

## **Quadrennial Review of Minnesota Child Support Guideline (2010)**

Minnesota Department of Human Services  
Child Support Enforcement Division  
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St. Paul, MN 55155-3846

***Summary of federal requirement:***

Federal regulations require states to review their child support guidelines at least once every four years [see 45 CFR §302.56(e)]. This review must consider economic data on the cost of raising children and an analysis of case data relating to application of the guidelines. The analysis of case data must also focus on the extent of deviations from the guidelines. The data analysis must be used in the review to ensure that deviations from the guidelines are limited [see 45 CFR §302.56(h)].

***State statutory requirement:***

The federal requirement is codified in Minnesota law §518A.77

*No later than 2006 and every four years after that, the Department of Human Services must conduct a review of the child support guidelines.*

***Overview***

Prior to 2007, Minnesota determined the amount of the child support by assigning a percentage of the obligor's income as child support. The obligee's income was not taken into consideration. If the obligor's income was over \$1001 then he or she paid the following:

- 25% of his or her income for one child,
- 30% for two children,
- 35% for three,
- 39% for four,
- 43% for five,
- 47% for six, and
- 50% for seven children.

Minnesota amended its child support guidelines in the 2005 and 2006 state legislative sessions. The new guidelines effective January 1, 2007 adopt a shared income model where both parents' incomes are considered when determining the amount of the child support order.

***Available data on the cost of raising children:***

There are seven different estimates of child-rearing expenditures that are generally considered by states as part of their guideline review. The estimates vary by methodology and the years in which the survey data were collected. These studies use intact families as the basis for estimating the percentage of family expenditures that are allocated to children.<sup>1</sup> The estimates from the studies are shown in Table 1.

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<sup>1</sup> Venohr, Jane C. and Tracy Griffity (2002). *Report on the Michigan Child Support Formula*. Policy Studies, Inc. for Michigan Supreme Court.

**Table 1: Estimates of Average Child-rearing Expenditures, Various Studies**

Author (Year)	Data Years <sup>a</sup>	Methodology (Use in child support guidelines)	Average child-rearing expenditures as a percent of total family expenditures		
			One Child	Two Children	Three Children
<b>Espenshade (1984)</b>	<b>1972-73</b>	<b>Engel Estimator (Used in 8 states)<sup>2</sup></b>	<b>24%</b>	<b>41%</b>	<b>51%</b>
Betson (1990)	1980-86	Engel Estimator (Not used in any state)	33%	49%	59%
Betson (2001)	1996-98	Engel Estimator (Not used in any state)	30%	44%	52%
<b>Betson (1990)</b>	<b>1980-86</b>	<b>Rothbarth Estimator (Used in 19 states)<sup>3</sup></b>	<b>25%</b>	<b>37%</b>	<b>44%</b>
Betson (2001)	1996-98	Rothbarth Estimator (Used in 2 states)	25%	35%	41%
Lino (2000)	1990-92	USDA (Not used in any state)	26%	42%	48%
Betson (2001)	1998-98	USDA (modified) (Not used in any state)	32%	46%	58%

<sup>a</sup> All estimates use data from the Consumer Expenditure Survey produced by the federal Bureau of Labor Statistics

The three different methodologies for estimating child-rearing expenditures are the Engel, Rothbarth, and the U. S. Department of Agriculture (USDA) approach. A methodology is necessary to separate the child's share from the adults' share of household expenditures on common goods (e.g., housing, food, and transportation). The Engel and Rothbarth estimators are considered marginal cost approaches because they compare total expenditures of two equally well off families: one with children and the other without children. The difference in expenditures between the two households is assumed to be what is spent on child-rearing. The Engel and Rothbarth methodologies use different benchmarks to identify equally well-off families. The Engel Estimator uses the percent of family expenditures on food and the Rothbarth Estimator uses the percent of family expenditures on adult goods.

The USDA methodology uses the expenditure categories reported in the Consumer Expenditure Survey, adding together the amounts to determine the amount attributable to spending on children. The major expenditure categories (e.g., housing and transportation) are allocated using a per capita approach. Per capita allocation assumes expenditures for household expenditures are shared equally among household members, so the housing cost for a child is the same as for an adult. Some expenditures (children's clothing, education and child care) are reported directly in the Consumer Expenditure Survey and the USDA methodology uses the reported amounts in these areas to estimate expenditures on children. Other expenditures (food and health care) are divided between parents and the children using proportions measured from other more detailed surveys

<sup>2</sup> Data as of 2002

<sup>3</sup> Data as of 2002

conducted by the federal government. To determine total expenditures on children, all of these amounts are added together.

According to a 1990 report to the Department of Health and Human Services, there is no consensus that any single estimation methodology is better than others<sup>4</sup>. This report concludes that the various estimates should be considered as expressing a possible range of actual expenditures on children. According to the report, the Engel methodology is theoretically most likely to overstate child-rearing expenditures and the Rothbarth methodology is theoretically most likely to understate child-rearing expenditures.

***Comparison of available data to Minnesota guideline amounts:***

Comparison using both the Rothbarth and Engel estimators is appropriate given that they are the most widely used methodologies for child support guidelines in other states. Table 2 below presents monthly expenditures per child for the Rothbarth and Engel studies as well as the Minnesota guidelines. The expenditures are horizontally stratified by income ranges for one through three children.

