

Child Support Guideline Rules

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137-050-0700
General Provisions

(1) ORS 25.270 through ORS 25.280 require that child support be calculated according to a formula. The formula is known as the "Oregon Child Support Guidelines" ("guidelines" or "guideline") and is contained in OAR 137-050-0700 through OAR 137-050-0765 and in the "Obligation Scale" which is located in the appendix.

(2) Any change to the guidelines applies to all calculations prepared on or after the effective date of the change. The court, administrator, or administrative law judge may issue a final order based on a calculation prepared prior to the guidelines change. However, if support is recalculated after the new guidelines become effective, the calculation must be prepared using the new guidelines.¹

(3) Changes to these rules do not constitute a substantial change in circumstances for purposes of modifying a support order.

(4) Calculate support for a Child Attending School who is age 18, living with a parent, and attending high school in the same manner as support for a minor child.²

Stat. Auth.: ORS 25.270 – 25.290, 180.345

Stats. Implemented: ORS 25.270 – 25.290

Effective date: July 1, 2013

¹ Commentary: This language, new for 2013, is intended principally as a clearer statement of the existing policy. All support, past, present, and future, is computed using the current guidelines. An action in progress need not be delayed solely to recalculate support that was computed based on prior guidelines if, for example, it simply awaits the court's signature. However, if support needs to be recomputed in that action for another reason, the recomputation must be completed using the current guidelines.

² Commentary: An 18-year-old child living at home and finishing high school, though technically an adult, is likely to have substantially the same economic impact on the parents' households as s/he did immediately before turning 18. Therefore, for purposes of the guidelines, such a child is treated as a minor. This means, for instance, that parenting time credit is computed for a child in this circumstance, and that a parent receives an income deduction for a similarly situated non-joint child.

137-050-0710

Calculating Child Support

(1) To calculate the guideline support amount:

(a) Determine each parent's income as provided in OAR 137-050-0715.

(b) Determine each parent's adjusted income and percentage share of adjusted income as provided in OAR 137-050-0720.

(c) Determine each parent's income available for support ("available income") by deducting the self-support reserve from the parent's adjusted income as provided in OAR 137-050-0745.

(d) Determine the basic support obligation and each parent's share, of the basic support obligation as provided in OAR 137-050-0725.

(e) Add to each parent's basic support obligation the parent's share of child care costs as provided in OAR 137-050-0735.

(f) Determine each parent's medical support obligation as provided in OAR 137-050-0750. Add each parent's share of health care coverage costs to the parent's obligation. Round cash medical support, if any, to the nearest dollar.

(g) Determine each parent's parenting time credit as provided in OAR 137-050-0730.

(h) Credit each parent's cash child support obligation for:

(A) parenting time as provided in OAR 137-050-0730,

(B) the parent's allowed out-of-pocket costs for child care as provided in OAR 137-050-0735(1)-(4), and

(C) the parent's out-of-pocket health insurance costs for the child as provided in OAR 137-050-0750.

(i) Determine whether the parent will be ordered to pay cash child support or cash medical support for minor children as follows:

(A) Only the parent with the greater net support obligation for minor children may be ordered to pay cash child support and, if applicable, cash medical support, for the minor children, except as provided in subsection (D).

(B) To determine each parent's net obligation for minor children, determine the minor children's share of the parent's basic support obligation determined in OAR 137-050-0725(6). Add the parent's share of child care costs determined in OAR 137-050-0735(5), and the minor children's share of the parent's health care coverage costs determined in OAR 137-050-0750(14). Subtract each parent's parenting time credit determined in OAR 137-050-0730(7), child care credit determined in section 1(h)(B) of this rule, and the minor children's share of the health care coverage costs credit determined in section (1)(h)(C) of this rule.

(C) For purposes of determining the minor children's shares under this subsection, each child is

allocated an equal share of the total obligation, cost, or credit.

(D) If a minor child lives with a caretaker or is in state care, both parents may be ordered to pay cash child support and, if applicable, cash medical support for minor children.

(j) Determine whether the minimum order applies and apply any necessary increase as provided in OAR 137-050-0755.

(k) Apply any reduction in support for Social Security or Veteran's benefits as determined in OAR 137-050-0740.

(L) If the parent will be ordered to pay cash child support for minor children, determine the amount by dividing each parent's cash child support obligation by the total number of joint children and multiplying the result by the number of joint minor children. Round the result to the nearest dollar.

(m) Determine the cash child support obligation for joint Children Attending School by dividing each parent's cash child support obligation by the total number of joint children and multiplying the result by the number of joint Children Attending School. Round the result to the nearest dollar.¹

(n) Allocate cash medical support to joint minor children and joint Children Attending School in the same manner provided for cash child support in sections (1)(L) and (1)(m) of this rule.

(2) Round all dollar figures to the nearest penny, except as otherwise provided. Example: \$12.34. Round all percentages to the nearest one-hundredth of one percent. Example: 12.34%.

(3) If all of the minor children for whom support is being calculated live with a caretaker other than a parent or the children are in the care or custody of the state, and the action is determining the support obligation of only one parent, consider only that parent's information. For the second parent in these single-parent calculations, use the same income, spousal support, union dues, parent's own health care coverage cost, and non-joint children as for the parent whose obligation is being calculated. Include the caretaker's child care costs, if any. Do not include any other information for the "other parent".

(4) The obligations to pay cash child support and cash medical support, and to provide health care coverage under this rule together constitute the guideline child support obligation and are presumed just and appropriate, subject to the agreed support amount in OAR 137-050-0765 and rebuttal as provided in OAR 137-050-0760.

Stat. Auth.: ORS 25.270 – 25.290, 180.345

Stats. Implemented: ORS 25.270 – 25.290

Effective date: May 22, 2014

¹ The guidelines are based on economic data derived from families with minor children (see https://justice.oregon.gov/child-support/pdf/psi_guidelines_review_2006.pdf#page=24), but with some variation (e.g., omitting the parenting time credit) are also used to calculate appropriate support amounts for a Child Attending School as defined in ORS 107.108. The presumption that the amounts are appropriate may be rebutted as provided in ORS 25.280 and OAR 137-050-0760.

137-050-0715
Income

(1) "Income" means the actual or potential gross income of a parent as determined in this rule. Actual and potential income may be combined when a parent has actual income and is unemployed or employed at less than the parent's potential.

(2) "Actual income" means a parent's gross earnings and income from any source, including those sources listed in section (4), except as provided in section (5).

(3) "Potential income" means the parent's ability to earn based on relevant work history, including hours typically worked by or available to the parent, occupational qualifications, education, physical and mental health, employment potential in light of prevailing job opportunities and earnings levels in the community, and any other relevant factors. A determination of potential income includes potential income from any source described in section 4 of this rule.¹ If a parent residing in Oregon is determined to be able to earn at the minimum wage, the hourly earning amount to be imputed as potential income will be based on the lowest minimum wage provided for in any area of Oregon.²

¹ Commentary: Some employers will not allow an employee to work a full 40 hour week, which may not be customary to the occupation, but is customary to the employer. In these types of circumstances the fact-finder must determine whether to base the parent's earning ability on a regular 40-hour workweek, the customary work schedule for the parent's occupation, or work opportunities in the parent's current employment situation.

Example: A parent works 32 hours per week at a restaurant. Additional hours are unavailable. Other employment opportunities in the area for which the parent is qualified offer similar hours and wages. It would be inappropriate to base the parent's income on a 40 hour work week.

Other parents may have suffered reduced earning ability. For example, it would be inappropriate to attribute historical full-time income to a public school teacher who has been laid off and now works part-time as a substitute teacher – assuming there are limited employment opportunities in the area for a teacher of those credentials and work history.

On the other hand, it might be appropriate to attribute income based on historical earnings to a person who has left a lucrative professional career because, for example, a spouse earns sufficient income, or in order to work in a preferred field but at a lower rate of pay. Because the goal is to determine earning ability, this imputation should not simply apply the amount formerly earned. The review should include consideration of the currently available employment opportunities in that field in the parent's area, the condition of the parent's professional skills and/or equipment, and the time since the parent last worked in that occupation.

This provision also contemplates seasonal employment. A seasonally employed parent may have significant earnings for a portion of the year and then receive unemployment compensation for a portion of the year. Under those circumstances, the parent's earning ability might be based on an annual review of their income, divided over a twelve-month period.

If a parent's occupational history is known but the parent's income is not, the Oregon Employment Department's Oregon Labor Market Information System may be of use in assessing employment opportunities and potential earnings. See generally <http://www.qualityinfo.org/olmis/OlmisZine>. For a statewide listing of earnings by profession, see <http://www.olmis.org/olmisj/PubReader?itemid=00000053>. For regional wage information tables, see <http://www.qualityinfo.org/olmisj/PubReader?itemid=00003174>.

(4) Actual income includes but is not limited to:

(a) Employment-related income including salaries, wages, commissions, advances, bonuses, dividends, recurring overtime pay,³ severance pay, pensions, and honoraria;⁴

(b) Expense reimbursements, allowances,⁵ or in-kind payments to a parent, to the extent they reduce personal living expenses;

(c) Annuities, trust income, including distribution of trust assets, and return on capital,⁶ such as interest and dividends;

² Commentary ORS 653.025, as amended by SB 1532 (2016), provides a three-tiered structure of minimum wages applicable to employers in different areas of Oregon. This provision is intended to ensure the fairest results and minimize the need for additional factual determinations by ensuring that any use of potential minimum wage earnings is based on the lowest of these figures.

Under ORS 653.025(3), the applicable wages will be: from July 1, 2016, to June 30, 2017, \$9.50; from July 1, 2017, to June 30, 2018, \$10; from July 1, 2018, to June 30, 2019, \$10.50; from July 1, 2019, to June 30, 2020, \$11; from July 1, 2020, to June 30, 2021, \$11.50; from July 1, 2021, to June 30, 2022, \$12; from July 1, 2022, to June 30, 2023, \$12.50.

This provision does not restore the presumption in effect prior to July 1, 2013, that a parent is able to earn full-time minimum wage (though section 7 of this rule allows use of full-time minimum wage where there is insufficient information to make a finding of actual or potential income). Rather, it provides that where the court, administrative agency, or administrative law judge finds that a parent is able to earn minimum wage, the lowest Oregon minimum wage will be used to calculate income regardless of the parent's location in Oregon. This may apply to a parent found able to find work at the minimum wage but less than full-time, as may be common in some areas; that parent could be assessed potential income at the number of hours of work the parent is likely able to obtain, at the lowest Oregon minimum wage amount.

³ Commentary: Overtime is included to the extent it is regularly occurring. Sporadic overtime is not generally included. Overtime is calculated based on an annual amount, prorated over a twelve month period. The calculation of annual overtime takes into consideration those occupations that customarily have seasonal overtime. With evidence of a recent voluntary reduction in overtime hours, a fact finder may determine an annual average of overtime based on historic accumulation of overtime.

⁴ Commentary: Some employers contribute to medical benefits beyond the cost of health care coverage. This employer contribution should be included as gross income to the person. Any cash benefits a person may receive from not enrolling in, or "opting out" of, a health care coverage plan are considered income.

Employer contributions to profit sharing, such as unexercised stock options, should be treated as gross income only if such contributions are capable of ready conversion into cash (i.e., liquid).

⁵ Commentary: Allowances, such as a car, home or cellular phone allowance provided by an employer, may be considered income to the extent they reduce living expenses consistent with section 4(f). Example: If an employer provides the employee a cellular phone subsidy of \$100 per month, that amount could be included in income. If, however, the cellular phone were restricted to business use, it would not be considered in determining income. In calculating income for an active duty service member, income includes housing and subsidy allowances and special pay allowances.

⁶ Commentary: A return on capital, including interest and dividends, can be considered regardless of whether the return is paid out to the party or reinvested to increase the value of the capital investment.

