

Economic Basis of Updated Rhode Island Child Support Schedule



Prepared for:

Rhode Island Child Support Task Force

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CONTENTS

Section 1: Purpose and Background	1
Overview of the Schedule of Basic Support Obligations	1
Section II: Economic Basis of Schedule and Other Assumptions	2
Income Shares Model.....	3
Measurements of Child-Rearing Expenditures	3
Rothbarth Methodology	5
Consumer Expenditure Survey	5
Update to Current (2017) Prices	7
Update to Current (2017) Tax Rates	7
Housing Expenses: Differences between National Average and Rhode Island.....	8
Increase in the Self-Support Reserve	11
Extending the Schedule to Combined Incomes of \$35,000 per Month	12
Section III: Summary and Conclusion.....	12
Appendix A: Updated Schedule	13
Appendix B: Gross to Net Income Conversion Table	29

SECTION 1: PURPOSE AND BACKGROUND

Rhode Island reviewed its child support guidelines in 2017. Federal regulation (Title 45 of the Code of Federal Regulations, C.F.R. § 302.56) requires states to review their guidelines at least once every four years, and as part of that review, states must consider economic data on the cost of raising children. The review was conducted by the Child Support Task Force, chaired by Magistrate George N. DiMuro. The Chief Judge selects and invites the members of the Task Force. It includes judges, magistrates, private attorneys, representatives from the State of Rhode Island Office of Child Support Services, attorneys from Legal Services who represent the low-income population, and an attorney from the Economic Progress Institute who also represents the interest of the low-income population. Technical assistance, namely economic analysis, was provided by Dr. Jane Venohr, Center for Policy Research.¹ The Task Force made recommendations to the Chief Judge of the Rhode Island Family Court. The Rhode Island guidelines are set in court rule.

The Task Force met several times to review the guidelines and develop recommendations. One recommendation was to update the schedule of basic support obligations. This report documents the underlying data and assumptions of that schedule.

OVERVIEW OF THE SCHEDULE OF BASIC SUPPORT OBLIGATIONS

At the core of the Rhode Island guidelines calculation is a schedule of basic support obligations. Exhibit 1 provides an excerpt of the updated schedule developed under the direction of the Task Force. Appendix A contains the entire schedule. The support obligation is determined by prorating the obligated parent's share of the basic obligation. For example, if the income of the obligated parent is \$3,000 per month and the income of the parent receiving support is \$1,000 per month, the combined monthly income is \$4,000 per month. The basic obligation for a combined monthly income of \$4,000 for one child, based on Exhibit 1, is \$707 per month. This reflects economic data on how much parents would spend on the child together if they lived in the same household and shared financial resources. The amount for

Combined Monthly Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
3300.00	603	926	1137	1270	1397	1518
3350.00	610	937	1150	1285	1413	1536
3400.00	617	949	1164	1300	1430	1554
3450.00	625	960	1177	1315	1446	1572
3500.00	632	972	1191	1330	1463	1590
3550.00	640	983	1204	1345	1480	1608
3600.00	647	995	1218	1360	1496	1626
3650.00	655	1006	1231	1375	1513	1644
3700.00	662	1017	1245	1390	1529	1663
3750.00	670	1029	1258	1406	1546	1681
3800.00	677	1040	1272	1421	1563	1699
3850.00	685	1052	1285	1436	1579	1717
3900.00	692	1063	1299	1451	1596	1735
3950.00	700	1074	1312	1466	1613	1753
4000.00	707	1086	1326	1481	1629	1771

¹ The Center for Policy Research (CPR) has assisted about 30 states including Rhode Island with guidelines reviews since 2007. CPR is a non-profit organization that provides research, evaluation, and technical assistance to government agencies, courts, and private foundations on issues relating to families and children. More information about CPR can be found at www.centerforpolicyresearch.org.

which each parent is financially responsible is based on each parent's prorated share of \$707. The obligor's prorated share of the parents' combined net income is 75 percent (*i.e.*, \$3,000 divided by \$4,000), which is \$530 per month. This is the basis of the child support obligation, although there may be additional adjustments for other considerations such as work-related childcare expenses or joint/shared physical custody.

SECTION II: ECONOMIC BASIS OF SCHEDULE AND OTHER ASSUMPTIONS

The major assumptions and data underlying the schedule developed under the Task Force's direction are summarized below.

- The schedule is based on the income shares model, which seeks to apportion to the child the amount that the parents would have spent if the household were intact.
- The measurements of child-rearing expenditures underlying the schedule are based on measurements developed by Professor David Betson using the "Rothbarth" methodology to separate the children's share of expenditures from total household expenditures.
- The schedule is based on February 2017 prices.
- The schedule considers federal and state income taxes and FICA in 2017.
- Although the Betson-Rothbarth measurements of child-rearing expenditures reflect expenditures at a national level, the schedule is adjusted for Rhode Island housing prices.
- The schedule incorporates a self-support reserve based on the 2017 federal poverty level for one person (\$1,005 per month).
- The extrapolation formula is based on logged income to the third degree. This is a common functional form in the economic sciences for consumption relating to income.
- The schedule reflects average child-rearing expenditures from ages 0 through 17 years old for Rhode Island families considering the combined incomes of the parents.
- The schedule excludes parental expenditures for child care and the child's share of health insurance premiums and extraordinary, out-of-pocket medical expenses incurred for the children. The schedule includes ordinary, out-of-pocket medical expenses of \$250 per child per year. Even healthy children are likely to incur some medical expenses over the course of the year, such as children's medicine, cough syrup, or some co-pays.

The rest of this section discusses each of these data sources and assumptions in more detail, with the exception of those noted in the last two bullets since these are the same assumptions used in the existing schedule.

INCOME SHARES MODEL

The guidelines model used by a state is a policy decision. Rhode Island is one of 40 states to rely on the income shares model. The income shares model was developed through the 1983–1987 National Child Support Guidelines, which was convened by the Federal Office of Child Support Enforcement (OCSE) to fulfill a congressional request.² At the time, most states did not have statewide child support guidelines. The architect of the income shares model designed it to relate to measurements of child-rearing expenditures and to fulfill the guidelines principles identified by the project’s oversight committee, which included a wide range of stakeholders. Examples of some of the principles are the financial responsibility of the children should be shared by the parents who have legal responsibility for the children; child support guidelines should at least cover a child’s basic needs, but the child should also share a higher standard of living enjoyed by a parent; the subsistence needs of each parent should be taken into consideration; and each child of a given parent should have a right to that parent’s income. One of the major principles is that the child support obligation should allow the children to benefit from the same level of expenditures had the children and both parents lived together.³ The principle applies to children of divorcing and separating parents, as well as never-married parents. In other words, children are treated the same regardless of their parents’ decisions to marry, divorce, separate, or never marry.

MEASUREMENTS OF CHILD-REARING EXPENDITURES

The schedule in effect when the Task Force completed its review of the child support guidelines in 2017 was based on measurements of child-rearing expenditures developed by Professor David Betson, University of Notre Dame. Rhode Island, 25 other states, the District of Columbia, and Guam rely on one of Betson’s studies of child-rearing expenditures using the Rothbarth methodology to separate the child’s share of expenditures from total household expenditures. Betson-Rothbarth (BR) measurements of child-rearing expenditures were first produced in 1990 from expenditure data from families participating in the 1980–86 Consumer Expenditure Survey (CES).⁴ The most recent BR measurements were produced in 2010 and are based on expenditure data from families participating in the 2004–2009 CES.⁵ The 2010 BR measurements form the basis of the existing Rhode Island schedule.⁶ The BR measurements have not been updated since 2010.

² National Center for State Courts. (1987). *Development of Guidelines for Child Support Orders*, Final Report. Report to U.S. Department of Health and Human Services, Office of Child Support Enforcement, Williamsburg, VA.

³ Ingrid Rothe and Lawrence Berger, “Estimating the Costs of Children: Theoretical Considerations Related to Transitions to Adulthood and the Valuation of Parental Time for Developing Child Support Guidelines” (April 2007), *IRP Working Paper*, University of Wisconsin: Institute for Research on Poverty, Madison, WI.

⁴ David M. Betson. (1990). *Alternative Estimates of the Cost of Children from the 1980–86 Consumer Expenditure Survey*, Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation, University of Wisconsin Institute for Research on Poverty, Madison, WI.

⁵ Betson, David M. (2010). “Appendix A: Parental Expenditures on Children.” in Judicial Council of California, *Review of Statewide Uniform Child Support Guideline*. San Francisco, CA.

⁶ More information about how the BR 2010 measurements were used to develop the existing schedule is provided in Venohr, Jane. (February 14, 2012). *Rhode Island Child Support Guidelines Review*. Report submitted to the Rhode Island Child Support Task Force by Center for Policy Research, Denver, CO.

There are new studies of child-rearing expenditures that have been developed since 2010. Only one has been adopted as the basis of a state's guidelines: a study by Rutgers University was adopted as the basis of the New Jersey guidelines.⁷ Since the New Jersey measurements of child-rearing expenditures are adjusted to account for New Jersey's relatively high income, they are not appropriate for Rhode Island. The USDA estimates child-rearing expenditures individually for seven expenditure categories (*e.g.*, food, transportation, housing, clothing, health care, child care and education, and miscellaneous expenses), then adds them to develop a total.

Another study that is often considered in the review of guidelines but has not been used to develop a state's guidelines since 2002 is conducted by the United States Department of Agriculture (USDA). The USDA updates its measurements at least biannually. Its most recent study is for 2015. Using expenditures data from the 2011 through 2015 Consumer Expenditure Survey (CES), the USDA found that average child-rearing expenses are \$10,850 to \$25,720 per year for the youngest child in a two-child family in the Northeast in 2015.⁸ The Task Force reviewed what an updated schedule would look like based on the USDA measurements. It would have caused significant increases in the schedule amounts because of differences between the Betson-Rothbarth methodology and USDA methodology. Economists do not agree which methodology best measures actual child-rearing expenditures, but generally agree that any amount between the lowest of credible measurements (such as the Betson-Rothbarth measurements) and highest of credible measurements (such as the USDA) are appropriate amounts for state guidelines.⁹

Arguably, a new (2015) study also measures the child's basic needs.¹⁰ It is arguable because the authors believe that their methodology reflects child-rearing expenditures across all income ranges; however, because it finds implausibly low levels (*i.e.*, food costs below what the federal government measures as the minimum amount to sustain), the amounts have been dismissed because they are less than basic need amounts.¹¹

⁷ New Jersey Child Support Institute (March 2013). *Quadrennial Review: Final Report*, Institute for Families, Rutgers, the State University of New Jersey, New Brunswick, NJ. Available at http://www.judiciary.state.nj.us/reports2013/F0_NJ+QuadrennialReview-Final_3.22.13_complete.pdf.

