			2646	2954			308			11.6%		
18700	1756	1959			203			11.6%			2650	2956			306			11.6%		
18750	1758	1961			203			11.5%			2653	2959			306			11.5%		
18800	1761	1963			202			11.5%			2657	2962			305			11.5%		
18850	1764	1965			201			11.4%			2661	2965			304			11.4%		
18900	1766	1966			200			11.3%			2665	2968			303			11.4%		
18950	1769	1968			199			11.3%			2669	2971			302			11.3%		
19000	1771	1970			199			11.2%			2673	2974			301			11.3%		
19050	1774	1972			198			11.2%			2677	2977			300			11.2%		
19100	1777	1974			197			11.1%			2681	2980			299			11.1%		
19150	1779	1976			197			11.1%			2685	2982			297			11.1%		



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	Basic Obligation				Dollar Change			Percentage Change			Basic Obligation				Dollar Change			Percentage Change		
	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C
19200	1782	1978			196			11.0%			2689	2985			296			11.0%		
19250	1785	1980			195			10.9%			2692	2988			296			11.0%		
19300	1787	1981			194			10.9%			2696	2991			295			10.9%		
19350	1790	1983			193			10.8%			2700	2994			294			10.9%		
19400	1792	1985			193			10.8%			2704	2997			293			10.8%		
19450	1795	1987			192			10.7%			2708	3000			292			10.8%		
19500	1798	1989			191			10.6%			2712	3003			291			10.7%		
19550	1800	1991			191			10.6%			2716	3006			290			10.7%		
19600	1803	1993			190			10.5%			2720	3009			289			10.6%		
19650	1805	1995			190			10.5%			2724	3013			289			10.6%		
19700	1808	1998			190			10.5%			2727	3016			289			10.6%		
19750	1811	2001			190			10.5%			2731	3020			289			10.6%		
19800	1813	2003			190			10.5%			2735	3024			289			10.6%		
19850	1816	2006			190			10.5%			2739	3028			289			10.6%		
19900	1819	2008			189			10.4%			2743	3032			289			10.5%		
19950	1821	2011			190			10.4%			2747	3036			289			10.5%		
20000	1824	2014			190			10.4%			2751	3040			289			10.5%		
20050	1826	2016			190			10.4%			2755	3044			289			10.5%		
20100	1829	2019			190			10.4%			2759	3048			289			10.5%		
20150	1832	2022			190			10.4%			2762	3052			290			10.5%		
20200	1834	2024			190			10.4%			2766	3056			290			10.5%		
20250	1837	2027			190			10.3%			2770	3059			289			10.5%		
20300	1839	2030			191			10.4%			2774	3063			289			10.4%		
20350	1842	2032			190			10.3%			2778	3067			289			10.4%		
20400	1845	2035			190			10.3%			2782	3071			289			10.4%		
20450	1847	2037			190			10.3%			2786	3075			289			10.4%		



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	Basic Obligation				Dollar Change			Percentage Change			Basic Obligation				Dollar Change			Percentage Change		
	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C
20500	1850	2040			190			10.3%			2790	3079			289			10.4%		
20550	1853	2043			190			10.2%			2794	3083			289			10.3%		
20600	1855	2045			190			10.3%			2797	3087			290			10.4%		
20650	1858	2048			190			10.2%			2801	3091			290			10.3%		
20700	1860	2051			191			10.2%			2805	3095			290			10.3%		
20750	1863	2053			190			10.2%			2809	3099			290			10.3%		
20800	1866	2056			190			10.2%			2813	3103			290			10.3%		
20850	1868	2058			190			10.2%			2817	3106			289			10.3%		
20900	1871	2061			190			10.2%			2821	3110			289			10.3%		
20950	1873	2064			191			10.2%			2825	3114			289			10.2%		
21000	1876	2066			190			10.1%			2829	3118			289			10.2%		
21050	1879	2069			190			10.1%			2832	3122			290			10.2%		
21100	1881	2072			191			10.1%			2836	3126			290			10.2%		
21150	1884	2074			190			10.1%			2840	3130			290			10.2%		
21200	1887	2077			190			10.1%			2844	3134			290			10.2%		
21250	1889	2079			190			10.1%			2848	3138			290			10.2%		
21300	1892	2082			190			10.0%			2852	3142			290			10.2%		
21350	1894	2085			191			10.1%			2856	3146			290			10.1%		
21400	1897	2087			190			10.0%			2860	3149			289			10.1%		
21450	1900	2090			190			10.0%			2864	3153			289			10.1%		
21500	1902	2093			191			10.0%			2867	3157			290			10.1%		
21550	1905	2095			190			10.0%			2871	3161			290			10.1%		
21600	1907	2098			191			10.0%			2875	3165			290			10.1%		
21650	1910	2101			191			10.0%			2879	3169			290			10.1%		
21700	1913	2103			190			9.9%			2883	3173			290			10.1%		
21750	1915	2106			191			10.0%			2887	3177			290			10.0%		



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Combined Gross Income	One Child										Two Children									
	Basic Obligation				Dollar Change			Percentage Change			Basic Obligation				Dollar Change			Percentage Change		
	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C
21800	1918	2108			190			9.9%			2891	3181			290			10.0%		
21850	1921	2111			190			9.9%			2895	3185			290			10.0%		
21900	1923	2114			191			9.9%			2899	3189			290			10.0%		
21950	1926	2116			190			9.9%			2902	3193			291			10.0%		
22000	1928	2119			191			9.9%			2906	3196			290			10.0%		
22050	1931	2122			191			9.9%			2910	3200			290			10.0%		
22100	1934	2124			190			9.8%			2914	3204			290			10.0%		
22150	1936	2127			191			9.9%			2918	3208			290			9.9%		
22200	1939	2129			190			9.8%			2922	3212			290			9.9%		
22250	1941	2132			191			9.8%			2926	3216			290			9.9%		
22300	1944	2135			191			9.8%			2930	3220			290			9.9%		
22350	1947	2137			190			9.8%			2934	3224			290			9.9%		
22400	1949	2140			191			9.8%			2937	3228			291			9.9%		
22450	1952	2143			191			9.8%			2941	3232			291			9.9%		
22500	1955	2145			190			9.7%			2945	3236			291			9.9%		
22550	1957	2148			191			9.8%			2949	3240			291			9.9%		
22600	1960	2151			191			9.7%			2953	3243			290			9.8%		
22650	1962	2153			191			9.7%			2957	3247			290			9.8%		
22700	1965	2156			191			9.7%			2961	3251			290			9.8%		
22750	1968	2158			190			9.7%			2965	3255			290			9.8%		
22800	1970	2161			191			9.7%			2969	3259			290			9.8%		
22850	1973	2164			191			9.7%			2972	3263			291			9.8%		
22900	1975	2166			191			9.7%			2976	3267			291			9.8%		
22950	1978	2169			191			9.7%			2980	3271			291			9.8%		
23000	1981	2172			191			9.6%			2984	3275			291			9.7%		
23050	1983	2174			191			9.6%			2988	3279			291			9.7%		



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Combined Gross Income	One Child										Two Children									
	Basic Obligation				Dollar Change			Percentage Change			Basic Obligation				Dollar Change			Percentage Change		
	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C
23100	1986	2177			191			9.6%			2992	3283			291			9.7%		
23150	1989	2179			190			9.6%			2996	3286			290			9.7%		
23200	1991	2182			191			9.6%			3000	3290			290			9.7%		
23250	1994	2185			191			9.6%			3004	3294			290			9.7%		
23300	1998	2187			189			9.5%			3010	3298			288			9.6%		
23350	2002	2190			188			9.4%			3016	3302			286			9.5%		
23400	2006	2193			187			9.3%			3022	3306			284			9.4%		
23450	2010	2195			185			9.2%			3028	3310			282			9.3%		
23500	2014	2198			184			9.1%			3034	3314			280			9.2%		
23550	2018	2200			182			9.0%			3040	3318			278			9.1%		
23600	2022	2203			181			9.0%			3046	3322			276			9.1%		
23650	2026	2206			180			8.9%			3052	3326			274			9.0%		
23700	2030	2208			178			8.8%			3058	3330			272			8.9%		
23750	2034	2211			177			8.7%			3064	3333			269			8.8%		
23800	2038	2214			176			8.6%			3070	3337			267			8.7%		
23850	2042	2216			174			8.5%			3076	3341			265			8.6%		
23900	2046	2219			173			8.5%			3082	3345			263			8.5%		
23950	2050	2222			172			8.4%			3088	3349			261			8.5%		
24000	2054	2224			170			8.3%			3094	3353			259			8.4%		
24050	2058	2227			169			8.2%			3100	3357			257			8.3%		
24100	2062	2229			167			8.1%			3106	3361			255			8.2%		
24150	2066	2232			166			8.0%			3112	3365			253			8.1%		
24200	2070	2235			165			8.0%			3118	3369			251			8.0%		
24250	2074	2237			163			7.9%			3124	3373			249			8.0%		
24300	2078	2240			162			7.8%			3130	3376			246			7.9%		
24350	2082	2243			161			7.7%			3137	3380			243			7.8%		



