

**Recent Changes to State Child Support Guidelines for Low-Income Noncustodial
Parents**

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INTRODUCTION

This report examines recent changes (and proposed changes) to state child support guidelines for low-income noncustodial parents. A central purpose of the child support program is to ensure that parents who live apart from their children contribute to their well-being by providing them with consistent financial support. The child support system has been generally successful in facilitating payments to children whose parents have a moderate and regular source of income. The system is less successful, however, in transferring resources from low-income noncustodial parents to the custodial parents with whom they have children. In 2015, just 39 percent of custodial mothers living in poverty reported receiving all of the child support owed to them (Grall, 2018), and low-income mothers, often partnered with low-earning fathers (Cancian & Meyer, 2004), are less likely to report receiving all of the child support due to them compared to better-off mothers (Grall, 2018).

A wide array of factors, including limited earnings capacities due to barriers to employment (Bartfeld & Meyer, 2003; Harris, 2011; Sariscsany, Garfinkel, & Nepomnyaschy, 2019; Berger, Cancian, Guarin, Hodges, & Meyer, 2019) and competing obligations across multiple families (Cancian, Meyer, & Han, 2011; Cancian & Meyer, 2004; Manning & Smock, 2000), can limit the abilities of noncustodial parents to comply with their child support orders. In recognition of these limitations, nearly all states include special considerations for low-income obligors in their child support guidelines (Venohr, 2013), which are used to specify the amount of child support owed at various income levels.¹ States vary considerably, however, in the

¹The federal government requires all states to provide guidelines for calculating child support order amounts.

thresholds used to determine who is considered low income, as well as their approaches to implementing low-income adjustments (Venohr, 2013).

In December 2016, the federal government provided states with additional direction regarding treatment of low-income noncustodial parents through the Office of Child Support Enforcement's issuance of the Flexibility, Efficiency, and Modernization in Child Support Programs Final Rule. The final rule contains new requirements for state guidelines, including requirements to set support orders based on a noncustodial parent's ability to pay and considering his or her basic subsistence needs (42 C.F.R. § 302.56(c)(1)(ii)). States are expected to take this new guidance into account during their respective upcoming quadrennial (four year) review cycle.²

The purpose of this report is to generate a better understanding of the approaches other state child support agencies have taken to make their child support guidelines consistent with the final rule, as Wisconsin prepares to review its guidelines in 2020. We begin with a description of states' approaches to setting order amounts for low-income obligors, with additional details on Wisconsin's approach, and a description of the final rule and its implications for state guidelines and review processes. Then, we identify states whose quadrennial reviews include consideration of the final rule's implications for low income obligors. We review documentation related to these quadrennial reviews in order to synthesize the types of factors states took into account throughout the course of their reviews related to the low-income guidelines, and to describe whether, why, and how other states proposed changes to bring their state into compliance with

²States whose quadrennial reviews were due within a year of the issuance of the final rule were allowed to postpone consideration of the final rule in the subsequent quadrennial review period (for example, a state with a review scheduled for 2017 would not need to have revised guidelines in place until 2022, one year after their subsequent review in 2021).

the final rule. Finally, we use states' low-income guidelines to calculate child support orders for several types of low-income cases, in order to compare expectations about child support contributions from low-income noncustodial parents in Wisconsin to states that recently made guidelines changes. We conclude with a discussion of policy implications.

BACKGROUND AND POLICY CONTEXT

The Role of Child Support Guidelines

The federal government and states each play an important role in child support guidelines, which provide a consistent basis for calculating child support obligations by taking into account parents' financial resources and the needs of children. Federal legislation requires that states develop and use guidelines to calculate child support obligations for noncustodial parents; develop and implement criteria under which a child support obligation can deviate from the guidelines; and review their guidelines every four years to consider whether or not they need to be updated to take into account the costs of raising children (Child Support Enforcement Amendments of 1984); Family Support Act, 1988; Venohr, 2013). Requiring the use of guidelines and establishing criteria for deviating from them limits judicial discretion in the establishment of order amounts, in the interest of promoting fairness and consistency across cases (Brito, 2012; Pirog, Klotz & Beyers, 1998) and in the interest of making the process of setting order amounts simpler and making the amounts themselves more predictable (Brito, 2012).

Whereas the federal government enacts laws that require states to operate and review guidelines, states are responsible for the development, implementation, and periodic assessment of guidelines. As a result, states have substantial flexibility to determine how guidelines are

operationalized and applied and there is a considerable amount of cross-state variation in child support guidelines, criteria for guidelines deviations, and guidelines review processes.

For example, states have the flexibility to select a model to serve as the basis of calculating the state guidelines. The income shares model, used by 40 states, Guam, and the Virgin Islands, takes into account the noncustodial and custodial parents' incomes and the number of children they have had together. The incomes of the noncustodial parent and the custodial parent are combined to calculate the total expected contribution to the child. Each parent's share of the expected contribution is based on his or her share of total income, and the noncustodial parent's share is the child support order amount (Venohr, 2016). The percentage of obligor income model, used by seven states, does not explicitly take into account the custodial parent's income, and is instead set as a percentage of the noncustodial parent's income, adjusted for the number of children the noncustodial parent has. Some states apply an invariant percentage amount across income levels on the basis that parents spend roughly the same proportion of their income on child rearing across the income distribution (Cancian & Costanzo, 2019); other states vary the percentage at different income levels. The Melson formula, used by three states, uses an income-shares formula to account for the basic needs of the child, then a percent of obligor income model to calculate additional support for the child beyond the child's basic needs and after accounting for the noncustodial parent's basic needs (Venohr, 2013, 2016).³

Even when states use the same mathematical model, order amounts for parents with the same levels of income can vary for a number of reasons. First, states can draw on different

³The District of Columbia uses a hybrid model combining the percentage-of-income model with a mathematical reduction based on the custodial parent's income (McCann, 2019).

research studies to inform their calculations of the costs of raising a child (Venohr, 2013). Second, states can differ in the income basis on which orders are calculated, with some using gross income and others using net income. Third, states can vary in their treatment of noncustodial parents with very low and very high incomes. Fourth, they can take different approaches to adjustments made in calculating income and allowable deductions (Venohr, 2013, 2016). For example, some states take local economic conditions such as housing expenses and relative income for the state into account when setting guidelines, while other states do not. Some states use actual expenditure amounts, such as child care expenses, for calculating deductions, while others do not. Fifth, some states adjust order amounts for parents with shared parenting arrangements, and the time thresholds and adjustment amounts vary across states. Finally, states typically allow judges to deviate from the amounts established in guidelines within a set of parameters, taking into account a child's needs and parents' abilities to provide the needed support (Brito, 2012).

State Approaches to Setting Orders for Low-Income Obligor

Nearly all (45 of 50) states provide a guidelines adjustment when a noncustodial parent's income is low. Some states, including Wisconsin, use an alternate schedule for low-income obligors, in which a lower percentage of income is required of the noncustodial parent (Brito, 2012; Cancian et al., 2011). Other states employ a self-support reserve, which compares a noncustodial parent's income to an amount presumed necessary to meet his or her own basic needs, and calculates child support order amounts based on the amount of income remaining (Brito, 2012; Venohr, 2013, 2016). Self-support reserves are often, though not always, explicitly denoted in child support guidelines among the states that use them (Venohr, 2013, 2016).

Additionally, some states require minimum order amounts of all noncustodial parents, even those with very low-incomes. Minimum orders are predicated on the principle that all parents have an obligation to provide for their children financially, regardless of income (Brito, 2012). Some states set no minimum and allow for judicial discretion in the determination of the order amount for low-income obligors; others set a presumptive minimum for low-income obligors that can be rebutted with judicial discretion (Brito, 2012; McCann, 2019). Other states, however, impose a mandatory minimum order amount that cannot be adjusted, regardless of the noncustodial parent's income (Brito, 2012; Venohr, 2013, 2016). Most commonly, states use a \$50 order minimum, though some states employ a higher minimum and others use a lower minimum (Venohr, 2013, 2016).

Though child support guidelines can help define and predict order amounts for low-income obligors, some child support practices may result in orders that do not align with their actual economic circumstances. For example, all state guidelines allow for income imputation, or the use of assumptions about how much a noncustodial parent is able to earn in lieu of using actual earnings to set child support order amounts (McCann, 2019). Further, default judgments, or orders issued when an obligor does not appear in court, may be calculated absent information from the obligor about his or her income. Previous research has indicated that default orders can result in order amounts higher than low-income obligors are able to pay (Sorensen & Oliver, 2002; Sorensen, 2004).

The Wisconsin Context

Wisconsin child support orders are set by the judiciary. Currently, Wisconsin uses a percentage-of-income model for determining child support guidelines. The guidelines take into consideration the noncustodial parent's income, number of children, obligations to other

children, and the amount of time a child spends with the noncustodial parent. They also allow for deviations under a number of conditions related to the child's needs and parents' available resources (Wis. Stat. 767.511).

Under the standard guidelines, the percentage allocated to child support for one child begins at 17 percent of gross income⁴, and increases for each child, up to 34 percent for obligors with five children. When a noncustodial parent has children across multiple families, obligations for children are calculated based on the order in which a support order was established, with order amounts for children whose orders were established first reducing the adjusted noncustodial parent income on which orders for subsequent children are calculated (Legislative Reference Bureau, 2019a).

Wisconsin provides low-income guidelines for noncustodial parents whose incomes are between 75 percent and 150 percent of the federal poverty guidelines. For low-income obligors who have one child, the percentage of income used to calculate the order begins at 11.2 percent for incomes at 75 percent of the federal poverty line (currently \$781 per month), and results in an \$88 obligation. The percentage then increases proportional to income up to the standard 17 percent (Legislative Reference Bureau, 2019b).

Wisconsin allows income imputation when income for the noncustodial parent is unknown or believed to be less than the noncustodial parent's capacity for earned income. The guidelines direct the judiciary to impute income "at an amount that represents the parent's ability to earn," taking into account education, training, work experience, previous earnings, physical and mental health, child care responsibilities, and local employment conditions. However,

⁴Gross income is calculated as income from all sources, less the amount of any public assistance or child support income received.

imputed incomes are typically derived assuming a 35 hour work week at the federal minimum hourly wage (Legislative Reference Bureau, 2019a).

The Final Rule

In 2016, the federal Office of Child Support Enforcement issued the Flexibility, Efficiency and Modernization in Child Support Enforcement Programs Final Rule (2016). The final rule contains a number of provisions OCSE described as intended to help improve program operations, increase payments and remove barriers to payments, and improve customer service (OCSE, 2017a). The final rule also addresses the 2011 Supreme Court decision *Turner v. Rodgers* by implementing due-process requirements for contempt actions related to determination of an obligor's ability to pay. It also bars states from treating incarceration as a form of voluntary unemployment, precluding incarcerated obligors from obtaining an order modification on the grounds of a substantial change in circumstances (OCSE, 2017b).

Finally, and central to this report, the final rule includes a number of provisions related specifically to low-income obligors, in recognition that "setting an accurate child support order based on the noncustodial parent's ability to pay improves the chances that the parent will comply with the support order and continue to pay over time" (DHHS, 2016, p. 93516). In relation to low-income obligors, the final rule directs states to: ensure that the revised child support guidelines calculate orders based on "the noncustodial parent's earnings, income, and other evidence of ability to pay" (42 C.F.R. § 302.56(c)(1)), that "takes into consideration all earnings and income of the noncustodial parent (and at the State's discretion, the custodial parent)" (42 C.F.R. § 302.56(c)(1)(i)); and facilitate transparency and consistency of the guidelines by basing them on "specific descriptive and numeric criteria [resulting] in the computation of the child support obligation" (42 C.F.R. § 302.56(c)(4)). It also requires states to:

- Specifically address the basic subsistence needs of low-income noncustodial parents, by requiring that the revised guidelines include “a low-income adjustment, such as a self-support reserve” for noncustodial parents with limited ability to pay (42 C.F.R. § 302.56(c)(1)(ii));
- Limit imputation practices that inappropriately inflate a noncustodial parent’s ability to pay, stating that if imputation is used, it must take into consideration “the specific circumstances of the noncustodial parent (and at the State’s discretion, the custodial parent) to the extent known, including such factors as the noncustodial parent’s assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the noncustodial parent, prevailing earnings level in the local community, and other relevant background factors in the case”(42 C.F.R. § 302.56(c)(1)(iii)); and
- Address plans for providing health care coverage within the guidelines, through “private or public health care coverage and/or cash medical support” (42 C.F.R. § 302.56(c)(2)).