⁸ Lino, Mark, et al. (2017). *Expenditures on Children by Families: 2015 Annual Report*. U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2015, Washington, D.C. Available at <http://www.cnpp.usda.gov/publications/crc/crc2015.pdf>.

⁹ Jane C. Venohr. (2013). "Child Support Guidelines and Guidelines Reviews: State Differences and Common Issues," *Family Law Quarterly*, Vol. 43, No. 3 (Fall 2013).

¹⁰ Comanor, William S., Sarro, Mark, and Rogers, R. Mark. (2015). "The Monetary Cost of Raising Children." *Economic and Legal Issues in Competition*, in James Langenfeld (ed.) *Economic and Legal Issues in Competition, Intellectual Property, Bankruptcy, and the Cost of Raising Children (Research in Law and Economics, Volume 27)* Emerald Group Publishing Limited, p. 209 <http://www.emeraldinsight.com/doi/abs/10.1108/S0193-589520150000027008>.

¹¹ The Minnesota Child Support Task Force has extensively analyzed the findings and posts the information on its website. Minnesota hired both Comanor and Venohr to discuss the report. Both reports are on the Task Force website: <https://mn.gov/dhs/general-public/about-dhs/advisory-councils-task-forces/child-support-task-force.jsp>.

The Task Force decided to continue to use the BR measurements but update them for changes in price level, Rhode Island housing costs, tax rates, and the federal poverty level since the existing schedule was developed.

ROTHBARTH METHODOLOGY

Named after the British WWII economist who derived it, the Rothbarth methodology is a marginal cost approach that compares expenditures of two sets of equally well-off households: one set consists of two-parent families with children, and the other consists of couples without children. The difference in their expenditures is presumed to be spent on child rearing. The Rothbarth methodology relies on the percentage of total expenditures devoted to adult goods (*i.e.*, adult clothing in Betson's application) to determine equally well-off families. For theoretical reasons, economists also believe that the Rothbarth methodology understates actual child-rearing expenditures because it overstates the substitution effect from expenditures solely made for the parents to expenditures made specifically for the child (*e.g.*, parents' may spend less on adult clothing once they have children).¹²

CONSUMER EXPENDITURE SURVEY

Most studies of child-rearing expenditures, including the BR measurements, draw on expenditures data collected from families participating in the Consumers Expenditures Survey (CES) that is administered by the Bureau of Labor Statistics (BLS).¹³ Economists use the CES because it is the most comprehensive and detailed survey conducted on household expenditures and consists of a large sample. The CES surveys about 7,000 households per quarter on expenditures, income, and household characteristics (*e.g.*, family size). In the survey quarters used in the BR4 study (*i.e.*, first quarter of 2004 through the first quarter of 2009), households remain in the survey for five consecutive quarters, with households rotating in and out each quarter.¹⁴ Most economists, including Betson, use three or four quarters of expenditures data for a surveyed family. This means that family expenditures are averaged for about a year rather than over a quarter, which may not be as reflective of typical family expenditures.

In all, the BR (2010) study relies on expenditures/outlays data from 7,846 households in which 2,937 households were childless married couples and 4,909 were married couples with children. The subset of CES households used for the BR4 study consisted of married couples of child-rearing age with no other adults living in the household (*e.g.*, grandparents), households with no change in family size or composition during the survey period, and households with at least three completed interviews. The CES asks households about expenditures on over a hundred detailed items. Exhibit 2 shows the major categories of expenditures captured by the CES.

Betson excludes some expenditure items captured by the CES because they are obviously not child-rearing expenses. Specifically, he excludes contributions by family members to Social Security and

¹²Lewin/ICF. (1990). *Estimates of Expenditures on Children and Child Support Guidelines*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, VA. Page 2-29.

¹³ More information about the CES can be found at <https://www.bls.gov/cex/>.

¹⁴ Survey participants now stay in the survey for four quarters instead of five quarters.

private pension plans, and cash contributions made to members outside the surveyed household. The USDA also excludes these expenses from its estimates of child-rearing expenditures.

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

Exhibit 2: Partial List of Expenditure Items Considered in the Consumer Expenditure Survey	
Housing	Rent paid for dwellings, rent received as pay, parking fees, maintenance, and other expenses for rented dwellings; and interest and principal payments on mortgages, interest and principal payments on home equity loans and lines of credit, property taxes and insurance, refinancing and prepayment charges, ground rent, expenses for property management and security, homeowners’ insurance, fire insurance and extended coverage, expenses for repairs and maintenance contracted out, and expenses of materials for owner-performed repairs and maintenance for dwellings used or maintained by the consumer unit. Also includes utilities, cleaning supplies, household textiles, furniture, major and small appliances and other miscellaneous household equipment (tools, plants, decorative items).
Food	Food at home purchased at grocery or other food stores, as well as meals, including tips, purchased away from home (e.g., full-service and fast-food restaurant, vending machines).
Transportation	Vehicle finance charges, gasoline and motor oil, maintenance and repairs, vehicle insurance, public transportation, leases, parking fees, and other transportation expenditures.
Entertainment	Admission to sporting events, movies, concerts, health clubs, recreational lessons, television/radio/sound equipment, pets, toys, hobbies, and other entertainment equipment and services.
Apparel	Apparel, footwear, uniforms, diapers, alterations and repairs, dry cleaning, sent-out laundry, watches, and jewelry.
Other	Personal care products, reading materials, education fees, banking fees, interest paid on lines of credit, and other expenses.

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

In developing child support guidelines, a long-standing assumption has been that at higher incomes the difference between after-tax income and expenditures is a form of “savings.” This includes traditional savings (*i.e.*, deposits into a bank account) and other contributions to family wealth such as mortgage

principal payments, which are included in CES measurement of expenditures but not in the CES measurement of outlays.

A high level of “savings” seems to contradict reports about the national savings rate being low. However, economists calculate the national savings rate using a different methodology.¹⁵ Some of the differences concern the treatment of housing and medical expenses. When calculating the national savings rate, economists define savings to be the difference between disposable income and consumption. In defining consumption, economists impute the rental value of housing to homeowners even though the rental value may exceed the mortgage payment. Similarly, economists impute the value of all medical services received even though there was insurance coverage and the family incurred no out-of-pocket expense. These imputed values increase consumption considerably and hence, reduce the national savings rate. In fact, the escalating cost of health services contributes significantly to the declining national savings rate.¹⁶

UPDATE TO CURRENT (2017) PRICES

The Betson-Rothbarth measurements underlying the current schedule reflect price levels as of October 2011. They were updated to February 2017 price levels using the Consumer Price Index (CPI). Price levels have increased by 7.6 percent.

UPDATE TO CURRENT (2017) TAX RATES

There is less after-tax income in 2017 than there was in 2011 when the existing schedule was developed. This means there is less income available for child-rearing expenditures. This is important because the Betson-Rothbarth measurements are backed out to a gross-income basis for the child support schedule. The Betson-Rothbarth measurements of child-rearing expenditures relate to total expenditures, which is equivalent to after-tax income if a family spends all of their income and incurs no savings. To develop the existing schedule, BR measurements were backed into a gross-income basis using 2011 federal, state, and local income tax rates. Tax rates were calculated using federal and state income withholding and FICA tax formula. Specifically, the assumption was that all income available for child support is taxable and that it is taxable at ordinary income subject to federal, state withholding, and FICA tax formulas. Tax rates prevailing in 2011 were used to convert gross income based on federal and state employer withholding tax formulas. Taxes were computed assuming (a) a single individual (which is the same tax rate for head-of-household in the withholding formula) and (b) two federal withholding allowances (one for a single exemption and one to simulate the standard deduction), based on IRS instructions.

¹⁵ More information about this difference can be found in California’s guidelines review report. Judicial Council of California (2006). *Review of the Statewide Uniform Child Support Guidelines: 2006*, Administrative Office of the Courts, San Francisco, CA. Available at <http://www.courtinfo.ca.gov/programs/cfcc/pdffiles/csguideline2005.pdf>.

¹⁶ *Ibid.*

The updated schedule relies on the federal and state income and FICA withholding formula in 2017. There are significant changes in all three taxes.

- *The most significant change to the federal tax rate is the restoration of the 39.6 percent tax bracket.* There are also small increases to the amount of the withholding allowance and the income thresholds used for the tax brackets.
- *The highest tax rate under Rhode Island's progressive tax structure has been reduced.* The highest tax rate in 2011 was 9.9 percent, now it is 5.99 percent.
- *More is being taken out for FICA.* As part of the economic stimulus package to combat the Great Economic Recession of 2007–2009, specifically the “Making Work Pay” initiative, there was a two-percentage point reduction in the FICA tax rate in 2011. Instead of paying 6.2 percent for Social Security, workers were required to pay 4.2 percent. The FICA rate has been restored to its normal level of 7.65 percent that includes 6.2 percent for Social Security and 1.45 percent for Medicare.

HOUSING EXPENSES: DIFFERENCES BETWEEN NATIONAL AVERAGE AND RHODE ISLAND

The Betson-Rothbarth measurements are based on national expenditures data. There is insufficient state-level data to develop state-specific measurements. States with below or above average incomes or housing costs often make adjustments to the national data to account for those differences. Exhibit 3 is an excerpt from the 2012 report documenting the housing adjustment made for Rhode Island's current schedule. The adjustment assumed that those with any savings spend 10 percent more of their income due to Rhode Island's housing cost that were considerably above the U.S. average at the time the existing schedule was developed.

The housing adjustment only affects those income levels in which families on average had some savings (*i.e.*, families with after-tax incomes greater than about \$3,300 net per month, which was about \$4,200 gross per month when the existing schedule was developed). For incomes below this level, families spend all or more of their income. There was no adjustment for Rhode Island's higher housing cost for lower incomes. The 10 percent adjustment was derived from Rhode Island homeowners with mortgages. Higher income families are more likely to have mortgages.