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Combined Gross Income	One Child										Two Children									
	Basic Obligation				Dollar Change			Percentage Change			Basic Obligation				Dollar Change			Percentage Change		
	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C
24400	2086	2245			159			7.6%			3143	3384			241			7.7%		
24450	2090	2248			158			7.6%			3149	3388			239			7.6%		
24500	2094	2250			156			7.5%			3155	3392			237			7.5%		
24550	2098	2253			155			7.4%			3161	3396			235			7.4%		
24600	2102	2256			154			7.3%			3167	3400			233			7.4%		
24650	2106	2258			152			7.2%			3173	3404			231			7.3%		
24700	2110	2261			151			7.2%			3179	3408			229			7.2%		
24750	2114	2264			150			7.1%			3185	3412			227			7.1%		
24800	2118	2266			148			7.0%			3191	3416			225			7.0%		
24850	2122	2269			147			6.9%			3197	3420			223			7.0%		
24900	2126	2272			146			6.8%			3203	3423			220			6.9%		
24950	2130	2274			144			6.8%			3209	3427			218			6.8%		
25000	2134	2277			143			6.7%			3215	3431			216			6.7%		
25050	2138	2279			141			6.6%			3221	3435			214			6.6%		
25100	2142	2282			140			6.5%			3227	3439			212			6.6%		
25150	2146	2285			139			6.5%			3233	3443			210			6.5%		
25200	2150	2287			137			6.4%			3239	3447			208			6.4%		
25250	2154	2290			136			6.3%			3245	3451			206			6.3%		
25300	2158	2293			135			6.2%			3251	3455			204			6.3%		
25350	2162	2295			133			6.2%			3257	3459			202			6.2%		
25400	2166	2298			132			6.1%			3263	3463			200			6.1%		
25450	2170	2300			130			6.0%			3269	3466			197			6.0%		
25500	2174	2303			129			5.9%			3276	3470			194			5.9%		
25550	2178	2306			128			5.9%			3282	3474			192			5.9%		
25600	2182	2308			126			5.8%			3288	3478			190			5.8%		
25650	2186	2311			125			5.7%			3294	3482			188			5.7%		



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Combined Gross Income	One Child										Two Children									
	Basic Obligation				Dollar Change			Percentage Change			Basic Obligation				Dollar Change			Percentage Change		
	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C
25700	2190	2314			124			5.6%			3300	3486			186			5.6%		
25750	2194	2316			122			5.6%			3306	3490			184			5.6%		
25800	2198	2319			121			5.5%			3312	3494			182			5.5%		
25850	2202	2321			119			5.4%			3318	3498			180			5.4%		
25900	2206	2324			118			5.4%			3324	3502			178			5.3%		
25950	2210	2327			117			5.3%			3330	3506			176			5.3%		
26000	2214	2329			115			5.2%			3336	3510			174			5.2%		
26050	2218	2332			114			5.1%			3342	3513			171			5.1%		
26100	2222	2335			113			5.1%			3348	3517			169			5.1%		
26150	2226	2337			111			5.0%			3354	3521			167			5.0%		
26200	2230	2340			110			4.9%			3360	3525			165			4.9%		
26250	2234	2343			109			4.9%			3366	3529			163			4.8%		
26300	2238	2345			107			4.8%			3372	3533			161			4.8%		
26350	2242	2348			106			4.7%			3378	3537			159			4.7%		
26400	2247	2350			103			4.6%			3384	3541			157			4.6%		
26450	2251	2354			103			4.6%			3390	3547			157			4.6%		
26500	2255	2358			103			4.6%			3396	3553			157			4.6%		
26550	2259	2362			103			4.6%			3402	3559			157			4.6%		
26600	2263	2366			103			4.6%			3408	3565			157			4.6%		
26650	2267	2370			103			4.6%			3415	3571			156			4.6%		
26700	2271	2374			103			4.5%			3421	3577			156			4.6%		
26750	2275	2378			103			4.5%			3427	3583			156			4.5%		
26800	2279	2382			103			4.5%			3433	3589			156			4.5%		
26850	2283	2386			103			4.5%			3439	3595			156			4.5%		
26900	2287	2390			103			4.5%			3445	3601			156			4.5%		
26950	2291	2394			103			4.5%			3451	3607			156			4.5%		



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Combined Gross Income	One Child									Two Children										
	Basic Obligation			Dollar Change			Percentage Change			Basic Obligation			Dollar Change			Percentage Change				
	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C
27000	2295	2398			103			4.5%			3457	3613			156			4.5%		
27050	2299	2402			103			4.5%			3463	3618			155			4.5%		
27100	2303	2406			103			4.5%			3469	3624			155			4.5%		
27150	2307	2410			103			4.5%			3475	3630			155			4.5%		
27200	2311	2414			103			4.5%			3481	3636			155			4.5%		
27250	2315	2418			103			4.4%			3487	3642			155			4.5%		
27300	2319	2422			103			4.4%			3493	3648			155			4.4%		
27350	2323	2426			103			4.4%			3499	3654			155			4.4%		
27400	2327	2430			103			4.4%			3505	3660			155			4.4%		
27450	2331	2434			103			4.4%			3511	3666			155			4.4%		
27500	2335	2438			103			4.4%			3517	3672			155			4.4%		
27550	2339	2442			103			4.4%			3523	3678			155			4.4%		
27600	2343	2446			103			4.4%			3529	3684			155			4.4%		
27650	2347	2449			102			4.4%			3535	3690			155			4.4%		
27700	2351	2453			102			4.4%			3541	3696			155			4.4%		
27750	2355	2457			102			4.3%			3547	3702			155			4.4%		
27800	2359	2461			102			4.3%			3554	3708			154			4.3%		
27850	2363	2465			102			4.3%			3560	3714			154			4.3%		
27900	2367	2469			102			4.3%			3566	3720			154			4.3%		
27950	2371	2473			102			4.3%			3572	3726			154			4.3%		
28000	2375	2477			102			4.3%			3578	3732			154			4.3%		
28050	2379	2481			102			4.3%			3584	3738			154			4.3%		
28100	2383	2485			102			4.3%			3590	3744			154			4.3%		
28150	2387	2489			102			4.3%			3596	3750			154			4.3%		
28200	2391	2493			102			4.3%			3602	3756			154			4.3%		
28250	2395	2497			102			4.3%			3608	3762			154			4.3%		



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Combined Gross Income	One Child											Two Children								
	Basic Obligation				Dollar Change			Percentage Change				Basic Obligation				Dollar Change			Percentage Change	
	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C
28300	2399	2501			102			4.3%			3614	3768			154			4.3%		
28350	2403	2505			102			4.2%			3620	3774			154			4.2%		
28400	2407	2509			102			4.2%			3626	3780			154			4.2%		
28450	2411	2513			102			4.2%			3632	3786			154			4.2%		
28500	2415	2517			102			4.2%			3638	3792			154			4.2%		
28550	2419	2521			102			4.2%			3644	3798			154			4.2%		
28600	2423	2525			102			4.2%			3650	3803			153			4.2%		
28650	2427	2529			102			4.2%			3656	3809			153			4.2%		
28700	2431	2533			102			4.2%			3662	3815			153			4.2%		
28750	2435	2537			102			4.2%			3668	3821			153			4.2%		
28800	2439	2541			102			4.2%			3674	3827			153			4.2%		
28850	2443	2545			102			4.2%			3680	3833			153			4.2%		
28900	2447	2549			102			4.1%			3686	3839			153			4.2%		
28950	2451	2552			101			4.1%			3692	3845			153			4.2%		
29000	2455	2556			101			4.1%			3699	3851			152			4.1%		
29050	2459	2560			101			4.1%			3705	3857			152			4.1%		
29100	2463	2564			101			4.1%			3711	3863			152			4.1%		
29150	2467	2568			101			4.1%			3717	3869			152			4.1%		
29200	2471	2572			101			4.1%			3723	3875			152			4.1%		
29250	2475	2576			101			4.1%			3729	3881			152			4.1%		
29300	2479	2580			101			4.1%			3735	3887			152			4.1%		
29350	2483	2584			101			4.1%			3741	3893			152			4.1%		
29400	2487	2588			101			4.1%			3747	3899			152			4.1%		
29450	2491	2592			101			4.1%			3753	3905			152			4.0%		
29500	2495	2596			101			4.1%			3759	3911			152			4.0%		
29550	2499	2600			101			4.0%			3765	3917			152			4.0%		



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Combined Gross Income	One Child									Two Children										
	Basic Obligation			Dollar Change			Percentage Change			Basic Obligation			Dollar Change			Percentage Change				
	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C	Existing	Option A	Option B	Option C	Option A	Option B	Option C	Option A	Option B	Option C
29600	2503	2604			101			4.0%			3771	3923			152			4.0%		
29650	2507	2608			101			4.0%			3777	3929			152			4.0%		
29700	2511	2612			101			4.0%			3783	3935			152			4.0%		
29750	2515	2616			101			4.0%			3789	3941			152			4.0%		
29800	2519	2620			101			4.0%			3795	3947			152			4.0%		
29850	2523	2624			101			4.0%			3801	3953			152			4.0%		
29900	2527	2628			101			4.0%			3807	3959			152			4.0%		
29950	2531	2632			101			4.0%			3813	3965			152			4.0%		
30000	2535	2636			101			4.0%			3819	3971			152			4.0%		



## APPENDIX C: PROPOSED SCHEDULE WITH LOW-INCOME ADJUSTMENT

Colorado (Draft Feb 14, 2019)						
COMBINED ADJUSTED GROSS INCOME	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
0-650	10	10	10	10	10	10
651-1500	50	70	90	110	130	150
1550	85	105	125	145	165	185
1600	120	140	160	180	200	220
1650	155	175	195	215	235	255
1700	190	210	230	250	270	290
1750	225	245	265	285	305	325
1800	260	280	300	320	340	360
1850	295	315	335	355	375	395
1900	330	350	370	390	410	430
1950	360	385	405	425	445	465
2000	368	420	440	460	480	500
2050	377	455	475	495	515	535
2100	385	490	510	530	550	570
2150	393	525	545	565	585	605
2200	401	560	580	600	620	640
2250	410	595	615	635	655	675
2300	418	630	650	670	690	710
2350	426	658	685	705	725	745
2400	435	671	720	740	760	780
2450	443	683	755	775	795	815
2500	451	696	790	810	830	850
2550	459	709	825	845	865	885
2600	468	722	860	880	900	920
2650	476	734	895	915	935	955
2700	484	747	913	950	970	990
2750	493	760	928	985	1005	1025
2800	501	772	944	1020	1040	1060
2850	509	785	959	1055	1075	1095
2900	517	797	974	1087	1110	1130



2950	525	809	988	1103	<b>1145</b>	<b>1165</b>
3000	533	821	1002	1119	<b>1180</b>	<b>1200</b>
3050	541	833	1016	1135	<b>1215</b>	<b>1235</b>
3100	548	844	1030	1150	<b>1250</b>	<b>1270</b>
3150	556	856	1044	1166	1283	<b>1305</b>
3200	564	868	1058	1182	1300	<b>1340</b>
3250	572	880	1072	1198	1318	<b>1375</b>
3300	580	892	1086	1214	1335	<b>1410</b>
3350	588	904	1101	1229	1352	<b>1445</b>
3400	596	915	1115	1245	1370	<b>1480</b>
3450	604	928	1129	1261	1388	1508
3500	612	940	1144	1278	1406	1529
3550	620	953	1160	1295	1425	1549
3600	628	965	1175	1312	1444	1569

The remainder of the schedule is the same as the existing schedule. The blue shaded area shows the area adjusted for the proposed low-income adjustment.