**Table 2: Comparison of monthly child rearing expenditures, Rothbarth, Engel and MN Guidelines**

Monthly Income	One Child			Two Children			Three Children		
	Rothbarth	G'Lines	Engel	Rothbarth	G'Lines	Engel	Rothbarth	G'Lines	Engel
\$0 – \$1,999	297	235	382	418	348	559	484	403	652
\$2,000 – \$3,999	577	607	712	805	969	1049	927	1117	1248
\$4,000 – \$5,999	822	822	1032	1135	1252	1497	1297	1443	1758
\$6,000 – \$7,999	954	960	1216	1293	1538	1752	1450	1770	2038
\$8,000 – \$9,999	1057	1140	1365	1425	1857	1975	1596	2136	2312
\$10,000 – \$11,999	1197	1390	1573	1602	2249	2272	1788	2600	2651
\$12,000 – \$15000	1334	1713	1774	1785	2566	2566	1989	2998	2998
Rothbarth Estimator – Lower Bound Guidelines Engel Estimator – Upper Bound									

<sup>4</sup> Lewin/ICF (1990) *Estimates of Expenditures on Children and Child Support Guidelines*, Report to U.S. Department of Health and Human Services (Office of the Assistant Secretary for Planning and Evaluation).

Source: Policy Studies, Inc., MN statute  
Estimates of Child-Rearing Expenditures 1996-99  
[Using Betson- Rothbarth (2001)]

Table 2 is a comparison of the monthly expenditures to raise a child. One to three children are identified because over 97% of our caseload is represented by 1-3 children.<sup>5</sup> The table considers the cost of basic support only and does not take into account expenditures for child care and medical support.

Table 2 indicates monthly income in \$2000 strata with the exception of the last strata which is a \$3000 range. The Rothbarth and Engel estimates represent the lower and upper bound of expenditures for raising children (respectively). The Guidelines column represents the amount it costs to raise a child per month as determined by the Minnesota legislature.

Each figure in table 2 represents the average expenditure amount for that income stratum. With the exception of the lowest income strata (\$0-1,999) the guidelines fall within the lower and upper bound of cost to raise a child when averaging by strata.<sup>6</sup>

***Application of the guidelines:***

Minnesota Statute 518A.35 requires that all child support cases follow the child support guidelines.

*The guideline in this section is a rebuttable presumption and shall be used in any judicial or administrative proceeding to establish or modify a support obligation under this chapter.*

***Deviation from the guidelines:***

Minnesota gathered and analyzed all available system data which resulted in two findings.

Minnesota's IV-D child support system, PRISM has a 'deviation reason' indicator. Workers can use this field to identify the reason for a deviation from the guidelines. There is a potential limitation to this data. Although the field is worker-entered, it is not a required field. Cases that are legitimate deviations may not be coded as such and therefore are not easily tracked. By analyzing the number of times the deviation indicator was used since the income shares model was established (1/1/07 – 12/31/09), approximately three quarters of one percent (0.75%) of new establishment orders were identified as deviations.

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<sup>5</sup> The entire schedule for 1-6 children can be found in Appendix B.

<sup>6</sup> The lowest income strata falling below the lower range was intended by the legislature to allow low income parents enough income to sustain themselves (self support reserve).

The other approach used to determine the number of deviation was to review documents on PRISM used to prepare for court. A system scan was performed to determine the percentage of cases that had deviations in these court documents. An analysis of this data determined that approximately 4% of cases had deviations from the guidelines. However there are significant limitations to this data. The total number of cases that used these documents was approximately 21,000. This represents approximately 11% of the new or modified caseload during the review period of January 1, 2007 through December 31, 2009. The state's largest county, Hennepin, as well as other smaller counties does not use the online forms. Their internal variation of the form is not tracked by the state office. Furthermore, the form itself does not indicate that a deviation was ordered by the court. Rather, it is in preparation for a potential deviation which may or may not be ordered.

Due to present system limitations Minnesota is unable to fully determine the percentage of deviations from the guidelines through an electronic means. The deviation indicator and the court documents while presenting some valuable data, lacks the complete picture. When the child support system is renewed Minnesota will enhance the mechanisms to support the analysis of deviations. In conclusion, based on an analysis of the data available, Minnesota has determined that the guidelines are used in the vast majority of new or modified cases and deviations are very infrequent.

## Appendix A

One of the goals of the study was to determine how often deviations occurred since the start of the new guidelines January 1, 2007. As previously mentioned one way we attempted to do this was by reviewing how often the deviation reason indicator was used. Data warehouse queries were built to determine how many times the indicator was found on the Support Order Detail screen from January 1, 2007 through December 31, 2008.

Before determining which cases used the indicator the court order types had to be determined. There were a total of seven court orders types monitored for potential deviations. They include: dissolution (DDS), motion to establish (MES), motion to set (MOS), paternity (PAT), review/adjust modify (RAM), support established (SES), and temporary paternity (TPT).

The table below identifies the type of order per year and the number of deviations based on the deviation reason indicator which showed that approximately 0.75% of cases had deviations during this two year timeframe.

Sum of Count		Deviation Indicator		
Year	Type	N	Y	Grand Total
2007	DSS	4,385	31	4,416
	MES	11,149	154	11,303
	MOS	1,466	20	1,486
	PAT	4,835	31	4,866
	RAM	18,519	87	18,606
	SES	492	1	493
	TPT	20	0	20
2007 Total		40,866	324	41,190
2008	DSS	4,157	19	4,176
	MES	12,071	169	12,240
	MOS	1,661	17	1,678
	PAT	5,081	29	5,110
	RAM	20,223	107	20,330
	SES	460	4	464
	TPT	17	0	17
2008 Total		43,670	345	44,015
Grand Total		84,536	669	85,205

## Appendix B

The following data indicates that Minnesota’s new guidelines fall within a standard range of costs to raise a child. The schedule expands on the Table 2 data (page 4) and encompasses both the guidelines data and the studies from Engel and Rothbarth.