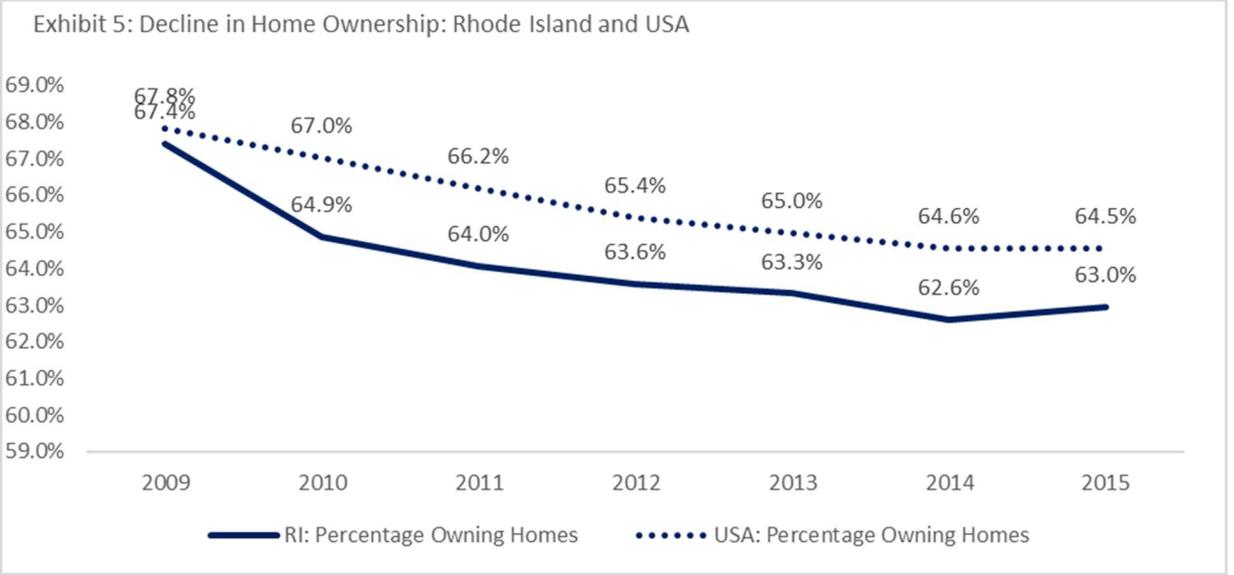
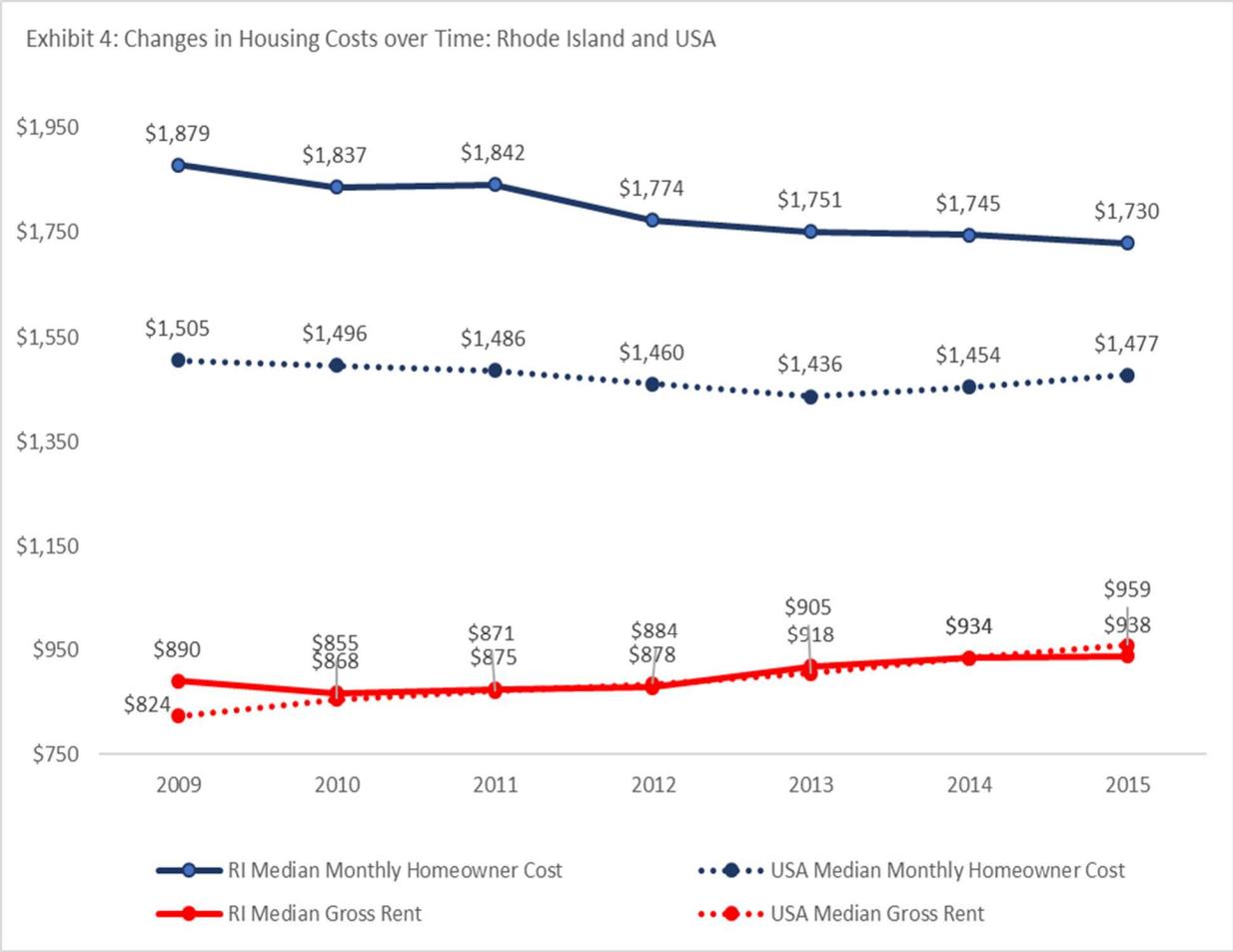
Exhibit 3: Excerpt from 2012 Report Documenting Economic Basis of Existing Rhode Island Schedule

Adjustment for Rhode Island Housing Costs

The measurements of child-rearing expenditures are based on national data, the CES, which is described above. The BLS designed the CES to produce a nationally representative sample and samples representative of the four regions (Midwest, Northeast, South, and West). The sample sizes for each state, however, are not large enough to estimate child-rearing expenditures for a specific state. It would take several years and lots of resources for a state to develop a state-specific survey comparable to the CES. Even if a state were able to estimate child-rearing expenditures from state-specific data, it is likely to be about the same as the national average for most states because regional differences are generally nominal for many expenses such as food and transportation.

The household expense that varies the most from region to region is housing. It accounts for about 40 percent of household expenditures. According to the 2009 Census American Community Survey, the median housing costs of Rhode Island households with mortgages is 25 percent more than for the nation as a whole (i.e., median housing costs are \$1,879 per month in Rhode Island compared to \$1,505 per month for the USA.) Using these statistics, when the Betson-Rothbarth measurements of child-rearing expenditures are converted in order to develop the Rhode Island child support schedule, an adjustment is made for Rhode Island's higher housing costs. Specifically, at incomes in which the national data indicates that the family has some sort of savings (i.e., above combined gross incomes of \$5,000 per month) it is assumed that the Rhode Island family spends up to 10 percent more of their after-tax income due to Rhode Island's higher housing costs. The 10 percent is based on the share of total expenditures devoted to housing (i.e., 40 percent) multiplied by 25 percent (the difference between Rhode Island and national housing expenses). So, where the national data indicate families of a particular income level spend 70 percent of their after-tax income, the Rhode Island schedule assumes they spend 80 percent. For incomes where the national data indicate families of a particular income spend nearly all of their after-tax income (e.g., 95 percent of after-tax income), the adjustment is capped such that it is never assumed that a Rhode Island family spends more than 100 percent of their after-tax income.

Since the economic recession, there are fewer families with mortgages and, on average, housing costs for those with mortgages has gone down. However, rents have gone up. Exhibits 4 and 5 illustrate these trends.



The most current economic data on housing costs for those with mortgages suggests a 6.8 percent gap between the United States on average and Rhode Island instead of a 10 percent gap. There are many counter arguments to that.

- Housing costs for those with mortgages did go down, but the Census data is only available through 2015. Recent national trends (*e.g.*, Case-Shiller Index) finds that housing prices generally went up in 2016 and 2017. Zillow reports that Rhode Island housing costs rose 5.8 percent in the last year and predicts another 3.2 percent increase in the next year.¹⁷
- Rents have gone up (see Exhibit 4).
- There are fewer Rhode Island households with mortgages (see Exhibit 5.)
- Retaining the 10-percentage point adjustment at higher incomes and making other updates (*i.e.*, the update for changes in the price level and tax rates) still produces a schedule below what a schedule based on the USDA measurements would be.

After considering these factors, the Task Force directed the economist to develop a bifurcated schedule in which the adjustment for housing based on 2009 U.S. Census data is retained at higher incomes and an adjustment for housing based on 2015 U.S. Census data is applied at lower incomes. Retaining the adjustment at higher incomes recognizes that high-income families still have the same mortgages. Adding the adjustment at lower incomes recognizes that low-income families now face higher rents. The cross point between the two adjustments is at combined incomes of \$6,050 per month. This is also the crosspoints of the two schedules—that is, where they yield the most similar amounts. It also approximates the median income of Rhode Island home-owners.

INCREASE IN THE SELF-SUPPORT RESERVE

The purpose of the self-support reserve is to allow the obligated parent a remaining amount of income after the noncustodial parent’s payment of child support and taxes to live at a sustainable level. The self-support reserve is compared to after-tax income, which is a hidden column in the schedule. If the difference between after-tax income and the self-support reserve is less than the obligation amount, an adjustment is made. The existing schedule incorporates a self-support reserve equivalent to the 2011 federal poverty level (FPL) for one person (\$907.50 per month). The proposed schedule is updated to include the 2017 FPL, which is \$1,005 per month.

There are a couple of other adjustments to the self-support reserve. A minimum order of \$50 per month applies. For the phase-out of the self-support reserve, only a percentage of the difference between the after-tax income and the self-support reserve is applied to the schedule amount. This allows for a work incentive—that is, for each dollar earned, some of it is retained by the obligated parent and not all of it is assigned to child support. The adjustment percentages are 90 percent for one child; 91 percent for two children; 92 percent for three children; 93 percent for four children; 94 percent for five children; and 95 percent for six children.

The self-support reserve is phased out when average child-rearing expenditures for an income is less than the self-support reserve formula. This occurs above monthly gross incomes of \$1,600 for one child; \$2,050 for two children; \$2,200 for three children; and \$2,800 for four children; \$3,200 for five children; and \$3,250 for six children.

¹⁷ <https://www.zillow.com/ri/home-values/>.