*Appendix B: Slide presentation by Jane Venohr*

# Economic Review of the Colorado Child Support Guidelines

Presentation to:

## Colorado Child Support Guidelines Commission

(March 19, 2018)

Jane Venohr, Ph.D. Economist/Research Associate

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303-837-1555





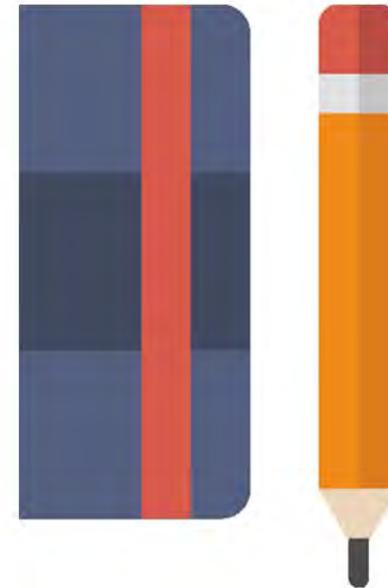
## Outline

- Focus on Schedule & Fulfill Federal Requirement to Review Economic Evidence on Cost of Raising Children
- Economic Basis of Existing Schedule
- Economic Evidence Available to Update the Schedule
  - Cost of raising children
    - Different studies based on different methodologies and data years
    - Spending depends on after-tax income, hence TAX REFORM matters
    - Child's healthcare costs
- Extending the Schedule to Very High Incomes
- Adjustments at Very Low Incomes



## Basis of Child Support Schedules

- Part policy, part economics
- Policy decisions
  - Federal & State requirements
  - Guidelines models
  - Which economic data to use
  - Treatment of special factors
    - Very low incomes
    - Very high incomes
    - Additional dependents
    - Shared custody/parenting time
    - Medical support
    - Other





## Federal Requirements Affecting Schedule Amounts

45 C.F.R. 302.56(c) The child support guidelines... at a minimum:

- (1) (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;
  - (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;
  - (4) Be based on specific descriptive and numeric criteria and result in a computation of the child support obligation.
- (h) As part of the review of a State's child support guidelines..., a State must:
- (1) **Consider economic data on the cost of raising children**, labor market data (such as unemployment rate...)
  - (2) Analyze case data,....

*There are other federal requirements affecting state guidelines (e.g., requirement on income imputation,) but they are not directly considered in the schedule*

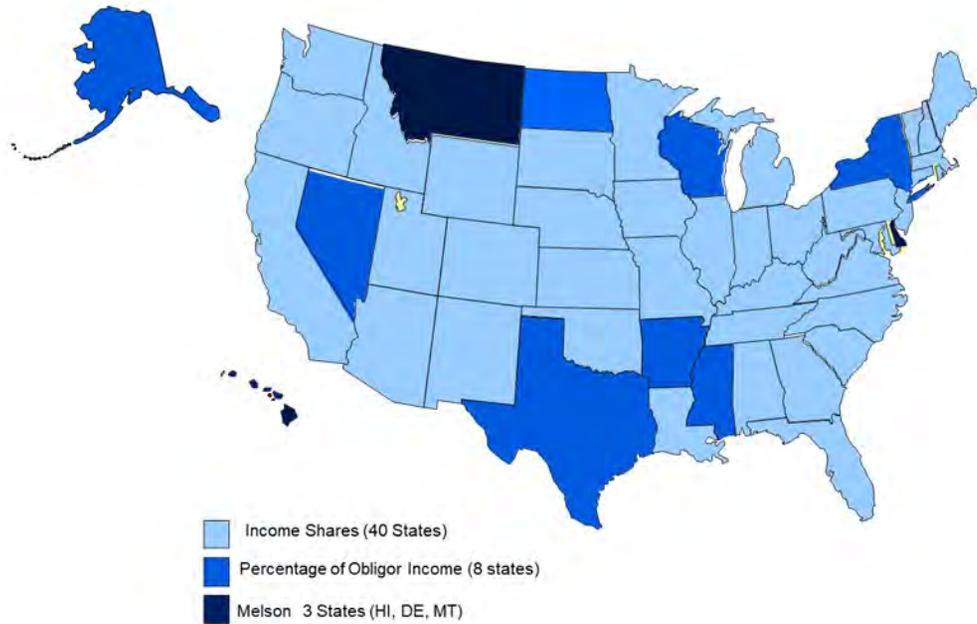
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# Economic Basis of Existing Schedule

Major Assumptions/Data Sources	Basis of Existing Colorado Guidelines	Updates or Alternatives Used by Other States
1. Guidelines Model	Income Shares	Other models
2. Study of Child-Rearing Costs	2010 Betson-Rothbarth (BR) Study (expenditures in 2004-2009)	No updated BR study, but other updated studies based on different methodologies available
3. Price Levels	2010	2018
4. Adjustments for state cost of living	Adjusted for Colorado's relative high housing costs	Adjustment based on price parity or another index of cost of living
5. Tax assumptions	2010 federal and state income taxes and FICA	2018
6. Highly variable child-rearing expenses	Childcare, most healthcare costs not in schedule	Various options
7. Spending More/Less of After-Tax Income	Use actual ratios with cap	District of Columbia approach
8. Low-income adjustment & minimum order	Minimum order of \$50 for 1 child + \$20 for ea. add'l child, self-support reserve = \$1,100	2018 Federal Poverty Level

# State Usage of Guidelines Models



Income shares presumes that the child is entitled to the same amount of expenditures the child would receive if the parents lived together and shared financial resources; and, each parent is responsible for his/her prorated share



## Economic Studies of Child-Rearing Expenditures

### **Most income shares states rely on economic data in the cost of raising children in an intact family**

- Make adjustments for current realities in worksheet (e.g., adjustment for additional dependents and shared-parenting expenses)

### **Economic studies**

- 9 different studies form the basis of state guidelines
  - Studies are usually national in scope
  - Vary in data age and methodology used to separate child expenditures from total household expenditures
  - 30 states based on 1 out of 4 Betson-Rothbarth (BR) studies
    - CO, NM & WY are based on the 4th BR study (released in 2010 and is the most current)
    - NJ only state to use a study conducted since 2010, but it is adjusted for NJ incomes
  - 1 state uses USDA
- Economists
  - Don't agree which study best measures actual child-rearing expenditures
  - Generally agree that anything between the lowest (e.g., LM or BR4) and highest (e.g., USDA) of credible measurements are appropriate amounts for a state's guidelines, although state-specific adjustment (e.g., an adjustment for a state with usually high housing cost) may be appropriate



## 9 Studies of Child-Rearing Expenditures

Study Name and Data Years	Study Year	Full Reference
van der Gaag (literature review)	1981	van der Gaag, Jacques (1981). On Measuring the Cost of Children. Discussion Paper 663-81. University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.
Espenshade (1972-73)	1984	Espenshade, Thomas J. (1984). Investing in Children: New Estimates of Parental Expenditures. Urban Institute Press: Washington, D.C.
Betson-Rothbarth 1 (BR1) CES: 1980-86	1990	David M. Betson (1990). <i>Alternative Estimates of the Cost of Children from the 1980-86 Consumer Expenditure Survey</i> , Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation, University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.
Betson-Rothbarth 2 (BR2) & Betson-Engel CES: 1996-99	2001	Betson, David M. (2001). "Chapter 5: Parental Expenditures on Children." in Judicial Council of California, <i>Review of Statewide Uniform Child Support Guideline</i> . San Francisco, California
Betson-Rothbarth 3 (BR3) CES: 1998-2004	2006	David M. Betson (2006). "Appendix I: New Estimates of Child-Rearing Costs" in PSI, <i>State of Oregon Child Support Guidelines Review: Updated Obligation Scales and Other Considerations</i> , Report to State of Oregon, Policy Studies Inc., Denver, Colorado.
Betson-Rothbarth 4 (BR4) CES: 2004-09	2010	Betson, David M. (2010). "Appendix A: Parental Expenditures on Children." in Judicial Council of California, <i>Review of Statewide Uniform Child Support Guideline</i> . San Francisco, California. Retrieved from: <a href="http://www.courts.ca.gov/partners/documents/2011SRL6aGuidelineReview.pdf">http://www.courts.ca.gov/partners/documents/2011SRL6aGuidelineReview.pdf</a>
New Jersey-Rothbarth CES: 2000-11	2012	New Jersey Child Support Institute (March 2013). <i>Quadrennial Review: Final Report, Institute for Families</i> , Rutgers, the State University of New Jersey, New Brunswick, NJ. Retrieved from: <a href="http://www.judiciary.state.nj.us/reports2013/F0_NJ+QuadrennialReview-Final_3.22.13_complete.pdf">http://www.judiciary.state.nj.us/reports2013/F0_NJ+QuadrennialReview-Final_3.22.13_complete.pdf</a>
USDA CES: 2011-2015	2016	Lino, Mark, et al. (2017). <i>Expenditures on Children by Families: 2015 Annual Report</i> . U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2015, Washington, D.C. <a href="http://www.cnpp.usda.gov/publications/crc/crc2015.pdf">http://www.cnpp.usda.gov/publications/crc/crc2015.pdf</a>