(d) Income replacement benefit payments including Social Security benefits, workers' compensation benefits, unemployment insurance benefits, disability insurance benefits, and Department of Veterans Affairs disability benefits;

(e) Inheritances,⁷ gifts and prizes, including lottery winnings; and

(f) Income from self-employment, rent, royalties, proprietorship of a business, or joint ownership of a partnership or closely held corporation, minus costs of goods sold, minus ordinary and necessary expenses required for self-employment or business operation, including one-half of the parent's self-employment tax, if applicable. Specifically excluded from ordinary and necessary expenses are amounts allowable by the Internal Revenue Service for the accelerated component of depreciation expenses,⁸ investment tax credits, or any other business expenses determined by the fact finder to be inappropriate or excessive for determining gross income.⁹

(5) Child support, food stamps, Social Security or Veterans benefits received on behalf of a child in the household, adoption assistance, guardianship assistance, and foster care subsidies are not considered income for purposes of this calculation.¹⁰

(6) If a parent's actual income is less than the parent's potential income, the court, administrator, or administrative law judge may impute potential income to the parent.¹¹

(7) If insufficient information about the parent's income history is available to make a determination of actual or potential income, the parent's income is the amount the parent could

⁷ Commentary: Inheritances are separately listed beginning in 2013 based on *In re Marriage of Leif*, 246 Or App 511, 266 P3d 165 (2011).

⁸ Commentary: The straight-line method (regular depreciation) deducts an equal amount of depreciation each year. Accelerated depreciation front-loads the depreciation, realizing less income. If the property is sold and new property purchased and accounted for using accelerated depreciation, lower income results on an ongoing basis for tax purposes. See *IRS Publication 936*.

⁹ Commentary: Determining gross income for persons involved in the operation of a business can be difficult. The problem is best addressed by the discovery process and by the fact finding authority of the decision maker.

Undistributed corporate income is included in determining the gross income of the parties (see *Perlenfein and Perlenfein*, 316 Or 16 (1993)). However, the gross income thus calculated may be rebutted in whole or in part if there is evidence that such income is not actually available to the parent.

¹⁰ Commentary: Adoption assistance, foster care, and guardianship subsidy payments are intended to cover the cost of care for children who may have extraordinary education, emotional or physical needs. The parents are still obligated to provide for the basic needs of the child.

¹¹ Commentary: Whether a person is receiving his/her potential income must be determined on a case-by-case basis. See *Matter of Marriage of LaFavor*, 151 Or App 257, 949 P.2d 313 (1997). The drafters also note that under ORS 107.135(3) as interpreted in *Hogue and Hogue*, 115 Or App 697 (1992), even a good-faith reduction in income may not constitute a substantial change in circumstance for purposes of modifying a support judgment where the parent fails to prove that the reduced income results in reduced ability to pay.

earn working full-time at the lowest¹² minimum wage in the state in which the parent resides.¹³

(8) Potential income may not be imputed to:

- (a) A parent unable to work full-time due to a verified disability;
- (b) A parent receiving workers' compensation benefits;
- (c) An incarcerated obligor as defined in OAR 137-055-3300; or
- (d) A parent whose order is being temporarily modified under ORS 25.527(12).

(9) To determine monthly income when the employee is paid:

- (a) Weekly, multiply the weekly earnings by 52 and divide by 12.
- (b) Every two weeks, multiply the bi-weekly earnings by 26 and divide by 12.
- (c) Semimonthly (twice per month), multiply the semimonthly earnings by 2.¹⁴

(10) Notwithstanding any other provision of this rule, if the parent receives Temporary Assistance for Needy Families, the parent's income is presumed to be the amount which could be earned by full-time work at the lowest minimum wage in the state in which the parent resides. This income presumption is solely for the purposes of the support calculation and not to overcome the rebuttable presumption of inability to pay in ORS 25.245.¹⁵

(11) As used in this rule, "full-time" means 40 hours of work in a week except in those industries, trades or professions in which most employers, due to custom, practice or agreement, utilize a normal work week of more or less than 40 hours in a week.¹⁶

Stat. Auth.: ORS 25.270 to 25.290 & 180.345

Stats. Implemented: ORS 25.270 to 25.290

Effective date: February 5, 2020

¹² Commentary: See Commentary note 2.

¹³ Commentary: Where the parent's state of residence is unknown, use the lowest Oregon minimum wage.

¹⁴ Commentary: Irregular income, such as seasonal, commission, or overtime work, or volatile investment income, may be computed based on a representative period, such as one or two years, with the goal of accurately estimating ongoing ability to pay support.

¹⁵ Commentary: TANF recipients are presumed unable to pay support (ORS 25.245). However, it is necessary to impute some income to all parties (even parents who receive public assistance). Income is imputed for purposes of calculating the relative responsibility of each parent and not to order a TANF recipient to pay support.

¹⁶ Commentary: This definition of "full time work" is adapted from that used by the Employment Department. This rule does not contemplate the term "underemployed."

137-050-0720
Adjusted Income

(1) To determine “adjusted income,” begin with income, as determined in OAR 137-050-0715, and then:

(a) Deduct mandatory contributions to a union or other labor organization;¹

(b) Deduct the parent's cost for the parent's own health insurance.²

(c) Deduct the parent's monetary spousal support obligation to this or a different party, whether ordered in the same or a different proceeding, and whether paid or not;³

(d) Add the amount of court-ordered monetary spousal support owed to the parent, whether ordered in the same or a different proceeding, by this or a different party and whether paid or not; and

(e) Subtract the non-joint⁴ child deduction described in section (2) of this rule.

(2) A parent is entitled to a non-joint child income deduction when the parent is legally responsible for the support of a child not included in the current calculation.

(a) To qualify for the non-joint child deduction, the minor child must reside in the parent's household or the parent must be ordered to pay ongoing support for that child.

(b) A child attending school, as defined in ORS 107.108 and OAR 137-055-5110, qualifies the parent for the non-joint child deduction only if the parent is ordered to pay ongoing support for the child attending school, or as provided in subsection (c).⁵

(c) A child who has reached the age of 18 but is not yet 19, lives with a parent and attends high school, qualifies that parent for the non-joint child deduction, whether or not the child has qualified as a Child Attending School under ORS 107.108.

(d) A stepchild only qualifies a parent for the non-joint child deduction if the parent is ordered to pay ongoing support for the stepchild.

¹ Commentary: Contributions to a union or labor organization are deductible even if membership is not mandatory as long as the party is a union member and contributions are mandatory in order to belong to the union or labor organization.

² Commentary: Beginning in 2013, deduct the parent's own health care coverage premium whether or not the parent is or will be insuring the child.

³ Commentary: In a proceeding (e.g., a dissolution) in which both child support and spousal support are being determined, spousal support must be determined first so the parents' incomes may be adjusted accordingly.

⁴ Commentary: Non-joint children were referred to as "additional children" from 2010 until July 2013.

⁵ Commentary: A child who lives at home and attends high school but turns 18 during the final year of school probably has an economic impact on the parents' households similar to that of a child in the same circumstances but only 17 years old.

(e) To calculate a parent's non-joint child deduction⁶:

(A) Apply the adjustments described in subsections 1(a)-1(d) of this rule to the parent's income;

(B) Using the parent's income after the adjustments in section 2(e)(A) of this rule and total number of joint and non-joint children, reference the obligation scale and determine the applicable support amount; and

(C) Divide the result by the total number of the parent's joint and non-joint children and multiply by the number of non-joint children to determine the amount of the non-joint child deduction.

(3) Determine each parent's percentage share of adjusted income by dividing the parent's adjusted income by the parents' combined adjusted income.

Stat. Auth.: ORS 25.270 – 25.290, 180.345

Stats. Implemented: ORS 25.270 – 25.290

Effective date: July 1, 2013

⁶ Commentary: The 2013 non-joint child deduction calculation helps to reverse an overestimation of the costs of raising the parent's non-joint children as compared to the children in the present calculation. The new method retrieves a single-income support amount for *all* the parent's children, and then prorates the portion of that amount for the non-joint children to determine the amount of the deduction. This abbreviated calculation method is still imperfect because 1) the single-income calculation tends to produce higher support amounts (and thus, a higher non-joint child deduction), 2) it fails to reflect self-support protections the obligor would enjoy with respect to the non-joint child, and 3) it does not account for the obligor's medical support obligation to the non-joint child. Though it remains only a rough estimate, the new method substantially reduces the over-crediting from the 2010 method.

137-050-0725

Basic Support Obligation

(1) The scale of basic child support obligations, found in the appendix to these rules, must be used in every support calculation made under ORS 25.270 to 25.280.¹ The scale is based on

¹ Commentary: The Child Support Program is required by ORS 25.270 and 45 CFR 302.56 to review the Child Support Guidelines every four years.

In March 2006, Policy Studies, Inc. (PSI) completed a study analyzing nationwide data on the cost of raising children. The updated obligation scale was developed from new economic estimates of child-rearing expenditures developed by Dr. David Betson for Oregon. The scale is based on expenditures data collected from households in 1998 through 2004 through the Consumers Expenditures Survey (CEX) conducted by the U.S. Bureau of Labor Statistics. The obligation scale also considers 2006 price levels, 2006 federal and state income taxes and FICA, and the 2006 poverty guidelines. The data period considered in the obligation is based on a larger sample, so produces more statistically robust estimates. It covers a range of economic cycles (i.e., the economic boom of the 1990s, the economic recession that began and ended in 2002, and the post-recovery period of today), so is less economically volatile than previous estimates.

In 2010, the Child Support Program asked Oregon's Office of Economic Analysis to review the obligation scale in light of current economic conditions. The Office of Economic Analysis concluded that the 2006 guidelines scale was still sufficiently reliable.

Needs vs. wants

The scale covers the basic needs of raising a child and does not cover the “wants” of a child. The scale’s drafters realized that extra-curricular activities and other “wants” are common decisions being made when the child support obligation is being calculated, but the scale is based on basic needs only.

Age of the child

The drafters declined to adopt varying standards for children at different age levels. The guidelines scale incorporates an average of expenses for children from 0 through 17 years old.

Oregon law provides for child support to continue and to be distributed directly to the child if the child is attending school and is over the age of 18 and under the age of 21 years old under ORS 107.108. The scale is derived from data based on children from 0–17 years old. The drafters chose to apply the scale to children in this age group. The presumption in favor of the guideline support obligation may be rebutted under OAR 137-050-0760.

Number of children

Prior to 2003, this rule provided a formula for determining the amount of support when support is sought for seven or more children. This formula was developed in 1994 to determine a presumed support amount by using a fixed multiplier of 6.6% to the presumed amount for six children for each additional child thereafter. To make the scale easier to use, the drafters applied the formula to the scale and continued the scale out to 10 children. The formula was removed from the rule in 2003.

There are no current data to support a specific 6.6% increase for each additional child after six children. The 1998 PSI study discusses adjustments for the number of children, and reports that the multiplier decreases as the number of children increases because of a reallocation of the adult’s share of expenditures to provide for more children, and each child’s share of expenditures is reduced to accommodate the needs of additional children. In 2007, the scale was adjusted to add support figures for up to ten children, and considered those adjustments discussed in the study that gradually reduce the “needs factor” for each child after six and recognize that there is a point at which additional support is not needed or is no longer affordable. Therefore, the current scale adds 5.6% to the figure for six children for the seventh child, and to that adds 4.2% for the eighth child, and to that adds 2.8% for the ninth child, and to that adds 1.4% for the tenth child. There is no additional support for any child beyond the tenth child.

Key assumptions of the Policy Studies, Inc. guideline review

The following description of the key assumptions is copied from the June 26, 2006, "State of Oregon Guidelines Review" by Policy Studies Inc., Ch IV, pp. 14 – 16 (available online at https://justice.oregon.gov/child-support/pdf/psi_guidelines_review_2006.pdf#page=21):

(1) Guidelines based on net income, then converted to gross income. As implied above, a table of child support based on obligor net income is developed before converting the tables to gross income. The tables are converted to gross income for three reasons:

- Use of gross income greatly simplifies use of the child support guidelines because it obviates the need for a complex gross-to-net calculation in individual cases;
- Use of gross income can be more equitable because it avoids non-comparable deductions that may arise in making the gross-to-net calculation in individual cases; and
- Use of gross income does not cause child support to be increased when an obligor acquires additional dependents, claims more exemptions, and therefore has a higher net income for a given level of gross income.

In converting the obligation scale to a gross income base, we have assumed that the obligated parent claims two exemptions, which is consistent with the IRS withholding formula for employers. It simulates the standard deduction and one exemption. Because the IRS withholding formula provides the same tax formula for single individuals and head of households, there is no distinction. Similarly, the Earned Income Tax Credit is not considered because it is not advanced to single, qualifying individuals without dependents. In all, this is the most favorable assumption that can be made concerning an obligor's filing status. Obligor's with more exemptions or itemized deductions, would have a slightly higher obligation under an equivalent net income guideline even if the obligee receives the advanced Earned Income Tax Credit. The child tax credit is not considered because it is not advanced and not all families are eligible.