The final rule also requires that each state review and revise their child support guidelines to meet the requirements of the rule within a year of completing its next quadrennial review (though states whose review was scheduled for within a year of the final rule’s issuance were allowed to postpone this requirement until after their next scheduled quadrennial review), and every four years thereafter. Broadly, states are required to take into account, in the course of these reviews: data on the cost of raising children; labor market data by occupation and skill level within the state; and factors that affect compliance rates with child support orders and employment rates among noncustodial parents. Taking low-income obligors specifically into consideration, the final rule also requires states to address the following items in their reviews:

- Examine the “impact of guidelines policies and amounts on custodial and noncustodial parents who have family incomes below 200 percent of the Federal poverty level” (42 C.F.R. § 302.56(h)(1));
- Conduct analyses of case data on “the application of and deviations from the child support guidelines, as well as the rates of default and imputed child support orders and orders determined using the low-income adjustment required” (42 C.F.R. § 302.56(h)(2));

- Compare payments by case characteristics affecting low-income obligors in particular, including whether or not the case was entered into by default, set using imputation, or determined using a low-income adjustment; and
- Provide a “meaningful opportunity for public input, including input from low-income custodial and noncustodial parents and their representatives,” as well as the child support agency (42 C.F.R. § 302.56(h)(3)).

CURRENT STUDY

The current study consists of two analyses, each intended to inform Wisconsin’s forthcoming quadrennial review. In the section “recent changes to states’ low-income guidelines,” we explore the types of changes other states have considered in the course of reviewing their own low-income guidelines following the enactment of the final rule. In the section “cross-state comparison of orders for low-income obligors,” we use states’ child support guidelines to calculate child support orders for several types of low-income cases.

RECENT CHANGES TO STATES’ LOW-INCOME GUIDELINES

Because all states are required to review their child support guidelines every four years, with a subset of states conducting reviews each year, the experiences of other states can help provide context for states whose quadrennial reviews come later. Therefore, understanding the types of changes other states considered making and reasons for proposed changes could help inform the types of issues Wisconsin might contend with in the course of its own forthcoming quadrennial review. To that end, this analysis looks across states that have reviewed their low-income guidelines following enactment of the final rule.

Sample and Methods

With the help of the Wisconsin Department of Children and Families, we identified states that released documentation on their guidelines review processes following enactment of the

final rule. As the final rule went into effect in January 2017, we limited our analysis to states that conducted their guidelines review in 2017 or later and for which we were able to locate documentation regarding the review process online. The final rule included a provision that states could postpone considerations related to the final rule until their subsequent quadrennial review if their next scheduled quadrennial review fell within one year of the final rule's effective date. Consequently, some states that performed reviews in 2017 did not undertake considerations related to the final rule. For the states whose reviews fell in 2017, we included the states that considered at least some changes pursuant to the final rule (even if the state postponed some decisions until its subsequent quadrennial review), and excluded states that did not.

We ultimately included 11 states in the analysis: Arizona, Delaware, Florida, Georgia, Massachusetts, Nebraska, New Hampshire, New Mexico, North Dakota, Ohio, and Rhode Island. Links to the guidelines documentation for these states are provided in Appendix A.⁵ The documentation of states' review processes varied in format and detail, and included sources such as reviews undertaken by external consultants; recommendations from the state's guidelines review committee; revised statute, policy, or judicial orders (sometimes with changes highlighted and rationales for changes provided); and meeting notes summarizing key issues considered by the guidelines review committee. We coded the available documentation using a conventional content analysis approach.

⁵We also located quadrennial review documentation for each of the following states, but excluded them from the analysis for the following reasons. Colorado (review submitted July 2015) and Nevada (October 2016) preceded enactment of the final rule and fell outside of the period of analysis. Minnesota (February 2018), Iowa (April 2017) and Virginia (December 2017) did not consider guidelines changes related to the low-income guidelines during the current review period. California (October 2017) did not consider changes in the present review related to the low-income guidelines. However, in anticipation of their forthcoming 2021 review, the state undertook a literature review on California and other state practices related to the guidelines, analyzed data on the cost of raising children and case reviews, and conducted focus groups to get stakeholder input on potential changes to the guidelines. We have also included links to the documentation from each of these states in Appendix A.

Findings

We begin with an overview of factors identified as motivators for considering changes to the low-income guidelines, potential barriers to guidelines' changes, and explicit principles considered by states as they approached guidelines reviews. We then describe specific changes states considered. Through the course of this analysis, we identified four main types of changes to the low-income guidelines considered by states, directly related to the final rule: (1) mechanisms for taking into consideration the basic subsistence needs of noncustodial parents (such as low-income adjustments or self-support reserves); (2) income imputation practices and considerations; (3) treatment of incarcerated obligors; and (4) treatment of public health insurance.⁶ We also identified related considerations that could affect low-income obligors, such as minimum order policies and shared-parenting adjustments that could affect income calculations and order amounts.

Motivators and potential barriers

Nearly all states cited enactment of the final rule as a motivating factor in their examination of the state's low-income guidelines. Five states performed their reviews within a year of the issuance of the final rule, and therefore were not required to implement changes to address all aspects of the final rule. Two of the eleven states noted explicitly that they were not required to enact changes to their guidelines until their subsequent quadrennial review, but sought to enact changes consistent with the final rule as helpful or appropriate. A third state convened a special interim guidelines review prior to its forthcoming quadrennial review in order

⁶The final rule clarified that in addition to private sources of insurance, such as insurance provided through an employer, health insurance provided through public sources, such as Medicaid or the Health Insurance Marketplace, are acceptable for meeting the obligation to provide for a child's health care needs.

to consider and implement changes as determined appropriate ahead of the forthcoming quadrennial review, as well as to pre-emptively recommend issues for the quadrennial review committee's consideration.

States also discussed an array of additional factors that helped motivate their review of the guidelines. Three states described recent changes to state law, either pursuant to child support or other legislation, as a motivating factor for their reviews. For example, Arizona enacted an interim review in part to address changes to the state minimum wage, set to increase in phases up to 12 dollars per hour by 2020. The committee noted that increases to the state minimum wage without a parallel increase in the self-support reserve amount would cause some noncustodial parents to owe an increased proportion of their earnings in child support.

Two states identified legislative changes already underway, such as changes related to self-support reserves and minimum orders, as motivating factors. Three states, whose guidelines were last updated in the 1990s or early 2000s, described their guidelines as out-of-date, causing orders to be inconsistent with current economic realities. Several states described a desire to understand changes or issues previously identified in the course of their quadrennial reviews, such as the effects of a recent transition to using income shares guidelines, or issues identified through data analysis, such as high rates of judicial deviations and correlations between arrears balances and nonpayment. A consistent theme across most states underlying these motivations was a desire for the system to work better for low-income families, such as by avoiding arrears that could demotivate future compliance and making decisions based on contemporary family expenses and needs.

Several states acknowledged challenges in the course of their quadrennial reviews. Two states noted that similar changes recommended by previous guidelines committees were not

implemented into legislation. For example, in their previous quadrennial review, one state had recommended changes to the state guidelines to clarify treatment of cases below the lowest monthly income indicated on the schedule, as well as an in-depth study of the economic basis of the guidelines, and changes to deviations criteria, arrears treatment, and adjustments for shared parenting time. However, none of these changes were implemented by the state's legislature. Another state had recommended changes to the guidelines schedule and guidelines underlying methodology every four years since 1993; yet, the legislature did not enact changes in response to any of these previous recommendations. In these states in particular, previous difficulty enacting recommended changes could indicate potential challenges implementing changes pursuant to the final rule.

Explicit principles

As states undertook their guidelines reviews, some found it useful to explicate the principles underlying their considerations of changes. One commonly-voiced principle was that parents have an obligation to provide for their children financially. States differed in their specific conceptions of this principle. For example, some conceived of the obligation in proportion to the income of both parents, at the same level or better than both parents' standards of living, consistent with the child's standard of living if the parents lived together, or equal to the standard of living in a noncustodial parent's new family.

Another frequently-explicated principle was that child support obligations should take into consideration a parent's basic needs, ability to pay, or not push them into poverty. Several states explicated a goal of avoiding negative consequences of high-burden child support orders and arrears, such as seeking to avoid disincentives to work and negative effects on relationships between parents and children. Additionally, several states explicitly aimed to streamline and

standardize their child support guidelines, with a goal of improving consistency across obligors and increasing transparency around the process for setting orders.

Changes considered pursuant to the final rule

Basic subsistence needs of low-income obligors

The final rule directed states to take the basic subsistence needs of noncustodial parents with low-incomes into account when setting orders through a low-income adjustment of each state's choosing. Eight of the eleven states included in this review considered or implemented changes to their approaches towards adjusting the obligations of low-income noncustodial parents. Two others, Nebraska and Georgia, had approaches in place that their external reviews indicated already met the federal requirement. Georgia does not define low-income, and does not have a self-support reserve or standard low-income adjustment in place. However, Georgia state guidelines specify that if the noncustodial parent has no ability to earn income or that the presumptive child support order amount would impose an "extreme economic hardship," the court is "may consider a low-income deviation." Nebraska, in contrast, takes a more standardized approach to determining economic hardship and has a self-support reserve (called in Nebraska a "basic subsistence limitation") tied to the federal poverty guidelines. At the time of the review, the Nebraska guidelines specified that a noncustodial parent's child support, child care, and health care obligations were not to reduce net income below the federal poverty line for one person. As the state's external review noted, Nebraska is one of only a few states that updates state guidelines to the federal poverty guidelines annually; other states, such as Florida, Ohio and Massachusetts did not, and therefore had guidelines schedules tied to decades-old poverty thresholds.

Of the eight states that considered implementing or changing a strategy for taking into account basic subsistence needs of the noncustodial parent, all considered some sort of change related to a self-support reserve. Three states that already had self-support reserves considered changes to increase them, typically calculating them as a proportion of the federal poverty line. New Hampshire recommended increasing the self-support reserve from 115 percent of the federal poverty line to 120 percent; Delaware from 100 percent to 110 percent; and Ohio from the 1992 federal poverty guideline to 116 percent of the current federal poverty guideline. Three states, Florida, New Mexico and Rhode Island (which also implemented changes), recommended increasing the federal poverty guidelines from a previous year's federal poverty guideline to the current federal poverty guideline. Arizona, whose minimum wage was in the process of a phased-in increase, considered and implemented a change tying the self-support reserve test to 80 percent of the equivalent of monthly full-time earnings at the state's minimum wage. In contrast to these changes tying the self-support reserve to a percentage of a fluctuating value, North Dakota considered and implemented a change increasing the absolute value of the self-support reserve from \$700 to \$800 net monthly income.

In addition to these changes in the self-support reserve amounts, states also considered other changes to the guidelines related to low-income adjustments. First, two states, Ohio and New Mexico, recommended changes to make the self-support reserve more explicit and transparent. In these states, the self-support reserve was implied by not showing the order amount for incomes below a particular threshold in their guidelines tables. These states sought to make explicit how low-income noncustodial parents are to be treated. For example, Ohio (which also implemented changes) noted that many people in Ohio are unaware of the existence of the self-support reserve (called a self-sufficiency reserve in Ohio) as it is not being mentioned

explicitly in the guidelines. Ohio addressed this issue through the creation of a publicly-available child support guidelines manual in 2019, for the use of Ohio courts and child support agencies.⁷ The manual defines a self-sufficiency reserve, explains its purpose and economic basis, and directs users to relevant state statute.

Next, four of the eight states that considered changes to the self-support reserve—Florida, New Mexico, North Dakota, and Ohio—recommended modifying the guidelines to address obligors with incomes just above the self-support reserve. These states sought to reduce or eliminate a “cliff effect,” where noncustodial parents just above the self-support reserve saw a dramatic increase in their order amounts, by phasing in incrementally higher orders as the noncustodial parent’s income increased above the self-support reserve.

Several states cited a desire to reduce the disincentive to work imposed by these “cliff effects;” that is, they sought to avoid all or most of the noncustodial parent’s income earned above the self-support reserve being allocated to child support, in order to motivate the noncustodial parent to continue to increase earnings. For example, Florida noted that for noncustodial parents just above the self-support reserve, 90 to 95 percent of their earnings beyond the reserve went to their child support order, potentially demotivating the noncustodial parent from taking on additional work to increase earnings beyond the self-support reserve. Florida also proposed eliminating the self-support reserve in favor of a low-income adjustment within the state’s child support order calculation worksheet and applying the low-income adjustment to the total (rather than the basic) child support obligation—that is, the basic child support obligation plus costs for childcare and the child’s health expenses.