# Other Studies of Child-Rearing Expenditures

Study Name and CES Years	Study Year	Full Reference
Univ of Wisc. Assessment, coined term "continuity of expenditures" model	2007	Ingrid Rothe and Lawrence Berger, "Estimating the Costs of Children: Theoretical Considerations Related to Transitions to Adulthood and the Valuation of Parental Time for Developing Child Support Guidelines" (April 2007), IRP Working Paper, University of Wisconsin: Institute for Research on Poverty, Madison, Wisconsin. Retrieved from <a href="http://www.irp.wisc.edu/research/childsup/cspolicy/pdfs/Rothe_Berger_Task6.pdf">http://www.irp.wisc.edu/research/childsup/cspolicy/pdfs/Rothe_Berger_Task6.pdf</a>
Lewin Report (compared methods)	1990	Lewin/ICF. (1990). <i>Estimates of Expenditures on Children and Child Support Guidelines</i> . Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, Virginia
Federal poverty level	2016	U.S. Department of Health and Human Services. (Jan. 25, 2016). "Annual Update of the HHS Poverty Guidelines." Federal Register. Retrieved from <a href="https://www.federalregister.gov/articles/2016/01/25/2016-01450/annual-update-of-the-hhs-poverty-guidelines/">https://www.federalregister.gov/articles/2016/01/25/2016-01450/annual-update-of-the-hhs-poverty-guidelines/</a>
monetary cost method (2004-2009 CES)	2015	Comanor, William S., Sarro, Mark, and Rogers, R. Mark. (2015). "The Monetary Cost of Raising Children." <i>Economic and Legal Issues in Competition</i> , in James Langenfeld (ed.) <i>Economic and Legal Issues in Competition, Intellectual Property, Bankruptcy, and the Cost of Raising Children (Research in Law and Economics, Volume 27)</i> Emerald Group Publishing Limited, pp.209 <a href="http://www.emeraldinsight.com/doi/abs/10.1108/S0193-589520150000027008">http://www.emeraldinsight.com/doi/abs/10.1108/S0193-589520150000027008</a> Interview with Comanor: <a href="https://www.youtube.com/watch?v=196XCAXfqrI">https://www.youtube.com/watch?v=196XCAXfqrI</a>
California study-Rodgers LM Table (2000-2015 CES)	2018	Judicial Council of California. (2018). <i>Review of Statewide Uniform Child Support Guidelines 2017</i> . San Francisco, CA 94107

More information about the CES (Consumer Expenditure Survey) which is used to measure child-rearing expenditures can be found at: <https://www.bls.gov/cex/>



# Consumer Expenditure Survey

## Partial List of Expenditures Items in the Consumer Expenditure Survey

Source: bls.gov

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

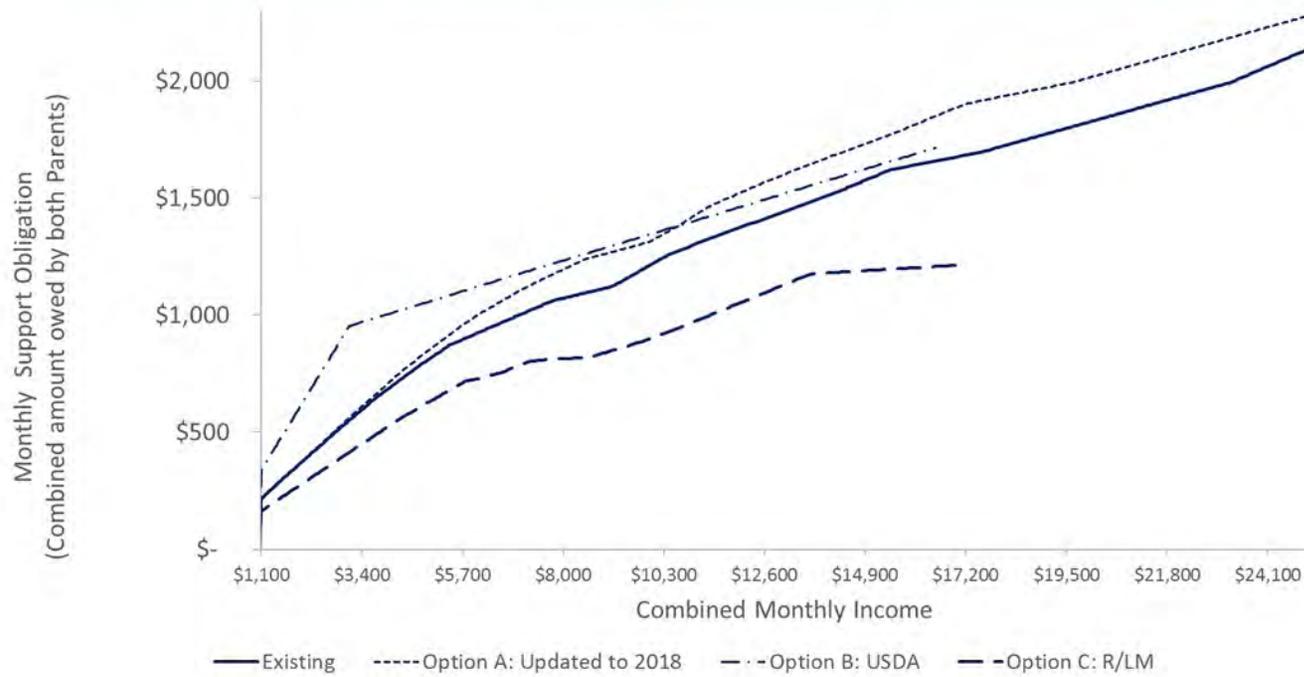


## Updated Schedule Comparisons

- Option A: Update Existing without Assumption Changes
  - BR4 measurements of child-rearing expenditures from 2004-2009 CES (same economic study that forms the basis of existing schedule)
  - Updated to 2018 price levels
  - Updated to 2018 federal and state income tax rates and FICA
    - IRS intends to change W-4 and tax formulas for 2019 tax year
- Option B: USDA from 2011-2015
  - USDA updated to 2018 price levels
  - Excludes all medical expenses
- Option C: California Study from 2000-2015
  - Averages percentage spent on children from 2000-2015
  - Updated to 2018 price level