(2) Tax exemptions for child(ren) due support. The obligation scale presumes that the obligated parent does not claim the tax exemptions for the child(ren) due support. In computing federal tax obligations, the primary residential parent is entitled to claim the tax exemption(s) for any divorce occurring after 1984, unless the primary residential parent signs over the exemption(s) to the alternate residential parent each year. Given this provision, the most realistic presumption for development of the obligation scale is that the primary residential parent claims the exemption(s) for the child(ren) due child support.

(3) Income assumed to be taxable. Because the obligation scale has withholding tables built into it, the design assumes that all income of both parents is taxable.

(4) Obligation scale does not include expenditures on child care, extraordinary medical expenses, and children's share of health insurance costs. The obligation is based on economic data that represent estimates of total expenditures on child-rearing costs up to age 18. The major categories of expenditures include food, housing, home furnishings, utilities, transportation, clothing, education, and recreation. Excluded from these figures are average expenditures for child care, children's extraordinary medical care, and the children's share of health insurance. These costs are deducted from the base amounts used to establish the Schedule because they are added to child support obligations as actually incurred in individual cases. Deducting these expenditures from the base amounts avoids double-counting them in the child support calculation.

(5) Obligation scale includes expenditures on ordinary medical care. Although expenditures for the children's extraordinary medical care and the children's share of health insurance are to be added to the child support obligation as actually incurred in individual cases, it is assumed that parents will make some expenditures on behalf of the children's ordinary medical expenses (i.e., out-of-pocket expenses not covered by insurance). This includes band-aids, co-pays for doctor's well visits, and over-the-counter medicines. Expenditures on ordinary medical care are \$250 per year per child, which approximates average out-of-pocket expenses nationally.

national data on childrearing expenditures relative to family income. The scale applies regardless of where the parent resides or works.^{2 3}

(2) Determine the basic child support obligation by referencing the scale using the number of children for whom support is sought and the combined adjusted income of the parents.

(3) If the combined adjusted gross income of the parents is more than \$30,000 per month, the basic child support obligation is the same for parents with combined adjusted income of \$30,000 per month.⁴

(4) The basic child support obligation for more than ten children is the same as for ten children.⁵

(5) When the parents' combined income falls between two income amounts on the scale, use the lower income amount on the scale to determine the basic child support obligation.

(6) Determine each parent's share of the basic support obligation by multiplying the combined basic support obligation by the parent's percentage share of adjusted income as provided by

(6) Obligation scale is based on average expenditures on children 0 - 17 years. Child-rearing expenditures are averaged for children across the entire age range of 0 - 17 years. Dr. Betson did not find statistically significant differences in expenditures on younger and older children using the Rothbarth methodology.

(7) Parenting expenses incurred by the obligated parent are not factored into the obligation scale.

Since the obligation scale is based on expenditures for children in intact households, there is no consideration given for parenting expenses incurred by the obligated parent. Taking such costs into account would be further complicated by the variability in actual parenting time patterns and the duplicative nature of many parenting expenses (e.g. utilities, home furnishings). Parenting expenses, however, are considered in the worksheet.

² Commentary: The scale amounts were originally determined based on net (post-tax) income. Oregon decided to base support on gross income in part to prevent variations in tax filing from biasing the support obligation. To convert the income ranges from net to gross, the scale assumes that the obligated parent claims two exemptions based on the Internal Revenue Service's withholding formula for employers, which uses the standard deduction and one exemption. See also:

https://justice.oregon.gov/child-support/pdf/psi_guidelines_review_2006.pdf#page=22.

³ Commentary: The obligation scale presumes that the obligated parent does not claim the tax exemptions for the children. The parenting time credit is derived from the basic support obligation, so it effectively assumes the parents share in the benefit of the children's tax exemptions in proportion to each parent's share of parenting time. If the parents claim the children's exemptions in a manner inconsistent with the division of the parenting time credit, and the effect on the support amount renders the guideline amount unjust or inappropriate, a parent may seek a rebuttal as provided in OAR 137-050-0760. The Child Support Program does not provide a calculation resource for determining the tax effects of switching the child tax exemption from one parent to another.

https://justice.oregon.gov/child-support/pdf/psi_guidelines_review_2006.pdf#page=23.

⁴ Commentary: The guideline scale only computes support obligations for combined incomes up to \$30,000. If the result is unjust or inappropriate, it may be rebutted as provided in OAR 137-050-0760.

⁵ The guideline scale only computes support obligations for up to ten children. If the result is unjust or inappropriate, it may be rebutted as provided in OAR 137-050-0760.

OAR 137-050-0720. The basic support amount may not exceed the parent's income available for support as provided in OAR 137-050-0745.

[Link to the appendix \(the scale\):](#)

http://oregonchildsupport.gov/laws/rules/docs/guidelines_scale.pdf

Stat. Auth.: ORS 25.275, 25.280, 180.345

Stats. Implemented: ORS 25.275, 25.280

Effective date: July 1, 2013

for support as provided in OAR 137-050-0745.

[Link to the appendix \(the scale\):](#)

http://oregonchildsupport.gov/laws/rules/docs/guidelines_scale.pdf

Stat. Auth.: ORS 25.275, 25.280, 180.345

Stats. Implemented: ORS 25.275, 25.280

Effective date: July 1, 2013

137-050-0730
Parenting Time Credit

(1) For the purposes of this rule:

(a) “Primary physical custody” means the parent provides the primary residence for the child and is responsible for the majority of the day-to-day decisions concerning the child.¹

(b) “Split custody” means that there are two or more children and each parent has at least one child more than 50 percent of the time.

(2) If there is a current² written parenting time agreement or court order providing for parenting time, calculate each parent's overnights for the minor children³ as follows⁴:

(a) Determine the average number of overnights using two consecutive years.⁵

(b) Add the total number of overnights the parent is allowed with each minor child and divide by the total number of minor children

¹ Commentary: A parent may be ordered to pay child support notwithstanding that parent’s status as the custodial parent. Under ORS 25.240, a parent may be ordered to pay support attributable to those periods of time when s/he does not have physical custody of the children. *Matter of Marriage of Greenfield*, 130 Or App 632, 635-36 (1994).

² Commentary: The word “current” in “a current written parenting time agreement or court order providing for parenting time” acknowledges those situations where the current parenting time situation is not reflected in the last court order or written agreement. For example, assume Mother has custody of the child and Father has a court order for 30% parenting time. At some point, the child goes to live with the Father, and Mother now exercises parenting time. Father seeks a support order, but the existing custody order has never been changed. Pursuant to ORS 25.240, the parent with primary physical custody (now, the Father) may get a support order, regardless of the terms of the last custody order. In this circumstance, the existing custody (or parenting time) order is not “current” and, therefore, would not be used to calculate parenting time for child support. Support is calculated with no shared parenting time until a new written parenting time agreement or court order providing for parenting time is entered.

³ Commentary: Parenting time is calculated based on minor children and those 18-year-olds attending high school and living with a parent. See ORS chapter 107; *Matter of Marriage of Smith*, 44 Or App 635, 641 (1980); *Matter of Marriage of Miller*, 62 Or App 371, 374 (1983).

⁴ Commentary: Where the child support computation will be submitted as part of a petition that includes parenting time, the calculation should reflect the parenting time included in the action. This applies primarily to private actions for dissolution (under ORS Chapter 107) and establishing paternity and/or parenting time for unmarried parents (under ORS Chapter 109). The Child Support Program will continue to require a written agreement or court order in order to consider shared parenting time in administrative actions.

⁵ Commentary: Parenting time cannot be calculated using speculative data. Since parenting time is calculated based on 365 days in a year, averaged over two consecutive years, practitioners may calculate the number of days spent with the parent for known periods of time (E.g., “The child will spend Memorial Day weekend with the Mother,”: quantifiable as 3 overnights). Unknown or unquantifiable periods of time would not be calculated (E.g., “The child will spend time during the summer months with the Father”: unquantifiable period of time; no overnights can be calculated). The determination of overnights applies to the parenting plan that will be followed while the new support order is in effect.

(c) Notwithstanding the calculation provided in subsections (2)(a) and (2)(b), parenting time may be determined using a method other than overnights if the parents have an alternative parenting time schedule in which a parent has significant time periods where the minor child is in the parent's physical custody but does not stay overnight. For example, in lieu of overnights, 12 continuous hours may be counted as one day. Additionally, blocks of time of four hours up to 12-hours may be counted as half-days, but not in conjunction with overnights. Regardless of the method used, blocks of time may not be used to equal more than one full day per 24-hour period.

(3) If the parents have split custody but no written parenting time agreement, determine each parent's parenting time overnights by dividing the number of minor children with the parent by the total number of children and multiplying by 365.

(4) If there is no current written parenting time agreement or court order providing for parenting time, the parent or party having primary physical custody of the minor child will be treated as having all of the parenting time for that child unless a court or administrative law judge determines actual parenting time.

(5) If the court or administrative law judge determines actual parenting time exercised by a parent is different than what is provided in a written parenting plan or court order, the parenting time overnights may be calculated using the actual parenting time exercised by the parent.⁶

(6) Determine each parent's parenting time credit percentage as follows: credit percentage = $1 / (1 + e^{(-7.14 * ((\text{overnights} / 365) - 0.5))}) - 2.74\% + (2 * 2.74\% * (\text{overnights} / 365))$. The precisely computed credit percentage is preferred. However, where this is impractical (for example, when calculating support by hand) an approximate credit percentage can be determined by referencing the table at the end of this rule using the parents' average overnights determined in step 2, 3, or 4, rounding up or down to the nearest whole number of overnights.

(7) To determine the amount of each parent's parenting time credit:^{7 8}

⁶ Commentary: A finding of actual parenting time does not alter the written parenting time agreement or court order. If the parties want the written parenting time agreement to reflect the actual parenting time exercised the parties will need to amend the written parenting time agreement through the judicial process or stipulate to a new written parenting time agreement.

⁷ Commentary: This rule applies to parents whose child lives with a caretaker or is in state care. The caretaker has no obligation and needs no credit, but a credit is computed for each parent with parenting time.

⁸ Commentary: The assumptions underlying the formula include:

- Any parenting time creates some expenses for the parent
- Low levels of parenting time result in low levels of expenses, because there are fewer fixed, duplicated expenses like housing, and do not significantly decrease the expenses of the parent with greater parenting time.
- Higher levels of parenting time increase the likelihood that the parents will incur fixed, duplicated expenses.
- At equal parenting time, parents' expenses are most likely to be equal.

If each parent has the child 50% of the time and parental incomes are equal, no support would be owed. However, if each parent has 50% of the parenting time and one parent's income is greater than the other

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

(b) Multiply the result by each parent's parenting time credit percentage.

Stat. Auth.: ORS 25.270, 25.290, 180.345

Stats. Implemented: ORS 25.270, 25.290

Effective date: July 1, 2013

parent's, the parent with the larger income would pay some support. In either case, expenses such as child care or health care coverage could cause the opposite result.