EXTENDING THE SCHEDULE TO COMBINED INCOMES OF \$35,000 PER MONTH

At very high incomes (*i.e.*, above combined incomes of about \$27,000 per month), there is insufficient number of CES families with very high incomes to know at what rate their expenditures decrease as their income increases. The CES is representative of the nation, so it contains some very high-income families but does not oversample them. Most income shares guidelines limit their schedule to the highest income covered by the study used as the basis of the schedule (*i.e.*, about \$20,000 net per month and \$30,000 gross per month), then provide that the highest amount in the schedule is a floor and court discretion for even a higher amount than the floor. A few income shares guidelines extrapolate the measurements to extraordinary higher incomes so the child support schedule/formula can cover very high incomes. The Task Force requested that the schedule be extended to combined incomes of \$35,000 per month. The extrapolation formula regressed the BR percentage midpoint (*i.e.*, average consumption) on logged income to the third degree. This is a common functional form in the economic sciences for consumption relating to income.

SECTION III: SUMMARY AND CONCLUSION

Rhode Island has reviewed its child support guidelines. It has fulfilled the federal requirement to consider economic data on the cost of raising children. The current schedule, which is the core of the guidelines, is based on measurements of child-rearing expenditures developed by Professor David Betson, University of Notre Dame, using the Rothbarth method to separate the child's share of expenditures from total household expenditures. This study has not been updated. There are other updated studies (*e.g.*, the USDA), but they rely on a different methodology for separating the child's share of expenditures total household expenditures. These methodological differences produce different results, and those differences are magnified when used in the schedule. There is no consensus as to which methodology best measures actual child-rearing expenditures. The Task Force could not justify a switch in methodologies when it would produce substantial changes and one methodology is not necessarily better than another. Instead, the Betson-Rothbarth measurements were retained as the basis of the existing schedule, but updated for:

- Changes in price levels;
- Changes in federal and state income tax rates and FICA; and
- Changes in the federal poverty level.

In addition, cognizant of increases to rent, an adjustment for Rhode Island's higher housing cost was added to lower incomes. The prior schedule only applied the housing adjustment to higher incomes, which would be the incomes most affected by differences in mortgage costs between Rhode Island and the United States as a whole.

In all, the changes keep the Rhode Island child support guidelines current and better serve children and families.

APPENDIX A: UPDATED SCHEDULE

Schedule of Basic Support Obligations						
Combined Monthly Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
1200.00	50	50	50	50	50	50
1250.00	63	64	65	66	66	67
1300.00	99	100	101	102	103	104
1350.00	134	136	137	139	140	142
1400.00	170	171	173	175	177	179
1450.00	205	207	209	212	214	216
1500.00	240	243	246	248	251	254
1550.00	276	279	282	285	288	291
1600.00	311	314	318	321	325	328
1650.00	337	350	354	358	361	365
1700.00	346	383	388	392	396	400
1750.00	355	417	421	426	431	435
1800.00	364	450	455	460	465	470
1850.00	373	484	489	495	500	505
1900.00	382	517	523	529	534	540
1950.00	391	551	557	563	569	575
2000.00	399	584	591	597	604	610
2050.00	408	618	625	631	638	645
2100.00	417	643	658	666	673	680
2150.00	426	657	692	700	707	715
2200.00	435	671	726	734	742	750
2250.00	444	685	760	768	777	785
2300.00	453	698	775	803	811	820
2350.00	462	712	790	837	846	855
2400.00	471	726	806	871	880	890
2450.00	480	740	821	905	915	925
2500.00	489	753	836	939	950	960
2550.00	498	767	852	974	984	995
2600.00	507	781	867	1008	1019	1030
2650.00	516	795	882	1042	1053	1065
2700.00	524	808	897	1076	1088	1099
2750.00	533	822	913	1111	1123	1134
2800.00	542	836	928	1145	1157	1169
2850.00	551	850	943	1178	1192	1204
2900.00	560	863	958	1197	1226	1239
2950.00	569	877	974	1216	1261	1274
3000.00	578	891	989	1235	1295	1309
3050.00	587	905	1004	1254	1330	1344
3100.00	596	918	1020	1273	1365	1379

3150.00	605	932	1035	1292	1399	1414
3200.00	614	946	1050	1311	1434	1449
3250.00	622	959	1065	1329	1462	1484
3300.00	629	969	1080	1342	1477	1519
3350.00	636	980	1095	1356	1491	1554
3400.00	643	990	1111	1369	1506	1589
3450.00	649	1000	1126	1382	1520	1624
3500.00	656	1010	1141	1395	1534	1659
3550.00	663	1020	1156	1408	1549	1684
3600.00	670	1031	1171	1421	1563	1699
3650.00	676	1041	1186	1434	1578	1715
3700.00	683	1051	1201	1447	1592	1731
3750.00	690	1061	1216	1461	1607	1746
3800.00	697	1072	1231	1474	1621	1762
3850.00	703	1082	1246	1487	1636	1778
3900.00	710	1092	1261	1500	1650	1794
3950.00	717	1102	1276	1513	1664	1809
4000.00	724	1113	1291	1526	1679	1825
4050.00	730	1122	1305	1539	1692	1840
4100.00	736	1131	1318	1550	1705	1853
4150.00	742	1140	1331	1561	1717	1867
4200.00	748	1149	1344	1573	1730	1880
4250.00	753	1158	1357	1584	1742	1894
4300.00	759	1166	1370	1595	1755	1908
4350.00	765	1175	1383	1607	1767	1921
4400.00	771	1184	1396	1618	1780	1935
4450.00	777	1193	1409	1629	1792	1948
4500.00	783	1202	1422	1641	1805	1962
4550.00	789	1211	1435	1652	1817	1975
4600.00	794	1219	1448	1663	1830	1989
4650.00	800	1228	1461	1675	1842	2002
4700.00	806	1237	1474	1686	1855	2016
4750.00	812	1246	1487	1697	1867	2030
4800.00	818	1255	1500	1709	1880	2043
4850.00	824	1264	1513	1720	1892	2057
4900.00	829	1272	1527	1731	1905	2070
4950.00	835	1281	1540	1743	1917	2084
5000.00	841	1290	1553	1754	1930	2097
5050.00	847	1299	1566	1765	1942	2111
5100.00	853	1308	1579	1777	1955	2125
5150.00	859	1317	1592	1788	1967	2138
5200.00	865	1326	1605	1800	1979	2152
5250.00	870	1334	1618	1811	1992	2165
5300.00	876	1343	1630	1822	2004	2179
5350.00	882	1352	1642	1834	2017	2193
5400.00	889	1362	1653	1846	2031	2208
5450.00	895	1371	1664	1859	2044	2222

5500.00	901	1381	1675	1871	2058	2237
5550.00	908	1390	1686	1883	2072	2252
5600.00	914	1399	1697	1895	2085	2266
5650.00	921	1409	1708	1908	2099	2281
5700.00	927	1418	1719	1920	2112	2296
5750.00	933	1428	1730	1932	2126	2310
5800.00	940	1437	1741	1945	2139	2325
5850.00	946	1446	1752	1957	2153	2340
5900.00	952	1456	1763	1969	2166	2354
5950.00	959	1465	1774	1981	2180	2369
6000.00	965	1475	1785	1994	2193	2384
6050.00	971	1483	1795	2005	2206	2398
6100.00	978	1493	1806	2018	2219	2413
6150.00	984	1502	1818	2030	2233	2427
6200.00	990	1512	1829	2043	2247	2442
6250.00	996	1521	1840	2055	2261	2457
6300.00	1003	1531	1851	2068	2274	2472
6350.00	1009	1540	1862	2080	2288	2487
6400.00	1015	1549	1873	2093	2302	2502
6450.00	1021	1559	1885	2105	2316	2517
6500.00	1028	1568	1896	2118	2329	2532
6550.00	1034	1578	1907	2130	2343	2547
6600.00	1040	1587	1918	2143	2357	2562
6650.00	1047	1597	1929	2155	2371	2577
6700.00	1053	1606	1941	2168	2384	2592
6750.00	1059	1615	1952	2180	2398	2607
6800.00	1065	1625	1963	2193	2412	2622
6850.00	1072	1634	1974	2205	2426	2637
6900.00	1078	1644	1985	2218	2439	2652
6950.00	1084	1653	1997	2230	2453	2667
7000.00	1090	1663	2008	2243	2467	2681
7050.00	1097	1672	2019	2255	2481	2696
7100.00	1103	1681	2030	2268	2494	2711
7150.00	1109	1691	2041	2280	2508	2726
7200.00	1114	1697	2049	2289	2518	2737
7250.00	1118	1704	2057	2298	2528	2747
7300.00	1123	1711	2065	2307	2537	2758
7350.00	1127	1717	2073	2316	2547	2769
7400.00	1131	1724	2081	2325	2557	2779
7450.00	1136	1731	2089	2333	2567	2790
7500.00	1140	1737	2097	2342	2577	2801
7550.00	1145	1744	2105	2351	2586	2811
7600.00	1149	1751	2113	2360	2596	2822
7650.00	1154	1757	2121	2369	2606	2833
7700.00	1158	1764	2129	2378	2616	2843

7750.00	1163	1771	2137	2387	2626	2854
7800.00	1167	1777	2145	2396	2636	2865
7850.00	1171	1784	2153	2405	2645	2876
7900.00	1176	1791	2161	2414	2655	2886
7950.00	1180	1798	2169	2423	2665	2897
8000.00	1185	1804	2177	2432	2675	2908
8050.00	1189	1811	2185	2441	2685	2918
8100.00	1194	1818	2193	2449	2694	2929
8150.00	1198	1824	2201	2458	2704	2940
8200.00	1203	1831	2209	2467	2714	2950
8250.00	1207	1838	2217	2476	2724	2961
8300.00	1211	1844	2225	2485	2734	2972
8350.00	1216	1851	2233	2494	2744	2982
8400.00	1220	1858	2241	2503	2753	2993
8450.00	1225	1864	2249	2512	2763	3004
8500.00	1229	1871	2257	2521	2773	3014
8550.00	1234	1877	2265	2530	2783	3025
8600.00	1238	1884	2272	2538	2792	3035
8650.00	1242	1889	2279	2546	2800	3044
8700.00	1244	1893	2283	2550	2805	3049
8750.00	1246	1897	2287	2555	2810	3055
8800.00	1249	1900	2292	2560	2816	3061
8850.00	1251	1904	2296	2564	2821	3066
8900.00	1254	1908	2300	2569	2826	3072
8950.00	1256	1911	2304	2574	2831	3078
9000.00	1259	1915	2308	2579	2836	3083
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9100.00	1264	1922	2317	2588	2847	3095
9150.00	1266	1926	2321	2593	2852	3100
9200.00	1269	1930	2325	2597	2857	3106
9250.00	1271	1933	2330	2602	2862	3111
9300.00	1274	1937	2334	2607	2868	3117
9350.00	1276	1941	2338	2612	2873	3123
9400.00	1279	1944	2342	2616	2878	3128
9450.00	1281	1948	2347	2621	2883	3134
9500.00	1284	1952	2351	2626	2888	3140
9550.00	1286	1955	2355	2631	2894	3145
9600.00	1289	1959	2359	2635	2899	3151
9650.00	1291	1963	2363	2640	2904	3157
9700.00	1294	1966	2368	2645	2909	3162
9750.00	1296	1970	2372	2649	2914	3168
9800.00	1299	1974	2376	2654	2920	3174
9850.00	1301	1977	2380	2659	2925	3179
9900.00	1304	1981	2385	2664	2930	3185
9950.00	1306	1985	2389	2668	2935	3191