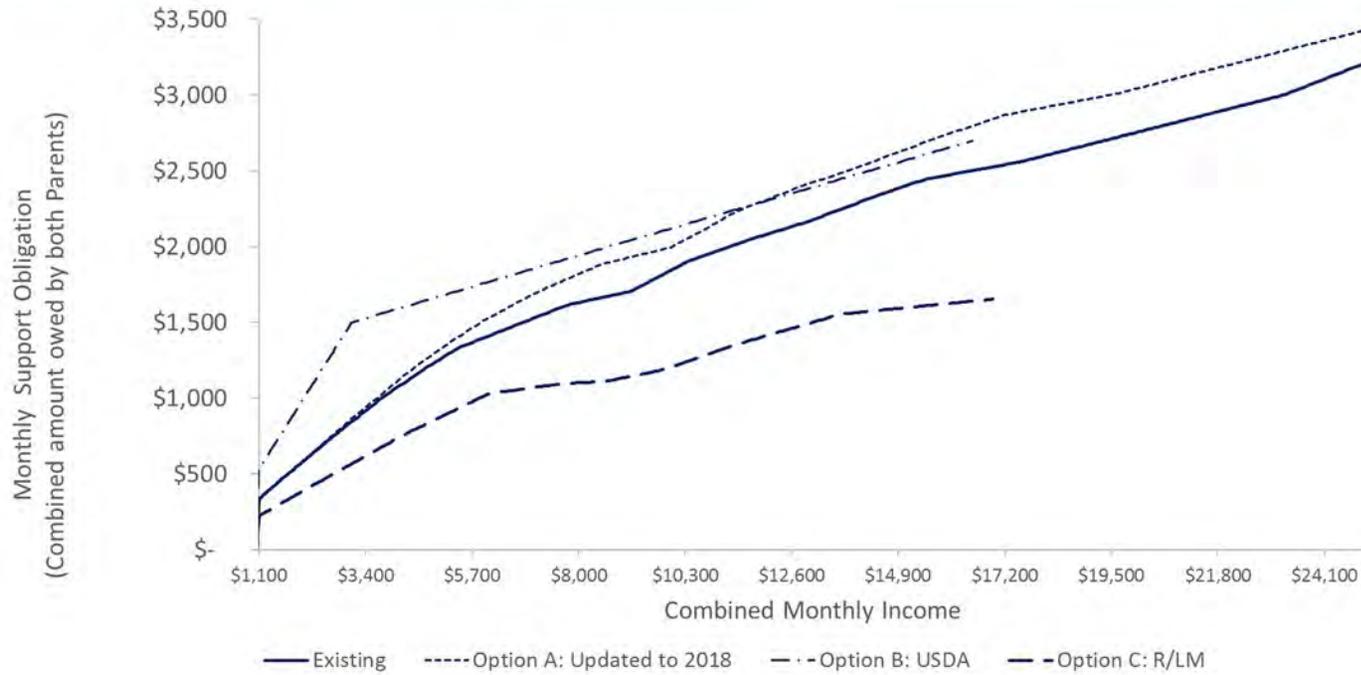


# Comparisons of Basic Obligations (\$): One Child





# Comparisons: Two Children





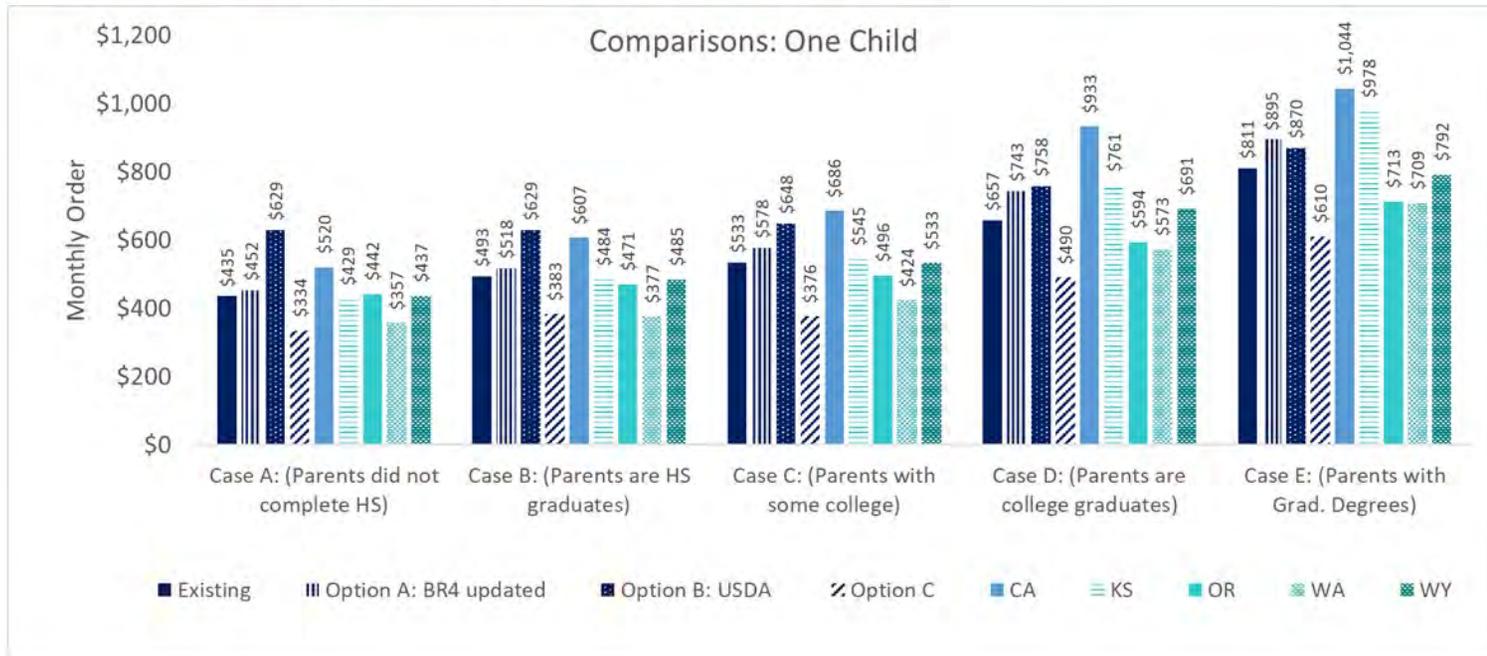
## Scenarios Based on Median Colorado Earnings by Educational Attainment and Gender: 1 Child

	Case A	Case B	Case C	Case D	Case E
<b>Highest educational attainment of parents</b>	Less than HS	HS	Some college	BA	Grad Degree
<b>Monthly income of obligor</b>	\$2,546	\$3,031	\$3,488	\$5,146	\$6,919
<b>Monthly gross income of obligee</b>	\$1,541	\$2,128	\$2,555	\$3,461	\$4,369
Existing	\$435	\$493	\$533	\$657	\$811
Option A: Updated to 2018	\$452	\$518	\$578	\$743	\$895
Option B: USDA	\$629	\$629	\$648	\$758	\$870
Option C: R/LM	\$334	\$383	\$376	\$490	\$610

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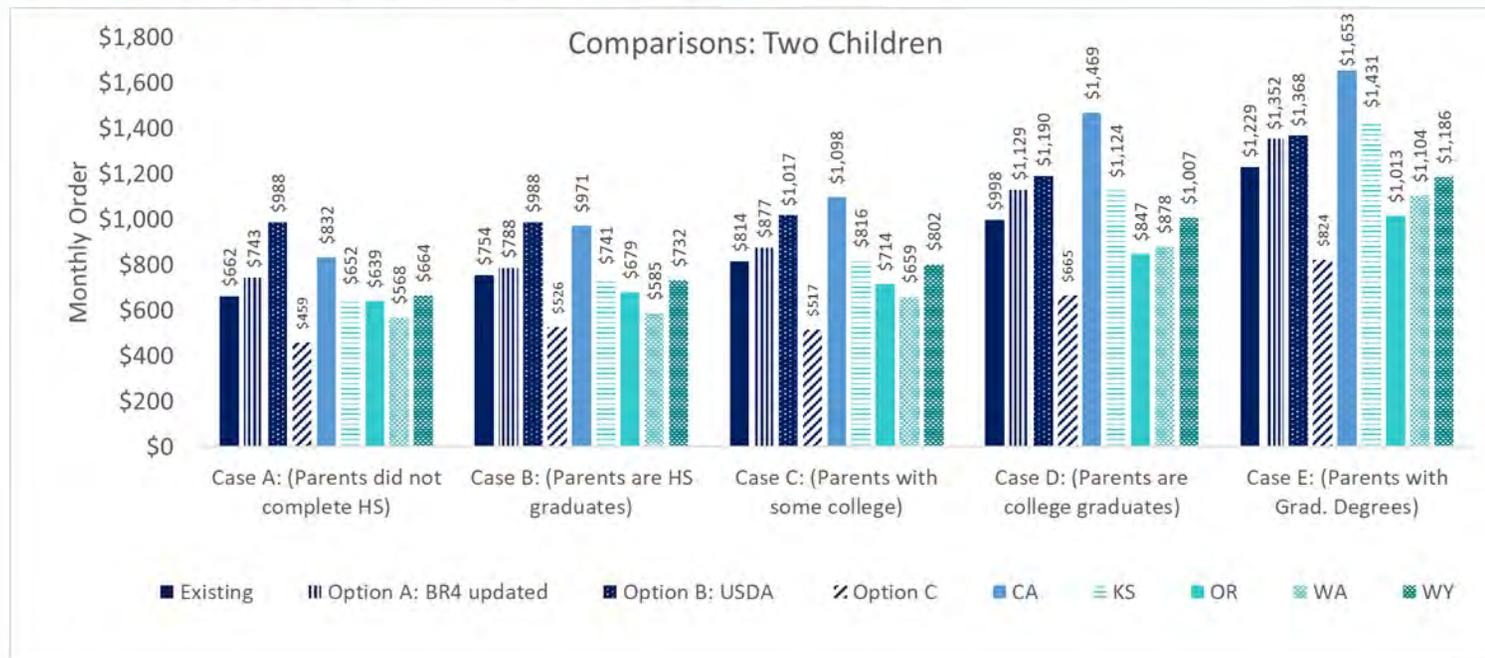


# Scenarios Based on Median Colorado Earnings by Educational Attainment and Gender





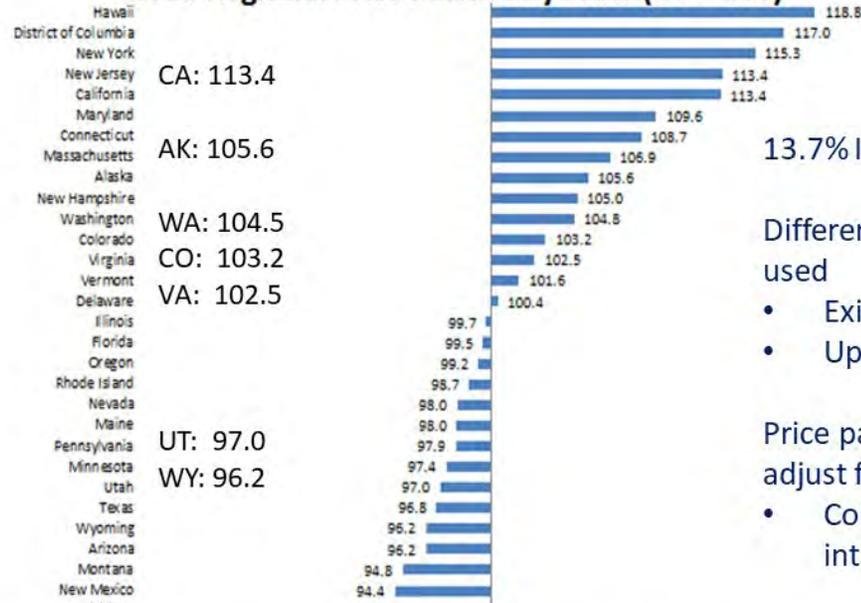
# Scenarios Based on Median Colorado Earnings by Educational Attainment and Gender





# Adjusting for Cost of Living in Colorado

2015 Regional Price Parities by State (US = 100)



13.7% Increase in Prices from 2010-2018

Difference between US and CO median housing costs used

- Existing schedule: 14.5%
- Updated schedule: 20.7%

Price parity, a new measurement, could be used to adjust for Colorado's cost of living

- Colorado Ranks 12<sup>th</sup> highest in prices, highest in inter-mountain region

Source: U.S. Bureau of Economic Analysis: <https://www.bea.gov/newsreleases/regional/rpp/2017/pdf/rpp0617.pdf>