Table: Parenting time credit percentage by number of overnights

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

144	31.44%	181	49.24%	218	67.23%	255	81.59%
145	31.88%	182	49.75%	219	67.68%	256	81.91%
146	32.32%	183	50.25%	220	68.12%	257	82.23%
147	32.77%	184	50.76%	221	68.56%	258	82.54%
148	33.22%	185	51.26%	222	69.00%	259	82.85%
149	33.68%	186	51.76%	223	69.44%	260	83.16%
150	34.13%	187	52.27%	224	69.87%	261	83.46%
151	34.59%	188	52.77%	225	70.30%	262	83.76%
152	35.05%	189	53.27%	226	70.73%	263	84.05%
153	35.52%	190	53.77%	227	71.15%	264	84.34%
154	35.99%	191	54.27%	228	71.57%	265	84.63%
155	36.45%	192	54.77%	229	71.99%	266	84.92%
156	36.93%	193	55.27%	230	72.40%	267	85.20%
157	37.40%	194	55.77%	231	72.81%	268	85.47%
158	37.88%	195	56.27%	232	73.22%	269	85.75%
159	38.35%	196	56.77%	233	73.62%	270	86.02%
160	38.83%	197	57.26%	234	74.02%	271	86.28%
161	39.32%	198	57.75%	235	74.42%	272	86.55%
162	39.80%	199	58.25%	236	74.81%	273	86.81%
163	40.29%	200	58.74%	237	75.20%	274	87.06%
164	40.77%	201	59.23%	238	75.59%	275	87.32%
165	41.26%	202	59.71%	239	75.97%	276	87.57%
166	41.75%	203	60.20%	240	76.35%	277	87.81%
167	42.25%	204	60.68%	241	76.73%	278	88.06%
168	42.74%	205	61.17%	242	77.10%	279	88.30%
169	43.23%	206	61.65%	243	77.46%	280	88.53%
170	43.73%	207	62.12%	244	77.83%	281	88.77%
171	44.23%	208	62.60%	245	78.19%	282	89.00%
172	44.73%	209	63.07%	246	78.55%	283	89.23%
173	45.23%	210	63.55%	247	78.90%	284	89.45%
174	45.73%	211	64.01%	248	79.25%	285	89.67%
175	46.23%	212	64.48%	249	79.60%	286	89.89%
176	46.73%	213	64.95%	250	79.94%	287	90.10%
177	47.23%	214	65.41%	251	80.28%	288	90.32%
178	47.73%	215	65.87%	252	80.61%	289	90.52%
179	48.24%	216	66.32%	253	80.94%	290	90.73%
180	48.74%	217	66.78%	254	81.27%	291	90.93%

292	91.13%	329	96.81%				
293	91.33%	330	96.92%				
294	91.53%	331	97.04%				
295	91.72%	332	97.15%				
296	91.91%	333	97.26%				
297	92.09%	334	97.36%				
298	92.28%	335	97.47%				
299	92.46%	336	97.57%				
300	92.64%	337	97.68%				
301	92.81%	338	97.78%				
302	92.99%	339	97.88%				
303	93.16%	340	97.97%				
304	93.33%	341	98.07%				
305	93.49%	342	98.16%				
306	93.66%	343	98.26%				
307	93.82%	344	98.35%				
308	93.98%	345	98.44%				
309	94.13%	346	98.53%				
310	94.29%	347	98.62%				
311	94.44%	348	98.71%				
312	94.59%	349	98.79%				
313	94.73%	350	98.87%				
314	94.88%	351	98.96%				
315	95.02%	352	99.04%				
316	95.16%	353	99.12%				
317	95.30%	354	99.20%				
318	95.44%	355	99.28%				
319	95.57%	356	99.35%				
320	95.70%	357	99.43%				
321	95.84%	358	99.51%				
322	95.96%	359	99.58%				
323	96.09%	360	99.65%				
324	96.22%	361	99.72%				
325	96.34%	362	99.79%				
326	96.46%	363	99.86%				
327	96.58%	364	99.93%				
328	96.70%	365	100.00%				

Table: Parenting time credit percentage by number of overnights

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

144	31.44%	181	49.24%	218	67.23%	255	81.59%
145	31.88%	182	49.75%	219	67.68%	256	81.91%
146	32.32%	183	50.25%	220	68.12%	257	82.23%
147	32.77%	184	50.76%	221	68.56%	258	82.54%
148	33.22%	185	51.26%	222	69.00%	259	82.85%
149	33.68%	186	51.76%	223	69.44%	260	83.16%
150	34.13%	187	52.27%	224	69.87%	261	83.46%
151	34.59%	188	52.77%	225	70.30%	262	83.76%
152	35.05%	189	53.27%	226	70.73%	263	84.05%
153	35.52%	190	53.77%	227	71.15%	264	84.34%
154	35.99%	191	54.27%	228	71.57%	265	84.63%
155	36.45%	192	54.77%	229	71.99%	266	84.92%
156	36.93%	193	55.27%	230	72.40%	267	85.20%
157	37.40%	194	55.77%	231	72.81%	268	85.47%
158	37.88%	195	56.27%	232	73.22%	269	85.75%
159	38.35%	196	56.77%	233	73.62%	270	86.02%
160	38.83%	197	57.26%	234	74.02%	271	86.28%
161	39.32%	198	57.75%	235	74.42%	272	86.55%
162	39.80%	199	58.25%	236	74.81%	273	86.81%
163	40.29%	200	58.74%	237	75.20%	274	87.06%
164	40.77%	201	59.23%	238	75.59%	275	87.32%
165	41.26%	202	59.71%	239	75.97%	276	87.57%
166	41.75%	203	60.20%	240	76.35%	277	87.81%
167	42.25%	204	60.68%	241	76.73%	278	88.06%
168	42.74%	205	61.17%	242	77.10%	279	88.30%
169	43.23%	206	61.65%	243	77.46%	280	88.53%
170	43.73%	207	62.12%	244	77.83%	281	88.77%
171	44.23%	208	62.60%	245	78.19%	282	89.00%
172	44.73%	209	63.07%	246	78.55%	283	89.23%
173	45.23%	210	63.55%	247	78.90%	284	89.45%
174	45.73%	211	64.01%	248	79.25%	285	89.67%
175	46.23%	212	64.48%	249	79.60%	286	89.89%
176	46.73%	213	64.95%	250	79.94%	287	90.10%
177	47.23%	214	65.41%	251	80.28%	288	90.32%
178	47.73%	215	65.87%	252	80.61%	289	90.52%
179	48.24%	216	66.32%	253	80.94%	290	90.73%
180	48.74%	217	66.78%	254	81.27%	291	90.93%

292	91.13%	329	96.81%				
293	91.33%	330	96.92%				
294	91.53%	331	97.04%				
295	91.72%	332	97.15%				
296	91.91%	333	97.26%				
297	92.09%	334	97.36%				
298	92.28%	335	97.47%				
299	92.46%	336	97.57%				
300	92.64%	337	97.68%				
301	92.81%	338	97.78%				
302	92.99%	339	97.88%				
303	93.16%	340	97.97%				
304	93.33%	341	98.07%				
305	93.49%	342	98.16%				
306	93.66%	343	98.26%				
307	93.82%	344	98.35%				
308	93.98%	345	98.44%				
309	94.13%	346	98.53%				
310	94.29%	347	98.62%				
311	94.44%	348	98.71%				
312	94.59%	349	98.79%				
313	94.73%	350	98.87%				
314	94.88%	351	98.96%				
315	95.02%	352	99.04%				
316	95.16%	353	99.12%				
317	95.30%	354	99.20%				
318	95.44%	355	99.28%				
319	95.57%	356	99.35%				
320	95.70%	357	99.43%				
321	95.84%	358	99.51%				
322	95.96%	359	99.58%				
323	96.09%	360	99.65%				
324	96.22%	361	99.72%				
325	96.34%	362	99.79%				
326	96.46%	363	99.86%				
327	96.58%	364	99.93%				
328	96.70%	365	100.00%				

137-050-0735
Child Care Costs

(1) Adjust the support obligation for child care costs paid by either parent or the child's caretaker if the child for whom support is being calculated is disabled or under the age of 13.¹

(2) Child care costs must be related to the parent's or caretaker's employment, job search, or training or education necessary to obtain a job. Only actual costs² paid by a parent or caretaker for child care that can be documented and determined may be used to compute an adjustment under these rules.³

(3) Child care costs are allowable only to the extent that they are reasonable and, except as provided in section (4), do not exceed the maximum amounts set out in Table 1.

Table 1: Maximum Allowable Child Care Costs by Provider Location

	Column A	Column B
Age of Child	The metropolitan areas ⁴ of Portland, Bend, Eugene, Corvallis, Springfield, Monmouth, Ashland Maximum Per Child	All Other Oregon or Out of State Locations Maximum Per Child
Newborn to 1 year	\$1,705	\$1,190
1 year to 3 years	\$1,705	\$1,083
3 years to 6 years	\$1,400	\$860
6 years and older	\$1,100	\$629

(4) The maximum amounts allowed by the Department of Early Learning and Care (DELIC) as shown in the Employment-Related Day Care Allowance tables in OAR 414-175-0075, available online at <https://secure.sos.state.or.us/oard/viewSingleRule.action?ruleVrsnRsn=301963> may be used when those amounts are greater than the amounts in the abbreviated table in section (3).

¹ Commentary: The child support calculation should reflect the costs incurred by either or both parents, or by a caretaker, so long as those costs meet the criteria set out in this rule.

The guidelines do not account for child care tax credits. The credits are speculative; some parents eligible for the credits may not file tax returns. In cases where the parent actually receives a tax benefit that renders the guideline result unjust or inappropriate, a rebuttal of the guideline result may be in order.

² Commentary: The guidelines do not allow inclusion of the state- or employer-subsidized portion of child care costs because the parent does not actually pay the cost. Example:

The obligee receives an Employment Related Day Care (ERDC) subsidy from the Department of Early Learning and Care. The total cost of day care is \$475, but the obligee receives a \$400 subsidy and has a co-pay of \$75. The figure used in the guidelines calculation is the \$75 co-pay.

³ Commentary: Future child care costs that are determinable and certain to occur should be included in the guidelines calculation when those future costs are known.

⁴ Commentary: The metropolitan areas of the cities listed can be identified by referring to the Zip Codes for Group Area A table in [OAR 414-175-0075](https://www.oregon.gov/DELIC/Programs/Child-Care/Child-Care-Allowance-Tables/OAR-414-175-0075).

(5) Each parent's obligation for child care costs is that parent's income share percentage as provided by OAR 137-050-0720 multiplied by the total allowed child care costs. A parent's child care cost obligation may not exceed the parent's available income after deducting the parent's basic support obligation.

(6) As used in section 1 of this rule, "disabled" refers to a child who has a physical or mental disability that substantially limits one or more major life activities (for example, self-care, performing manual tasks, walking, seeing, speaking, hearing, eating, sleeping, standing, lifting, bending, breathing, learning, reading, concentrating, thinking, communicating, and working).⁵

Stat. Auth.: ORS 25.270 to 25.290, 180.345

Stats. Implemented: ORS 25.270 to 25.290

Effective date: July 7, 2023

⁵ Commentary: For 2013, this list was updated for consistency with changes to [42 USC § 12102](#).

137-050-0740

Social Security and Veterans Benefits; Dollar-for-Dollar Reduction in Support Obligation¹

(1) For the purposes of this rule:

(a) "Apportioned Veterans benefits" means the amount the U.S. Department of Veterans Affairs deducts from an obligated parent's Veterans benefits and disburses to the child or to the child's representative payee; and

(b) "Social Security benefits" refer to those benefits paid on behalf of a disabled or retired obligated parent to a child or a child's representative payee.²

(2) The child support obligation may be reduced dollar for dollar in consideration of any Social Security or apportioned Veterans benefits; and

(3) The child support obligation must be reduced dollar for dollar in consideration of any Survivors' and Dependents' Educational Assistance (Veterans benefit) under 38 U.S.C. chapter 35.

(4) A parent is not entitled to a reduction in support for Veterans or Social Security benefits:

(a) that result from the child's own disability,³

(b) for which the obligated parent is the representative payee, or

(c) that do not result from the obligated parent's own disability or retirement, or, in the case of subsection (3), from that parent's military service.

Stat. Auth: ORS 25.270 – 25.290, 180.345

Stats. Implemented: ORS 25.270 – 25.290

Effective date: March 30, 2015

¹ Commentary: A reduction in support pursuant to this rule is applied after the \$100 minimum order presumption in OAR 137-050-0755. The reduction is applied first to cash child support, and then to any cash medical support. It may reduce support below \$100 or eliminate it entirely. This adjustment does not change the determination of which parent(s) should be obligated to pay support. It is subject to rebuttal pursuant to ORS 25.280 and OAR 137-050-0760 and to the agreed support amount pursuant to OAR 137-050-0765.

² Commentary: If a parent's disability or retirement results in a child receiving Social Security or Veteran's benefits, include the benefits in that parent's column (except as provided in section 4, which provides that credit is not given if the parent who pays support is also the representative payee). Except where both parents' obligations are being determined for a Child Attending School, a child with a caretaker, or a child in state care, only the disabled or retired obligor's support obligation is ultimately reduced. See OAR 137-050-0710(1)(i)(D).

³ Commentary: Social Security death/survivor benefits and Social Security benefits based on the child's disability are not addressed under this rule because such benefits are not derived from either party to the support order. Death benefits should be treated as income to the child only and should be considered, when appropriate, through rebuttal under OAR 137-050-0760.

137-050-0745
Self-Support Reserve

(1) The support calculation must leave an obligated parent enough income to meet his or her own basic needs.¹

(2) To determine the amount of the parent's income available for support ("available income"), subtract the self-support reserve of \$1,418 from the parent's adjusted income.

(3) The parent's total obligation, including the parent's shares of the basic support obligation, child care costs, health insurance, and cash medical support, may not exceed the parent's available income, except as provided in OAR 137-050-0750(7).