⁷Ohio’s child support guidelines manual can be found at: <http://www.odjfs.state.oh.us/forms/num/JFS07766/pdf/>

Income imputation

The final rule specified that if states authorize use of imputation when setting orders, the order must take into account an individual's specific circumstances; namely, "such factors as the noncustodial parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the noncustodial parent, prevailing earnings level in the local community, and other relevant background factors in the case" (42 C.F.R. § 302.56(c)(1)(iii)) Six states recommended changes to language surrounding income imputation, and three states implemented changes consistent with these recommendations. Georgia, had already implemented legislative changes pursuant to the final rule.

In general, these changes were aimed at improving fact-finding processes based on the individual circumstances of a noncustodial parent's case, and avoiding imputation as a default practice. All states that recommended changes to imputation practices borrowed directly or closely from the final rule's language about circumstances to be taken under consideration. Specific changes recommended included adding clarifying language regarding when imputation was permitted and evidentiary standards for imputation; removing language referring to imputation as a standard practice not reflective of individual circumstances; editing language to indicate imputation is allowable, but not required; and adding examples of when imputation might not be appropriate for a given case. Additionally, one state, Massachusetts, added language clarifying a distinction between income attribution (which the state defined as a process that should occur when a noncustodial parent is capable of working, but is unemployed or underemployed) and income imputation (defined by the state as a process that should occur when the court finds that a noncustodial parent has unreported income). Another state, Florida,

recommended changing the basis of imputed wages from the state median wage, to the state minimum wage, noting that the state median exceeded the minimum by over 2.5 times.

Orders for incarcerated obligors

Five states recommended changes to practices for orders for incarcerated obligors, and four of these states implemented changes consistent with recommendations. These changes involved clarifying in statute or guidelines that incarceration could not be treated as voluntary unemployment, and in one state, specifying that orders were to be set at half the minimum order amount automatically when noncustodial parents were incarcerated for 180 days or more. Four states noted that changes were not needed because previous statutory changes had enacted policies consistent with the final rule's guidance.

Treatment of public health insurance

Three states proposed changes to the language in state statute or guidelines to clarify that health insurance can be provided through public or private sources; two of these states implemented the recommended language changes. Of the states that did not recommend changes, one had already enacted legislation to allow for public coverage, and the others had language sufficiently ambiguous as to not rule out public coverage as an option for provision of insurance. One state, which was not required to implement changes until their subsequent quadrennial review, characterized the issue of health insurance as complex and explicitly delayed consideration of making changes to health insurance until the next review in the hopes of receiving additional federal guidance.

Related changes considered

Minimum order policies

Four states considered making changes to minimum order policies. A fifth state did not recommend changes to the minimum itself, but recommended changes to facilitate consistency in when a minimum order was to be applied; a sixth state's statutes had been changed within the last year to eliminate a minimum order amount entirely. Of the states that considered changes, two recommended and implemented increases to the minimum order amount based on increases in cost of living. Massachusetts considered and implemented a change increasing minimum support orders to \$25 a week from \$18.46; Ohio recommended a minimum order of \$80 per month, up from \$50 per month. A third state—Delaware, which uses the Melson formula as its basis for order amounts—recommended and implemented a change from a fixed minimum order amount to calculating minimum orders as a percentage of the primary allowance amount for the noncustodial parent's children. In a fourth state, New Mexico, the external reviewer noted that minimum orders are higher than average (100 or 150 dollars per month compared to 50 dollars), and recommended an alternate model eliminating the minimum for noncustodial parents with incomes below the self-support reserve.

Shared parenting and other adjustments

States also considered an array of adjustments intended to reduce the income base on which the child support order is calculated. Adjustments to credit noncustodial parents for their nonresident children staying overnight at their home were considered by half of states; most commonly states considered lowering thresholds to credit noncustodial parents for overnights, or adding new provisions to account for overnights. In contrast, one state, Massachusetts, eliminated shared parenting adjustments on the grounds that they introduced acrimony and

inconsistency into the calculation of child support order amounts. Half of states recommended changes specifying how health insurance premiums, medical expenses or child care expenses should be treated as a deduction; in addition, one state, Massachusetts, considered and implemented a change that had previously prohibited noncustodial parents from deducting the cost of other child support orders from their income when calculating child support orders. In the domain of adjustments for cost of living, Rhode Island considered and implemented an adjustment for low-income families accounting for high local housing costs. States also considered deductions related to taxes. Delaware eliminated income tax as a deduction, but increased the self-support reserve and standard of living adjustment (SOLA) thresholds. New Mexico considered, but did not implement, a change in the basis from net to gross income.

Several states also clarified sources of income that effectively adjust a noncustodial parent's income upward. Two states considered and implemented changes clarifying that a new spouse's income could not be counted when calculating child support order amounts; one state considered and implemented a change clarifying that means-tested public assistance could not be considered income for the purpose of calculating order amounts.

Summary

Although only six of the eleven states included in this analysis were required to implement changes to their child support guidelines during the current review period pursuant to the final rule, all eleven states considered an array of changes intended to make their guidelines for low-income noncustodial parents consistent with the new federal guidance. A significant area of emphasis for states was addressing provisions for the basic subsistence needs of noncustodial parents through a self-support reserve or other means. States sought to clarify when and how self-support reserves should be applied, and often sought to update the basis of schedules and

reserves to reflect current federal poverty guidelines. Across the domains that states considered, a desire for greater transparency and more consistent treatment of low-income noncustodial parents emerged as common themes. States also frequently considered and implemented changes to statutory language regarding imputation, health insurance, and incarcerated obligors to facilitate consistency with the final rule, in many cases borrowing language directly from the rule itself.

Though states were not explicitly required in the final rule to consider minimum orders, many states considered changes to minimum order policies concurrent with considering updates to the guidelines schedules and self-support reserves. In several cases, these changes resulted in minimums going up, rather than down. From one perspective, this finding might be counterintuitive, as the outcome requires more of low-income noncustodial parents. These increases, however, occurred in the context of states simultaneously seeking to adjust income thresholds within the guidelines to reflect contemporary federal poverty guidelines; these states saw increases in minimum order amounts as consistent with the modernization of the guidelines and order amounts overall.

States also considered, and sometimes implemented, adjustments to income reflective of contemporary parenting arrangements and taking into account the multiple ways in which a noncustodial parent might contribute to a child's well-being. In Wisconsin, shared parenting arrangements are the most common custody outcome following divorce, representing over half of post-divorce parenting arrangements; these trends are consistent with dramatic increases in shared custody arrangements in recent decades across a number of countries (Smyth, 2017). Consistent with these trends, many states included in this analysis considered changes intended to account for time spent with the noncustodial parent. While these changes are not specific to

low-income noncustodial parents, reflection of contributions made through shared-parenting arrangements might be especially helpful for noncustodial parents struggling to make ends meet and contribute to the well-being of their children.

CROSS-STATE COMPARISON OF ORDERS FOR LOW-INCOME OBLIGORS

In this section, we use states' child support guidelines to calculate child support orders for several types of low-income cases, and we compare expectations about child support contributions from low-income noncustodial parents in Wisconsin to states who recently made (or considered making) guidelines changes. With this approach, often used in international comparative policy research, several scenarios with hypothetical family types are presented, varying on the income level of each parent and the number of children. This allows for straightforward comparisons across states while also allowing us to consider whether states differ based on the characteristics selected.

Sample and Methods

Using publicly-available online child support calculators, we calculated the monthly order amount that would result from each state's child support guidelines for three different scenarios based on the monthly incomes of the custodial and the noncustodial parent (shown in Table 1). For each scenario, we calculated order amounts for parents with one and two children. To simplify the analysis, for all scenarios, we designated the mother as the custodial parent and as having primary placement, with the child(ren) staying with the noncustodial father every other weekend (2 overnights/14 nights or 52 nights per year). For all of the scenarios, we assumed that neither parent had children with other partners.

In Scenario 1, for each state, we assumed that the father on the case worked for 4.33 weeks and each week he earned half of the median weekly earnings of male workers in that state in 2018. Median weekly earnings by state and sex are publicly available from the Bureau of Labor Statistics (BLS, 2019). Fathers' monthly gross incomes for each scenario are shown in Appendix B Tables 1 and 2 for all 50 states and the median state. For the median state, the father's income in Scenario 1 was \$2,089 per month, or about \$12 per hour and about 200 percent of the federal poverty level for a single person household in 2019. This income level approximates the OECD definition of low pay, which refers to individuals earning less than two-thirds of median earnings (OECD, 2019).⁸ This income level also allows us to examine order amounts for fathers that are low-income but unlikely to qualify for a low-income adjustment, since adjustments are typically targeted toward those with incomes closer to 100 percent of the federal poverty level.

In Scenario 2, for each state, we assumed that the father on the case worked for 4.33 weeks and each week he worked full-time (40 hours) at the state's minimum hourly wage rate in 2018. State minimum hourly wage rates are publicly available from the U.S. Department of Labor (DOL, 2019). For the median state, the father's gross income was \$1,429 per month or about \$8 per hour and about 137 percent of the federal poverty level for a single person household in 2019 (see Appendix B Tables 1 and 2). Historically, full-time minimum wage has been the income amount that states use to set orders when the noncustodial parent's income is unknown (Fleming, 2017). In this scenario, we expect some variation across states in whether or not the father qualifies for a low-income adjustment. While most low-income adjustments are

⁸Although the focus of this paper is a cross-state comparison, using half the median weekly earnings as one example of low income makes the order amounts in our study comparable to order amounts for parents considered low income in other countries.

targeted to fathers at or below the federal poverty level, some states (such as Wisconsin) make adjustments for fathers with incomes up to 150 percent of the federal poverty level.

In Scenario 3, for each state, we assumed that the father on the case worked for 4.33 weeks and each week he worked part-time (20 hours per week) at the state's minimum wage rate in 2018. For the median state, the father's gross income was \$714 or about 69 percent of the federal poverty level for a single person household in 2019, and about \$8,568 annually (see Appendix B Tables 1 and 2). We use this income level to approximate the earnings of economically disadvantaged fathers in the IV-D caseload who are least likely to make any child support payments in a given year. Sorensen and Zibman (2001) estimate that low-income fathers who do not pay any child support have average annual incomes of \$5,627 in 1997 dollars, which is approximately \$8,980 in 2018 dollars (slightly more than the median annual income of fathers in Scenario 3).

For the main analysis, we discuss order amounts by scenario for the 11 states that we identified as having recently made (or considered making) guidelines changes (Arizona, Delaware, Florida, Georgia, Massachusetts, Nebraska, New Hampshire, New Mexico, North Dakota, Ohio, Rhode Island) and for the state of Wisconsin. Because order amounts depend on states' guidelines formulas and on the incomes of one or both parents, which also vary by state, we standardized order amounts for each scenario by calculating the order as a percentage of the noncustodial parents' income, which we refer to as the burden level of the order.⁹

⁹As an additional sensitivity test, we calculate order and burden levels for a fourth scenario in which the father's income is 4.33 times half the 2018 federal weekly wage for male workers and the mother's income is 4.33 times half the 2018 federal weekly wage for female workers. This allows us to compare results from scenario 1 in which the father's income and the child support formula vary across states to the additional scenario where we hold income constant across states and vary only the child support formula.

Table 1. Scenarios Used in Low-Income Order Calculations

	Father's Gross Income (Monthly)	Mother's Gross Income (Monthly)	Number of Children
Scenario 1	Half the state median weekly earnings for full-time male workers x 4.33 weeks	Half the state median weekly earnings for full-time female workers x 4.33 weeks	1 Child
			2 Children
Scenario 2	Full time (40 hours per week) at state minimum wage x 4.33 weeks	Half the state median weekly earnings for full-time female workers x 4.33 weeks	1 Child
			2 Children
Scenario 3	Part time (20 hours per week) at state minimum wage x 4.33 weeks	Half the state median weekly earnings for full-time female workers x 4.33 weeks	1 Child
			2 Children

Note. In all model families, the mother has primary placement, with the child staying with the father every other weekend (staying overnight for 2 out of every 14 nights), and neither parent has had children with others. Median across 50 states and District of Columbia.