**Note: shading identifies guideline outside the upper or lower bound.**

### Schedule for one child

Combined Parental Income		Lower Bound (Rothbarth)	Guidelines Amount	Upper Bound (Engel)
0	799	182	50	236
800	899	202	80	262
900	999	221	90	288
1000	1099	241	116	315
1100	1199	260	145	341
1200	1299	280	177	367
1300	1399	299	212	392
1400	1499	317	251	415
1500	1599	336	292	434
1600	1699	354	337	453
1700	1799	372	385	472
1800	1899	390	436	491
1900	1999	407	490	510
2000	2099	423	516	529
2100	2199	440	528	548
2200	2299	456	538	567
2300	2399	472	546	585
2400	2499	488	554	604
2500	2599	505	560	623
2600	2699	522	570	642
2700	2799	539	580	659
2800	2899	557	589	679
2900	2999	574	596	699
3000	3099	592	603	719
3100	3199	609	613	740
3200	3299	622	623	761
3300	3399	636	636	781
3400	3499	650	650	802
3500	3599	664	664	823
3600	3699	677	677	844
3700	3799	691	691	864
3800	3899	705	705	884



<b>Combined Parental Income</b>		<b>Lower Bound (Rothbarth)</b>	<b>Guidelines Amount</b>	<b>Upper Bound (Engel)</b>
3900	3999	719	719	904
4000	4099	732	732	925
4100	4199	746	746	936
4200	4299	760	760	948
4300	4399	774	774	960
4400	4499	787	787	972
4500	4599	801	801	984
4600	4699	808	808	995
4700	4799	814	814	1007
4800	4899	820	820	1019
4900	4999	825	825	1031
5000	5099	831	831	1042
5100	5199	837	837	1052
5200	5299	843	843	1062
5300	5399	849	849	1072
5400	5499	854	854	1082
5500	5599	860	860	1092
5600	5699	866	866	1102
5700	5799	873	873	1112
5800	5899	881	881	1124
5900	5999	888	888	1135
6000	6099	895	895	1146
6100	6199	902	902	1158
6200	6299	909	909	1169
6300	6399	916	916	1180
6400	6499	923	923	1190
6500	6599	930	930	1200
6600	6699	936	936	1210
6700	6799	943	943	1219
6800	6899	950	950	1223
6900	6999	957	957	1226
7000	7099	963	963	1228
7100	7199	970	970	1231
7200	7299	974	974	1234
7300	7399	978	980	1236
7400	7499	981	989	1239
7500	7599	985	998	1242
7600	7699	989	1006	1245
7700	7799	993	1015	1248
7800	7899	997	1023	1251
7900	7999	1001	1032	1254
8000	8099	1005	1040	1257
8100	8199	1009	1048	1260
8200	8299	1013	1056	1265

<b>Combined Parental Income</b>		<b>Lower Bound (Rothbarth)</b>	<b>Guidelines Amount</b>	<b>Upper Bound (Engel)</b>
8300	8399	1018	1064	1279
8400	8499	1022	1072	1292
8500	8599	1026	1080	1306
8600	8699	1031	1092	1319
8700	8799	1038	1105	1332
8800	8899	1045	1118	1346
8900	8999	1052	1130	1359
9000	9099	1058	1143	1372
9100	9199	1065	1156	1386
9200	9299	1072	1168	1399
9300	9399	1079	1181	1413
9400	9499	1086	1194	1426
9500	9599	1092	1207	1439
9600	9699	1099	1219	1452
9700	9799	1106	1232	1461
9800	9899	1113	1245	1470
9900	9999	1119	1257	1479
10000	10099	1127	1270	1488
10100	10199	1135	1283	1498
10200	10299	1142	1295	1507
10300	10399	1150	1308	1516
10400	10499	1158	1321	1525
10500	10599	1166	1334	1534
10600	10699	1174	1346	1543
10700	10799	1182	1359	1552
10800	10899	1189	1372	1561
10900	10999	1197	1384	1570
11000	11099	1205	1397	1579
11100	11199	1213	1410	1587
11200	11299	1221	1422	1596
11300	11399	1228	1435	1604
11400	11499	1234	1448	1613
11500	11599	1238	1461	1622
11600	11699	1242	1473	1630
11700	11799	1247	1486	1639
11800	11899	1251	1499	1647
11900	11999	1255	1511	1654
12000	12099	1259	1524	1662
12100	12199	1264	1537	1669
12200	12299	1268	1549	1677
12300	12399	1272	1562	1684
12400	12499	1276	1575	1692
12500	12599	1281	1588	1699
12600	12699	1285	1600	1707

Combined Parental Income		Lower Bound (Rothbarth)	Guidelines Amount	Upper Bound (Engel)
12700	12799	1289	1613	1714
12800	12899	1294	1626	1722
12900	12999	1300	1638	1729
13000	13099	1306	1651	1737
13100	13199	1312	1664	1744
13200	13299	1318	1676	1752
13300	13399	1323	1689	1759
13400	13499	1328	1702	1767
13500	13599	1334	1715	1774
13600	13699	1339	1727	1782
13700	13799	1345	1740	1789
13800	13899	1350	1753	1797
13900	13999	1355	1765	1804
14000	14099	1361	1778	1812
14100	14199	1366	1791	1819
14200	14299	1372	1803	1827
14300	14399	1377	1816	1834
14400	14499	1382	1829	1842
14500	14599	1388	1842	1849
14600	14699	1393	1854	1857
14700	14799	1399	1864	1864
14800	14899	1404	1872	1872
14900	14999	1409	1879	1879
15000	99999	1412	1883	1883

**Schedule for two children**

Combined Parental Income		Lower Bound (Rothbarth)	Guidelines Amount	Upper Bound (Engel)
0	799	256	50	341
800	899	284	129	379
900	999	311	145	417
1000	1099	339	161	455
1100	1199	367	205	493
1200	1299	394	254	530
1300	1399	422	309	568
1400	1499	448	368	603
1500	1599	474	433	636
1600	1699	500	502	668
1700	1799	526	577	699