(4) The limitation on support described in this rule is reflected in the specific provisions of OAR 137-050-0710 (Calculating Support), OAR 137-050-0725 (Basic Support Obligation), OAR 137-050-0735 (Child Care Costs), and OAR 137-050-0750 (Medical Support).²

(5) The amount of the self-support reserve is based on the federal poverty guideline, multiplied by 1.167 to account for estimated taxes, and rounded to the nearest whole dollar. This rule will be reviewed and updated annually to reflect changes in the federal poverty guideline.

Stat. Auth.: ORS 25.275, 25.280, 180.345

Stats. Implemented: ORS 25.275, 25.280

Effective date: July 1, 2023

¹ Commentary: Research suggests that an obligor is more likely to pay child support if the order is within the obligor's means. A smaller amount of support that is actually paid is of greater value to the child than a higher support order that goes unpaid. Accumulating arrears without ability to pay is a disincentive to paying current support. *see, e.g.,* Margot Bean, *Story Behind the Numbers: Understanding and Managing Child Support Debt*, Information Memorandum 08-05, Office of Child Support Enforcement, available at http://www.acf.hhs.gov/sites/default/files/ocse/im_07_04c.pdf

² Commentary: Subsection 1 provides the underlying principle that, notwithstanding the \$100 minimum order, parents are allowed to meet their own subsistence needs before allocating their income to child support, including health care coverage costs. Subsection 3 explains that this includes costs in which the parent is sharing and describes the exception. Subsection 4 explains that the basic rule is implemented throughout the guideline rules.

137-050-0750 Medical Support

(1) The basic support obligation (OAR 137-050-0725) includes ordinary unreimbursed medical costs of \$250 per child per year. These costs represent everyday expenses such as bandages, non-prescription medication, and co-pays for doctor's well visits. The basic support obligation does not account for health care coverage costs or for extraordinary medical expenses.¹

(2) "Cash medical support", as used in OAR 137-050-0700 through 137-050-0765, has the meaning given in ORS 25.321(1).²

(3) For purposes of this rule, "to provide" health care coverage means to apply to enroll the child and pay any costs associated with the enrollment, even if the cost to the parent is zero.

(4) For purposes of ORS 25.323, private health care coverage may be "available" to a parent from any source, including but not limited to an employer, spouse, or domestic partner.

(5) Private health care coverage is reasonable in cost if it costs no more than the total of four percent of each parent's adjusted income as determined in OAR 137-050-0720.

(a) The amount calculated for each parent in this section may not exceed that parent's available income after deducting the parent's shares of basic support obligation and child care costs.³

¹ Commentary: It is no longer appropriate to deduct the first \$250 of unreimbursed medical expenses before dividing costs between the parents. Ordinary expenses are included in the support amount. Extraordinary unreimbursed expenses may be divided from the first dollar.

Prior to 2013, we did not differentiate between the types of medical expenses. Rather, the guidelines required parents to always deduct the first \$250 in unreimbursed expenses before dividing any subsequent expenses. During the 2013 review, we realized that approach was not entirely consistent with the economic study on which our support scale is based. Also, it would be unreasonable to require a parent to painstakingly document small, routine costs like bandages and vitamins in detail before receiving reimbursement for the extraordinary expenses.

Ordinary expenses, such as bandages, non-prescription medication, and vitamins, are included in the basic support amount based on national economic data indicating an average amount of about \$250 per child per year in ordinary expenses. Since these kinds of costs are already included in the scale and allocated between the parents based on parenting time, they should not be divided among the parties.

Extraordinary expenses are not included in the basic support obligation and are suitable for division between the parties from the first dollar. This includes uncovered costs of treatment of illness or injury; chronic medical conditions, like asthma or diabetes; orthodontia; medical equipment; and visits to the emergency room.

For more information, see the [2013 Guidelines Report and Recommendations](#).

² Commentary: ORS 25.321(1) reads: (1) "Cash medical support" means an amount that a parent is ordered to pay to defray the cost of health care coverage provided for a child by the other parent or a public body, or to defray uninsured medical expenses of the child.

³ Commentary: If a parent with *income* above the minimum wage has no *available income* as a result of adjustments to income or the self-support reserve, that parent may be ordered to provide health care coverage, but the other parent will be assessed the entire cost of the coverage.

(b) The reasonable cost contribution of a parent whose income is at or below the highest Oregon minimum wage for full-time employment is zero.

(6) A parent with income at or below the highest Oregon minimum wage for full-time employment may be ordered to provide health care coverage only if it is available at no cost.⁴

(7) Compelling factors may support a finding that health care coverage is reasonable in cost at an amount greater than the amount determined in section 5 of this rule so long as the providing parent has income greater than full-time employment at the highest Oregon minimum wage.⁵

(8) In determining the cost of private health care coverage, consider only the cost to the parents of covering the children for whom support is sought. To calculate the amount to be considered:

(a) If there is a known cost for self-only coverage for the providing parent, deduct that cost from the cost of family coverage. Divide the remainder by the total number of people covered, excluding the providing parent. Multiply the result by the number of children for whom coverage is sought in the present calculation.⁶

(b) If there is no self-only coverage option or the cost cannot be determined, divide the total cost of coverage by total number of people covered, including the providing parent. Multiply the result by the number of children for whom coverage is sought in the present calculation.⁷

(9) If only one parent has private health care coverage that is appropriate and available under ORS 25.323, that parent must be ordered to provide it.⁸

⁴ Commentary: If a parent's income as determined in OAR 137-050-0715 is at or below the highest Oregon minimum wage, that parent may not be ordered to pay *any* cost to provide insurance, even if the other parent can reimburse the full cost.

⁵ Commentary: Compelling factors may include but are not limited to continued access to health care for a child with a chronic health condition or a frequent need for medical care, the parents' agreement to continue coverage despite the cost, and minimal difference between the cost determined under sections (5) and the parent's portion of the cost of coverage.

⁶ Example: Health care coverage costs \$375 and covers obligor, obligor's spouse, obligor's two non-joint children, and the joint child that is the subject of this calculation. The cost to cover the obligor is \$175. The cost to cover the people other than the obligor is \$200 (\$375 minus \$175). The per-person cost is \$50 (\$200 divided by 4 covered people). The cost to cover the child in this calculation, then, is \$50.

⁷ Commentary: If there is no known premium cost for an individual parent, the cost for that parent can be calculated by dividing the total premium cost by the number of individuals to be covered by the policy.

⁸ Commentary: In addition to the reasonable in cost standard, ORS 25.323 requires that coverage be "accessible" and not impose unreasonable deductibles or copays. "Accessible" means that the coverage will be available for at least one year, based on the work history of the parent providing the coverage, and that the coverage either does not have service area limitations or the child lives within 30 miles or 30 minutes of a primary care provider who is eligible for payment under the coverage. Whether copays and deductibles are "unreasonable" is for the fact-finder to determine in light of the family's circumstances, such as the child's medical needs, the availability of alternate forms of coverage, and the sufficiency of cash medical support to meet the child's needs.

(10) If both parents have access to appropriate, available private health care coverage, the parent with the greater share of parenting time as determined in OAR 137-050-0730 (Parenting Time Credit) may select which coverage will be ordered.

(a) If the parent with the greater share of parenting time does not select between the parents' coverage, or each parent has exactly 50% or 182.5 overnights of parenting time and the parents do not agree on which policy should be ordered, the policy with the lower out-of-pocket premium cost will be ordered unless the court, administrator, or administrative law judge makes a finding that the more expensive policy should be ordered.

(b) The parents may agree that both parents will be ordered to provide private coverage if both parents have appropriate coverage available so long as the total coverage to be provided is reasonable in cost under sections 5 or 7 of this rule.

(11) If the child lives with a caretaker, both parents are parties to the action, and both parents have appropriate and available private health care coverage, the caretaker may select which coverage will be ordered. If the caretaker does not select between the parents' coverage, the policy with the lower out-of-pocket premium cost will be ordered unless the court, administrator, or administrative law judge makes a finding that the more expensive policy should be ordered.⁹

(12) If neither parent has access to appropriate, available private health care coverage:

(a) One or both parents must be ordered to provide appropriate private health care coverage at any time whenever it becomes available;

(b) The parent with custody of the child may be ordered to provide public health care coverage for the child; and

(c) Either or both parents who are found to have a cash child support obligation as provided in OAR 137-050-0710(1)(i) must be ordered to pay cash medical support,¹⁰ or the order must include a finding explaining why cash medical support is not ordered.¹¹ The amount of the cash

⁹ Commentary: When the child lives with a caretaker or is in state care and the support obligation is being computed for only one parent under OAR 137-050-0710(3) (the method typically used by the Child Support Program), only that parent's health care coverage is considered. The single-parent calculation method assesses the obligor one-half of the responsibility for the coverage and credits the obligor for the full cost of the premiums. In most cases, this will mean the obligation is reduced by one-half of the cost of coverage. Also note that if another single-parent order is taken for the other absent parent to pay, the parents' medical support obligations are considered independently, without reference to one another. Regardless of the coverage provided by the first obligor, the second obligor's contribution might be made through providing additional coverage, through cash medical support, or by rebuttal of the guideline support amount.

¹⁰ Commentary: Cash medical support is assigned to the state for any month the child receives Medicaid benefits as described in OAR 461-120-0310.

¹¹ Commentary: The Child Support Program's administrative child support actions under ORS Chapter 25 do not modify or supersede existing provisions entered under ORS 107.106 requiring parents to share the cost of uninsured medical expenses. Amounts a parent pays as cash medical support may offset that parent's obligation for uninsured expenses imposed by the underlying court order judgment unless otherwise noted in that judgment. To the extent that a child's medical needs are being met in some other

medical support obligation is the lesser of:

(A) four percent of the parent's adjusted income as determined in OAR 137-050-0720,

(B) the parent's available income after deducting the parent's shares of basic support obligation and child care costs, or

(C) zero, if the parent's income is at or below the highest Oregon minimum wage for full-time employment.¹²

(13) A medical support clause may order an obligor to provide appropriate private health care coverage whenever it is available to the obligor, and to pay cash medical support whenever the obligor does not provide appropriate private health care coverage.

(14) Determine each parent's share of the cost of health care coverage to be ordered under this rule by multiplying the total cost by each parent's percentage share of the parents' combined reasonable in cost limitation, as determined in section 5 of this rule.¹³

(a) If only one parent has income above the highest Oregon minimum wage, that parent is responsible for all health care coverage costs. No share of the cost is apportioned to a parent with income at or below the highest Oregon minimum wage as provided in section 12(c)(C) of this rule.

(15) When enforcing the health insurance provision of a child support judgment entered under this rule, health insurance is reasonable in cost if the premium cost for the child is equal to or less than the amount that was determined reasonable in cost under section 5 of this rule based on both parents' income at the time support was calculated, regardless of whether that cost exceeds either:

(a) The providing parent's individual contribution to the reasonable cost cap, or

(b) The actual cost of insurance allocated to the providing parent under section 14 of this rule.¹⁴

way, it may be appropriate to include findings in lieu of cash medical support. One such way might be provision under ORS 107.106 for the parents to share in the children's uninsured medical expenses. If a child receives Medicaid funded medical benefits, medical support is assigned to the state, and the state must be served with the action and has the right to object.

¹² ORS 653.025, as amended by SB 1532 (2016), provides a three-tiered structure of minimum wages applicable to employers in different areas of Oregon. This provision is intended to ensure the fairest results and minimize the need for additional factual determinations by ensuring that in determining whether a parent has sufficient earnings to be ordered to pay to provide health insurance or to pay cash medical support, the parent's income is compared against the highest Oregon minimum wage.

¹³ Commentary: Include health care coverage costs that will be ordered pursuant to this rule, even if they are not yet being paid. Also, if a parent will provide coverage through a spouse or domestic partner, include the costs as if the parent paid the costs directly.

¹⁴ Commentary: The 2013 guidelines combine the parents' income for purposes of determining whether health insurance is reasonable in cost, but divide only the exact cost of the current coverage between the parents. This means that if the cost of coverage increases after entry of the support order, the providing parent may be required to pay a greater cost for insurance than is accounted for in the support amount. If

Stat. Auth.: ORS 25.270 to 25.290, 25.323, 180.345
Stats. Implemented: ORS 25.270 to 25.290, 25.321 to 25.343
Effective date: July 1, 2016

35 months have passed since entry of the order, or if the change rises to the level of a substantial change of circumstances, the parent may be eligible for a modification. However, small changes in the insurance premium are unlikely to put the order out of substantial compliance with the guidelines.