10000.00	1309	1988	2393	2673	2940	3196
10050.00	1311	1992	2397	2678	2946	3202
10100.00	1314	1995	2402	2683	2951	3208
10150.00	1316	1999	2406	2687	2956	3213
10200.00	1319	2003	2411	2693	2962	3220
10250.00	1324	2011	2420	2703	2973	3232
10300.00	1329	2019	2429	2713	2985	3244
10350.00	1334	2026	2438	2724	2996	3257
10400.00	1339	2034	2448	2734	3007	3269
10450.00	1345	2042	2457	2744	3019	3281
10500.00	1350	2049	2466	2755	3030	3294
10550.00	1355	2057	2475	2765	3041	3306
10600.00	1360	2065	2485	2775	3053	3318
10650.00	1365	2073	2495	2787	3065	3332
10700.00	1371	2082	2505	2798	3078	3346
10750.00	1377	2090	2515	2809	3090	3359
10800.00	1382	2099	2525	2821	3103	3373
10850.00	1388	2107	2536	2832	3115	3386
10900.00	1394	2116	2546	2844	3128	3400
10950.00	1399	2124	2556	2855	3140	3414
11000.00	1405	2133	2566	2866	3153	3427
11050.00	1411	2141	2576	2878	3166	3441
11100.00	1416	2150	2587	2889	3178	3455
11150.00	1422	2158	2597	2901	3191	3468
11200.00	1427	2167	2607	2912	3203	3482
11250.00	1433	2175	2617	2923	3216	3495
11300.00	1439	2184	2627	2935	3228	3509
11350.00	1444	2192	2638	2946	3241	3523
11400.00	1450	2201	2648	2957	3253	3536
11450.00	1456	2209	2658	2969	3266	3550
11500.00	1461	2218	2668	2980	3278	3564
11550.00	1467	2226	2678	2992	3291	3577
11600.00	1472	2235	2689	3003	3303	3591
11650.00	1478	2243	2698	3014	3315	3604
11700.00	1482	2248	2705	3021	3323	3613
11750.00	1486	2254	2712	3029	3332	3622
11800.00	1490	2260	2718	3036	3340	3630
11850.00	1493	2266	2725	3044	3348	3639
11900.00	1497	2271	2731	3051	3356	3648
11950.00	1501	2277	2738	3058	3364	3657
12000.00	1505	2283	2745	3066	3372	3666
12050.00	1509	2288	2751	3073	3380	3674
12100.00	1513	2294	2758	3080	3388	3683
12150.00	1516	2300	2764	3088	3396	3692
12200.00	1520	2305	2771	3095	3405	3701

12250.00	1524	2311	2777	3102	3413	3709
12300.00	1528	2317	2784	3110	3421	3718
12350.00	1532	2322	2791	3117	3429	3727
12400.00	1536	2328	2797	3124	3437	3736
12450.00	1540	2334	2804	3132	3445	3745
12500.00	1543	2339	2810	3139	3453	3753
12550.00	1547	2345	2817	3146	3461	3762
12600.00	1551	2351	2823	3154	3469	3771
12650.00	1555	2356	2830	3161	3477	3780
12700.00	1559	2362	2837	3168	3485	3789
12750.00	1563	2368	2843	3176	3493	3797
12800.00	1566	2373	2850	3183	3501	3806
12850.00	1570	2379	2856	3190	3510	3815
12900.00	1574	2385	2863	3198	3518	3824
12950.00	1578	2390	2869	3205	3526	3832
13000.00	1582	2396	2876	3213	3534	3841
13050.00	1586	2402	2883	3220	3542	3850
13100.00	1589	2407	2889	3227	3549	3858
13150.00	1593	2412	2894	3233	3556	3866
13200.00	1596	2417	2900	3240	3563	3873
13250.00	1600	2422	2906	3246	3570	3881
13300.00	1603	2427	2912	3252	3577	3889
13350.00	1607	2432	2917	3259	3584	3896
13400.00	1610	2437	2923	3265	3591	3904
13450.00	1614	2442	2929	3271	3598	3912
13500.00	1617	2447	2934	3278	3605	3919
13550.00	1621	2452	2940	3284	3613	3927
13600.00	1624	2457	2946	3290	3620	3934
13650.00	1628	2462	2952	3297	3627	3942
13700.00	1631	2467	2957	3303	3634	3950
13750.00	1635	2472	2963	3310	3641	3957
13800.00	1638	2477	2969	3316	3648	3965
13850.00	1642	2482	2974	3322	3655	3972
13900.00	1645	2487	2980	3329	3662	3980
13950.00	1649	2492	2986	3335	3669	3988
14000.00	1652	2497	2991	3341	3676	3995
14050.00	1656	2502	2997	3348	3683	4003
14100.00	1659	2507	3003	3354	3690	4011
14150.00	1663	2513	3009	3361	3697	4018
14200.00	1666	2518	3014	3367	3704	4026
14250.00	1670	2523	3020	3373	3711	4033
14300.00	1673	2528	3026	3380	3718	4041
14350.00	1677	2533	3031	3386	3725	4049
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14450.00	1684	2543	3043	3399	3739	4064

14500.00	1687	2548	3048	3405	3746	4071
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14650.00	1698	2566	3072	3431	3774	4103
14700.00	1702	2572	3080	3440	3784	4113
14750.00	1706	2578	3088	3449	3794	4124
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14850.00	1713	2591	3104	3467	3814	4146
14900.00	1717	2597	3112	3476	3824	4156
14950.00	1721	2603	3120	3485	3834	4167
15000.00	1725	2609	3128	3494	3843	4178
15050.00	1728	2615	3136	3503	3853	4189
15100.00	1732	2622	3144	3512	3863	4199
15150.00	1736	2628	3152	3521	3873	4210
15200.00	1740	2634	3160	3530	3883	4221
15250.00	1743	2640	3168	3539	3893	4232
15300.00	1747	2646	3176	3548	3903	4242
15350.00	1751	2653	3184	3557	3913	4253
15400.00	1755	2659	3192	3566	3922	4264
15450.00	1758	2665	3200	3575	3932	4274
15500.00	1762	2671	3208	3584	3942	4285
15550.00	1766	2677	3216	3593	3952	4296
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15650.00	1773	2690	3233	3611	3972	4317
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15750.00	1781	2702	3249	3629	3992	4339
15800.00	1784	2708	3257	3638	4001	4350
15850.00	1788	2715	3265	3647	4011	4360
15900.00	1792	2721	3273	3656	4021	4371
15950.00	1796	2727	3281	3665	4031	4382
16000.00	1800	2733	3287	3671	4039	4390
16050.00	1804	2738	3293	3678	4046	4398
16100.00	1808	2744	3299	3685	4053	4406
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16200.00	1816	2755	3311	3698	4068	4422
16250.00	1821	2761	3317	3705	4075	4430
16300.00	1825	2766	3322	3711	4082	4437
16350.00	1829	2772	3328	3718	4090	4445
16400.00	1833	2778	3334	3724	4097	4453
16450.00	1837	2783	3340	3731	4104	4461
16500.00	1841	2789	3346	3738	4112	4469
16550.00	1846	2794	3352	3744	4119	4477
16600.00	1850	2800	3358	3751	4126	4485
16650.00	1854	2806	3364	3758	4133	4493
16700.00	1858	2811	3370	3764	4141	4501

16750.00	1862	2817	3376	3771	4148	4509
16800.00	1866	2822	3382	3777	4155	4517
16850.00	1870	2828	3387	3784	4162	4524
16900.00	1874	2833	3393	3790	4169	4531
16950.00	1878	2838	3398	3796	4175	4539
17000.00	1881	2843	3404	3802	4182	4546
17050.00	1885	2848	3409	3808	4189	4553
17100.00	1889	2853	3414	3814	4195	4560
17150.00	1893	2858	3420	3820	4202	4567
17200.00	1897	2863	3425	3826	4209	4575
17250.00	1900	2868	3431	3832	4215	4582
17300.00	1904	2873	3436	3838	4222	4589
17350.00	1908	2879	3441	3844	4228	4596
17400.00	1912	2884	3447	3850	4235	4604
17450.00	1915	2889	3452	3856	4242	4611
17500.00	1917	2892	3456	3860	4246	4616
17550.00	1919	2895	3460	3865	4251	4621
17600.00	1921	2898	3464	3869	4256	4626
17650.00	1923	2901	3467	3873	4260	4631
17700.00	1926	2904	3471	3877	4265	4636
17750.00	1928	2908	3475	3882	4270	4641
17800.00	1930	2911	3479	3886	4275	4646
17850.00	1932	2914	3483	3890	4279	4652
17900.00	1934	2917	3487	3894	4284	4657
17950.00	1936	2920	3490	3899	4289	4662
18000.00	1938	2923	3494	3903	4293	4667
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18100.00	1942	2929	3502	3912	4303	4677
18150.00	1943	2932	3504	3914	4306	4680
18200.00	1945	2935	3508	3919	4310	4685
18250.00	1947	2938	3512	3923	4315	4691
18300.00	1949	2941	3516	3927	4320	4696
18350.00	1951	2944	3520	3931	4325	4701
18400.00	1953	2947	3523	3936	4329	4706
18450.00	1955	2950	3527	3940	4334	4711
18500.00	1957	2953	3531	3944	4339	4716
18550.00	1959	2957	3535	3948	4343	4721
18600.00	1961	2960	3539	3953	4348	4726
18650.00	1963	2963	3543	3957	4353	4731
18700.00	1965	2966	3546	3961	4357	4736
18750.00	1967	2969	3550	3966	4362	4742
18800.00	1970	2972	3554	3970	4367	4747
18850.00	1972	2975	3558	3974	4371	4752
18900.00	1974	2978	3562	3978	4376	4757
18950.00	1976	2982	3565	3983	4381	4762