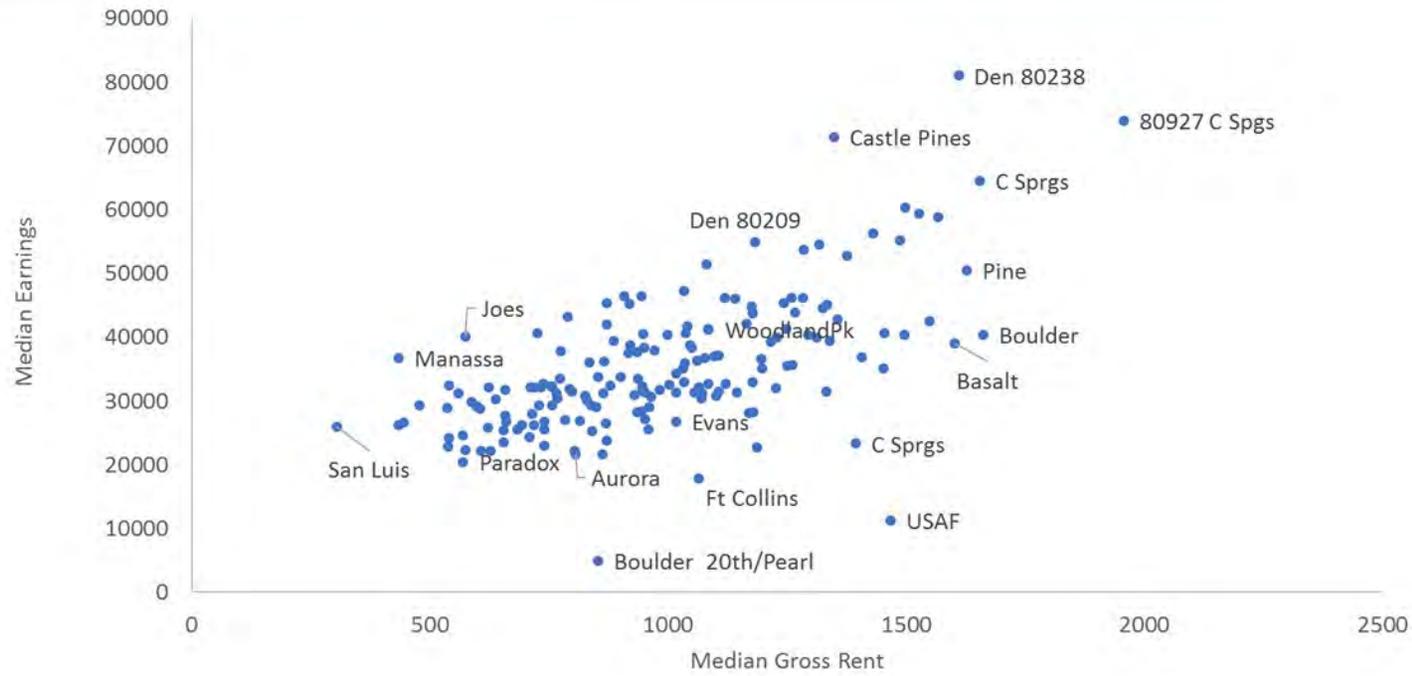


## State Comparisons

	Median Gross Rent (2016)	Median Earnings (2016)	Case C (1 child)	Case C (2 Children)
Colorado	\$1,171	\$35,274	\$533	\$814
California	\$1,375	\$32,499	\$686	\$1,098
Kansas	\$788	\$31,098	\$545	\$816
Oregon	\$1,015	\$30,897	\$496	\$719
Utah	\$954	\$30,209	\$498	\$615
Washington	\$1,135	\$36,353	\$424	\$659
Wyoming	\$840	\$31,526	\$533	\$802



Relationship to Median Rent and Median Earnings (Colorado Zip Codes with Available information (2010-15 average))





## Extend Schedule to Higher Incomes

- BR4 is statistically reliable to incomes of
  - about \$23,000 per mo (2010)
  - About \$26,500 per mo(2018)
- In 2010, existing schedule was extrapolated to \$30,000/mo
- USDA (2018) reliable up to \$16,500/mo
- 16 states provide a formula for infinite amount of income
  - More common practice is to provide court discretion and that the highest amount on the schedule is the minimum amount



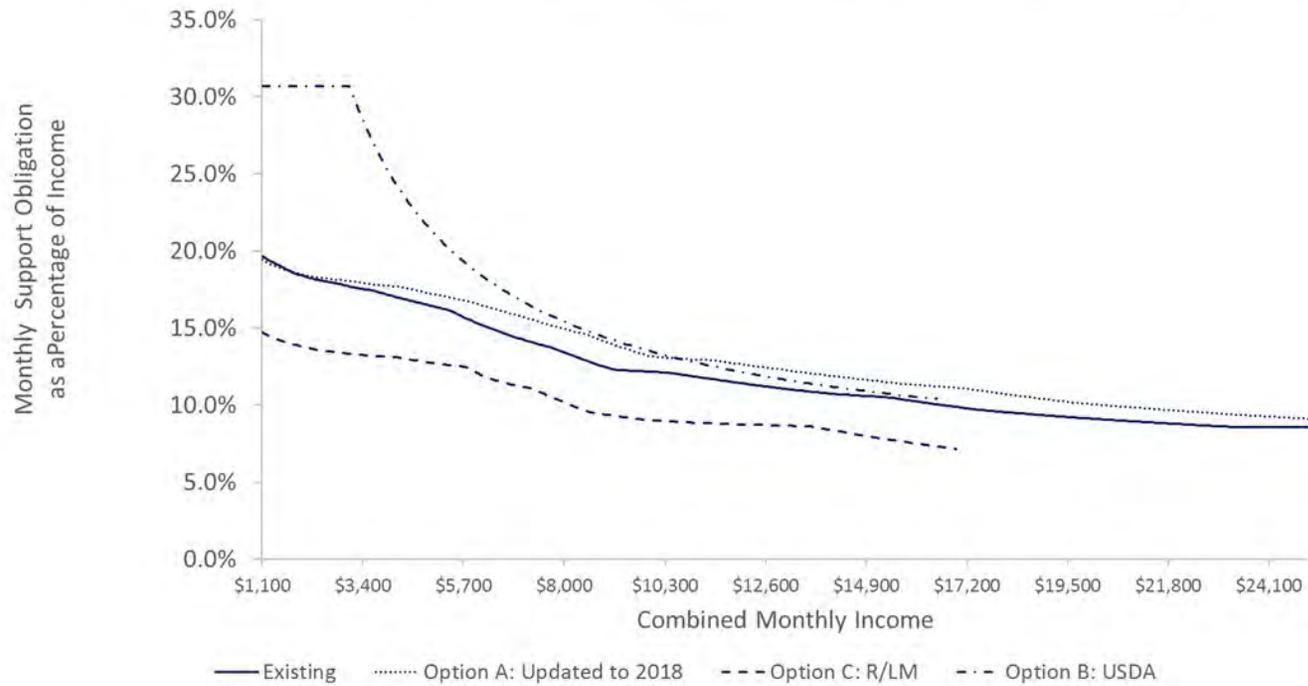
# Consideration of the Subsistence Needs of the Parent(s)

Example of Self-Support Reserve Test in Worksheet	Parent A	Parent B	Combined
1. Monthly Gross Income (\$10.20– 2018 Colorado minimum wage multiplied by 35 hrs per week*)	\$1,547	\$1,547	\$3,094
2. Percentage Share of Income	50%	50%	100%
3. Basic Child Support Obligation (2 Children)			\$844
4. Each Parent’s Share of BCSO	\$422	\$422	
5. Self-Support Reserve (2018 Federal poverty level-- \$1,012 – multiplied by 1.20)	\$1,214	\$1,214	
6. Income Available for Support (Line 1 minus Line 5)	\$333	\$333	
7. Lower of Line 4 and 6 for Parent with Duty to Pay Support (if less than \$75, enter \$75)		\$333	

\*Average hours worked per week in 2017 in Colorado : [https://www.bls.gov/sae/eetables/sae\\_annavg417.pdf](https://www.bls.gov/sae/eetables/sae_annavg417.pdf) 21



# Comparisons of Basic Obligations (%): One Child





### State Comparisons: Venohr (April 2017) *Journal of the American Academy of Matrimonial Lawyers*





# Why Are Taxes Considered?

Exhibit A-2: Family Consumption and Net and Gross Income	
Gross Income:	Federal and State Taxes and FICA
Net Income:	Savings and Other Spending
Family Expenditures:	Total Family Expenditures/Outlays for the Family
	Child's Share of Total Family Expenditures/Outlays

*Appendix C: Slide presentation by the State of Oregon*

## Parenting Time Credit

- Replace the current credit formula with a graduated curve.
- Eliminate the 25% parenting-time threshold and the 1.5 multiplier



- Provide a credit for even minimal time, increasing as parenting time nears 50%-50%





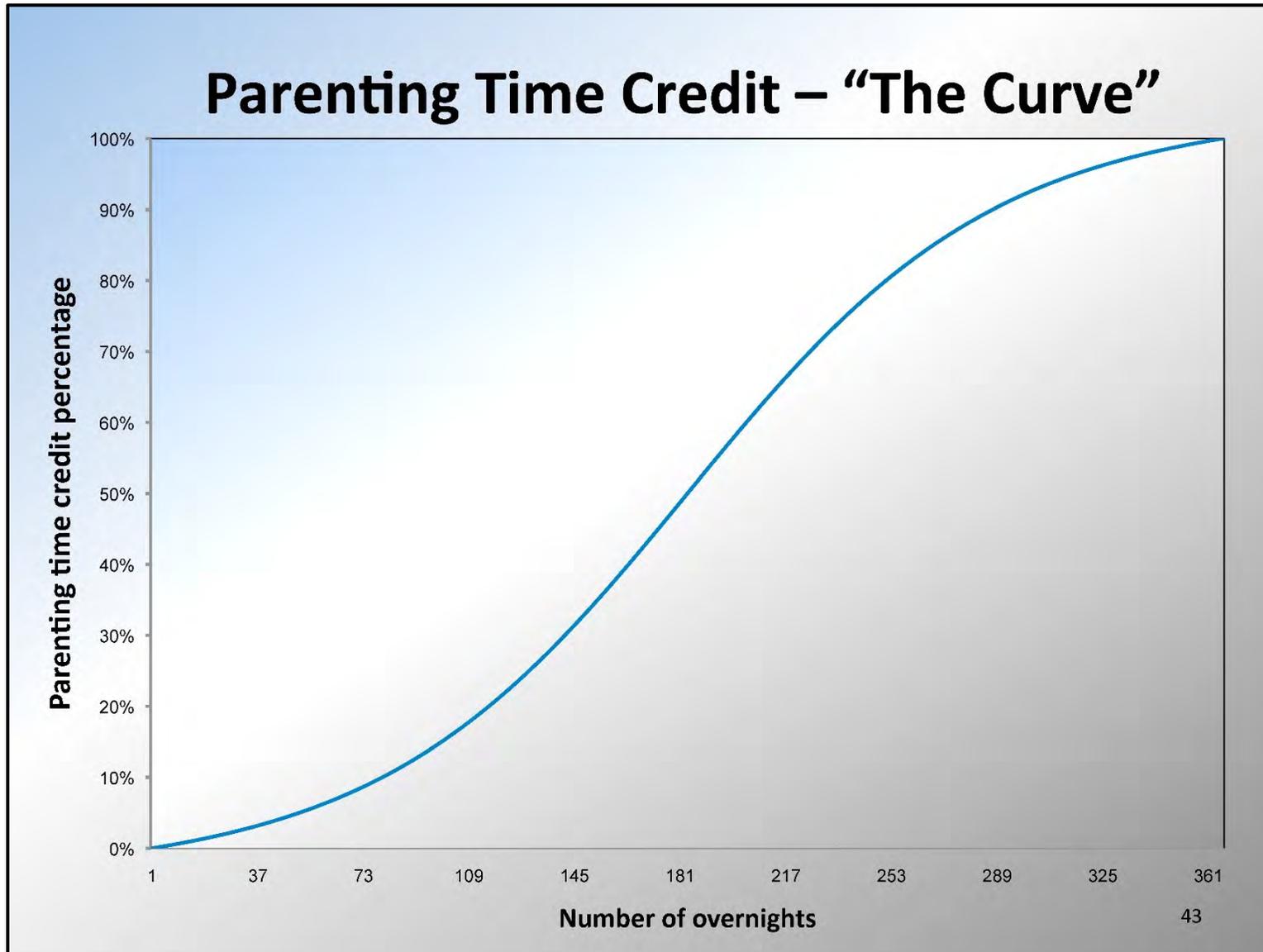
**OAR 137-050-0730 (6):**

(6) Determine each parent's parenting time credit percentage as follows:

- $$= \left[ \left( \frac{\textit{overnights}}{365} \right) * \frac{1}{1 + e^{-7.14(\textit{overnights}-0.5)}} \right]$$
$$- \left[ 2.74\% + \left( 2 * 2.74\% * \left( \frac{\textit{overnights}}{365} \right) \right) \right]$$

**Why all the math?**







Overnights	Credit %						
0	0.00%	36	3.19%	72	8.67%	108	17.77%
1	0.07%	37	3.30%	73	8.87%	109	18.09%
2	0.14%	38	3.42%	74	9.07%	110	18.41%
3	0.21%	39	3.54%	75	9.27%	111	18.73%
4	0.28%	40	3.66%	76	9.48%	112	19.06%
5	0.35%	41	3.78%	77	9.68%	113	19.39%
6	0.42%	42	3.91%	78	9.90%	114	19.72%
7	0.49%	43	4.04%	79	10.11%	115	20.06%
8	0.57%	44	4.16%	80	10.33%	116	20.40%
9	0.65%	45	4.30%	81	10.55%	117	20.75%
10	0.72%	46	4.43%	82	10.77%	118	21.10%
11	0.80%	47	4.56%	83	11.00%	119	21.45%
12	0.88%	48	4.70%	84	11.23%	120	21.81%
13	0.96%	49	4.84%	85	11.47%	121	22.17%
14	1.04%	50	4.98%	86	11.70%	122	22.54%
15	1.13%	51	5.12%	87	11.94%	123	22.90%
16	1.21%	52	5.27%	88	12.19%	124	23.27%
17	1.29%	53	5.41%	89	12.43%	125	23.65%
18	1.38%	54	5.56%	90	12.68%	126	24.03%
19	1.47%	55	5.71%	91	12.94%	127	24.41%
20	1.56%	56	5.87%	92	13.19%	128	24.80%
21	1.65%	57	6.02%	93	13.45%	129	25.19%
22	1.74%	58	6.18%	94	13.72%	130	25.58%
23	1.84%	59	6.34%	95	13.98%	131	25.98%
24	1.93%	60	6.51%	96	14.25%	132	26.38%
25	2.03%	61	6.67%	97	14.53%	133	26.78%
26	2.12%	62	6.84%	98	14.80%	134	27.19%
27	2.22%	63	7.01%	99	15.08%	135	27.60%
28	2.32%	64	7.19%	100	15.37%	136	28.01%
29	2.43%	65	7.36%	101	15.66%	137	28.43%
30	2.53%	66	7.54%	102	15.95%	138	28.85%
31	2.64%	67	7.72%	103	16.24%	139	29.27%
32	2.74%	68	7.91%	104	16.54%	140	29.70%
33	2.85%	69	8.09%	105	16.84%	141	30.13%
34	2.96%	70	8.28%	106	17.15%	142	30.56%
35	3.08%	71	8.47%	107	17.46%	143	31.00%

# Table Option

Parenting time credit percentage by number of overnights

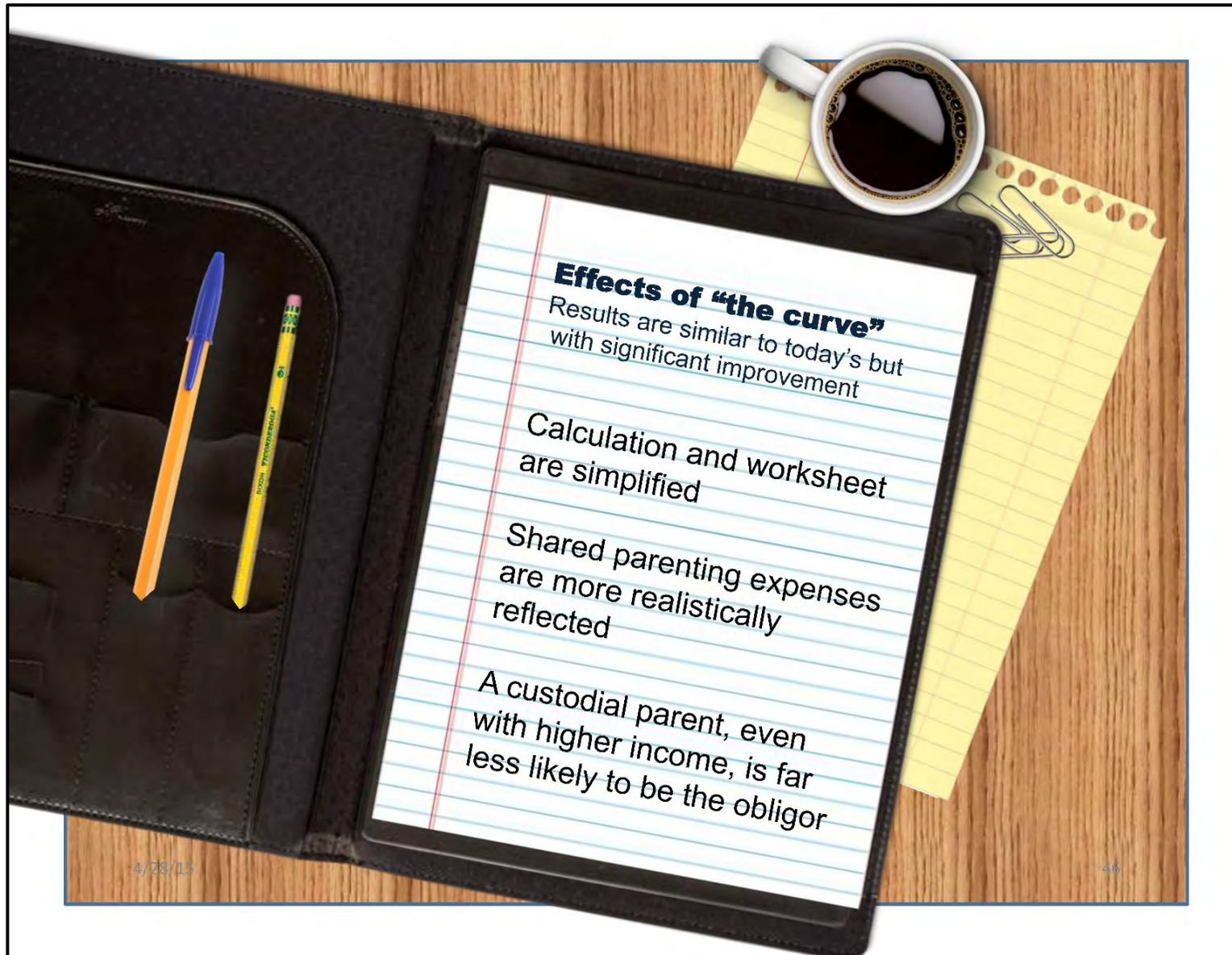




## OAR 137-050-0730(7):

- (a) Determine the minor children's portion of the combined basic support obligation, as determined in OAR 137-050-0725(2), by dividing the combined basic support obligation by the total number of minor children and children attending school and multiply the result by the number of minor children only.**
  
- (b) Multiply the result by each parent's parenting time credit percentage.**







**CHILD SUPPORT WORKSHEET**

OAR 137-050-0700 to 137-050-0765

oregonchildsupport.gov

**1. INCOME**

	<i>Bob</i> <i>father</i>	<i>Jane</i> <i>mother</i>	
<b>1a Income</b>	\$ 2,000.00	\$ 3,500.00	
<b>1b Additions and subtractions</b>			
Add spousal support owed to the parent by anyone.			
Subtract spousal support the parent owes to anyone.			
Subtract mandatory union dues.			
Subtract cost of the parent's own health insurance.			
<b>Income after additions and subtractions</b>	\$ 2,000.00	\$ 3,500.00	
<b>1c Number of non-joint children</b> Enter the number of non-joint children for each parent.			
<b>1d Number of joint minor children</b> Include 18-year-olds attending high school and living with a parent.	2		<b>total</b>
<b>1e Number of joint Children Attending School age 18 to 20</b> Exclude 18-year-olds attending high school and living with a parent.			2
<b>1f Total number of children</b> Add the number of non-joint children (line 1c), the joint minor children (line 1d), and the joint Children Attending School (line 1e) for each parent.	2	2	
<b>1g Non-joint child deduction</b> Reference the <u>scale</u> using the parent's income after additions and subtractions (line 1b) and the parent's total number of children (line 1f). Divide the result by the total number of children and multiply by the number of non-joint children (line 1c).	\$ 0.00	\$ 0.00	
<b>1h Adjusted income</b> Subtract non-joint child deduction (line 1g) from income after additions and subtractions (line 1b). Add the parents' adjusted incomes and enter amount in the "total" column. If less than zero, enter \$0.	\$ 2,000.00	\$ 3,500.00	<b>total</b> \$ 5,500.00
<b>1i Each parent's income share percentage</b> Each parent's adjusted income (line 1h) divided by the total.	36.36%	63.64%	
<b>1j Income available for support</b> Subtract the \$1135 self-support reserve from each parent's adjusted income (line 1h). If less than zero, enter \$0.	\$ 865.00	\$ 2,365.00	