137-050-0755
Minimum Order

(1) Except as provided in OAR 137-050-0740, 137-050-0760, 137-050-0765 and this rule¹, it is rebuttably presumed that an obligated parent is able to pay at least \$100 per month as child support. If an obligated parent's total support is less than \$100, increase cash child support by the amount needed for total support to equal \$100. For purposes of this rule total support equals cash child support plus the greater of cash medical support or the total out of pocket cost for health care coverage the parent is ordered to provide pursuant to OAR 137-050-0750.

(2) The presumption in this rule does not apply when:

(a) Each parent has exactly 182.5 annual average overnights as determined by OAR 137-050-0730;

(b) The administrator is entering an order which requires only medical support;

(c) A support order is suspended as provided by ORS 25.247; or

(d) The parent from whom support is sought:

(A) Has disability benefits as a sole source of income;

(B) Qualifies as an incarcerated obligor, as defined in OAR 137-055-3300; or

(C) Receives public benefits as defined in ORS 25.245.

Stat. Auth.: ORS 25.270 to 25.290 & 180.345

Stats. Implemented: ORS 25.270 to 25.290

Effective date: February 5, 2020

¹ Commentary: The support obligation, as adjusted pursuant to this rule, remains subject to a dollar-for-dollar reduction under ORS 25.275(4) and OAR 137-050-0740 (Social Security and Veterans Benefits; Dollar-for-Dollar Reduction of Support Obligation).

137-050-0760

Rebuttals

(1) The presumption that the guideline support amount as provided in OAR 137-050-0700 through OAR 137-050-0755 is the correct support amount may be rebutted by a finding that sets out the presumed amount, concludes that it is unjust or inappropriate, and sets forth a different amount and a reason it should be ordered.¹ The criteria that may be the basis for rebuttal include but are not limited to:

- (a) Evidence of the other available resources of the parent;²
- (b) The reasonable necessities of the parent;
- (c) The net income of the parent remaining after withholding required by law or as a condition of employment;³
- (d) A parent's ability to borrow;
- (e) The number and needs of other dependents of a parent;⁴

¹ Commentary: The child support amount determined by the formula in OAR 137-050-0700 through OAR 137-050-0755 is presumed correct. If the result is unjust or inappropriate, the court, administrator, or administrative law judge may rebut that presumption and substitute a just and appropriate figure. This list of possible reasons for rebuttal, like the list in ORS 25.280, is not exclusive. The court, administrator, or administrative law judge may consider other appropriate economic factors that directly affect the needs and best interests of the child(ren). *Matter of Marriage of Petersen*, 132 Or App 190 198; 888 P2d 23 (1994).

The party seeking to rebut the presumption in ORS 25.280 has the burden of coming forward with probative evidence that would support a finding that it would be unjust or inappropriate to apply the formula in establishing a child support obligation. *Redler & Redler*, 330 Or 51, 60, 996 P2d 963, 968 (2000)

The court may not base a rebuttal on a factor, such as income disparity between the parties, that is a determinative factor in the guidelines' calculation of a parent's presumed child support obligation. *Matter of Marriage of Larkin*, 146 Or App 310, 313, 932 P2d 115, 116 (1997)

² Commentary: "Evidence of the other available resources of the parent" may include income earned as overtime that will increase the parent's ability to support the child, but is not already included in gross income because, e.g., it is not recurring or is not amenable to annualization.

³ Commentary: Employee contributions to a retirement plan required as a condition of employment may or may not make a significant impact on a parent's ability to pay the presumed amount of child support. In order to be considered as a rebuttal by the trier of fact, any adjustment must be mandatory and significantly reduce or enhance the income that is available to the parent.

⁴ Commentary: Stepchildren are excluded from the nonjoint child deduction in OAR 137-050-0720 unless there is an order for the stepparent to support the child, as it is presumed that the legal parents of the stepchild are responsible for his or her support. However, where the stepparent is providing substantial support for a stepchild, rebuttal may be appropriate.

(f) The special hardships of a parent affecting the parent's ability to pay support, including, but not limited to, any medical circumstances, extraordinary travel costs related to the exercise of parenting time, or requirements of a reunification plan if the child is in state-financed care;⁵

(g) The desirability of the custodial parent remaining in the home as a full-time parent or working less than full-time to fulfill the role of parent and homemaker;⁶

(h) The tax consequences, if any, to both parents resulting from spousal support awarded, the determination of which parent will name the child as a dependent, child tax credits, or the earned income tax credit received by either parent;⁷

(i) The financial advantage afforded a parent's household by the income of a spouse or domestic partner;⁸

⁵ Commentary: When a parent incurs extraordinary transportation costs in the exercise of parenting time with a child, and when that expense would impair the ability to pay the presumed correct child support amount, the trier may find it appropriate to reduce the amount of support to be paid by a parent. This criterion might also justify an increase in support when the nonpaying parent incurs extraordinary travel costs to facilitate parenting time between the child and the other parent.

Transportation costs should be extraordinary in order to render the guideline support amount unjust or inappropriate, such as travel that requires an overnight stay or transportation other than by auto. The parenting time credit considers basic travel costs, including exercising parenting time.

This criterion also includes the hardships of a parent trying to comply with the specific requirements of a reunification plan or other agreement to reunite with their child, who are in custody of Child Welfare or the Oregon Youth Authority. When a parent is required to pay for expenses (such as classes, counseling, medical costs, appropriate housing, transportation costs, visitation costs, etc.) as part of the reunification plan or other agreement, it may be appropriate to reduce the amount of support to be paid by the parent when such expenses would impair the ability to pay the presumed correct child support amount.

⁶ Commentary: To increase the support order based on this factor, it would presumably be demonstrated both that the custodial parent's failure to work full time (or at all) was justified by the compelling desirability of remaining at home with the child(ren) and that the custodial parent's failure to produce the expected income should be compensated for by increased payments on the part of the noncustodial parent. In considering an argument that this criterion stands as the reason for a rebuttal, the trier will probably have to be persuaded both on the merits of the custodial parent remaining at home, the noncustodial parent's ability to pay an increased amount and the equities of such an order.

⁷ Commentary: The formula and scale presume that the parent with primary physical custody of the child will receive the dependency exemption. If this presumption is correct, no further consideration need be given to this issue. If in a particular case, however, this exemption goes to the parent who does not have primary physical custody, there may be a reason to adjust the calculation. Because the parenting time credit is based on the scale amount, it allocates the dependency exemption between the parents in proportion to their parenting time credits.

The scale is based on 2006 federal and state tax assumptions. It does not include any changes to the tax code since 2006. It also does not account for any Earned Income Tax Credit (EITC) to which a parent may be entitled. The fact finder may use actual evidence of the earned income or child tax credit in these scenarios. See

http://oregonchildsupport.gov/laws/guidelines_archive/docs/psi_guidelines_review_2006.pdf#page=21.

⁸ Commentary: This criterion is intended to apply in situations where an obligor or obligee is voluntarily unemployed or employed at less than his or her earning capacity because a spouse or domestic partner

(j) The financial advantage afforded a parent's household by benefits of employment including, but not limited to, those provided by a family owned corporation or self-employment, such as housing, food, clothing, health benefits and the like, but only if unable to include those benefits as income under OAR 137-050-0715;⁹

(k) Evidence that a child who is subject to the support order is not living with either parent;¹⁰

(L) Findings in a judgment, order, decree or settlement agreement that the existing support award is or was made in consideration of other property, debt or financial awards, and those findings remain relevant;¹¹

(m) The net income of the parent remaining after payment of mutually incurred financial obligations;¹²

provides a financial advantage to the household which enables the obligor or obligee to be unemployed or work at less than a full-time job.

A spouse or domestic partner's income is not included in income for purposes of the guideline support calculation. *Matter of Marriage of Ainsworth*, 114 Or App 311, 314-315, 835 P2d 928, 929-30 (1992). The Court of Appeals found that it was error for the court to include the wages of each parent's new partner in calculating the presumptive child support obligation of each parent. *Matter of Marriage of Hardiman*, 133 Or App 112, 113, 889 P2d 1354, 1355 (1995).

Example: Obligee used to work full-time, but is no longer working because he or she is married to a spouse who earns a significant income. Because obligee has chosen not to work, his or her income would be calculated based on a determination of potential income. Under this situation, the fact finder may consider the financial advantage afforded to obligee's household resulting from the spouse's income to rebut the presumed child support amount.

Before employing this rebuttal criterion, ensure that the guideline support amount reflects any appropriate imputed income for the unemployed or underemployed parent. For a parent foregoing a professional career because of a spouse's income, using the parent's potential income may result in a just and appropriate support amount without need to rebut.

⁹ Commentary: The "benefits of employment" could be any benefit, not counted as income, that provides a financial advantage. Those benefits may include, but are not limited to, those which provide or subsidize housing, transportation, food, clothing, health benefits and the like. The trier, in allowing a rebuttal based on this criterion, must assign a dollar value to the benefit and make a decision about how that amount affects the need for, or the ability to pay, child support. This criterion should be considered only after determining the guideline support amount in light of any in-kind payments or reimbursements counted as income under OAR 137-050-0715(4)(b).

¹⁰ Commentary: Where the child does not live with either parent, it is for the trier to determine whether the presumptive amount of support should be ordered, or whether a departure from the guidelines is appropriate.

¹¹ If previous orders regarding child support varied from the presumptively correct amount because of other property, debt or financial awards, and those facts remain relevant to any subsequent proceeding (i.e., a modification proceeding), then those facts should be allowed to support rebuttal argument to any support award contemplated.

(n) The tax advantage or adverse tax effect of a parent's income or benefits;¹³

(o) The extraordinary or diminished needs of the child,¹⁴ except:

¹² Commentary: One party may assume financial responsibility for significant obligations incurred jointly. If this obligation relieves one parent of a significant financial burden while reducing the available resources of the other, it may be appropriate to increase or reduce the income of the parent accordingly.

¹³ Commentary: The guidelines assume that income will be taxed as earnings and that there is a standard net income for each gross income level specified in these guidelines. That is, even though the guidelines provide for calculations using gross income amounts, the child support awards produced by the guidelines are, in fact, based upon the net income resulting from that particular gross income amount, assuming a tax deduction claim for only one person, i.e., the person whose income is being determined.

Therefore child support for one child based on a gross income of \$2000, and filing as described above, is \$245. What the user cannot see is that \$245 is really the child support for net disposable income of \$1477, which is \$2000 minus \$237 federal income taxes, \$133 state income tax and \$153 in Social Security deductions. For details of the net to gross conversion method, please see http://oregonchildsupport.gov/laws/guidelines_archive/docs/psi_guidelines_review_2006.pdf#page=127.

This is not to imply that a parent who claims more or less than one deduction, and whose net income is therefore more or less than would result from one deduction, should be treated differently by this process. The method of deriving net income from gross as explained here is simply a method of "leveling the playing field", so that when we deal with people with similar gross earnings we will also be attributing similar net incomes to them regardless of the number of exemptions they may claim.

However, if the nature of the income or benefit received by the parent is such that it is subject to either more or less taxes than earned income then consideration should be given to both the parent's before-tax and after-tax income. If the trier finds that the income or benefit is not taxable as assumed by the guidelines or taxed at a lower than normal rate, then the presumptively correct support award may not be correct and could be subject to rebuttal under this rule.

¹⁴ Commentary: The guideline support amount is intended to provide for the educational, physical and emotional needs of the child for whom support is sought. In some circumstances, these needs may be higher or lower than that of the average child.

Extraordinary medical expenses are not considered in the guideline support amount. If the child has extraordinary medical expenses, they can be addressed under this factor to the extent they are not addressed through cash medical support. The basic support amount derived from the scale and determined under OAR 137-050-0725 includes the children's ordinary medical expenses (i.e., out-of-pocket expenses not covered by insurance). This includes band-aids, co-pays for doctor's well visits, and over-the-counter medicines. Extraordinary are "likely to be expended on such items as orthodontia and uninsured expenses that may include asthma treatment, certain medical equipment, visits to the emergency room of a hospital outside of the healthcare provider's network and other expenses." Because extraordinary and ordinary medical expenses are different in character, and ordinary expenses typically consist of small over-the-counter purchases, it is not necessary to demonstrate \$250 in expenditures before considering extraordinary costs as a rebuttal factor.