19000.00	1978	2985	3569	3987	4386	4767
19050.00	1980	2988	3573	3991	4390	4772
19100.00	1982	2991	3577	3995	4395	4777
19150.00	1984	2994	3581	4000	4400	4782
19200.00	1986	2997	3585	4004	4404	4787
19250.00	1988	3000	3588	4008	4409	4793
19300.00	1990	3004	3592	4012	4414	4798
19350.00	1992	3007	3596	4017	4418	4803
19400.00	1994	3010	3600	4021	4423	4808
19450.00	1996	3013	3604	4025	4428	4813
19500.00	1998	3016	3607	4029	4432	4818
19550.00	2000	3019	3611	4034	4437	4823
19600.00	2002	3022	3615	4038	4442	4828
19650.00	2004	3025	3619	4042	4447	4833
19700.00	2006	3029	3623	4047	4451	4838
19750.00	2008	3032	3627	4051	4456	4844
19800.00	2010	3035	3630	4055	4461	4849
19850.00	2012	3038	3634	4060	4466	4854
19900.00	2015	3042	3639	4065	4472	4861
19950.00	2018	3047	3644	4071	4478	4867
20000.00	2021	3051	3649	4076	4484	4874
20050.00	2023	3055	3654	4081	4490	4880
20100.00	2026	3059	3659	4087	4496	4887
20150.00	2029	3063	3664	4092	4502	4893
20200.00	2032	3067	3669	4098	4508	4900
20250.00	2035	3071	3673	4103	4514	4906
20300.00	2037	3076	3678	4109	4520	4913
20350.00	2040	3080	3683	4114	4526	4919
20400.00	2043	3084	3688	4120	4532	4926
20450.00	2046	3088	3693	4125	4538	4932
20500.00	2049	3092	3698	4131	4544	4939
20550.00	2051	3096	3703	4136	4550	4946
20600.00	2054	3101	3708	4142	4556	4952
20650.00	2057	3105	3713	4147	4562	4959
20700.00	2060	3109	3718	4152	4568	4965
20750.00	2063	3113	3722	4158	4574	4972
20800.00	2065	3117	3727	4163	4580	4978
20850.00	2068	3121	3732	4169	4586	4985
20900.00	2071	3126	3737	4174	4592	4991
20950.00	2074	3130	3742	4180	4598	4998
21000.00	2077	3134	3747	4185	4604	5004
21050.00	2079	3138	3752	4191	4610	5011
21100.00	2082	3142	3757	4196	4616	5017
21150.00	2085	3146	3762	4202	4622	5024
21200.00	2088	3150	3766	4207	4628	5030

21250.00	2091	3155	3771	4213	4634	5037
21300.00	2093	3159	3776	4218	4640	5043
21350.00	2096	3163	3781	4223	4646	5050
21400.00	2099	3167	3786	4229	4652	5057
21450.00	2102	3171	3791	4234	4658	5063
21500.00	2104	3175	3796	4240	4664	5070
21550.00	2107	3180	3801	4245	4670	5076
21600.00	2110	3184	3806	4251	4676	5083
21650.00	2113	3188	3810	4256	4682	5089
21700.00	2116	3192	3815	4262	4688	5096
21750.00	2118	3196	3820	4267	4694	5102
21800.00	2121	3200	3825	4273	4700	5109
21850.00	2124	3204	3830	4278	4706	5115
21900.00	2127	3209	3835	4284	4712	5122
21950.00	2130	3213	3840	4289	4718	5128
22000.00	2132	3217	3845	4294	4724	5135
22050.00	2135	3221	3850	4300	4730	5141
22100.00	2138	3225	3854	4305	4736	5148
22150.00	2141	3229	3859	4311	4742	5155
22200.00	2144	3234	3864	4316	4748	5161
22250.00	2146	3238	3869	4322	4754	5168
22300.00	2149	3242	3874	4327	4760	5174
22350.00	2152	3246	3879	4333	4766	5181
22400.00	2155	3250	3884	4338	4772	5187
22450.00	2158	3254	3889	4344	4778	5194
22500.00	2160	3259	3894	4349	4784	5200
22550.00	2163	3263	3898	4355	4790	5207
22600.00	2166	3267	3903	4360	4796	5213
22650.00	2169	3271	3908	4366	4802	5220
22700.00	2172	3275	3913	4371	4808	5226
22750.00	2174	3279	3918	4376	4814	5233
22800.00	2177	3283	3923	4382	4820	5239
22850.00	2180	3288	3928	4387	4826	5246
22900.00	2183	3292	3933	4393	4832	5253
22950.00	2185	3296	3938	4398	4838	5259
23000.00	2188	3300	3942	4404	4844	5266
23050.00	2191	3304	3947	4409	4850	5272
23100.00	2194	3308	3952	4415	4856	5279
23150.00	2197	3313	3957	4420	4862	5285
23200.00	2199	3317	3962	4426	4868	5292
23250.00	2202	3321	3967	4431	4874	5298
23300.00	2205	3325	3972	4437	4880	5305
23350.00	2208	3329	3977	4442	4886	5311
23400.00	2211	3333	3982	4447	4892	5318
23450.00	2213	3338	3986	4453	4898	5324

23500.00	2216	3342	3991	4458	4904	5331
23550.00	2219	3346	3996	4464	4910	5337
23600.00	2222	3350	4001	4469	4916	5344
23650.00	2225	3354	4006	4475	4922	5350
23700.00	2227	3358	4011	4480	4928	5357
23750.00	2230	3362	4016	4486	4934	5364
23800.00	2233	3367	4021	4491	4940	5370
23850.00	2236	3371	4026	4497	4946	5377
23900.00	2239	3375	4031	4502	4952	5383
23950.00	2241	3379	4035	4508	4958	5390
24000.00	2244	3383	4040	4513	4964	5396
24050.00	2247	3387	4045	4518	4970	5403
24100.00	2250	3392	4050	4524	4976	5409
24150.00	2253	3396	4055	4529	4982	5416
24200.00	2255	3400	4060	4535	4988	5422
24250.00	2258	3404	4065	4540	4994	5429
24300.00	2261	3408	4070	4546	5000	5435
24350.00	2264	3412	4075	4551	5006	5442
24400.00	2266	3416	4079	4557	5012	5448
24450.00	2269	3421	4084	4562	5018	5455
24500.00	2272	3425	4089	4568	5024	5462
24550.00	2275	3429	4094	4573	5030	5468
24600.00	2278	3433	4099	4579	5036	5475
24650.00	2280	3437	4104	4584	5042	5481
24700.00	2283	3441	4109	4589	5048	5488
24750.00	2286	3446	4114	4595	5054	5494
24800.00	2289	3450	4119	4600	5060	5501
24850.00	2292	3454	4123	4606	5066	5507
24900.00	2294	3458	4128	4611	5072	5514
24950.00	2297	3462	4133	4617	5078	5520
25000.00	2300	3466	4138	4622	5084	5527
25050.00	2303	3471	4143	4628	5090	5533
25100.00	2306	3475	4148	4633	5097	5540
25150.00	2308	3479	4153	4639	5103	5546
25200.00	2311	3483	4158	4644	5109	5553
25250.00	2314	3487	4163	4650	5115	5559
25300.00	2317	3491	4167	4655	5121	5566
25350.00	2320	3495	4172	4661	5127	5573
25400.00	2322	3500	4177	4666	5133	5579
25450.00	2325	3504	4182	4671	5139	5586
25500.00	2328	3508	4187	4677	5145	5592
25550.00	2331	3512	4192	4682	5151	5599
25600.00	2334	3516	4197	4688	5157	5605
25650.00	2336	3520	4202	4693	5163	5612
25700.00	2339	3525	4207	4699	5169	5618

25750.00	2342	3529	4211	4704	5175	5625
25800.00	2345	3533	4216	4710	5181	5631
25850.00	2347	3537	4221	4715	5187	5638
25900.00	2350	3541	4226	4721	5193	5644
25950.00	2353	3545	4231	4726	5199	5651
26000.00	2356	3550	4236	4732	5205	5657
26050.00	2359	3554	4241	4737	5211	5664
26100.00	2361	3558	4246	4742	5217	5671
26150.00	2364	3562	4251	4748	5223	5677
26200.00	2367	3566	4255	4753	5229	5684
26250.00	2370	3570	4260	4759	5235	5690
26300.00	2373	3574	4265	4764	5241	5697
26350.00	2375	3579	4270	4770	5247	5703
26400.00	2378	3583	4275	4775	5253	5710
26450.00	2381	3587	4280	4780	5259	5716
26500.00	2384	3591	4284	4785	5264	5722
26550.00	2387	3595	4288	4790	5269	5727
26600.00	2389	3598	4293	4795	5274	5733
26650.00	2392	3602	4297	4800	5280	5739
26700.00	2395	3606	4301	4804	5285	5745
26750.00	2398	3610	4305	4809	5290	5750
26800.00	2400	3614	4310	4814	5295	5756
26850.00	2403	3618	4314	4819	5301	5762
26900.00	2406	3622	4318	4824	5306	5768
26950.00	2409	3625	4323	4828	5311	5773
27000.00	2411	3629	4327	4833	5316	5779
27050.00	2414	3633	4331	4838	5322	5785
27100.00	2417	3637	4335	4843	5327	5790
27150.00	2420	3641	4340	4847	5332	5796
27200.00	2422	3645	4344	4852	5337	5802
27250.00	2425	3649	4348	4857	5343	5808
27300.00	2428	3653	4353	4862	5348	5813
27350.00	2431	3656	4357	4867	5353	5819
27400.00	2433	3660	4361	4871	5359	5825
27450.00	2436	3664	4365	4876	5364	5830
27500.00	2439	3668	4370	4881	5369	5836
27550.00	2442	3672	4374	4886	5374	5842
27600.00	2444	3676	4378	4891	5380	5848
27650.00	2447	3680	4383	4895	5385	5853
27700.00	2450	3684	4387	4900	5390	5859
27750.00	2453	3687	4391	4905	5395	5865
27800.00	2456	3691	4395	4910	5401	5871
27850.00	2458	3695	4400	4914	5406	5876
27900.00	2461	3699	4404	4919	5411	5882
27950.00	2464	3703	4408	4924	5416	5888