Although the main analysis focuses on the states that recently made (or considered making) guidelines changes for low-income obligors, we calculated order amounts for all 50 states and the District of Columbia (shown in Appendix B Tables 1 and 2). For most states, we were able to calculate order amounts using publicly-available online child support calculators from their child support agency websites (links to calculators listed in Appendix C Table 1). For ten states that did not have their own online calculators, we used a generic online child support calculator from the website Supportpay.com (<https://supportpay.com/>).¹⁰

States differed in whether they used parents' gross or net incomes in their child support formulas. In states that used net income (often, but not always, income-shares states) and did not include a conversion in their calculators, we used the website Paycheckcity.com to convert gross income into net income (<https://www.paycheckcity.com/>). Paycheckcity.com allowed us to indicate the state and year when calculating net income, and our estimates are based on state tax

¹⁰In the main analysis, we used supportpay.com to calculate orders for Ohio, whose online child support calculator is currently under construction (<https://ohiochildsupportcalculator.ohio.gov/home.html>). We also used supportpay.com to calculate orders for Connecticut, Kansas, Louisiana, Maine, Mississippi, Missouri, Montana, Nevada, and West Virginia (results shown in Appendix B Tables 1 and 2).

rates for 2018. When calculating net income, we assumed filing status was single with no withholding allowances for fathers, and single with one withholding allowance for mothers. This is an obvious simplification, and, because net income increases with the number of allowances, may have resulted in higher amounts owed by the noncustodial parent than would be calculated given more detailed information about each parent's household composition and filing status.¹¹

States also varied in whether their online child support calculators adjusted order amounts for low-income parents, consistent with their states' low-income guidelines/formulas. In some states, such as Arizona, Delaware, and New Hampshire, the online calculator explicitly accounted for a self-support reserve or other low-income adjustment. In other states, particularly those where an online calculator could not be accessed and a generic child support calculator was used, it was less clear whether any low-income adjustment was taken into account.¹² We use the amounts specified by the online calculators for the main analysis. However, given the additional information we have about a state's considerations for low-income noncustodial parents (such as a minimum order amount), we also discuss where courts might set order levels above or below calculator estimates.

¹¹Many custodial parents may file as head of household. We investigated the extent to which this would influence order amounts in Ohio (a state where we used supportpay.com to calculate orders) when there are two children on the case. We used the W4 calculator (<https://www.paycheckcity.com/calculator/w4assistant/>) available from paycheckcity.com to calculate the number of allowances (13) for the custodial parent assuming two dependent children and a filing status of head of household. The change from one to thirteen allowances when calculating the custodial parent's net income reduced amounts owed by the noncustodial parent by \$6 to \$7 depending on the scenario.

¹²The Supportpay.com website states that "the calculators may be based on older or outdated state guidelines or calculations and may not take into consideration state or federal tax implications on income" (Supportpay.com, 2019). The Florida child support calculator website states that "special circumstances exist for low net income situations ... and the number you obtain will not be accurate in those special circumstances cases" (<https://floridachildsupportcalculator.com/calculator>).

Findings

The states that recently made (or considered making) changes to their child support guidelines for low-income noncustodial parents vary in the types of guideline formulas that they use, whether they consider gross or net income in the calculation of orders, the levels at which they allow for a low-income deviation and/or a self-support reserve, and whether or not they stipulate a minimum order amount for parents with very low incomes (see Table 2). Moreover, child support guidelines in Wisconsin differ from these other states in a number of ways.

Wisconsin allows for an adjustment from the presumptive guidelines for low-income obligors up to 150 percent of the federal poverty guidelines (\$1,518 per month for a one-person household in 2018), whereas the states that recently made changes to their guidelines have lower thresholds for qualifying as low-income (typically closer to 100 percent of the federal poverty guidelines).

Wisconsin also allows for a minimum order of \$0 dollars for obligors with no income (as do Arizona, Delaware, Florida, and North Dakota), while the other states who recently made guidelines changes have higher minimum order amounts (typically between \$50 and \$100 for one child). Finally, Wisconsin does not have a self-support reserve, whereas almost all of the states who recently made guidelines changes have a self-support reserve.

Table 2. Comparison of Considerations for Low-income Obligor in States Recently Making or Considering Changes to Child Support Guidelines

State	Guidelines Formula	Income Used to Set Order	Low-Income Deviation	Self-Support Reserve	Self-Support Reserve (SSR) Threshold and/or Low-Income Deviation Amount	Minimum Order Amount (Monthly)
Arizona	Income Shares	Gross	Yes	Yes	SSR of 80% of monthly full-time earnings at the state minimum wage	None
Delaware	Melson	Gross	Yes	Yes	SSR of 110% of FPL	None
Florida	Income Shares	Net	Yes	Yes ^a	Low-income deviation at \$800 monthly combined net income; SSR of \$650 (100% of 1992 FPL)	None
Georgia	Income Shares	Gross	Yes ^b	No	None	\$100 for one child; \$50 for each addt'l child
Massachusetts	Income Shares	Gross	Yes	No	Low-income deviation at \$115 combined weekly adjusted gross income	\$25 per week for one child
Nebraska	Income Shares	Net	Yes	Yes	SSR of 100% of FPL	The greater of \$50 or 10% of NCP net income
New Hampshire	Income Shares	Net	Yes	Yes	SSR of 115% of FPL	\$50
New Mexico	Income Shares	Gross	Yes	Yes	SSR at \$800 combined monthly adjusted gross income	\$100 for one child; \$150 for 2+ children
North Dakota	Percentage of Income	Net	Yes	Yes	SSR of \$800 net income, low-income deviation at \$1,200 net income	None
Ohio	Income Shares	Net	Yes	Yes	SSR of 116% of FPL	\$80
Rhode Island	Income Shares	Net	Yes	Yes	SSR of 100% of 2017 FPL	\$50
Wisconsin	Percentage of Income	Gross	Yes	No	Low-income deviation at 75% to 150% of FPL	None

Note: FPL is federal poverty level.

^aThe most recent Florida guidelines review (Norrbin et al., 2017) suggests that the current low-income deviation and self-support reserve in Florida are not effective at meeting the basic subsistence needs of the noncustodial parent.

^bGeorgia has no explicit low-income provision (such as an SSR or separate scale for low-income obligors). Instead, the NCP must demonstrate no earnings capacity, or that the presumptive amount would create extreme economic hardship (O.C.G.A. § 19-6-15).

We consider how this cross-state variation in approaches to low-income obligors translates into variation in order amounts and burden levels (orders as a percentage of income) in Table 3. In each scenario, we vary the monthly gross income of the father, who is the noncustodial parent, while holding the income of the mother, who is the custodial parent, constant (at 4.33 times half the 2018 state median weekly earnings for female workers). To make order amounts more comparable, we also calculate the burden level of the order (i.e., the amount owed as a percentage of the noncustodial parent's income). Because median earnings vary by state, and order amounts typically correspond with income (i.e., are higher at higher income amounts and lower at lower income amounts), there is less variation in burden levels than in order amounts. While we discuss the amounts due and the burden in terms of its effect on noncustodial parents, it is important to note that a lower order amount will mean a lower amount received by children if it is paid.¹³

In Scenario 1, the father, who is the noncustodial parent, has a monthly gross income equivalent to 4.33 times half the 2018 state median weekly earnings for male workers. Monthly incomes range from \$1,890 (New Mexico) to \$2,533 (Massachusetts), with a median amount of \$2,108 for the 12 states (see Table 3). In Wisconsin, the father's income is \$2,133—very close to the median. When there is one child on the case, order amounts range from \$297 (New Mexico) to \$550 (Massachusetts) and burden levels range from 16 percent (Delaware) to 22 percent (Massachusetts) of the noncustodial father's income. When there are two children on the case, order amounts range from \$428 (New Mexico) to \$688 (Massachusetts) and burden levels range from 21 percent (Delaware) to 31 percent (Florida). Wisconsin falls near the middle of the states

¹³In fact, recent research on the burden of orders suggests that payments generally increase with burden levels, although compliance (the amount of current support paid as a percentage of the amount owed) generally decreases (Hodges, Meyer, and Cancian 2019).

with an order amount of \$363 and a burden level of 17 percent when there is one child on the case, and an order amount of \$533 and a burden level of 25 percent when there are two children on the case (see Figure 1 and Table 3).

In Scenario 2, the noncustodial father has a monthly gross income equivalent to 4.33 times 40 hours per week at the 2018 state minimum wage. Historically, full-time at the minimum wage has been the income amount that states use to set orders when the noncustodial parent's income is unknown (Fleming, 2017). Monthly incomes range from \$1,256 in Georgia, New Hampshire, North Dakota, and Wisconsin, where the state minimum wages are equal to the federal minimum wage of \$7.25 per hour, to \$1,905 in Massachusetts, where the state minimum wage was \$11 per hour in 2018 (see Table 3). When there is one child on the case, order amounts range from \$59 (New Hampshire) to \$416 (Massachusetts), and burden levels range from 5 percent (New Hampshire) to 22 percent (Massachusetts). When there are two children on the case, order amounts range from \$59 (New Hampshire) to \$565 (Rhode Island), and burden levels range from 5 percent (New Hampshire) to 32 percent (Rhode Island). Consistent with the father's income being below the median, the order amounts and burden levels in Wisconsin are also slightly below the median, with order amounts of \$185 and burden levels of 15 percent when there is one child on the case, and order amounts of \$271 and 22 percent when there are two children on the case (see Figure 1 and Table 3).

Table 3. Order Amounts and Burden Levels by Scenario and Number of Children for States Making or Considering Recent Guidelines Changes

State	One Child								
	Scenario 1			Scenario 2			Scenario 3		
	NCP Income	Order Amount	Burden Level	NCP Income	Order Amount	Burden Level	NCP Income	Order Amount	Burden Level
Arizona	\$1,970	\$380	19%	\$1,819	\$352	19%	\$909	\$0	0%
Delaware	\$2,126	\$347	16%	\$1,429	\$130	9%	\$714	\$0	0%
Florida	\$1,877	\$372	20%	\$1,429	\$276	19%	\$714	\$112	16%
Georgia	\$1,990	\$397	20%	\$1,256	\$259	21%	\$628	\$135	21%
Massachusetts	\$2,533	\$550	22%	\$1,905	\$416	22%	\$953	\$212	22%
Nebraska	\$2,016	\$412	20%	\$1,559	\$328	21%	\$779	\$72	9%
New Hampshire	\$2,390	\$396	17%	\$1,256	\$59	5%	\$628	\$50	8%
New Mexico	\$1,890	\$297	16%	\$1,299	\$226	17%	\$650	\$123	19%
North Dakota	\$2,193	\$400	18%	\$1,256	\$238	19%	\$628	\$0	0%
Ohio ^a	\$2,089	\$358	17%	\$1,438	\$235	16%	\$719	\$96	13%
Rhode Island ^b	\$2,356	\$425	18%	\$1,749	\$327	19%	\$875	\$170	19%
Wisconsin	\$2,133	\$363	17%	\$1,256	\$185	15%	\$628	\$88	14%
Median State^c	\$2,108	\$388	18%	\$1,429	\$249	19%	\$714	\$92	14%

State	Two Children								
	Scenario 1			Scenario 2			Scenario 3		
	NCP Income	Order Amount	Burden Level	NCP Income	Order Amount	Burden Level	NCP Income	Order Amount	Burden Level
Arizona	\$1,970	\$514	26%	\$1,819	\$363	20%	\$909	\$0	0%
Delaware	\$2,126	\$444	21%	\$1,429	\$130	9%	\$714	\$0	0%
Florida	\$1,877	\$576	31%	\$1,429	\$428	30%	\$714	\$174	24%
Georgia	\$1,990	\$563	28%	\$1,256	\$369	29%	\$628	\$193	31%
Massachusetts	\$2,533	\$688	27%	\$1,905	\$520	27%	\$953	\$264	28%
Nebraska	\$2,016	\$593	29%	\$1,559	\$328	21%	\$779	\$72	9%
New Hampshire	\$2,390	\$646	27%	\$1,256	\$59	5%	\$628	\$50	8%
New Mexico	\$1,890	\$428	23%	\$1,299	\$327	25%	\$650	\$178	27%
North Dakota	\$2,193	\$505	23%	\$1,256	\$290	23%	\$628	\$0	0%
Ohio ^a	\$2,089	\$573	27%	\$1,438	\$376	26%	\$719	\$153	21%
Rhode Island ^b	\$2,356	\$653	28%	\$1,749	\$565	32%	\$875	\$290	33%
Wisconsin	\$2,133	\$533	25%	\$1,256	\$271	22%	\$628	\$129	21%
Median State^c	\$2,108	\$568	27%	\$1,429	\$346	24%	\$714	\$141	21%