A child's earnings may be considered as a possible basis for departing from the presumed support amount if there is evidence that those earnings diminish the child's need for parental support. Such earnings, therefore, should be extraordinary, e.g., a large personal injury settlement or a significant trust fund, etc. In the vast majority of cases, a child's earnings or property should not impact a parent's responsibility to contribute to the support of his or her child. To conclude otherwise would negatively impact the parent-child relationship and provide a disincentive for children to obtain experience in the

(A) Expenses for extracurricular activities¹⁵ and

(B) Social Security benefits paid to a child because of a child's disability;¹⁶

(p) The return of capital.¹⁷

(q) The financial costs of supporting a Child Attending School at school, including room, board, tuition and fees, and discretionary expenses, the ability of the Child Attending School to meet those expenses with scholarships, grants and loans, and the ability of a parent to provide support for the Child Attending School, either in kind where a child continues to live in a parent's home or with cash if there are parental resources to provide financial support over and above the amount for a Child Attending School generated by the child support calculator.¹⁸

workforce. See *Redler & Redler*, 330 Or 51, 60-61, 996 P2d 963, 968 (2000) (Evidence that two minor daughters residing with mother earned combined income of approximately \$6,200 from newspaper routes in previous year and that their mother earned approximately \$3,900 in same year was insufficient to rebut presumption that statutory formula provided correct amount of child support owed by noncustodial father, where other evidence indicated mother and father had only part-time jobs that paid minimum wage or slightly above minimum wage and that financial situation in mother's household remained "tight" despite daughters' employment)

¹⁵ Commentary: The guidelines do not take into consideration extracurricular expenses. This is an issue that needs to be negotiated between the parents as these types of expenses are wants, not needs, and the guidelines and scale cover only the needs of children.

¹⁶ Commentary: Social Security benefits paid to a child because of the child's disability are based on the child's extraordinary needs the child and should not be included as income to either parent or be used to reduce the child support obligation. Because the benefits paid by the Social Security Administration are intended to defray the additional costs associated with a child's disability, an upward deviation from the guideline amount may not be necessary. On a related but distinct issue, please see OAR 137-050-0740 for the treatment of Social Security or Veterans benefits received on behalf of a child due to a parent's disability.

For case law on this topic see *Longcor v. Longcor*, 114 Or App 89, 834 P2d 479 (1992), and *Dawson v. Dawson*, 142 Or App 35, 919 P2d 517 (1996).

¹⁷ Commentary: Return *on* capital (for instance, interest earnings on investments), is income as provided in OAR 137-050-0715. Return *of* capital is income derived from the sale of property, but does not include interest payments. Return *of* capital could, for example, be the part of a payment received on a land sale contract in payment for real property which represents the principal rather than the interest.

Generally, it is not intended that an obligated parent should be required to spend down an asset in order to pay support. However, it may be appropriate to increase the parent's income in certain scenarios, such as where a parent has opted to live off of the sale of an asset rather than earning income.

¹⁸ Commentary: Application of these guidelines is often difficult in those situations where an 18-21 year old child is a "child attending school" as defined in ORS 107.108. The scale itself is based on the average expenses of children in the home from ages 0-17. A child attending school may live with a parent, in a dormitory, with a roommate, with a domestic partner, or alone. These situations may call for a rebuttal of the presumptive amount of child support.

(2) A supplemental calculation is not required but may be used in support of the rebuttal.¹⁹

Stat. Auth.: ORS 25.270 to 25.290, 180.345

Stats. Implemented: ORS 25.270 to 25.290

Effective date: June 1, 2019

¹⁹ Commentary: Such a calculation could be based on the guideline support formula but could also be based on factors not considered under the support guidelines. The Oregon Child Support Program publishes a support rebuttal calculator which allows rebuttal factors to be applied by adjusting the income of a parent, or the costs for the child or the presumed support amount.

137-050-0765

Agreed Support Amount

(1) It is in the best interest of children to have support orders reached by agreement of the parents. Entering orders with the parents' consent promotes positive parental involvement and prompt, consistent payment of the support obligation. Parents who enter into agreed support amounts avoid the uncertainty of hearings and possible appeals.

(2) The guideline support amount and rebuttal factors are intended to meet the needs of most families. Likewise, the rebuttal factors in OAR 137-050-0760 address most situations in which the guideline amount is inappropriate. However, there will be families for whom the support amount, even rebutted, is not correct and who value the certainty of agreed support amounts.

(3) In consideration of foregoing administrative hearing rights, the parties may consent to a support amount that is within 15 percent of the amount determined under rules 137-050-0700 through 137-050-0760. The order must be entered with the written consent of the parties.

(4) Apply any change to the support amount under this rule proportionally to cash child support and cash medical support, and to minor children and Children Attending School. Round each result to the nearest dollar.

(5) An agreed support amount entered pursuant to this rule is presumed to be just and appropriate within the meaning of ORS 25.280.

Stat. Auth.: ORS 25.270, 25.290, 180.345

Stats. Implemented: ORS 25.270, 25.290

Effective date: July 1, 2018

Updated Obligation Scale B - Table 1

Based on Expenditures Data Collected in 1998-2004, Updated to 2006 Price, Tax Rates and Poverty Levels

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
0 - 1000	50	50	50	50	50	50	50	50	50	50
1001 - 1050	65	66	66	67	68	68	69	70	71	71
1051 - 1100	98	99	100	101	103	104	105	106	107	108
1101 - 1150	132	133	135	136	137	139	140	142	143	145
1151 - 1200	165	167	169	171	172	174	176	178	180	182
1201 - 1250	198	201	203	205	207	209	212	214	216	218
1251 - 1300	232	234	237	240	242	245	247	250	252	255
1301 - 1350	265	268	271	274	277	280	283	286	289	292
1351 - 1400	290	301	305	308	311	315	318	321	324	328
1401 - 1450	298	333	337	340	344	348	351	355	359	362
1451 - 1500	307	365	369	373	377	381	385	389	393	397
1501 - 1550	315	396	401	405	410	414	418	423	427	431
1551 - 1600	324	428	433	438	442	447	452	456	461	466
1601 - 1650	332	460	465	470	475	480	485	490	495	500
1651 - 1700	341	492	497	502	508	513	519	524	529	535
1701 - 1750	349	508	529	535	541	546	552	558	564	569
1751 - 1800	358	520	561	567	573	579	586	592	598	604
1801 - 1850	366	532	593	600	606	613	619	625	632	638
1851 - 1900	375	545	625	632	639	646	652	659	666	673
1901 - 1950	383	557	657	664	672	679	686	693	700	707
1951 - 2000	391	568	671	697	704	712	719	727	734	742
2001 - 2050	400	580	685	729	737	745	753	761	768	776
2051 - 2100	408	592	699	762	770	778	786	794	803	811
2101 - 2150	416	604	713	794	803	811	820	828	837	845
2151 - 2200	425	616	727	812	835	844	853	862	871	880
2201 - 2250	433	628	741	827	868	877	887	896	905	914
2251 - 2300	441	640	754	843	901	910	920	930	939	949
2301 - 2350	450	652	768	858	934	944	954	963	973	983
2351 - 2400	458	664	782	874	961	977	987	997	1008	1018
2401 - 2450	466	676	796	889	978	1010	1020	1031	1042	1052
2451 - 2500	475	688	810	905	995	1043	1054	1065	1076	1087
2501 - 2550	483	700	824	920	1012	1076	1087	1099	1110	1121

Updated Obligation Scale B - Table 1

Based on Expenditures Data Collected in 1998-2004, Updated to 2006 Price, Tax Rates and Poverty Levels

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
2551 - 2600	491	711	838	936	1030	1109	1121	1132	1144	1156
2601 - 2650	499	723	852	952	1047	1138	1154	1166	1178	1190
2651 - 2700	508	735	866	967	1064	1156	1188	1200	1212	1225
2701 - 2750	516	747	880	983	1081	1175	1221	1234	1247	1259
2751 - 2800	524	759	894	998	1098	1194	1255	1268	1281	1294
2801 - 2850	533	771	908	1014	1116	1213	1288	1301	1315	1328
2851 - 2900	541	784	923	1031	1134	1232	1322	1335	1349	1363
2901 - 2950	550	796	937	1047	1151	1252	1349	1369	1383	1397
2951 - 3000	558	808	951	1063	1169	1271	1370	1402	1416	1431
3001 - 3050	566	820	966	1078	1186	1290	1390	1435	1450	1465
3051 - 3100	575	832	980	1094	1204	1309	1411	1468	1483	1498
3101 - 3150	583	844	994	1110	1221	1328	1431	1501	1517	1532
3151 - 3200	591	856	1008	1126	1239	1347	1452	1534	1550	1566
3201 - 3250	599	868	1022	1142	1256	1365	1471	1566	1583	1599
3251 - 3300	606	878	1034	1155	1271	1381	1489	1593	1611	1628
3301 - 3350	613	888	1046	1169	1286	1397	1506	1612	1640	1656
3351 - 3400	620	898	1058	1182	1300	1414	1524	1631	1668	1685
3401 - 3450	627	909	1071	1196	1315	1430	1541	1649	1697	1714
3451 - 3500	634	919	1083	1209	1330	1446	1559	1668	1725	1743
3501 - 3550	642	929	1095	1223	1345	1462	1576	1687	1754	1772
3551 - 3600	649	939	1107	1237	1360	1479	1594	1705	1783	1801
3601 - 3650	656	950	1119	1250	1375	1495	1611	1724	1811	1830
3651 - 3700	663	960	1131	1264	1390	1511	1629	1743	1855	1859
3701 - 3750	670	970	1144	1277	1405	1527	1646	1762	1874	1887
3751 - 3800	677	980	1156	1291	1420	1544	1664	1780	1894	1916
3801 - 3850	683	988	1165	1301	1431	1556	1677	1794	1909	1945
3851 - 3900	688	996	1173	1310	1441	1567	1689	1807	1923	1974
3901 - 3950	694	1003	1181	1319	1451	1578	1701	1820	1936	2003
3951 - 4000	699	1011	1189	1329	1461	1588	1712	1832	1950	2032
4001 - 4050	704	1018	1198	1338	1471	1599	1724	1845	1963	2061
4051 - 4100	710	1026	1206	1347	1482	1610	1736	1858	1977	2090
4101 - 4150	715	1033	1214	1356	1492	1621	1748	1870	1990	2105

Updated Obligation Scale B - Table 1

Based on Expenditures Data Collected in 1998-2004, Updated to 2006 Price, Tax Rates and Poverty Levels

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
4151 - 4200	721	1040	1222	1365	1502	1632	1760	1883	2004	2120
4201 - 4250	726	1048	1231	1374	1512	1643	1772	1896	2017	2134
4251 - 4300	732	1055	1239	1384	1522	1654	1784	1908	2030	2148
4301 - 4350	737	1063	1247	1393	1532	1665	1795	1921	2044	2163
4351 - 4400	742	1070	1255	1402	1542	1676	1807	1934	2057	2177
4401 - 4450	748	1078	1263	1411	1552	1687	1819	1946	2071	2191
4451 - 4500	753	1085	1272	1420	1563	1698	1831	1959	2084	2205
4501 - 4550	758	1092	1279	1429	1572	1709	1842	1971	2097	2219
4551 - 4600	761	1097	1285	1436	1579	1717	1850	1980	2107	2229
4601 - 4650	765	1102	1291	1442	1586	1724	1859	1989	2116	2239
4651 - 4700	768	1107	1297	1449	1594	1732	1868	1998	2126	2249
4701 - 4750	771	1111	1303	1455	1601	1740	1876	2007	2136	2260
4751 - 4800	775	1116	1309	1462	1608	1748	1885	2017	2146	2270
4801 - 4850	778	1121	1315	1469	1616	1756	1893	2026	2155	2280
4851 - 4900	781	1126	1321	1475	1623	1764	1902	2035	2165	2291
4901 - 4950	784	1131	1327	1482	1630	1772	1910	2044	2175	2301
4951 - 5000	788	1136	1333	1489	1637	1780	1919	2053	2184	2311
5001 - 5050	791	1141	1339	1495	1645	1788	1927	2062	2194	2321
5051 - 5100	794	1146	1345	1502	1652	1796	1936	2071	2204	2332
5101 - 5150	798	1151	1350	1509	1659	1804	1944	2081	2214	2342
5151 - 5200	801	1156	1356	1515	1667	1812	1953	2090	2223	2352
5201 - 5250	804	1161	1362	1522	1674	1820	1961	2099	2233	2363
5251 - 5300	808	1165	1368	1528	1681	1827	1970	2108	2242	2373
5301 - 5350	811	1170	1374	1534	1688	1835	1978	2116	2252	2382
5351 - 5400	815	1175	1379	1541	1695	1842	1986	2125	2261	2392
5401 - 5450	819	1180	1385	1547	1702	1850	1994	2133	2270	2402
5451 - 5500	822	1185	1390	1553	1708	1857	2002	2142	2279	2411
5501 - 5550	826	1190	1396	1559	1715	1865	2010	2151	2288	2421
5551 - 5600	829	1195	1402	1566	1722	1872	2018	2159	2298	2431
5601 - 5650	833	1200	1407	1572	1729	1880	2026	2168	2307	2441
5651 - 5700	836	1205	1413	1578	1736	1887	2034	2177	2316	2450
5701 - 5750	840	1210	1418	1584	1743	1895	2042	2185	2325	2460