<b>Combined Parental Income</b>		<b>Lower Bound (Rothbarth)</b>	<b>Guidelines Amount</b>	<b>Upper Bound (Engel)</b>
1800	1899	551	657	726
1900	1999	574	742	753
2000	2099	596	832	780
2100	2199	618	851	807
2200	2299	639	867	834
2300	2399	661	881	862
2400	2499	682	893	889
2500	2599	705	903	916
2600	2699	729	920	943
2700	2799	754	936	970
2800	2899	778	950	1000
2900	2999	803	963	1031
3000	3099	827	975	1061
3100	3199	850	991	1091
3200	3299	869	1007	1121
3300	3399	887	1021	1151
3400	3499	906	1034	1181
3500	3599	924	1047	1211
3600	3699	942	1062	1241
3700	3799	961	1077	1271
3800	3899	979	1081	1301
3900	3999	998	1104	1331
4000	4099	1017	1116	1349
4100	4199	1036	1132	1365
4200	4299	1056	1147	1381
4300	4399	1075	1161	1397
4400	4499	1094	1175	1414
4500	4599	1113	1184	1430
4600	4699	1121	1200	1446
4700	4799	1128	1215	1462
4800	4899	1135	1231	1478
4900	4999	1141	1246	1494
5000	5099	1148	1260	1508
5100	5199	1155	1275	1523
5200	5299	1162	1290	1537
5300	5399	1169	1304	1551
5400	5499	1176	1318	1566
5500	5599	1182	1331	1580
5600	5699	1189	1346	1595
5700	5799	1198	1357	1611
5800	5899	1206	1376	1627
5900	5999	1214	1390	1644
6000	6099	1223	1404	1660
6100	6199	1231	1419	1676

<b>Combined Parental Income</b>		<b>Lower Bound (Rothbarth)</b>	<b>Guidelines Amount</b>	<b>Upper Bound (Engel)</b>
6200	6299	1239	1433	1692
6300	6399	1247	1448	1709
6400	6499	1255	1462	1725
6500	6599	1263	1476	1741
6600	6699	1271	1490	1753
6700	6799	1279	1505	1756
6800	6899	1287	1519	1759
6900	6999	1294	1533	1763
7000	7099	1302	1547	1766
7100	7199	1310	1561	1770
7200	7299	1315	1574	1773
7300	7399	1320	1587	1777
7400	7499	1326	1600	1780
7500	7599	1331	1613	1784
7600	7699	1337	1628	1788
7700	7799	1342	1643	1792
7800	7899	1348	1658	1796
7900	7999	1354	1673	1799
8000	8099	1359	1688	1803
8100	8199	1365	1703	1815
8200	8299	1370	1717	1834
8300	8399	1376	1731	1853
8400	8499	1382	1746	1873
8500	8599	1387	1760	1892
8600	8699	1395	1780	1911
8700	8799	1403	1801	1931
8800	8899	1411	1822	1950
8900	8999	1419	1842	1969
9000	9099	1427	1863	1988
9100	9199	1435	1884	2008
9200	9299	1444	1904	2027
9300	9399	1452	1925	2046
9400	9499	1460	1946	2066
9500	9599	1468	1967	2082
9600	9699	1476	1987	2095
9700	9799	1485	2008	2108
9800	9899	1493	2029	2122
9900	9999	1501	2049	2135
10000	10099	1510	2070	2148
10100	10199	1520	2091	2161
10200	10299	1531	2111	2175
10300	10399	1541	2132	2188
10400	10499	1551	2153	2201
10500	10599	1561	2174	2215

<b>Combined Parental Income</b>		<b>Lower Bound (Rothbarth)</b>	<b>Guidelines Amount</b>	<b>Upper Bound (Engel)</b>
10600	10699	1571	2194	2228
10700	10799	1581	2215	2241
10800	10899	1592	2236	2254
10900	10999	1602	2256	2268
11000	11099	1612	2277	2281
11100	11199	1622	2294	2294
11200	11299	1632	2306	2306
11300	11399	1643	2319	2319
11400	11499	1650	2331	2331
11500	11599	1656	2344	2344
11600	11699	1662	2356	2356
11700	11799	1668	2367	2367
11800	11899	1674	2378	2378
11900	11999	1680	2389	2389
12000	12099	1686	2401	2401
12100	12199	1692	2412	2412
12200	12299	1698	2423	2423
12300	12399	1704	2434	2434
12400	12499	1710	2445	2445
12500	12599	1716	2456	2456
12600	12699	1722	2467	2467
12700	12799	1728	2478	2478
12800	12899	1735	2489	2489
12900	12999	1743	2500	2500
13000	13099	1750	2512	2512
13100	13199	1758	2523	2523
13200	13299	1765	2534	2534
13300	13399	1772	2545	2545
13400	13499	1779	2556	2556
13500	13599	1786	2567	2567
13600	13699	1792	2578	2578
13700	13799	1799	2589	2589
13800	13899	1806	2600	2600
13900	13999	1813	2611	2611
14000	14099	1820	2623	2623
14100	14199	1827	2634	2634
14200	14299	1834	2645	2645
14300	14399	1841	2656	2656
14400	14499	1848	2667	2667
14500	14599	1855	2678	2678
14600	14699	1862	2689	2689
14700	14799	1869	2700	2700
14800	14899	1875	2711	2711
14900	14999	1882	2722	2722

Combined Parental Income		Lower Bound (Rothbarth)	Guidelines Amount	Upper Bound (Engel)
15000	99999	1886	2727	2727