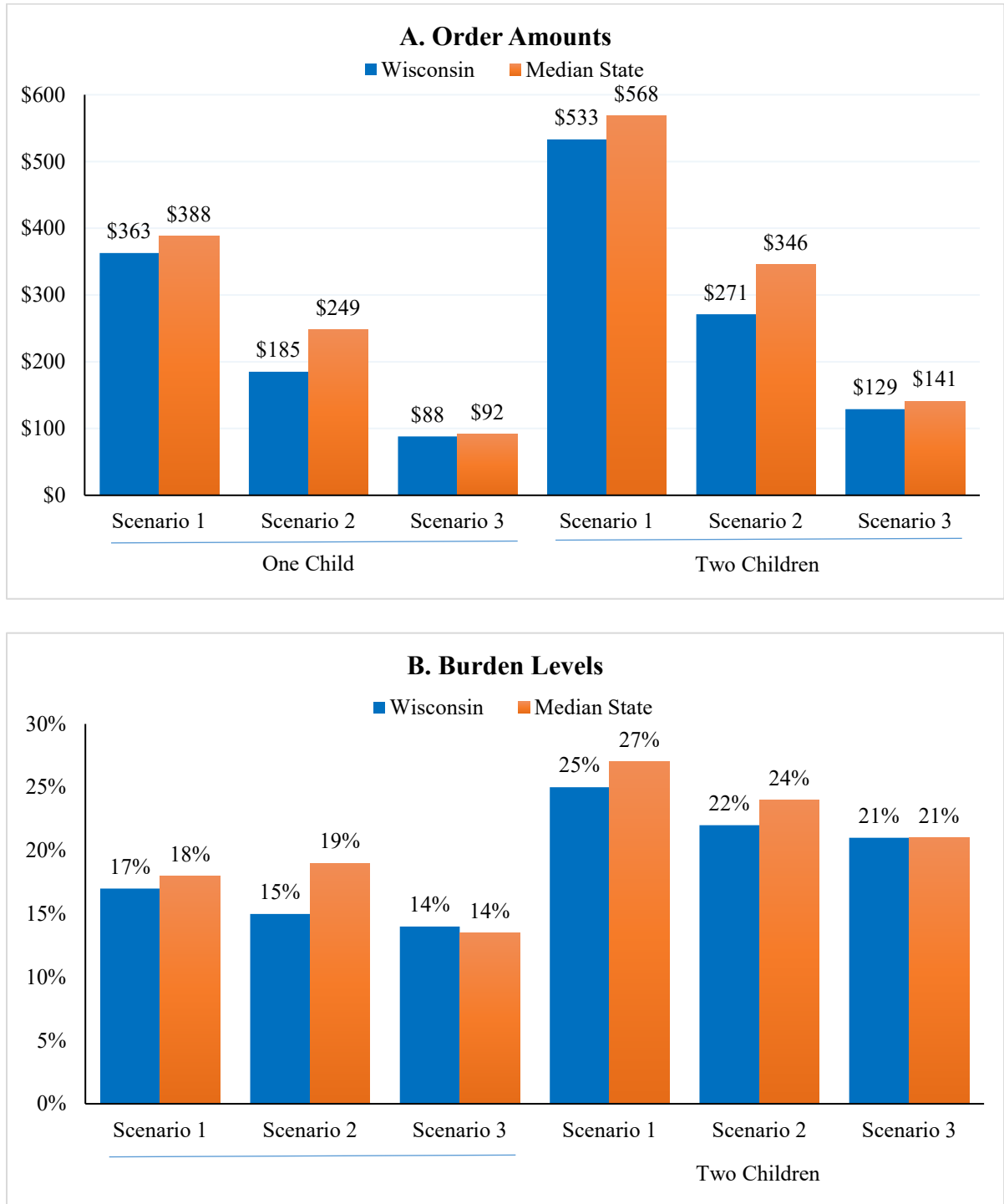
Notes. In all three scenarios the custodial mother’s income is 4.33 times half the state median weekly earnings for female workers in 2018. In Scenario 1 the noncustodial father’s income is 4.33 times half the state median weekly earnings for male workers in 2018. In Scenario 2 the noncustodial father’s income is 4.33 times 40 hours per week at the state minimum wage in 2018. In Scenario 3 the noncustodial father’s income is 4.33 times 20 hours per week at the state minimum wage in 2018.

^aSupportpay.com used to calculate child support order amounts, adjustments for low-income obligors may not be reflected in order amounts.

^bOrder amounts calculated according to basic schedule and online instructions (http://www.cse.ri.gov/services/establishment_childsup.php). Adjustments for low-income obligors may not be included in order amount calculations.

^cMedian amounts for 12 states considered in the main analysis.

Figure 1. Order Amounts and Burden Levels by Number of Children on the Case



In Scenario 3, the noncustodial father has a monthly gross income equivalent to 4.33 times 20 hours per week (i.e., part time) at the 2018 state minimum wage. Monthly incomes range from \$628 in Georgia, New Hampshire, North Dakota, and Wisconsin, to \$953 in

Massachusetts (see Table 3). The median income is \$714 (\$8.75 per hour). When there is one child on the case, order amounts range from \$0 (Arizona, Delaware, and North Dakota) to \$212 (Massachusetts); and burden levels range from 0 percent (Arizona, Delaware, and North Dakota), to 22 percent (Massachusetts). When there are two children on the case, order amounts range from \$0 (Arizona, Delaware, and North Dakota) to \$290 (Rhode Island), and burden levels range from 0 percent (Arizona, Delaware, and North Dakota) to 33 percent (Rhode Island). Again, Wisconsin falls close to, but slightly below, the median state, with order amounts of \$88 and burden levels of 14 percent when there is one child on the case and order amounts of \$129 and burden levels of 21 percent when there are two children in the case (see Figure 1 and Table 3).

In addition to the differences in order amounts and burden levels across states, the differences within states across scenarios are also of interest. Comparing within states across scenarios allows us to examine what happens to amounts owed as fathers' incomes decrease. As shown in Table 3, going from Scenario 1 to Scenario 2, fathers' incomes decrease by \$659 on average, with the smallest difference in Arizona (\$151 dollars) and the largest difference in New Hampshire (\$1,134; calculations not shown). Going from Scenario 2 to Scenario 3, in all states fathers' incomes decrease by half (with an average of difference of \$715).

Comparing Scenario 1 and Scenario 2, for most states the burden of the order is lower for fathers in Scenario 2 when there is one child on the case (top panel of Table 3), consistent with their lower incomes. However, in Georgia, Nebraska, New Mexico, North Dakota and Rhode Island the burden of the order is slightly higher for fathers in Scenario 2, despite their lower earnings. Comparing Scenario 2 and Scenario 3, again for most states the burden levels are lower for fathers in Scenario 3. In Arizona and North Dakota, the declines in burden levels are quite large (19 percentage points when there is one child on the case).

When there are two children on the case (bottom panel of Table 3), most states show a decline in the burden level of the order from Scenario 1 to Scenario 2 due the lower incomes of the fathers in Scenario 2. New Hampshire has the largest decline, from 27 percent in Scenario 1 to 5 percent in scenario 2, followed by Delaware, from 21 percent in Scenario 1 to 9 percent in Scenario 2. For some states, the decline in burden levels is steeper between Scenario 2 and Scenario 3. For example, in North Dakota the burden level goes from 23 percent of the noncustodial parents' income to 0 percent, and in Arizona the burden level goes from 20 percent to 0 percent. In Florida, a state that was particularly concerned about “cliff effects” (i.e., large increases in order amounts for noncustodial parents just above the self-support reserve), order levels decrease by about 6 percentage points.¹⁴

While the differences in father's incomes in each scenario clearly play a role in the within-state differences, the child support formulas used by each state also matter. In Delaware, which is the only state in Table 3 that uses the Melson Formula, there is a \$697 earnings difference between fathers in Scenario 1 and Scenario 2. When there is only one child on the case (the top panel of Table 3) the burden level is considerably lower for fathers in Scenario 2 compared to Scenario 1 (by 7 percentage points); there is a similar earnings difference (\$714) between fathers in Scenario 2 and Scenario 3, and again the burden level is considerably lower for fathers in Scenario 3 compared to Scenario 2 (by 9 percentage points). On the other hand, in New Mexico, where income is about \$600 less for fathers in Scenario 2 compared to Scenario 1, the burden of the order is higher for fathers in Scenario 2 (i.e., higher for fathers with lower incomes). This pattern for New Mexico is the same for fathers in Scenario 3 compared to Scenario 2.

¹⁴It is possible that the decline in burden levels would be even greater in Florida given the self-support reserve of \$650, which is not applied in the online calculator.

Finally, consistent with Wisconsin's adjustment for low-income payers, burden levels are lower for fathers with monthly incomes at full-time minimum wage (Scenario 2) compared to fathers with monthly incomes at half the state median weekly earnings (Scenario 1), and burden levels are lower for fathers with monthly incomes at part-time minimum wage (Scenario 3) compared to fathers with monthly incomes at full-time minimum wage (Scenario 2); see Figure 1(b). These patterns hold whether there are one or two children on the case.

It is important to note that in some states, calculators did not take into account additional considerations that a state might have for low-income obligors. These additional considerations would likely lead to lower order amounts than those produced by the calculator if a state has a self-support reserve or another type of low-income adjustment that is not being applied. They might also result in higher order amounts if a state designates a minimum support order amount that is above the amount produced by the guidelines formula/calculator.

Take, for example, Rhode Island, where the noncustodial parent's monthly gross income in Scenario 3 is well below the self-support reserve threshold of \$1,012. The child support amount indicated by the Rhode Island Child Support Guideline Schedule and shown in the top panel of Table 3 is \$170 for one child. However, according to the state's guidelines, if the amount by which the self-support reserve exceeds the non-custodial parent's after-tax income is less than the obligation amount, then an adjustment is made and a minimum order amount of \$50 is applied (Venohr, 2018). In Georgia, where the noncustodial parent's monthly gross income in Scenario 3 is \$628, the order amount estimated by the state's online calculator and shown in the top panel of Table 3 is \$135 for one child. However, the state's guidelines allow for a low-income deviation in certain circumstances. It is possible that the court would set an order at \$100 (the minimum order amount allowed under Georgia's guidelines) if the noncustodial parent was

able to demonstrate that the presumptive amount of \$135 would “create extreme economic hardship” (Georgia’s child support guidelines statute, O.C.G.A. § 19-6-15).

Summary

Overall, several patterns appear in our analysis of states that we identified as having recently made changes to their child support guidelines for low-income noncustodial parents. First, across all states, fathers whose incomes are considered “low pay” under OECD definitions but are well above the federal poverty line (Scenario 1), are expected to contribute between 16 percent and 22 percent of their incomes when they have one noncustodial child and between 21 percent and 31 percent of their incomes when they have two noncustodial children (see Table 3). With the exception of Delaware, which uses the Melson Formula, these fathers do not qualify for any low-income adjustments.

Second, self-support reserves have the potential to generate quite low order amounts and burden levels; however, there is considerable variation across the states in the income threshold at which the self-support reserve is applied. With the exception of New Hampshire and Delaware, most fathers with monthly gross incomes at full-time minimum wage (on average about 130 percent of the federal poverty level) have incomes that exceed states’ self-support reserve thresholds and, depending on the state and the number of children on the case, are expected to contribute 16 to 32 percent of their incomes to child support (see Table 3). Fathers with monthly gross incomes at part-time minimum wage typically have incomes below states’ self-support reserve thresholds, and in three of the twelve states are not expected to contribute any child support.

About half (seven out of twelve) of the states examined require minimum orders for very low-income fathers. In five of these states, fathers with the lowest incomes (fathers in Scenario 3) are expected to pay the same or higher proportions of their incomes as fathers with higher

incomes (fathers in Scenarios 1 and 2). When self-support reserves are coupled with minimum order amounts, burden levels increase as incomes below the self-support reserve threshold decrease. Of course, even with minimum order amounts, self-support reserves still result in orders well below those in states without self-support reserves (e.g. New Hampshire compared to Georgia). Additionally, when a state does not have an self-support reserve or an explicit low-income deviation, in the scenarios that we consider, burden levels are often the same across income levels, or are regressive (i.e., are slightly higher for fathers with lower incomes).

Finally, Wisconsin generally falls in the middle of the states examined in terms of order amounts and burden levels (see Figure 1). Although burden levels decrease with father's incomes due to Wisconsin's separate schedule for low-income obligors, for lower earning fathers (fathers in Scenario 2 and 3), burden levels are considerably higher in Wisconsin than in states with self-support reserves (see Table 3).

DISCUSSION

In December 2016, the federal government provided states with additional direction regarding treatment of low-income noncustodial parents through the issuance of the Flexibility, Efficiency, and Modernization in Child Support Programs Final Rule. States are expected to take this new guidance into account during their respective upcoming quadrennial review cycles (with a deadline for implementing revised guidelines of one year after completion of that quadrennial review). As Wisconsin prepares to review its guidelines in 2020, we undertook this study to provide detailed information about the approaches that other state child support agencies have taken in attempting to make their child support guidelines consistent with the final rule.