28000.00	2467	3707	4413	4929	5422	5893
28050.00	2469	3711	4417	4934	5427	5899
28100.00	2472	3714	4421	4938	5432	5905
28150.00	2475	3718	4425	4943	5438	5911
28200.00	2478	3722	4430	4948	5443	5916
28250.00	2480	3726	4434	4953	5448	5922
28300.00	2483	3730	4438	4958	5453	5928
28350.00	2486	3734	4443	4962	5459	5934
28400.00	2489	3738	4447	4967	5464	5939
28450.00	2491	3742	4451	4972	5469	5945
28500.00	2494	3745	4455	4977	5474	5951
28550.00	2497	3749	4460	4982	5480	5956
28600.00	2500	3753	4464	4986	5485	5962
28650.00	2502	3757	4468	4991	5490	5968
28700.00	2505	3761	4473	4996	5495	5974
28750.00	2508	3765	4477	5001	5501	5979
28800.00	2511	3769	4481	5005	5506	5985
28850.00	2513	3772	4485	5010	5511	5991
28900.00	2516	3776	4490	5015	5517	5996
28950.00	2519	3780	4494	5020	5522	6002
29000.00	2522	3784	4498	5025	5527	6008
29050.00	2524	3788	4503	5029	5532	6014
29100.00	2527	3792	4507	5034	5538	6019
29150.00	2530	3796	4511	5039	5543	6025
29200.00	2533	3800	4515	5044	5548	6031
29250.00	2536	3803	4520	5049	5553	6037
29300.00	2538	3807	4524	5053	5559	6042
29350.00	2541	3811	4528	5058	5564	6048
29400.00	2544	3815	4533	5063	5569	6054
29450.00	2547	3819	4537	5068	5574	6059
29500.00	2549	3823	4541	5072	5580	6065
29550.00	2552	3827	4545	5077	5585	6071
29600.00	2555	3831	4550	5082	5590	6077
29650.00	2558	3834	4554	5087	5596	6082
29700.00	2560	3838	4558	5092	5601	6088
29750.00	2563	3842	4563	5096	5606	6094
29800.00	2566	3846	4567	5101	5611	6100
29850.00	2569	3850	4571	5106	5617	6105
29900.00	2571	3854	4575	5111	5622	6111
29950.00	2574	3858	4580	5116	5627	6117
30000.00	2577	3861	4584	5120	5632	6122
30050.00	2580	3865	4588	5125	5638	6128
30100.00	2582	3869	4593	5130	5643	6134
30150.00	2585	3873	4597	5135	5648	6140
30200.00	2588	3877	4601	5139	5653	6145

30250.00	2591	3881	4605	5144	5659	6151
30300.00	2593	3885	4610	5149	5664	6157
30350.00	2596	3889	4614	5154	5669	6162
30400.00	2599	3892	4618	5159	5675	6168
30450.00	2602	3896	4623	5163	5680	6174
30500.00	2605	3900	4627	5168	5685	6180
30550.00	2607	3904	4631	5173	5690	6185
30600.00	2610	3908	4635	5178	5696	6191
30650.00	2613	3912	4640	5183	5701	6197
30700.00	2616	3916	4644	5187	5706	6203
30750.00	2618	3919	4648	5192	5711	6208
30800.00	2621	3923	4653	5197	5717	6214
30850.00	2624	3927	4657	5202	5722	6220
30900.00	2627	3931	4661	5207	5727	6225
30950.00	2629	3935	4665	5211	5732	6231
31000.00	2632	3939	4670	5216	5738	6237
31050.00	2635	3943	4674	5221	5743	6243
31100.00	2638	3947	4678	5226	5748	6248
31150.00	2640	3950	4683	5230	5753	6254
31200.00	2643	3954	4687	5235	5759	6260
31250.00	2646	3958	4691	5240	5764	6265
31300.00	2649	3962	4695	5245	5769	6271
31350.00	2651	3966	4700	5250	5775	6277
31400.00	2654	3970	4704	5254	5780	6283
31450.00	2657	3974	4708	5259	5785	6288
31500.00	2660	3978	4713	5264	5790	6294
31550.00	2662	3981	4717	5269	5796	6300
31600.00	2665	3985	4721	5274	5801	6306
31650.00	2668	3989	4725	5278	5806	6311
31700.00	2671	3993	4730	5283	5811	6317
31750.00	2673	3997	4734	5288	5817	6323
31800.00	2676	4000	4738	5292	5822	6328
31850.00	2678	4004	4742	5296	5826	6333
31900.00	2680	4007	4745	5300	5830	6338
31950.00	2683	4010	4749	5304	5835	6342
32000.00	2685	4013	4752	5308	5839	6347
32050.00	2687	4016	4756	5312	5843	6352
32100.00	2689	4019	4759	5316	5848	6357
32150.00	2691	4023	4763	5320	5852	6361
32200.00	2694	4026	4766	5324	5857	6366
32250.00	2696	4029	4770	5328	5861	6371
32300.00	2698	4032	4774	5332	5865	6376
32350.00	2700	4035	4777	5336	5870	6380
32400.00	2703	4038	4781	5340	5874	6385
32450.00	2705	4041	4784	5344	5878	6390

32500.00	2707	4045	4788	5348	5883	6394
32550.00	2709	4048	4791	5352	5887	6399
32600.00	2711	4051	4795	5356	5891	6404
32650.00	2714	4054	4798	5360	5896	6409
32700.00	2716	4057	4802	5364	5900	6413
32750.00	2718	4060	4806	5368	5905	6418
32800.00	2720	4063	4809	5372	5909	6423
32850.00	2722	4067	4813	5376	5913	6428
32900.00	2725	4070	4816	5380	5918	6432
32950.00	2727	4073	4820	5384	5922	6437
33000.00	2729	4076	4823	5388	5926	6442
33050.00	2731	4079	4827	5392	5931	6447
33100.00	2733	4082	4830	5396	5935	6451
33150.00	2736	4086	4834	5399	5939	6456
33200.00	2738	4089	4837	5403	5944	6461
33250.00	2740	4092	4841	5407	5948	6466
33300.00	2742	4095	4845	5411	5953	6470
33350.00	2744	4098	4848	5415	5957	6475
33400.00	2747	4101	4852	5419	5961	6480
33450.00	2749	4104	4855	5423	5966	6485
33500.00	2751	4108	4859	5427	5970	6489
33550.00	2753	4111	4862	5431	5974	6494
33600.00	2756	4114	4866	5435	5979	6499
33650.00	2758	4117	4869	5439	5983	6504
33700.00	2760	4120	4873	5443	5987	6508
33750.00	2762	4123	4877	5447	5992	6513
33800.00	2764	4126	4880	5451	5996	6518
33850.00	2767	4130	4884	5455	6001	6523
33900.00	2769	4133	4887	5459	6005	6527
33950.00	2771	4136	4891	5463	6009	6532
34000.00	2773	4139	4894	5467	6014	6537
34050.00	2775	4142	4898	5471	6018	6542
34100.00	2778	4145	4901	5475	6022	6546
34150.00	2780	4149	4905	5479	6027	6551
34200.00	2782	4152	4909	5483	6031	6556
34250.00	2784	4155	4912	5487	6035	6561
34300.00	2786	4158	4916	5491	6040	6565
34350.00	2789	4161	4919	5495	6044	6570
34400.00	2791	4164	4923	5499	6049	6575
34450.00	2793	4167	4926	5503	6053	6580
34500.00	2795	4171	4930	5507	6057	6584
34550.00	2797	4174	4933	5511	6062	6589
34600.00	2800	4177	4937	5515	6066	6594
34650.00	2802	4180	4940	5519	6070	6598
34700.00	2804	4183	4944	5522	6075	6603

34750.00	2806	4186	4948	5526	6079	6608
34800.00	2809	4190	4951	5530	6083	6613
34850.00	2811	4193	4955	5534	6088	6617
34900.00	2813	4196	4958	5538	6092	6622
34950.00	2815	4199	4962	5542	6097	6627
35000.00	2817	4202	4965	5546	6101	6632

APPENDIX B: GROSS TO NET INCOME CONVERSION TABLE

Gross to Net Income Conversion Table					
(2017 Federal and State Tax Rates)					
Monthly Gross Income	Federal Tax	State Tax	FICA	Total Taxes	Net Monthly Income
1200.00	33	39	92	164	1036
1250.00	38	41	96	175	1075
1300.00	43	43	99	185	1115
1350.00	48	44	103	196	1154
1400.00	53	46	107	207	1193
1450.00	58	48	111	217	1233
1500.00	63	50	115	228	1272
1550.00	68	52	119	239	1311
1600.00	73	54	122	249	1351
1650.00	79	56	126	260	1390
1700.00	86	58	130	274	1426
1750.00	94	59	134	287	1463
1800.00	101	61	138	300	1500
1850.00	109	63	142	313	1537
1900.00	116	65	145	326	1574
1950.00	124	67	149	340	1610
2000.00	131	69	153	353	1647
2050.00	139	71	157	366	1684
2100.00	146	73	161	379	1721
2150.00	154	74	164	392	1758
2200.00	161	76	168	406	1794
2250.00	169	78	172	419	1831
2300.00	176	80	176	432	1868
2350.00	184	82	180	445	1905
2400.00	191	84	184	458	1942
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2500.00	206	88	191	485	2015
2550.00	214	89	195	498	2052
2600.00	221	91	199	511	2089
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2700.00	236	95	207	538	2162
2750.00	244	97	210	551	2199
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2950.00	274	104	226	604	2346
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3650.00	379	131	279	788	2862
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4600.00	578	166	352	1096	3504
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4700.00	603	170	360	1133	3567
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4950.00	666	179	379	1224	3726
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6550.00	1066	252	501	1819	4731
6600.00	1078	255	505	1838	4762
6650.00	1091	257	509	1856	4794
6700.00	1103	259	513	1875	4825
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6900.00	1153	269	528	1950	4950
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7950.00	1416	319	608	2343	5607
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8150.00	1466	328	623	2417	5733
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8350.00	1516	338	639	2492	5858
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8550.00	1566	347	654	2568	5982
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8800.00	1636	359	673	2669	6131
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9250.00	1762	380	708	2850	6400
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9350.00	1790	385	715	2891	6459
9400.00	1804	388	719	2911	6489
9450.00	1818	390	723	2931	6519
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9550.00	1846	395	731	2972	6578
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10750.00	2182	452	813	3447	7303
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11350.00	2350	480	822	3652	7698
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11450.00	2378	485	823	3687	7763
11500.00	2392	487	824	3704	7796
11550.00	2406	490	825	3721	7829
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11650.00	2434	494	826	3755	7895
11700.00	2448	497	827	3772	7928
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11850.00	2490	505	829	3824	8026
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14500.00	3232	663	867	4763	9737
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23500.00	6086	1213	1059	8358	15142
23550.00	6102	1216	1061	8378	15172
23600.00	6119	1219	1062	8399	15201
23650.00	6135	1222	1063	8420	15230
23700.00	6152	1225	1064	8440	15260
23750.00	6168	1227	1065	8461	15289
23800.00	6185	1230	1066	8482	15318
23850.00	6201	1233	1068	8502	15348
23900.00	6218	1236	1069	8523	15377
23950.00	6234	1239	1070	8544	15406
24000.00	6251	1242	1071	8564	15436
24050.00	6267	1245	1072	8585	15465
24100.00	6284	1248	1074	8606	15494
24150.00	6300	1251	1075	8626	15524
24200.00	6317	1254	1076	8647	15553
24250.00	6333	1257	1077	8668	15582
24300.00	6350	1260	1078	8688	15612
24350.00	6366	1263	1079	8709	15641
24400.00	6383	1266	1081	8730	15670
24450.00	6399	1269	1082	8750	15700
24500.00	6416	1272	1083	8771	15729
24550.00	6432	1275	1084	8792	15758
24600.00	6449	1278	1085	8812	15788
24650.00	6465	1281	1086	8833	15817
24700.00	6482	1284	1088	8854	15846
24750.00	6498	1287	1089	8874	15876
24800.00	6515	1290	1090	8895	15905
24850.00	6531	1293	1091	8916	15934
24900.00	6548	1296	1092	8936	15964
24950.00	6564	1299	1094	8957	15993
25000.00	6581	1302	1095	8978	16022
25050.00	6597	1305	1096	8998	16052
25100.00	6614	1308	1097	9019	16081
25150.00	6630	1311	1098	9040	16110
25200.00	6647	1314	1099	9060	16140
25250.00	6663	1317	1101	9081	16169
25300.00	6680	1320	1102	9102	16198
25350.00	6696	1323	1103	9122	16228
25400.00	6713	1326	1104	9143	16257
25450.00	6729	1329	1105	9164	16286
25500.00	6746	1332	1106	9184	16316
25550.00	6762	1335	1108	9205	16345
25600.00	6779	1338	1109	9226	16374