**Schedule for three children**

Combined Parental Income		Lower Bound (Rothbarth)	Guidelines Amount	Upper Bound (Engel)
0	799	297	75	397
800	899	329	149	440
900	999	361	167	484
1000	1099	393	186	528
1100	1199	425	237	572
1200	1299	457	294	616
1300	1399	488	356	660
1400	1499	518	425	699
1500	1599	548	500	739
1600	1699	578	580	778
1700	1799	608	666	817
1800	1899	637	758	855
1900	1999	663	856	892
2000	2099	688	960	927
2100	2199	712	981	959
2200	2299	736	1000	991
2300	2399	760	1016	1023
2400	2499	784	1029	1055
2500	2599	810	1040	1087
2600	2699	839	1060	1119
2700	2799	868	1078	1151
2800	2899	896	1094	1188
2900	2999	925	1109	1224
3000	3099	954	1122	1262
3100	3199	981	1141	1300
3200	3299	1002	1158	1337
3300	3399	1022	1175	1372
3400	3499	1043	1190	1408
3500	3599	1064	1204	1443
3600	3699	1084	1223	1478
3700	3799	1105	1240	1514
3800	3899	1126	1257	1549
3900	3999	1148	1273	1574
4000	4099	1170	1288	1592

<b>Combined Parental Income</b>		<b>Lower Bound (Rothbarth)</b>	<b>Guidelines Amount</b>	<b>Upper Bound (Engel)</b>
4100	4199	1192	1305	1611
4200	4299	1213	1322	1629
4300	4399	1235	1338	1646
4400	4499	1257	1353	1664
4500	4599	1279	1368	1682
4600	4699	1287	1386	1700
4700	4799	1293	1402	1718
4800	4899	1300	1419	1736
4900	4999	1306	1435	1752
5000	5099	1312	1450	1768
5100	5199	1318	1468	1785
5200	5299	1325	1485	1801
5300	5399	1331	1502	1817
5400	5499	1337	1518	1833
5500	5599	1343	1535	1850
5600	5699	1350	1551	1868
5700	5799	1358	1568	1887
5800	5899	1365	1583	1905
5900	5999	1373	1599	1924
6000	6099	1381	1604	1942
6100	6199	1389	1631	1961
6200	6299	1397	1645	1979
6300	6399	1405	1664	1998
6400	6499	1412	1682	2016
6500	6599	1420	1697	2032
6600	6699	1427	1713	2036
6700	6799	1435	1730	2040
6800	6899	1442	1746	2044
6900	6999	1449	1762	2048
7000	7099	1457	1778	2051
7100	7199	1464	1795	2055
7200	7299	1470	1812	2058
7300	7399	1476	1828	2062
7400	7499	1482	1844	2066
7500	7599	1489	1860	2069
7600	7699	1496	1877	2073
7700	7799	1502	1894	2077
7800	7899	1509	1911	2081
7900	7999	1516	1928	2085
8000	8099	1522	1944	2104
8100	8199	1529	1960	2126
8200	8299	1536	1976	2149
8300	8399	1542	1992	2172
8400	8499	1549	2008	2195



<b>Combined Parental Income</b>		<b>Lower Bound (Rothbarth)</b>	<b>Guidelines Amount</b>	<b>Upper Bound (Engel)</b>
8500	8599	1556	2023	2218
8600	8699	1564	2047	2241
8700	8799	1573	2071	2263
8800	8899	1581	2094	2286
8900	8999	1590	2118	2309
9000	9099	1599	2142	2332
9100	9199	1608	2166	2355
9200	9299	1616	2190	2377
9300	9399	1625	2213	2400
9400	9499	1634	2237	2417
9500	9599	1643	2261	2432
9600	9699	1651	2285	2448
9700	9799	1660	2309	2463
9800	9899	1669	2332	2478
9900	9999	1678	2356	2493
10000	10099	1688	2380	2509
10100	10199	1699	2404	2524
10200	10299	1710	2428	2539
10300	10399	1721	2451	2554
10400	10499	1732	2475	2570
10500	10599	1743	2499	2585
10600	10699	1754	2523	2600
10700	10799	1765	2547	2615
10800	10899	1775	2570	2631
10900	10999	1786	2594	2646
11000	11099	1797	2618	2661
11100	11199	1808	2642	2676
11200	11299	1819	2666	2692
11300	11399	1830	2689	2707
11400	11499	1838	2713	2722
11500	11599	1845	2735	2735
11600	11699	1852	2748	2748
11700	11799	1859	2762	2762
11800	11899	1866	2775	2775
11900	11999	1873	2788	2788
12000	12099	1880	2801	2801
12100	12199	1887	2814	2814
12200	12299	1894	2828	2828
12300	12399	1901	2841	2841
12400	12499	1908	2854	2854
12500	12599	1915	2867	2867
12600	12699	1922	2880	2880
12700	12799	1929	2894	2894
12800	12899	1937	2907	2907

Combined Parental Income		Lower Bound (Rothbarth)	Guidelines Amount	Upper Bound (Engel)
12900	12999	1945	2920	2920
13000	13099	1953	2933	2933
13100	13199	1961	2946	2946
13200	13299	1968	2960	2960
13300	13399	1975	2973	2973
13400	13499	1983	2986	2986
13500	13599	1990	2999	2999
13600	13699	1997	3012	3012
13700	13799	2005	3026	3026
13800	13899	2012	3039	3039
13900	13999	2019	3052	3052
14000	14099	2027	3065	3065
14100	14199	2034	3078	3078
14200	14299	2041	3092	3092
14300	14399	2048	3105	3105
14400	14499	2056	3118	3118
14500	14599	2063	3131	3131
14600	14699	2070	3144	3144
14700	14799	2078	3158	3158
14800	14899	2085	3170	3170
14900	14999	2092	3181	3181
15000	99999	2096	3186	3186

**Schedule for four children**

Combined Parental Income		Lower Bound (Rothbarth)	Guidelines Amount	Upper Bound (Engel)
0	799	364	75	442
800	899	367	173	491
900	999	402	194	540
1000	1099	438	216	589
1100	1199	473	275	638
1200	1299	509	341	687
1300	1399	545	414	735
1400	1499	578	493	780
1500	1599	611	580	824
1600	1699	644	673	867
1700	1799	678	773	911
1800	1899	711	880	955
1900	1999	740	994	999