## 2. BASIC SUPPORT OBLIGATION

<b>2a</b>	<b>Basic support obligation (from obligation scale)</b> Reference the <a href="#">scale</a> using the total adjusted income (line 1h) and the number of joint children (lines 1e+1d). Enter this amount in the "total" column.		
<b>2b</b>	<b>Basic support obligation after self-support reserve</b> Enter the lesser of: 1) basic support obligation (line 2a) multiplied by each parent's income share percentage (line 1i); or 2) the parent's income available for support (line 1j).	<i>Bob</i> \$430.87	<i>Jane</i> \$754.13





**6. CREDITS**

		<i>Bob</i>	<i>Jane</i>	<i>caretaker or agency</i>
<b>6a</b>	<b>Average number of overnights (or equivalent)</b> Enter each parent's and caretaker's average number of overnights with the joint minor children.	146	219	
<b>6b</b>	<b>Parenting time credit percentage</b> <b>This is not the same as the percentage of parenting time.</b> Determine the appropriate parenting time credit percentage as provided in <u>OAR 137-050-0730</u> using the average number of overnights (line 6a).	32.32%	67.68%	
<b>6c</b>	<b>Parenting time credit</b> Multiply the basic support obligation (line 2a) by the number of joint minor children (line 1d), divide by the number of joint children (lines 1d + 1e), and multiply by each parent's parenting time credit percentage (line 6b).	\$ 382.99	\$ 802.01	
<b>6d</b>	<b>Child care credit</b> Enter each parent's child care costs (line 3a).	\$ 0.00	\$ 0.00	
<b>6e</b>	<b>Credit for health care coverage costs</b> If health care coverage will be provided (line 4f), enter the health care coverage costs (line 4a) for each providing parent.	\$ 0.00	\$ 0.00	
<b>6f</b>	<b>Support after credits</b> Subtract credits (lines 6c, 6d, and 6e) from the support obligation after adding health care coverage costs (line 4i). This amount may be less than zero.	\$ 47.88	\$ (47.88)	



Appendix D: Support obligation tables (revised February 14, 2019)

**Red font** denotes the minimum order amount if the obligor's adjusted gross income is \$650 per month or less. Overnight credit does not apply if the obligor's adjusted gross income is \$650 per month or less.

**Red, italicized font** denotes the minimum order if the obligor's adjusted gross income is more than \$650 per month and less than \$1,500.01 per month. The overnight credit may apply if the obligor's adjusted gross income is more than \$650 per month. If, using only the obligor's adjusted gross income, the obligation falls within the shaded area of the schedule, that amount shall be compared to the obligor's proportionate share, using the combined adjusted gross income of the parties. The lesser amount establishes the basic child support obligation. A self-support reserve of \$1,500 exists for both custodial parent and non-custodial parent.

Colorado Schedule of Basic Support Obligations						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
\$0-650.00	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
651.00-1,500.00	<b>50</b>	<b>70</b>	<b>90</b>	<b>110</b>	<b>130</b>	<b>150</b>
1,550	85	105	125	145	165	185
1,600	120	140	160	180	200	220
1,650	155	175	195	215	235	255
1,700	190	210	230	250	270	290
1,750	225	245	265	285	305	325
1,800	260	280	300	320	340	360
1,850	295	315	335	355	375	395
1,900	330	350	370	390	410	430
1,950	360	385	405	425	445	465
2,000	368	420	440	460	480	500
2,050	377	455	475	495	515	535
2,100	385	490	510	530	550	570
2,150	393	525	545	565	585	605
2,200	401	560	580	600	620	640
2,250	410	595	615	635	655	675
2,300	418	630	650	670	690	710
2,350	426	658	685	705	725	745
2,400	435	671	720	740	760	780
2,450	443	683	755	775	795	815
2,500	451	696	790	810	830	850
2,550	459	709	825	845	865	885
2,600	468	722	860	880	900	920
2,650	476	734	895	915	935	955
2,700	484	747	913	950	970	990
2,750	493	760	928	985	1,005	1,025
2,800	501	772	944	1,020	1,040	1,060
2,850	509	785	959	1,055	1,075	1,095
2,900	517	797	974	1,087	1,110	1,130
2,950	525	809	988	1,103	1,145	1,165
3,000	533	821	1,002	1,119	1,180	1,200
3,050	541	833	1,016	1,135	1,215	1,235



<b>3,100</b>	548	844	1,030	1,150	<b>1,250</b>	<b>1,270</b>
<b>3,150</b>	556	856	1,044	1,166	1,283	<b>1,305</b>
<b>3,200</b>	564	868	1,058	1,182	1,300	<b>1,340</b>
<b>3,250</b>	572	880	1,072	1,198	1,318	<b>1,375</b>
<b>3,300</b>	580	892	1,086	1,214	1,335	<b>1,410</b>
<b>3,350</b>	588	904	1,101	1,229	1,352	<b>1,445</b>
<b>3,400</b>	596	915	1,115	1,245	1,370	<b>1,480</b>
<b>3,450</b>	604	928	1,129	1,261	1,388	1,508
<b>3,500</b>	612	940	1,144	1,278	1,406	1,529
<b>No changes to the schedule beyond this point.</b>						



*Appendix E: Reduction in support due to overnights table*

Over-nights	Credit %								
0	0.00%	41	3.78%	82	10.77%	123	22.90%	164	40.77%
1	0.07%	42	3.91%	83	11.00%	124	23.27%	165	41.26%
2	0.14%	43	4.04%	84	11.23%	125	23.65%	166	41.75%
3	0.21%	44	4.16%	85	11.47%	126	24.03%	167	42.25%
4	0.28%	45	4.30%	86	11.70%	127	24.41%	168	42.74%
5	0.35%	46	4.43%	87	11.94%	128	24.80%	169	43.23%
6	0.42%	47	4.56%	88	12.19%	129	25.19%	170	43.73%
7	0.49%	48	4.70%	89	12.43%	130	25.58%	171	44.23%
8	0.57%	49	4.84%	90	12.68%	131	25.98%	172	44.73%
9	0.65%	50	4.98%	91	12.94%	132	26.38%	173	45.23%
10	0.72%	51	5.12%	92	13.19%	133	26.78%	174	45.73%
11	0.80%	52	5.27%	93	13.45%	134	27.19%	175	46.23%
12	0.88%	53	5.41%	94	13.72%	135	27.60%	176	46.73%
13	0.96%	54	5.56%	95	13.98%	136	28.01%	177	47.23%
14	1.04%	55	5.71%	96	14.25%	137	28.43%	178	47.73%
15	1.13%	56	5.87%	97	14.53%	138	28.85%	179	48.24%
16	1.21%	57	6.02%	98	14.80%	139	29.27%	180	48.74%
17	1.29%	58	6.18%	99	15.08%	140	29.70%	181	49.24%
18	1.38%	59	6.34%	100	15.37%	141	30.13%	182	49.75%
19	1.47%	60	6.51%	101	15.66%	142	30.56%	182.5	50.00%
20	1.56%	61	6.67%	102	15.95%	143	31.00%		
21	1.65%	62	6.84%	103	16.24%	144	31.44%		
22	1.74%	63	7.01%	104	16.54%	145	31.88%		
23	1.84%	64	7.19%	105	16.84%	146	32.32%		
24	1.93%	65	7.36%	106	17.15%	147	32.77%		
25	2.03%	66	7.54%	107	17.46%	148	33.22%		
26	2.12%	67	7.72%	108	17.77%	149	33.68%		
27	2.22%	68	7.91%	109	18.09%	150	34.13%		
28	2.32%	69	8.09%	110	18.41%	151	34.59%		
29	2.43%	70	8.28%	111	18.73%	152	35.05%		
30	2.53%	71	8.47%	112	19.06%	153	35.52%		
31	2.64%	72	8.67%	113	19.39%	154	35.99%		
32	2.74%	73	8.87%	114	19.72%	155	36.45%		
33	2.85%	74	9.07%	115	20.06%	156	36.93%		
34	2.96%	75	9.27%	116	20.40%	157	37.40%		
35	3.08%	76	9.48%	117	20.75%	158	37.88%		
36	3.19%	77	9.68%	118	21.10%	159	38.35%		
37	3.30%	78	9.90%	119	21.45%	160	38.83%		
38	3.42%	79	10.11%	120	21.81%	161	39.32%		
39	3.54%	80	10.33%	121	22.17%	162	39.80%		
40	3.66%	81	10.55%	122	22.54%	163	40.29%		



Appendix F: Deviations from the Child Support Schedule

The following statistics were supplied by the Colorado Division of Child Support Services based on data collected by the State Judiciary. The first set of totals are for deviations the courts undertook in cases where a modified child support order did not reflect the guideline amount (with appropriate expense adjustments). Whenever a court deviates, in all cases, it must state what the guideline amount would be and the reason for the deviation from that amount.

The second set of totals are for deviations the courts undertook in cases in which the orders were originally established.

The number of deviations support that the guidelines by and large are flexible enough to handle most situations.

I. 2018 statewide totals for modification deviations

Orders modified = 8,047  
Orders deviated = 484  
Total percentage = 6.0%  
Total deviations upward = 48  
Total deviations downward = 436

Subgroups:

**Non- IVA**

Modified = 6,718  
Deviated = 400  
Percentage = 6.0%

**IVA**

Modified = 1,329  
Deviated = 84  
Percentage = 6.3%

II. 2018 statewide totals for establishment deviations

Orders established = 6,278  
Orders deviated = 107  
Total percentage = 1.7%  
Total deviations upward = 3  
Total deviations downward = 104