25650.00	6795	1341	1110	9246	16404
25700.00	6812	1344	1111	9267	16433
25750.00	6828	1347	1112	9288	16462
25800.00	6845	1350	1113	9308	16492
25850.00	6861	1353	1115	9329	16521
25900.00	6878	1356	1116	9350	16550
25950.00	6894	1359	1117	9370	16580
26000.00	6911	1362	1118	9391	16609
26050.00	6927	1365	1119	9412	16638
26100.00	6944	1368	1121	9432	16668
26150.00	6960	1371	1122	9453	16697
26200.00	6977	1374	1123	9474	16726
26250.00	6993	1377	1124	9494	16756
26300.00	7010	1380	1125	9515	16785
26350.00	7026	1383	1126	9536	16814
26400.00	7043	1386	1128	9556	16844
26450.00	7059	1389	1129	9577	16873
26500.00	7076	1392	1130	9598	16902
26550.00	7092	1395	1131	9618	16932
26600.00	7109	1398	1132	9639	16961
26650.00	7125	1401	1133	9660	16990
26700.00	7142	1404	1135	9680	17020
26750.00	7158	1407	1136	9701	17049
26800.00	7175	1410	1137	9722	17078
26850.00	7191	1413	1138	9742	17108
26900.00	7208	1416	1139	9763	17137
26950.00	7224	1419	1141	9784	17166
27000.00	7241	1422	1142	9804	17196
27050.00	7257	1425	1143	9825	17225
27100.00	7274	1428	1144	9846	17254
27150.00	7290	1431	1145	9866	17284
27200.00	7307	1434	1146	9887	17313
27250.00	7323	1437	1148	9908	17342
27300.00	7340	1440	1149	9928	17372
27350.00	7356	1443	1150	9949	17401
27400.00	7373	1446	1151	9970	17430
27450.00	7389	1449	1152	9990	17460
27500.00	7406	1452	1153	10011	17489
27550.00	7422	1455	1155	10032	17518
27600.00	7439	1458	1156	10052	17548
27650.00	7455	1461	1157	10073	17577
27700.00	7472	1464	1158	10094	17606
27750.00	7488	1467	1159	10114	17636
27800.00	7505	1470	1160	10135	17665
27850.00	7521	1473	1162	10156	17694

27900.00	7538	1476	1163	10176	17724
27950.00	7554	1479	1164	10197	17753
28000.00	7571	1482	1165	10218	17782
28050.00	7587	1485	1166	10238	17812
28100.00	7604	1488	1168	10259	17841
28150.00	7620	1491	1169	10280	17870
28200.00	7637	1494	1170	10301	17899
28250.00	7653	1497	1171	10321	17929
28300.00	7670	1500	1172	10342	17958
28350.00	7686	1503	1173	10363	17987
28400.00	7703	1506	1175	10383	18017
28450.00	7719	1509	1176	10404	18046
28500.00	7736	1512	1177	10425	18075
28550.00	7752	1515	1178	10445	18105
28600.00	7769	1518	1179	10466	18134
28650.00	7785	1521	1180	10487	18163
28700.00	7802	1524	1182	10507	18193
28750.00	7818	1527	1183	10528	18222
28800.00	7835	1530	1184	10549	18251
28850.00	7851	1533	1185	10569	18281
28900.00	7868	1536	1186	10590	18310
28950.00	7884	1539	1188	10611	18339
29000.00	7901	1542	1189	10631	18369
29050.00	7917	1545	1190	10652	18398
29100.00	7934	1548	1191	10673	18427
29150.00	7950	1551	1192	10693	18457
29200.00	7967	1554	1193	10714	18486
29250.00	7983	1557	1195	10735	18515
29300.00	8000	1560	1196	10755	18545
29350.00	8016	1563	1197	10776	18574
29400.00	8033	1566	1198	10797	18603
29450.00	8049	1569	1199	10817	18633
29500.00	8066	1572	1200	10838	18662
29550.00	8082	1575	1202	10859	18691
29600.00	8099	1578	1203	10879	18721
29650.00	8115	1581	1204	10900	18750
29700.00	8132	1584	1205	10921	18779
29750.00	8148	1587	1206	10941	18809
29800.00	8165	1590	1207	10962	18838
29850.00	8181	1593	1209	10983	18867
29900.00	8198	1596	1210	11003	18897
29950.00	8214	1599	1211	11024	18926
30000.00	8231	1602	1212	11045	18955
30050.00	8247	1605	1213	11065	18985
30100.00	8264	1608	1215	11086	19014

30150.00	8280	1611	1216	11107	19043
30200.00	8297	1614	1217	11127	19073
30250.00	8313	1617	1218	11148	19102
30300.00	8330	1620	1219	11169	19131
30350.00	8346	1623	1220	11189	19161
30400.00	8363	1626	1222	11210	19190
30450.00	8379	1629	1223	11231	19219
30500.00	8396	1632	1224	11251	19249
30550.00	8412	1635	1225	11272	19278
30600.00	8429	1638	1226	11293	19307
30650.00	8445	1641	1227	11313	19337
30700.00	8462	1644	1229	11334	19366
30750.00	8478	1647	1230	11355	19395
30800.00	8495	1650	1231	11375	19425
30850.00	8511	1653	1232	11396	19454
30900.00	8528	1656	1233	11417	19483
30950.00	8544	1659	1235	11437	19513
31000.00	8561	1662	1236	11458	19542
31050.00	8577	1665	1237	11479	19571
31100.00	8594	1668	1238	11499	19601
31150.00	8610	1671	1239	11520	19630
31200.00	8627	1674	1240	11541	19659
31250.00	8643	1677	1242	11561	19689
31300.00	8660	1680	1243	11582	19718
31350.00	8676	1683	1244	11603	19747
31400.00	8693	1686	1245	11623	19777
31450.00	8709	1689	1246	11644	19806
31500.00	8726	1692	1247	11665	19835
31550.00	8742	1695	1249	11685	19865
31600.00	8759	1698	1250	11706	19894
31650.00	8775	1701	1251	11727	19923
31700.00	8792	1704	1252	11747	19953
31750.00	8808	1707	1253	11768	19982
31800.00	8825	1710	1254	11789	20011
31850.00	8841	1713	1256	11809	20041
31900.00	8858	1716	1257	11830	20070
31950.00	8874	1719	1258	11851	20099
32000.00	8891	1722	1259	11871	20129
32050.00	8907	1725	1260	11892	20158
32100.00	8924	1728	1262	11913	20187
32150.00	8940	1731	1263	11933	20217
32200.00	8957	1734	1264	11954	20246
32250.00	8973	1737	1265	11975	20275
32300.00	8990	1740	1266	11995	20305
32350.00	9006	1743	1267	12016	20334

32400.00	9023	1746	1269	12037	20363
32450.00	9039	1749	1270	12057	20393
32500.00	9056	1752	1271	12078	20422
32550.00	9072	1755	1272	12099	20451
32600.00	9089	1758	1273	12119	20481
32650.00	9105	1761	1274	12140	20510
32700.00	9122	1764	1276	12161	20539
32750.00	9138	1767	1277	12181	20569
32800.00	9155	1770	1278	12202	20598
32850.00	9171	1773	1279	12223	20627
32900.00	9188	1776	1280	12243	20657
32950.00	9204	1779	1282	12264	20686
33000.00	9221	1782	1283	12285	20715
33050.00	9237	1785	1284	12305	20745
33100.00	9254	1788	1285	12326	20774
33150.00	9270	1791	1286	12347	20803
33200.00	9287	1794	1287	12368	20832
33250.00	9303	1797	1289	12388	20862
33300.00	9320	1800	1290	12409	20891
33350.00	9336	1803	1291	12430	20920
33400.00	9353	1806	1292	12450	20950
33450.00	9369	1809	1293	12471	20979
33500.00	9386	1812	1294	12492	21008
33550.00	9402	1815	1296	12512	21038
33600.00	9419	1818	1297	12533	21067
33650.00	9435	1821	1298	12554	21096
33700.00	9452	1824	1299	12574	21126
33750.00	9468	1826	1300	12595	21155
33800.00	9485	1829	1301	12616	21184
33850.00	9501	1832	1303	12636	21214
33900.00	9518	1835	1304	12657	21243
33950.00	9534	1838	1305	12678	21272
34000.00	9551	1841	1306	12698	21302
34050.00	9567	1844	1307	12719	21331
34100.00	9584	1847	1309	12740	21360
34150.00	9600	1850	1310	12760	21390
34200.00	9617	1853	1311	12781	21419
34250.00	9633	1856	1312	12802	21448
34300.00	9650	1859	1313	12822	21478
34350.00	9666	1862	1314	12843	21507
34400.00	9683	1865	1316	12864	21536
34450.00	9699	1868	1317	12884	21566
34500.00	9716	1871	1318	12905	21595
34550.00	9732	1874	1319	12926	21624
34600.00	9749	1877	1320	12946	21654

34650.00	9765	1880	1321	12967	21683
34700.00	9782	1883	1323	12988	21712
34750.00	9798	1886	1324	13008	21742
34800.00	9815	1889	1325	13029	21771
34850.00	9831	1892	1326	13050	21800
34900.00	9848	1895	1327	13070	21830
34950.00	9864	1898	1329	13091	21859
35000.00	9881	1901	1330	13112	21888