Combined Parental Income		Lower Bound (Rothbarth)	Guidelines Amount	Upper Bound (Engel)
2000	2099	767	1114	1043
2100	2199	794	1139	1085
2200	2299	821	1160	1126
2300	2399	848	1179	1162
2400	2499	874	1195	1198
2500	2599	904	1208	1234
2600	2699	936	1230	1270
2700	2799	968	1251	1305
2800	2899	999	1270	1346
2900	2999	1031	1287	1388
3000	3099	1063	1302	1430
3100	3199	1094	1324	1472
3200	3299	1117	1344	1514
3300	3399	1140	1363	1556
3400	3499	1163	1380	1598
3500	3599	1186	1397	1639
3600	3699	1209	1418	1678
3700	3799	1232	1439	1717
3800	3899	1255	1459	1750
3900	3999	1280	1478	1770
4000	4099	1304	1496	1791
4100	4199	1329	1516	1811
4200	4299	1353	1536	1831
4300	4399	1377	1554	1852
4400	4499	1402	1572	1872
4500	4599	1426	1589	1892
4600	4699	1435	1608	1912
4700	4799	1442	1627	1932
4800	4899	1449	1645	1951
4900	4999	1456	1663	1969
5000	5099	1463	1680	1987
5100	5199	1470	1701	2005
5200	5299	1477	1722	2023
5300	5399	1484	1743	2041
5400	5499	1491	1763	2059
5500	5599	1498	1782	2080
5600	5699	1505	1801	2100
5700	5799	1514	1819	2121
5800	5899	1522	1837	2141
5900	5999	1531	1855	2162
6000	6099	1540	1872	2183
6100	6199	1549	1892	2203
6200	6299	1558	1912	2224
6300	6399	1566	1932	2245

<b>Combined Parental Income</b>		<b>Lower Bound (Rothbarth)</b>	<b>Guidelines Amount</b>	<b>Upper Bound (Engel)</b>
6400	6499	1575	1951	2265
6500	6599	1583	1970	2269
6600	6699	1591	1989	2274
6700	6799	1600	2009	2279
6800	6899	1608	2028	2283
6900	6999	1616	2047	2288
7000	7099	1624	2065	2292
7100	7199	1633	2085	2297
7200	7299	1640	2104	2301
7300	7399	1646	2123	2305
7400	7499	1653	2142	2309
7500	7599	1660	2160	2313
7600	7699	1668	2180	2317
7700	7799	1675	2199	2322
7800	7899	1682	2218	2327
7900	7999	1690	2237	2353
8000	8099	1697	2256	2378
8100	8199	1705	2274	2404
8200	8299	1712	2293	2429
8300	8399	1720	2311	2455
8400	8499	1727	2328	2480
8500	8599	1735	2346	2505
8600	8699	1744	2374	2531
8700	8799	1753	2401	2556
8800	8899	1763	2429	2582
8900	8999	1773	2456	2607
9000	9099	1783	2484	2633
9100	9199	1792	2512	2658
9200	9299	1802	2539	2683
9300	9399	1812	2567	2700
9400	9499	1822	2594	2717
9500	9599	1832	2622	2734
9600	9699	1841	2650	2751
9700	9799	1851	2677	2768
9800	9899	1861	2705	2785
9900	9999	1871	2732	2802
10000	10099	1882	2760	2819
10100	10199	1894	2788	2836
10200	10299	1906	2815	2853
10300	10399	1919	2843	2870
10400	10499	1931	2870	2887
10500	10599	1943	2898	2904
10600	10699	1955	2921	2921
10700	10799	1967	2938	2938

<b>Combined Parental Income</b>		<b>Lower Bound (Rothbarth)</b>	<b>Guidelines Amount</b>	<b>Upper Bound (Engel)</b>
10800	10899	1980	2955	2955
10900	10999	1992	2972	2972
11000	11099	2004	2989	2989
11100	11199	2016	3006	3006
11200	11299	2028	3023	3023
11300	11399	2041	3040	3040
11400	11499	2050	3055	3055
11500	11599	2058	3071	3071
11600	11699	2065	3087	3087
11700	11799	2073	3102	3102
11800	11899	2081	3116	3116
11900	11999	2089	3131	3131
12000	12099	2097	3146	3146
12100	12199	2104	3160	3160
12200	12299	2112	3175	3175
12300	12399	2120	3190	3190
12400	12499	2128	3205	3205
12500	12599	2135	3219	3219
12600	12699	2143	3234	3234
12700	12799	2151	3249	3249
12800	12899	2159	3264	3264
12900	12999	2168	3278	3278
13000	13099	2177	3293	3293
13100	13199	2186	3308	3308
13200	13299	2194	3322	3322
13300	13399	2203	3337	3337
13400	13499	2211	3352	3352
13500	13599	2219	3367	3367
13600	13699	2227	3381	3381
13700	13799	2235	3396	3396
13800	13899	2243	3411	3411
13900	13999	2251	3425	3425
14000	14099	2260	3440	3440
14100	14199	2268	3455	3455
14200	14299	2276	3470	3470
14300	14399	2284	3484	3484
14400	14499	2292	3499	3499
14500	14599	2300	3514	3514
14600	14699	2308	3529	3529
14700	14799	2317	3541	3541
14800	14899	2325	3553	3553
14900	14999	2333	3565	3565
15000	99999	2337	3571	3571