We identified 11 states whose quadrennial reviews included consideration of the final rule's implications for low income obligors. Our review of documentation related to these

quadrennial reviews and our examination of child support orders amounts for low-income payers in these states produced several themes related to the basic subsistence needs of low-income obligors, income imputation, minimum order amounts, health insurance, incarceration, and shared-parenting time. In this section, we discuss these themes and their implications for guidelines considerations in Wisconsin.

Basic Subsistence Needs of Low-Income Obligor

The 2016 final rule directed states to take the basic subsistence needs of noncustodial parents with low-incomes into account when setting orders. Most often in their guidelines reviews states considered implementing or updating a self-support reserve in order to address this aspect of the ruling. At this time, the state of Wisconsin does not have a self-support reserve in place.

In our cross-state comparison, self-support reserves generally resulted in lower order amounts and burden levels for fathers with incomes around the federal poverty line compared to states without self-support reserves. In our scenario where there were two children on the case and the noncustodial parent's monthly income was full-time at the state minimum wage, noncustodial parents in Wisconsin were expected to contribute \$271 (22 percent of their income) per month in child support. Although this is lower than Georgia, where the noncustodial parent was expected to contribute \$369 (29 percent of their income) per month, it is close to five times as much as New Hampshire, where the noncustodial parent was expected to contribute \$59 (4 percent of their income) per month.

We found that self-support reserves were consistent with the 2016 ruling in that they prioritized the noncustodial parent having income to meet their own needs. Take, for example, New Hampshire, where the self-support reserve is set at net income of 115 percent of the federal poverty level (or \$1,197 per month in 2019). Without the self-support reserve, the expected

contribution of the noncustodial father in Scenario 2, with a gross income of \$1,256 and two nonresident children, would be \$361 per month (about the same as in Georgia, a state that does not have a self-support reserve; calculations not shown). An order of this size would reduce the noncustodial parent's monthly gross income to about 86 percent of the federal poverty level for a household size of one.

At the same time, self-support reserves resulted in order amounts that were well-below the amount of income needed to support a child—both in terms of recent estimates of percentage of income spent on children (Robb, 2019) and by more general accounts, such as the federal poverty guidelines (ASPE, 2019). In a recent report for the State of Wisconsin, Cliff Robb (2019) used USDA data to estimate the percentage of income spent on children for households with up to five children in 2015. He estimated 17 of income for a single child household, which is nearly twice the percentage of income expected of fathers earning full-time minimum wage in Delaware, and more than three times the percentage of income expected of fathers earning full-time minimum wage in New Hampshire.

The 2019 poverty guidelines indicate that \$360 per month of income is needed to support an additional household member (ASPE, 2019). In our analysis, for fathers supporting one child and earning full-time minimum wage, only Massachusetts exceeded this amount, though Arizona and Nebraska, states with lower self-support reserve thresholds, came close. On the other hand, Delaware and New Hampshire, states with higher self-support reserve thresholds, produced orders well below this amount (\$130 and \$59 respectively).

In a recent report, Cancian, Costanzo, Guarin, Hodges, and Meyer (2019) examine the potential impacts of adopting a self-support reserve in Wisconsin and draw a similar conclusion that self-support reserves increase the financial resources of the noncustodial parent but reduce the financial resources available to custodial parents and children. Examining order amounts for

noncustodial parents with incomes below 200 percent of the federal poverty level and assuming full payment of child support orders, they find that a self-support reserve threshold set at 100 percent of the federal poverty level would increase noncustodial parent income by \$220 and decrease custodial parent and child income by \$190.

Several states considered updating their guidelines schedules to reflect current costs of raising children and current poverty guidelines and creating separate guidelines schedule for low-income parents to minimize cliff effects. Our cross-state analysis did not explicitly capture “cliffs” in states with self-support reserves, since the earnings differences between the fathers in each scenario are too large. However, in states such as New Hampshire, where a father is expected to contribute each additional dollar of income above the self-support reserve up to the unadjusted order amount on the schedule, the cliff effects are readily apparent. A father earning \$1,300 (only \$44 more than the father in Scenario 2) would be expected to contribute \$103 per month to two children (i.e., each additional dollar earned over the SSR and nearly twice as much as the father in Scenario 2). A father earning \$1,400 (\$144 more than the father in Scenario 2) would be expected to contribute \$203 per month to two children (more than 3 times as much as the father in Scenario 2). Our cross-state analysis indicates much more gradual declines in order amounts and burden levels when states used a separate schedule for low-income parents, such as the percentage of income guidelines tables used in Wisconsin. In Wisconsin, the income of the father in Scenario 3 is half the income of the father in Scenario 2, but the percentage of income owed by the father in Scenario 3 is only one percentage point less than the percentage of income owed by the father in Scenario 2 (see Figure 1 and Table 3).

Income Imputation

When the court does not have any evidence of the level of noncustodial parent income, income is typically imputed. The common practice in Wisconsin has been to impute income at

35 hours per week at the federal minimum wage (Legislative Reference Bureau, 2019a). The primary policy concern is that this approach is likely to result in obligations that are too high for some noncustodial parents and too low for others (Plotnick & Kennedy, 2018). Too-high orders may make it difficult for noncustodial parents to meet their obligations and could result in sanctions and interest associated with child support debt. Too-low orders may increase children's economic vulnerability.

Our examination of state's quadrennial reviews suggested that statutory changes related to income imputation typically focused on moving away from a standard amount and towards more detailed consideration of the individual circumstances of the noncustodial parent, often using language directly from the 2016 rule. One state recommended changing their standard income imputation amount from the state median wage to the state minimum wage. Although this approach could potentially address problems of too-high orders, it is unclear whether this change would be compliant with the new rule, which implies moving away from imputing income with a fixed amount. Although we did not consider income imputation in our cross-state analysis, research on alternative approaches to income imputation is currently under way in Wisconsin (Hodges, Smith, & Taber, forthcoming).

Minimum Order Amounts

Minimum order amounts represent another example of fixed amounts that may result in too-high orders for some noncustodial parents (Cancian et al., 2011) and therefore potentially exacerbate their already difficult financial circumstances (Brito, 2012). Although states were not explicitly required to consider minimum orders in the final rule, in our examination of states' quadrennial reviews we found that several states considered changes to minimum order policies, with some states recommending increases to minimum order amounts and others recommending

decreases. Wisconsin does not have a minimum order policy at this time, and allows for \$0 orders for fathers with no income.

Our cross-state analysis showed that minimum orders could be regressive (i.e., they could result in lower-earning fathers owing a higher proportion of their incomes for support than slightly higher-earning fathers). Seven of the twelve states we examined had minimum order amounts (see Table 2), and in five of these seven states, burden levels were the same or higher for fathers earning part-time minimum wage compared to fathers earning full-time minimum wage (see Table 3). Take, for example, New Hampshire, where monthly income of full-time minimum wage was just above the self-support reserve of \$115. Fathers earning full-time minimum wage (Scenario 2) and those earning part-time minimum wage (Scenario 3) were both expected to pay about \$50 per month. On the other hand, the burden of the order decreased as fathers' incomes decreased in all five states in our analysis that did not have minimum order amounts. However, even with a minimum order amount, we note that burden levels tended to be lower in states with self-support reserves than states without them.

Health Insurance, Incarcerated Obligor, and Shared-Parenting Time

Several states considered and implemented changes to statutory language regarding health insurance and incarcerated obligors in response to the final rule. Changes to statutory language regarding health insurance coverage typically focused on clarifying that health insurance could be provided through public or private sources. In addition to having statutory language that distinguishes between public and private insurance, Wisconsin statute also includes a provision for low-income parents, in which parents with incomes below 150 percent of the federal poverty level are not required to enroll a child in a private health insurance plan or contribute to the cost of a private health insurance plan unless there is no cost to the parent in doing so (Wis. Stat § DCF 150.05(1c), 2019).

A number of states also considered changes to statutory language related to incarcerated noncustodial parents, as the 2016 federal rule prohibits states from considering incarceration to be “involuntary unemployment.” In response to the 2016 rule, several states have also implemented automatic modifications to orders for incarcerated parents (NCSL, 2019). For example, in Delaware, child support orders are reduced to half of the minimum order amount for noncustodial parents incarcerated more than 180 days (Newell, 2018). Wisconsin statute does not explicitly consider incarceration “involuntary unemployment,” and Wisconsin allows for order modifications to be requested for incarcerated obligors. However, the courts have discretion over whether an order for an incarcerated parent is modified, so there is no guarantee that incarceration will result in a reduction in the amount of support owed. Evidence from Milwaukee County, where child support orders can be suspended during incarceration, suggests that adopting automatic modification of orders for incarcerated parents state-wide could be effective for reducing arrears and increasing contributions to child support once the noncustodial parent is released (Noyes, Cancian, Cuesta, & Rios Salas, 2017).

Finally, states also considered, and sometimes implemented, adjustments to income related to shared-parenting time. While these changes are not specific to low-income noncustodial parents, considerations of contributions made through shared-parenting arrangements might be especially helpful for noncustodial parents struggling to make ends meet who are also providing overnight to their children. Several states considered lowering the thresholds to credit noncustodial parents for overnights. In Wisconsin, the shared-placement formulas can be applied when placement exceeds 92 nights a year for both parents, and the courts can combined shared-placement provisions with low-income provisions (Wis. Stat § DCF 150.04(6a) (2019)). This is similar to Delaware’s parenting-time adjustment that begins at 80

nights per year (Newell, 2018) and North Dakota's, which was lowered from 164 to 100 nights per year following their most recent guidelines review (North Dakota DHS, 2018).

Limitations

There are several limitations to our analysis of state's quadrennial reviews and state's low-income order amounts worth noting. First, our review of guidelines may not include all states that have recently considered and/or implemented changes to their guidelines in response to the 2016 rule. Our analysis focuses on recent reviews, as well as supporting documentation regarding current guidelines and legislation, that we were able to obtain online or through the Wisconsin Bureau of Child Support. Additionally, states with quadrennial reviews in 2017 were allowed to postpone compliance with the final ruling until their next review cycle (i.e., 2021), limiting the number of states to date that have completed quadrennial reviews that consider the 2016 ruling. Furthermore, the 2016 ruling included guidance to make states guidelines and guidelines reviews more transparent and accessible to the public, but states have varied in the pace at which they have made this information available online. Finally, states continue to implement changes to their state guidelines and related policies on an ongoing basis. It is possible that some state policies changed after we drafted this report.

There are a number of limitations to our cross-state comparison of low-income order amounts as well. First, our analysis did not take into account several aspects of child support policy that are likely to directly or indirectly affect order amounts for low-income noncustodial parents. This includes states' considerations for obligations to resident children, considerations for obligations to other nonresident children, considerations for contributions of medical support and child care, and considerations for shared-parenting time. The analysis was also limited to aspects of the guidelines and guidelines deviations that were incorporated into state's calculators and/or were available from the guidelines reviews and on other guidelines-related information on

states' websites. Finally, we only included three model families; other scenarios could produce different results.

CONCLUSION

This report examined recent changes (and proposed changes) to state child support guidelines for low-income noncustodial parents. There were clear differences in what was considered an appropriate child support obligation for a low-income noncustodial parent across the twelve states that we examined. In Massachusetts, the same percentage of income (22 percent) was considered appropriate for a noncustodial parent earning full-time minimum wage and a noncustodial parent earning part-time minimum wage (about 67 percent of the federal poverty level). In contrast, in Arizona, Delaware, and North Dakota, 9 to 19 percent of income was considered appropriate for a noncustodial parent earning full-time minimum wage, and no contribution was expected for a noncustodial parent earning part-time minimum wage. Wisconsin's approach of a graduated percentage of income for noncustodial parents with incomes between 75 and 150 percent of the federal poverty level puts them in the middle of the other states in terms of expectations about low-income parents' contributions to their children (see Figure 1).

A major goal of the 2016 ruling was to ensure that the basic subsistence needs of the noncustodial parent were taken into account in setting orders, on the basis that "right-sized" orders would increase low-income parent's compliance with child support obligations. There is strong empirical evidence that compliance rates (the amount of current support paid as a percentage of the amount owed) are connected to order amounts. Most recently, Hodges, Meyer, & Cancian (2019) examined noncustodial fathers in Wisconsin and found that among noncustodial parents with incomes below 150 percent of the federal poverty level, average

compliance rates are 4 percentage points lower when orders are set at 11 to 19 percent of a noncustodial parent's income compared to when orders are set at less than 10 percent of a noncustodial parent's income, and compliance rates are 8 percentage points lower when they constitute 20 to 29 percent of a noncustodial parent's income compared to when they are set at less than 10 percent of a noncustodial parent's income. In the results from our cross-state analysis, generous self-support reserve thresholds typically resulted in low-income parents owing 10 percent or less of their incomes to child support, while Wisconsin's graduated percentage-of-income approach resulted in low-income parents owing 14 to 17 percent of their incomes when there was one child on the case and 21 to 25 percent of their incomes where there were two children on the case. It is possible that further reductions in child support obligations for low-income parents in Wisconsin could increase compliance.