**Schedule for five children**

<b>Combined Parental Income</b>		<b>Lower Bound (Rothbarth)</b>	<b>Guidelines Amount</b>	<b>Upper Bound (Engel)</b>
0	799	364	100	486
800	899	403	201	540
900	999	443	226	594
1000	1099	482	251	648
1100	1199	521	320	701
1200	1299	560	396	755
1300	1399	599	480	809
1400	1499	636	573	858
1500	1599	672	673	906
1600	1699	709	781	954
1700	1799	745	897	1003
1800	1899	782	1021	1051
1900	1999	814	1152	1099
2000	2099	843	1292	1148
2100	2199	873	1320	1196
2200	2299	903	1346	1244
2300	2399	932	1367	1292
2400	2499	961	1385	1337
2500	2599	994	1400	1381
2600	2699	1029	1426	1420
2700	2799	1064	1450	1460
2800	2899	1099	1472	1505
2900	2999	1135	1492	1551
3000	3099	1170	1509	1597
3100	3199	1203	1535	1644
3200	3299	1229	1558	1690
3300	3399	1254	1581	1736
3400	3499	1279	1601	1783
3500	3599	1305	1621	1829
3600	3699	1330	1646	1875
3700	3799	1355	1670	1919
3800	3899	1381	1693	1942
3900	3999	1408	1715	1964
4000	4099	1435	1736	1987
4100	4199	1461	1759	2009
4200	4299	1488	1781	2031
4300	4399	1515	1802	2054
4400	4499	1542	1822	2076
4500	4599	1569	1841	2099
4600	4699	1579	1864	2121

<b>Combined Parental Income</b>		<b>Lower Bound (Rothbarth)</b>	<b>Guidelines Amount</b>	<b>Upper Bound (Engel)</b>
4700	4799	1586	1887	2143
4800	4899	1594	1908	2162
4900	4999	1602	1930	2182
5000	5099	1609	1950	2202
5100	5199	1617	1975	2222
5200	5299	1625	1999	2242
5300	5399	1632	2022	2262
5400	5499	1640	2046	2284
5500	5599	1648	2068	2306
5600	5699	1655	2090	2329
5700	5799	1665	2111	2352
5800	5899	1675	2132	2375
5900	5999	1684	2152	2397
6000	6099	1694	2172	2420
6100	6199	1704	2195	2443
6200	6299	1713	2217	2465
6300	6399	1723	2239	2488
6400	6499	1732	2260	2495
6500	6599	1741	2282	2501
6600	6699	1750	2305	2506
6700	6799	1759	2328	2511
6800	6899	1769	2350	2516
6900	6999	1778	2379	2521
7000	7099	1787	2394	2526
7100	7199	1796	2417	2531
7200	7299	1803	2439	2536
7300	7399	1811	2462	2541
7400	7499	1818	2483	2546
7500	7599	1826	2505	2550
7600	7699	1834	2528	2555
7700	7799	1842	2550	2568
7800	7899	1851	2572	2596
7900	7999	1859	2594	2624
8000	8099	1867	2616	2652
8100	8199	1875	2637	2680
8200	8299	1884	2658	2708
8300	8399	1892	2679	2736
8400	8499	1900	2700	2764
8500	8599	1908	2720	2792
8600	8699	1918	2752	2820
8700	8799	1929	2784	2848
8800	8899	1939	2816	2876
8900	8999	1950	2848	2904
9000	9099	1961	2880	2932

<b>Combined Parental Income</b>		<b>Lower Bound (Rothbarth)</b>	<b>Guidelines Amount</b>	<b>Upper Bound (Engel)</b>
9100	9199	1972	2912	2957
9200	9299	1983	2944	2975
9300	9399	1993	2976	2994
9400	9499	2004	3008	3013
9500	9599	2015	3031	3031
9600	9699	2026	3050	3050
9700	9799	2036	3069	3069
9800	9899	2047	3087	3087
9900	9999	2058	3106	3106
10000	10099	2070	3125	3125
10100	10199	2084	3144	3144
10200	10299	2097	3162	3162
10300	10399	2111	3181	3181
10400	10499	2124	3200	3200
10500	10599	2137	3218	3218
10600	10699	2151	3237	3237
10700	10799	2164	3256	3256
10800	10899	2178	3274	3274
10900	10999	2191	3293	3293
11000	11099	2204	3312	3312
11100	11199	2218	3331	3331
11200	11299	2231	3349	3349
11300	11399	2245	3366	3366
11400	11499	2255	3383	3383
11500	11599	2263	3400	3400
11600	11699	2272	3417	3417
11700	11799	2281	3435	3435
11800	11899	2289	3452	3452
11900	11999	2298	3469	3469
12000	12099	2306	3485	3485
12100	12199	2315	3501	3501
12200	12299	2323	3517	3517
12300	12399	2332	3534	3534
12400	12499	2340	3550	3550
12500	12599	2349	3566	3566
12600	12699	2358	3582	3582
12700	12799	2366	3598	3598
12800	12899	2375	3615	3615
12900	12999	2385	3631	3631
13000	13099	2395	3647	3647
13100	13199	2405	3663	3663
13200	13299	2414	3679	3679
13300	13399	2423	3696	3696
13400	13499	2432	3712	3712



Combined Parental Income		Lower Bound (Rothbarth)	Guidelines Amount	Upper Bound (Engel)
13500	13599	2441	3728	3728
13600	13699	2450	3744	3744
13700	13799	2459	3760	3760
13800	13899	2468	3777	3777
13900	13999	2477	3793	3793
14000	14099	2486	3809	3809
14100	14199	2494	3825	3825
14200	14299	2503	3841	3841
14300	14399	2512	3858	3858
14400	14499	2521	3874	3874
14500	14599	2530	3889	3889
14600	14699	2539	3902	3902
14700	14799	2548	3916	3916
14800	14899	2557	3929	3929
14900	14999	2566	3942	3942
15000	99999	2571	3949	3949