However, while the 2016 rule provided detailed guidance on accounting for the basic subsistence needs of the noncustodial parent, it provided little guidance to states on how to balance the needs of low-income non-custodial parents against the needs of custodial parents and their children when income is not enough to meet the needs of two households. State responses to the 2016 ruling (both their reviews and the actual changes they implemented) reflect a mixture of views on this balance. In states with more generous self-support reserve thresholds, the weight is shifted towards the needs of the noncustodial parent rather than the needs of the child. In states with statutory language allowing guidelines deviations for low-income parents but no explicit deviations in their guidelines, such as Georgia, the weight is shifted towards the needs of the child rather than the needs of the noncustodial parent. Wisconsin's approach falls somewhere in the middle. The graduated percentage-of-income scale places a larger burden on low-income noncustodial parents than a self-support reserve approach, but also has the potential for a substantial financial contribution to the child (if the order is paid in full).

Hence, in terms of the broader question of how much support should be expected from low-income noncustodial parents, if a state is trying to maximize noncustodial parent income, then generous self-support reserves and no minimum order amount can help meet this goal. If a state is trying to maximize the financial contribution to the child, a more graduated adjustment in order amounts for low-income noncustodial parents may be preferable.

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APPENDIX A. STATE GUIDELINES REVIEW DOCUMENTATION RESOURCES

- Arizona: <https://www.azcourts.gov/Portals/31/FinalReportDec2017.pdf?ver=2019-04-10-163620-397>
- California: <https://www.courts.ca.gov/documents/lr-2018-JC-review-of-statewide-CS-guideline-2017-Fam-4054a.pdf>
- Colorado: https://brettwmartin.com/wp-content/uploads/2013/11/2015_CSS_Commission_FINAL_Report.pdf
- Delaware: <https://courts.delaware.gov/forms/download.aspx?id=39228>
- Florida: <http://edr.state.fl.us/Content/special-research-projects/child-support/ChildSupportGuidelinesFinalReport2017.pdf>
- Georgia: <http://gaprobate.gov/sites/default/files/csc/Report/GACommChildSupportRptFullPDF2018-compressed.pdf>
- Iowa: <https://www.iowacourts.gov/collections/112/files/175/embedDocument/>
- Massachusetts: <https://www.mass.gov/files/documents/2018/05/21/child-support-guidelines-june-2018.pdf>
- Minnesota: <https://www.leg.state.mn.us/docs/2019/mandated/190059.pdf>
- Nebraska: <https://supremecourt.nebraska.gov/sites/default/files/rules/FindingsAndRecommendations.pdf>
- Nevada: https://dwss.nv.gov/uploadedFiles/dwssnv.gov/content/Home/Features/Child_supp_guidelines_review_102816.pdf
- New Hampshire: <https://www.dhhs.nh.gov/dcss/documents/cs-guidelines-review-2018.pdf>
- New Mexico: https://www.hsd.state.nm.us/uploads/FileLinks/22ddd455f2de49089689e333736004e7/Review_of_the_New_Mexico_Child_Support_Guidelines.pdf
- North Dakota: <https://childsupport.dhs.nd.gov/child-support-guidelines/2018-guidelines-quadrennial-review>
- Ohio: <http://jfs.ohio.gov/Ocs/pdf/2017CSGuidelinesRev.stm>
- Rhode Island: http://www.cse.ri.gov/documents/2018-02-Signed_Admin_and_Chart.pdf
- Virginia: <https://rga.lis.virginia.gov/Published/2017/RD616/PDF>

APPENDIX B. ORDER AMOUNTS AND BURDEN LEVELS BY INCOME SCENARIO AND NUMBER OF CHILDREN FOR ALL STATES

Appendix B Table 1. Order Amounts and Burden Levels by Income Scenario and Number of Children for All States, One Child

State	Scenario 1			Scenario 2			Scenario 3			Scenario 4		
	NCP Income	Order Amount	Burden Level	NCP Income	Order Amount	Burden Level	NCP Income	Order Amount	Burden Level	NCP Income	Order Amount	Burden Level
Alabama	\$1,996	\$368	18%	\$1,256	\$245	19%	\$628	\$125	20%	\$2,107	\$369	18%
Alaska	\$2,340	\$424	18%	\$1,704	\$322	19%	\$852	\$183	21%	\$2,107	\$387	18%
Arizona	\$1,970	\$380	19%	\$1,819	\$352	19%	\$909	\$0	0%	\$2,107	\$406	19%
Arkansas	\$1,751	\$351	20%	\$1,472	\$310	21%	\$736	\$165	22%	\$2,107	\$391	19%
California	\$2,148	\$366	17%	\$1,905	\$310	16%	\$953	\$74	8%	\$2,107	\$363	17%
Colorado	\$2,314	\$278	12%	\$1,767	\$183	10%	\$883	\$19	2%	\$2,107	\$264	13%
Connecticut ^a	\$2,468	\$395	16%	\$1,749	\$265	15%	\$875	\$107	12%	\$2,107	\$338	16%
Delaware	\$2,126	\$347	16%	\$1,429	\$130	9%	\$714	\$0	0%	\$2,107	\$325	15%
District of Columbia	\$3,128	\$537	17%	\$2,286	\$411	18%	\$1,143	\$75	7%	\$2,107	\$399	19%
Florida	\$1,877	\$372	20%	\$1,429	\$276	19%	\$714	\$112	16%	\$2,107	\$410	19%
Georgia	\$1,990	\$397	20%	\$1,256	\$259	21%	\$628	\$135	21%	\$2,107	\$414	20%
Hawaii	\$2,089	\$306	15%	\$1,749	\$261	15%	\$875	\$77	9%	\$2,107	\$314	15%
Idaho	\$1,912	\$306	16%	\$1,256	\$149	12%	\$628	\$69	11%	\$2,107	\$395	19%
Illinois	\$2,314	\$394	17%	\$1,429	\$257	18%	\$714	\$40	6%	\$2,107	\$360	17%
Indiana	\$1,970	\$212	11%	\$1,256	\$113	9%	\$628	\$17	3%	\$2,107	\$217	10%
Iowa	\$2,115	\$395	19%	\$1,256	\$120	10%	\$628	\$62	10%	\$2,107	\$395	19%
Kansas ^a	\$1,966	\$331	17%	\$1,256	\$198	16%	\$628	\$77	12%	\$2,107	\$354	17%
Kentucky	\$1,834	\$272	15%	\$1,256	\$202	16%	\$628	\$202	32%	\$2,107	\$303	14%
Louisiana ^a	\$1,987	\$253	13%	\$1,256	\$124	10%	\$628	\$10	2%	\$2,107	\$261	12%
Maine ^a	\$2,022	\$239	12%	\$1,732	\$190	11%	\$866	\$40	5%	\$2,107	\$258	12%
Maryland	\$2,483	\$433	17%	\$1,749	\$319	18%	\$875	\$165	19%	\$2,107	\$383	18%
Massachusetts	\$2,533	\$550	22%	\$1,905	\$416	22%	\$953	\$212	22%	\$2,107	\$459	22%
Michigan	\$2,137	\$335	16%	\$1,602	\$233	15%	\$801	\$44	5%	\$2,107	\$333	16%
Minnesota	\$2,373	\$422	18%	\$1,671	\$308	18%	\$836	\$168	20%	\$2,107	\$385	18%
Mississippi ^a	\$1,799	\$306	17%	\$1,256	\$214	17%	\$628	\$107	17%	\$2,107	\$358	17%
Missouri ^a	\$2,048	\$258	13%	\$1,360	\$137	10%	\$680	\$10	1%	\$2,107	\$264	13%
Montana ^a	\$1,987	\$327	16%	\$1,438	\$221	15%	\$719	\$93	13%	\$2,107	\$344	16%
Nebraska	\$2,016	\$412	20%	\$1,559	\$328	21%	\$779	\$72	9%	\$2,107	\$427	20%
Nevada ^a	\$1,790	\$304	17%	\$1,429	\$243	17%	\$714	\$121	17%	\$2,107	\$358	17%
New Hampshire	\$2,390	\$396	17%	\$1,256	\$59	5%	\$628	\$50	8%	\$2,107	\$421	20%

(table continues)

Appendix B Table 1, continued

State	Scenario 1			Scenario 2			Scenario 3			Scenario 4		
	NCP Income	Order Amount	Burden Level	NCP Income	Order Amount	Burden Level	NCP Income	Order Amount	Burden Level	NCP Income	Order Amount	Burden Level
New Jersey	\$2,485	\$299	12%	\$1,490	\$139	9%	\$745	\$0	0%	\$2,107	\$260	12%
New Mexico	\$1,890	\$297	16%	\$1,299	\$226	17%	\$650	\$123	19%	\$2,107	\$312	15%
New York	\$2,150	\$329	15%	\$1,801	\$276	15%	\$901	\$25	3%	\$2,107	\$322	15%
North Carolina	\$1,916	\$364	19%	\$1,256	\$177	14%	\$628	\$50	8%	\$2,107	\$374	18%
North Dakota	\$2,193	\$400	18%	\$1,256	\$238	19%	\$628	\$0	0%	\$2,107	\$400	19%
Ohio ^a	\$2,089	\$358	17%	\$1,438	\$235	16%	\$719	\$96	13%	\$2,107	\$360	17%
Oklahoma	\$2,048	\$314	15%	\$1,256	\$214	17%	\$628	\$113	18%	\$2,107	\$313	15%
Oregon	\$2,133	\$349	16%	\$1,767	\$216	12%	\$883	\$100	11%	\$2,107	\$348	17%
Pennsylvania	\$2,161	\$419	19%	\$1,256	\$255	20%	\$628	\$130	21%	\$2,107	\$412	20%
Rhode Island	\$2,356	\$425	18%	\$1,749	\$327	19%	\$875	\$170	19%	\$2,107	\$385	18%
South Carolina	\$1,996	\$369	18%	\$1,256	\$245	20%	\$628	\$128	20%	\$2,107	\$377	18%
South Dakota	\$1,914	\$397	21%	\$1,498	\$326	22%	\$749	\$79	11%	\$2,107	\$443	21%
Tennessee	\$1,936	\$327	17%	\$1,256	\$210	17%	\$628	\$87	14%	\$2,107	\$352	17%
Texas	\$1,987	\$347	17%	\$1,256	\$227	18%	\$628	\$116	18%	\$2,107	\$366	17%
Utah	\$2,200	\$328	15%	\$1,256	\$210	17%	\$628	\$30	5%	\$2,107	\$316	15%
Vermont	\$2,065	\$308	15%	\$1,819	\$280	15%	\$909	\$0	0%	\$2,107	\$322	15%
Virginia	\$2,314	\$371	16%	\$1,256	\$209	17%	\$628	\$106	17%	\$2,107	\$341	16%
Washington	\$2,468	\$433	18%	\$1,992	\$50	3%	\$996	\$50	5%	\$2,107	\$50	2%
West Virginia ^a	\$1,903	\$242	13%	\$1,516	\$174	11%	\$758	\$38	5%	\$2,107	\$259	12%
Wisconsin	\$2,133	\$363	17%	\$1,256	\$185	15%	\$628	\$88	14%	\$2,107	\$358	17%
Wyoming	\$2,260	\$392	17%	\$892	\$58	7%	\$446	\$27	6%	\$2,107	\$366	17%
Median^b	\$2,089	\$358	16%	\$1,429	\$227	15%	\$714	\$77	6%	\$2,107	\$358	15%

Notes. In the first three scenarios the custodial mother's income is 4.33 times the state median weekly earnings for female workers in 2018. In Scenario 1 the noncustodial father's income is 4.33 times the state median weekly earnings for male workers in 2018. In Scenario 2 the noncustodial father's income is 4.33 times 40 hours per week at the state minimum wage in 2018. In Scenario 3 the noncustodial father's income is 4.33 times 20 hours per week at the state minimum wage in 2018. In Scenario 4 the noncustodial father's income is 4.33 times the federal median weekly earnings for male workers in 2018 and the custodial mother's income is 4.33 times the federal median weekly earnings for female workers in 2018.

^aSupportpay.com used to calculate orders.

^bMedian amount for all 50 states and the District of Columbia.

Appendix B Table 2. Order Amounts and Burden Levels by Income Scenario and Number of Children for All States, Two Children

State	Scenario 1			Scenario 2			Scenario 3			Scenario 4		
	NCP Monthly Income	Monthly Order Amount	Burden Level	NCP Monthly Income	Monthly Order Amount	Burden Level	NCP Monthly Income	Monthly Order Amount	Burden Level	NCP Monthly Income	Monthly Order Amount	Burden Level
Alabama	\$1,996	\$531	27%	\$1,256	\$354	28%	\$628	\$181	29%	\$2,107	\$533	25%
Alaska	\$2,340	\$572	24%	\$1,704	\$435	26%	\$852	\$247	29%	\$2,107	\$522	25%
Arizona	\$1,970	\$514	26%	\$1,819	\$363	20%	\$909	\$0	0%	\$2,107	\$618	29%
Arkansas	\$1,751	\$507	29%	\$1,472	\$449	30%	\$736	\$240	33%	\$2,107	\$565	27%
California	\$2,148	\$565	26%	\$1,905	\$477	25%	\$953	\$107	11%	\$2,107	\$561	27%
Colorado	\$2,314	\$426	18%	\$1,767	\$218	12%	\$883	\$29	3%	\$2,107	\$406	19%
Connecticut ^a	\$2,468	\$632	26%	\$1,749	\$425	24%	\$875	\$171	20%	\$2,107	\$541	26%
Delaware	\$2,126	\$444	21%	\$1,429	\$130	9%	\$714	\$0	0%	\$2,107	\$435	21%
District of Columbia	\$3,128	\$733	23%	\$2,286	\$565	25%	\$1,143	\$75	7%	\$2,107	\$560	27%
Florida	\$1,877	\$576	31%	\$1,429	\$428	30%	\$714	\$174	24%	\$2,107	\$638	30%
Georgia	\$1,990	\$563	28%	\$1,256	\$369	29%	\$628	\$193	31%	\$2,107	\$587	28%
Hawaii	\$2,089	\$565	27%	\$1,749	\$233	13%	\$875	\$154	18%	\$2,107	\$580	28%
Idaho	\$1,912	\$588	31%	\$1,256	\$200	16%	\$628	\$88	14%	\$2,107	\$628	30%
Illinois	\$2,314	\$600	26%	\$1,429	\$392	27%	\$714	\$80	11%	\$2,107	\$548	26%
Indiana	\$1,970	\$316	16%	\$1,256	\$169	13%	\$628	\$30	5%	\$2,107	\$329	16%
Iowa	\$2,115	\$497	23%	\$1,256	\$167	13%	\$628	\$87	14%	\$2,107	\$497	24%
Kansas ^a	\$1,966	\$529	27%	\$1,256	\$317	25%	\$628	\$123	20%	\$2,107	\$556	26%
Kentucky	\$1,834	\$398	22%	\$1,256	\$294	23%	\$628	\$294	47%	\$2,107	\$446	21%
Louisiana ^a	\$1,987	\$405	20%	\$1,256	\$199	16%	\$628	\$15	2%	\$2,107	\$417	20%
Maine ^a	\$2,022	\$383	19%	\$1,732	\$304	18%	\$866	\$64	7%	\$2,107	\$412	20%
Maryland	\$2,483	\$625	25%	\$1,749	\$462	26%	\$875	\$239	27%	\$2,107	\$556	26%
Massachusetts	\$2,533	\$688	27%	\$1,905	\$520	27%	\$953	\$264	28%	\$2,107	\$576	27%
Michigan	\$2,137	\$468	22%	\$1,602	\$262	16%	\$801	\$53	7%	\$2,107	\$460	22%
Minnesota	\$2,373	\$629	27%	\$1,671	\$480	29%	\$836	\$219	26%	\$2,107	\$590	28%
Mississippi ^a	\$1,799	\$450	25%	\$1,256	\$314	25%	\$628	\$157	25%	\$2,107	\$527	25%
Missouri ^a	\$2,048	\$413	20%	\$1,360	\$219	16%	\$680	\$16	2%	\$2,107	\$423	20%
Montana ^a	\$1,987	\$470	24%	\$1,438	\$317	22%	\$719	\$134	19%	\$2,107	\$493	23%
Nebraska	\$2,016	\$593	29%	\$1,559	\$328	21%	\$779	\$72	9%	\$2,107	\$611	29%
Nevada ^a	\$1,790	\$448	25%	\$1,429	\$357	25%	\$714	\$179	25%	\$2,107	\$527	25%
New Hampshire	\$2,390	\$646	27%	\$1,256	\$59	5%	\$628	\$50	8%	\$2,107	\$585	28%
New Jersey	\$2,485	\$416	17%	\$1,490	\$191	13%	\$745	\$0	0%	\$2,107	\$364	17%
New Mexico	\$1,890	\$428	23%	\$1,299	\$327	25%	\$650	\$178	27%	\$2,107	\$449	21%

(table continues)

Appendix B Table 2, continued

State	Scenario 1			Scenario 2			Scenario 3			Scenario 4		
	NCP Monthly Income	Monthly Order Amount	Burden Level	NCP Monthly Income	Monthly Order Amount	Burden Level	NCP Monthly Income	Monthly Order Amount	Burden Level	NCP Monthly Income	Monthly Order Amount	Burden Level
New York	\$2,150	\$484	22%	\$1,801	\$405	22%	\$901	\$25	3%	\$2,107	\$474	22%
North Carolina	\$1,916	\$560	29%	\$1,256	\$179	14%	\$628	\$50	8%	\$2,107	\$574	27%
North Dakota	\$2,193	\$505	23%	\$1,256	\$290	23%	\$628	\$0	0%	\$2,107	\$505	24%
Ohio ^a	\$2,089	\$573	27%	\$1,438	\$376	26%	\$719	\$153	21%	\$2,107	\$576	27%
Oklahoma	\$2,048	\$454	22%	\$1,256	\$310	25%	\$628	\$164	26%	\$2,107	\$452	21%
Oregon	\$2,133	\$468	22%	\$1,767	\$313	18%	\$883	\$100	11%	\$2,107	\$466	22%
Pennsylvania	\$2,161	\$604	28%	\$1,256	\$368	29%	\$628	\$188	30%	\$2,107	\$593	28%
Rhode Island	\$2,356	\$653	28%	\$1,749	\$565	32%	\$875	\$290	33%	\$2,107	\$592	28%
South Carolina	\$1,996	\$533	27%	\$1,256	\$355	28%	\$628	\$186	30%	\$2,107	\$545	26%
South Dakota	\$1,914	\$573	30%	\$1,498	\$429	29%	\$749	\$79	11%	\$2,107	\$639	30%
Tennessee	\$1,936	\$454	23%	\$1,256	\$296	24%	\$628	\$122	19%	\$2,107	\$487	23%
Texas	\$1,987	\$434	22%	\$1,256	\$284	23%	\$628	\$145	23%	\$2,107	\$458	22%
Utah	\$2,200	\$562	26%	\$1,256	\$341	27%	\$628	\$30	5%	\$2,107	\$544	26%
Vermont	\$2,065	\$497	24%	\$1,819	\$463	25%	\$909	\$140	15%	\$2,107	\$515	24%
Virginia	\$2,314	\$560	24%	\$1,256	\$317	25%	\$628	\$162	26%	\$2,107	\$519	25%
Washington	\$2,468	\$668	27%	\$1,992	\$100	5%	\$996	\$100	10%	\$2,107	\$100	5%
West Virginia ^a	\$1,903	\$387	20%	\$1,516	\$278	18%	\$758	\$61	8%	\$2,107	\$414	20%
Wisconsin	\$2,133	\$533	25%	\$1,256	\$271	22%	\$628	\$129	21%	\$2,107	\$527	25%
Wyoming	\$2,260	\$596	26%	\$892	\$92	10%	\$446	\$42	9%	\$2,107	\$556	26%
Median State^b	\$2,089	\$531	23%	\$1,429	\$317	18%	\$714	\$122	10%	\$2,107	\$527	22%

Notes. In the first three scenarios the custodial mother's income is 4.33 times the state median weekly earnings for female workers in 2018. In Scenario 1 the noncustodial father's income is 4.33 times the state median weekly earnings for male workers in 2018. In Scenario 2 the noncustodial father's income is 4.33 times 40 hours per week at the state minimum wage in 2018. In Scenario 3 the noncustodial father's income is 4.33 times 20 hours per week at the state minimum wage in 2018. In Scenario 4 the noncustodial father's income is 4.33 times the federal median weekly earnings for male workers in 2018 and the custodial mother's income is 4.33 times the federal median weekly earnings for female workers in 2018.

^aSupportpay.com used to calculate orders.

^bMedian amount for all 50 states and the District of Columbia.

APPENDIX C. STATE CHILD SUPPORT CALCULATOR RESOURCES

Appendix C Table 1. State Online Calculator URLs

State	Link
Alabama	https://www.danibone.com/alabama-child-support-calculator
Alaska	https://webapp.state.ak.us/cssd/guidelinecalc/form
Arizona	https://www.azcourts.gov/familylaw/Child-Support-Calculator-Information
Arkansas	https://www.ark.org/dfa_ocsee/app/estimate.html
California	https://www.cse.ca.gov/ChildSupport/cse/guidelineCalculator#
Colorado	https://childsupport.state.co.us/siteuser/do/vfs/Frag?file=/cm:calcPayments.jsp&pageID=parent
Connecticut	https://supportpay.com/
Delaware	https://courts.delaware.gov/family/supportcalculator/Summary.aspx
District of Columbia	http://csgc.oag.dc.gov/application/main/ReviewSO.aspx
Florida	https://floridachildsupportcalculator.com/wp-content/FloridaChildSupportCalculatorZ/FloridaChildSupportCalculatorZ.php
Georgia	https://csconlinecalc.georgiacourts.gov/frontend/web/index.php
Hawaii	https://www.courts.state.hi.us/self-help/courts/forms/oahu/child_support
Idaho	http://www.idahochildsupportcalculation.com/
Illinois	https://www.illinois.gov/hfs/ChildSupport/parents/Pages/ChildSupportEstimator.aspx
Indiana	https://mycourts.in.gov/csc/parents/default.aspx
Iowa	https://secureapp.dhs.state.ia.us/estimator/
Kansas	https://supportpay.com/
Kentucky	https://csws.chfs.ky.gov/csws/General/Landing.aspx
Louisiana	https://supportpay.com/
Maine	https://supportpay.com/
Maryland	https://mydhrbenefits.dhr.state.md.us/dashboardclient/#/csocWorksheetA
Massachusetts	https://www.mass.gov/info-details/child-support-guidelines
Michigan	https://micase.state.mi.us/calculatorapp/public/results/load.html
Minnesota	https://childsupportcalculator.dhs.state.mn.us/CalculatorResults.aspx
Mississippi	https://supportpay.com/
Missouri	https://supportpay.com/
Montana	https://supportpay.com/
Nebraska	https://ne.childsupportcalculator.com/?_p=childSupportCalculation
Nevada	https://supportpay.com/
New Hampshire	https://www.dhhs.nh.gov/dcss/calculator.htm
New Jersey	http://quickguide.njchildsupport.org/quickguide.jsp
New Mexico	https://www2.nmcourts.gov/cgi/prose_lib/csw2008.htm
New York	https://www1.nyc.gov/site/hra/help/child-support-calculator.page
North Carolina	https://www.ncchildsupport.com/ecoa/worksheetACalc.htm
North Dakota	https://childsupport.dhs.nd.gov/child-support-guidelines/current-child-support-guidelines
Ohio	https://supportpay.com/
Oklahoma	http://www.okdhs.org/onlineservices/cscalc/Pages/cscalc.aspx
Oregon	https://justice.oregon.gov/guidelines/
Pennsylvania	https://www.humanservices.state.pa.us/CSWS/
Rhode Island	http://www.cse.ri.gov/services/establishment_childsup.php
South Carolina	https://dss.sc.gov/child-support/calculator/
South Dakota	http://apps.sd.gov/SS17PC02CAL/Calculator.aspx
Tennessee	https://itunes.apple.com/us/app/state-tn-child-support-calculator/id1094871956?mt=8

(table continues)

Appendix C Table 1, continued

State	Link
Texas	https://csapps.oag.texas.gov/monthly-child-support-calculator
Utah	https://orscsc.dhs.utah.gov/orscscapp-hs/orscscweb/actions/Csc0002
Vermont	https://childsupportcalculator.ahs.state.vt.us/#/expert
Virginia	https://www.vasupportcalc.com/unified-calculator/
Washington	https://fortress.wa.gov/dshs/dcs/SSGen/Home/QuickEstimator
West Virginia	https://supportpay.com/
Wisconsin	https://docs.legis.wisconsin.gov/code/admin_code/DCF/101_199/150_c
Wyoming	https://childsupport.wyoming.gov/calculator/