**Schedule for six children**

Combined Parental Income		Lower Bound (Rothbarth)	Guidelines Amount	Upper Bound (Engel)
0	799	396	100	529
800	899	439	233	588
900	999	482	262	646
1000	1099	524	291	705
1100	1199	567	370	763
1200	1299	609	459	822
1300	1399	652	557	880
1400	1499	692	664	933
1500	1599	731	780	986
1600	1699	771	905	1038
1700	1799	811	1040	1091
1800	1899	851	1183	1143
1900	1999	885	1336	1196
2000	2099	918	1498	1249
2100	2199	950	1531	1301
2200	2299	982	1561	1354
2300	2399	1014	1586	1406
2400	2499	1046	1608	1459
2500	2599	1081	1625	1511

Combined Parental Income		Lower Bound (Rothbarth)	Guidelines Amount	Upper Bound (Engel)
2600	2699	1120	1655	1562
2700	2799	1158	1683	1611
2800	2899	1196	1707	1664
2900	2999	1234	1730	1714
3000	3099	1273	1749	1765
3100	3199	1309	1779	1815
3200	3299	1337	1807	1866
3300	3399	1364	1833	1916
3400	3499	1392	1857	1966
3500	3599	1419	1880	2017
3600	3699	1447	1909	2067
3700	3799	1474	1937	2102
3800	3899	1502	1963	2128
3900	3999	1531	1988	2154
4000	4099	1561	2012	2180
4100	4199	1590	2039	2204
4200	4299	1619	2064	2229
4300	4399	1649	2088	2253
4400	4499	1678	2111	2277
4500	4599	1707	2133	2302
4600	4699	1718	2160	2326
4700	4799	1726	2186	2348
4800	4899	1734	2212	2370
4900	4999	1743	2236	2392
5000	5099	1751	2260	2414
5100	5199	1759	2289	2436
5200	5299	1768	2317	2457
5300	5399	1776	2345	2481
5400	5499	1784	2372	2505
5500	5599	1793	2398	2530
5600	5699	1801	2424	2555
5700	5799	1812	2449	2580
5800	5899	1822	2473	2604
5900	5999	1833	2497	2629
6000	6099	1843	2520	2654
6100	6199	1854	2546	2678
6200	6299	1864	2572	2703
6300	6399	1875	2597	2714
6400	6499	1885	2621	2720
6500	6599	1894	2646	2725
6600	6699	1904	2673	2731
6700	6799	1914	2700	2736
6800	6899	1924	2727	2742
6900	6999	1934	2747	2747

<b>Combined Parental Income</b>		<b>Lower Bound (Rothbarth)</b>	<b>Guidelines Amount</b>	<b>Upper Bound (Engel)</b>
7000	7099	1944	2753	2753
7100	7199	1954	2758	2758
7200	7299	1962	2764	2764
7300	7399	1970	2769	2769
7400	7499	1978	2775	2775
7500	7599	1987	2781	2781
7600	7699	1996	2803	2803
7700	7799	2005	2833	2833
7800	7899	2014	2864	2864
7900	7999	2023	2894	2894
8000	8099	2031	2925	2925
8100	8199	2040	2955	2955
8200	8299	2049	2985	2985
8300	8399	2058	3016	3016
8400	8499	2067	3046	3046
8500	8599	2076	3077	3077
8600	8699	2087	3107	3107
8700	8799	2098	3138	3138
8800	8899	2110	3168	3168
8900	8999	2122	3199	3199
9000	9099	2134	3223	3223
9100	9199	2145	3243	3243
9200	9299	2157	3263	3263
9300	9399	2169	3284	3284
9400	9499	2180	3304	3304
9500	9599	2192	3324	3324
9600	9699	2204	3345	3345
9700	9799	2215	3365	3365
9800	9899	2227	3385	3385
9900	9999	2239	3406	3406
10000	10099	2252	3426	3426
10100	10199	2267	3446	3446
10200	10299	2282	3467	3467
10300	10399	2296	3487	3487
10400	10499	2311	3507	3507
10500	10599	2325	3528	3528
10600	10699	2340	3548	3548
10700	10799	2355	3568	3568
10800	10899	2369	3589	3589
10900	10999	2384	3609	3609
11000	11099	2398	3629	3629
11100	11199	2413	3649	3649
11200	11299	2428	3667	3667
11300	11399	2442	3686	3686

<b>Combined Parental Income</b>		<b>Lower Bound (Rothbarth)</b>	<b>Guidelines Amount</b>	<b>Upper Bound (Engel)</b>
11400	11499	2453	3705	3705
11500	11599	2463	3723	3723
11600	11699	2472	3742	3742
11700	11799	2481	3761	3761
11800	11899	2491	3780	3780
11900	11999	2500	3798	3798
12000	12099	2509	3817	3817
12100	12199	2518	3836	3836
12200	12299	2528	3854	3854
12300	12399	2537	3871	3871
12400	12499	2546	3889	3889
12500	12599	2556	3907	3907
12600	12699	2565	3924	3924
12700	12799	2574	3942	3942
12800	12899	2584	3960	3960
12900	12999	2595	3977	3977
13000	13099	2606	3995	3995
13100	13199	2616	4012	4012
13200	13299	2626	4030	4030
13300	13399	2636	4048	4048
13400	13499	2646	4065	4065
13500	13599	2656	4083	4083
13600	13699	2665	4100	4100
13700	13799	2675	4118	4118
13800	13899	2685	4136	4136
13900	13999	2695	4153	4153
14000	14099	2704	4171	4171
14100	14199	2714	4189	4189
14200	14299	2724	4206	4206
14300	14399	2733	4224	4224
14400	14499	2743	4239	4239
14500	14599	2753	4253	4253
14600	14699	2763	4268	4268
14700	14799	2772	4282	4282
14800	14899	2782	4297	4297
14900	14999	2792	4311	4311
15000	99999	2797	4319	4319