Updated Obligation Scale B - Table 1

Based on Expenditures Data Collected in 1998-2004, Updated to 2006 Price, Tax Rates and Poverty Levels

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
5751 - 5800	844	1215	1424	1591	1750	1902	2050	2194	2334	2470
5801 - 5850	847	1220	1430	1597	1757	1909	2058	2203	2343	2479
5851 - 5900	851	1225	1435	1603	1764	1917	2066	2211	2353	2489
5901 - 5950	854	1230	1441	1609	1770	1924	2075	2220	2362	2499
5951 - 6000	858	1234	1446	1615	1777	1931	2082	2228	2370	2508
6001 - 6050	860	1237	1448	1618	1779	1934	2085	2231	2374	2512
6051 - 6100	862	1239	1451	1620	1782	1937	2089	2235	2378	2516
6101 - 6150	864	1242	1453	1623	1785	1941	2092	2238	2382	2520
6151 - 6200	866	1244	1455	1626	1788	1944	2095	2242	2386	2524
6201 - 6250	868	1247	1458	1628	1791	1947	2099	2246	2389	2528
6251 - 6300	870	1250	1460	1631	1794	1950	2102	2249	2393	2532
6301 - 6350	872	1252	1462	1633	1797	1953	2106	2253	2397	2536
6351 - 6400	874	1255	1465	1636	1800	1956	2109	2257	2401	2540
6401 - 6450	876	1257	1467	1639	1803	1959	2112	2260	2405	2544
6451 - 6500	878	1260	1469	1641	1806	1963	2116	2264	2409	2548
6501 - 6550	880	1262	1472	1644	1808	1966	2119	2267	2413	2552
6551 - 6600	883	1265	1474	1647	1811	1969	2122	2271	2416	2557
6601 - 6650	885	1267	1477	1649	1814	1972	2126	2275	2420	2561
6651 - 6700	887	1270	1479	1652	1817	1975	2129	2278	2424	2565
6701 - 6750	889	1273	1482	1655	1821	1979	2134	2283	2429	2570
6751 - 6800	891	1276	1486	1660	1826	1985	2140	2289	2436	2577
6801 - 6850	894	1280	1490	1664	1831	1990	2145	2296	2442	2584
6851 - 6900	896	1283	1494	1669	1836	1995	2151	2302	2449	2591
6901 - 6950	899	1287	1498	1673	1841	2001	2157	2308	2456	2598
6951 - 7000	902	1290	1502	1678	1846	2006	2163	2314	2462	2605
7001 - 7050	904	1294	1506	1682	1851	2012	2168	2320	2469	2612
7051 - 7100	907	1297	1510	1687	1856	2017	2174	2326	2475	2619
7101 - 7150	909	1301	1514	1691	1860	2022	2180	2333	2482	2626
7151 - 7200	912	1304	1518	1696	1865	2028	2186	2339	2489	2633
7201 - 7250	914	1308	1522	1700	1870	2033	2192	2345	2495	2640
7251 - 7300	917	1311	1526	1705	1875	2038	2197	2351	2502	2647
7301 - 7350	919	1315	1530	1709	1880	2044	2203	2357	2508	2654

Updated Obligation Scale B - Table 1

Based on Expenditures Data Collected in 1998-2004, Updated to 2006 Price, Tax Rates and Poverty Levels

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
7351 - 7400	922	1318	1534	1714	1885	2049	2209	2364	2515	2661
7401 - 7450	924	1322	1538	1718	1890	2055	2215	2370	2522	2668
7451 - 7500	927	1325	1542	1723	1895	2060	2221	2376	2528	2675
7501 - 7550	929	1329	1546	1727	1900	2065	2226	2382	2535	2682
7551 - 7600	932	1333	1550	1732	1905	2071	2232	2388	2541	2689
7601 - 7650	935	1336	1554	1736	1910	2076	2238	2395	2548	2696
7651 - 7700	937	1340	1558	1741	1915	2081	2244	2401	2554	2703
7701 - 7750	940	1343	1562	1745	1920	2087	2250	2407	2561	2710
7751 - 7800	942	1347	1566	1750	1925	2092	2255	2413	2568	2717
7801 - 7850	945	1350	1570	1754	1930	2098	2261	2419	2574	2724
7851 - 7900	948	1354	1575	1760	1936	2104	2268	2427	2582	2732
7901 - 7950	951	1359	1580	1765	1942	2111	2275	2434	2590	2740
7951 - 8000	954	1363	1585	1771	1948	2117	2282	2442	2598	2749
8001 - 8050	958	1368	1590	1776	1954	2124	2290	2450	2607	2758
8051 - 8100	961	1372	1595	1782	1960	2131	2297	2457	2615	2766
8101 - 8150	964	1377	1600	1787	1966	2137	2304	2465	2623	2775
8151 - 8200	967	1381	1605	1793	1972	2144	2311	2473	2631	2784
8201 - 8250	971	1386	1610	1799	1978	2150	2318	2481	2639	2792
8251 - 8300	974	1390	1615	1804	1984	2157	2325	2488	2647	2801
8301 - 8350	977	1395	1620	1810	1991	2164	2333	2496	2656	2810
8351 - 8400	981	1399	1625	1815	1997	2170	2340	2504	2664	2818
8401 - 8450	984	1404	1630	1821	2003	2177	2347	2511	2672	2827
8451 - 8500	987	1408	1635	1826	2009	2184	2354	2519	2680	2836
8501 - 8550	990	1413	1640	1832	2015	2190	2361	2527	2688	2844
8551 - 8600	994	1417	1645	1837	2021	2197	2368	2534	2696	2853
8601 - 8650	997	1422	1650	1843	2027	2204	2376	2542	2705	2861
8651 - 8700	1000	1426	1655	1849	2033	2210	2383	2550	2713	2870
8701 - 8750	1004	1431	1660	1854	2040	2217	2390	2557	2721	2879
8751 - 8800	1007	1435	1665	1860	2046	2224	2397	2565	2729	2887
8801 - 8850	1010	1440	1670	1865	2052	2230	2404	2573	2737	2896
8851 - 8900	1013	1444	1675	1871	2058	2237	2412	2580	2745	2905
8901 - 8950	1016	1449	1680	1877	2064	2244	2419	2588	2754	2914

Updated Obligation Scale B - Table 1

Based on Expenditures Data Collected in 1998-2004, Updated to 2006 Price, Tax Rates and Poverty Levels

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
8951 - 9000	1020	1453	1685	1882	2071	2251	2426	2596	2762	2923
9001 - 9050	1023	1458	1691	1888	2077	2258	2434	2604	2771	2932
9051 - 9100	1026	1462	1696	1894	2084	2265	2441	2612	2780	2941
9101 - 9150	1029	1466	1701	1900	2090	2272	2449	2620	2788	2950
9151 - 9200	1032	1471	1706	1906	2096	2279	2456	2628	2797	2959
9201 - 9250	1035	1475	1711	1912	2103	2286	2464	2636	2805	2968
9251 - 9300	1038	1480	1717	1917	2109	2293	2471	2644	2814	2977
9301 - 9350	1042	1484	1722	1923	2115	2300	2479	2652	2822	2986
9351 - 9400	1045	1489	1727	1929	2122	2306	2486	2660	2831	2995
9401 - 9450	1048	1493	1732	1935	2128	2313	2494	2668	2839	3004
9451 - 9500	1051	1498	1737	1941	2135	2320	2501	2676	2848	3013
9501 - 9550	1054	1502	1743	1946	2141	2327	2509	2684	2856	3022
9551 - 9600	1057	1507	1748	1952	2147	2334	2516	2693	2865	3031
9601 - 9650	1060	1511	1753	1958	2154	2341	2524	2701	2873	3040
9651 - 9700	1064	1516	1758	1964	2160	2348	2531	2709	2882	3049
9701 - 9750	1067	1520	1763	1970	2167	2355	2539	2717	2890	3058
9751 - 9800	1070	1525	1769	1975	2173	2362	2546	2725	2899	3067
9801 - 9850	1073	1529	1774	1981	2179	2369	2554	2733	2907	3076
9851 - 9900	1076	1533	1779	1987	2186	2376	2561	2741	2916	3085
9901 - 9950	1079	1538	1784	1993	2192	2383	2569	2748	2924	3094
9951 - 10000	1082	1542	1789	1998	2198	2389	2576	2756	2932	3102
10001 - 10050	1085	1546	1794	2003	2204	2396	2582	2763	2940	3111
10051 - 10100	1089	1551	1798	2009	2210	2402	2589	2771	2948	3119
10101 - 10150	1092	1555	1803	2014	2216	2408	2596	2778	2956	3127
10151 - 10200	1095	1559	1808	2019	2221	2415	2603	2785	2964	3135
10201 - 10250	1098	1563	1813	2025	2227	2421	2610	2793	2971	3144
10251 - 10300	1101	1568	1818	2030	2233	2427	2617	2800	2979	3152
10301 - 10350	1104	1572	1822	2035	2239	2434	2624	2807	2987	3160
10351 - 10400	1107	1576	1827	2041	2245	2440	2631	2815	2995	3169
10401 - 10450	1110	1581	1832	2046	2251	2447	2637	2822	3003	3177
10451 - 10500	1113	1585	1837	2052	2257	2453	2644	2829	3011	3185
10501 - 10550	1116	1589	1841	2057	2263	2459	2651	2837	3018	3193

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Based on Expenditures Data Collected in 1998-2004, Updated to 2006 Price, Tax Rates and Poverty Levels

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
10551 - 10600	1119	1593	1846	2062	2268	2466	2658	2844	3026	3202
10601 - 10650	1123	1598	1851	2068	2274	2472	2665	2851	3034	3210
10651 - 10700	1126	1602	1856	2073	2280	2479	2672	2859	3042	3218
10701 - 10750	1129	1606	1861	2078	2286	2485	2679	2866	3050	3227
10751 - 10800	1132	1610	1865	2084	2292	2491	2686	2874	3057	3235
10801 - 10850	1135	1615	1870	2089	2298	2498	2692	2881	3065	3243
10851 - 10900	1138	1619	1875	2094	2304	2504	2699	2888	3073	3251
10901 - 10950	1141	1623	1880	2100	2309	2510	2706	2896	3081	3260
10951 - 11000	1144	1627	1884	2105	2315	2517	2713	2903	3089	3268
11001 - 11050	1147	1632	1889	2110	2321	2523	2720	2910	3097	3276
11051 - 11100	1150	1636	1894	2116	2327	2530	2727	2918	3104	3285
11101 - 11150	1154	1640	1899	2121	2333	2536	2734	2925	3112	3293
11151 - 11200	1157	1644	1903	2126	2339	2542	2741	2932	3120	3301
11201 - 11250	1160	1649	1908	2132	2345	2549	2747	2940	3128	3309
11251 - 11300	1163	1653	1913	2137	2351	2555	2754	2947	3136	3318
11301 - 11350	1166	1657	1918	2143	2357	2562	2762	2955	3144	3327
11351 - 11400	1169	1662	1924	2149	2364	2569	2770	2963	3153	3336
11401 - 11450	1172	1667	1929	2155	2370	2576	2777	2972	3162	3345
11451 - 11500	1175	1671	1934	2161	2377	2584	2785	2980	3171	3355
11501 - 11550	1178	1676	1940	2167	2383	2591	2793	2988	3180	3364
11551 - 11600	1182	1680	1945	2173	2390	2598	2801	2997	3188	3373
11601 - 11650	1185	1685	1951	2179	2397	2605	2808	3005	3197	3383
11651 - 11700	1188	1689	1956	2185	2403	2612	2816	3013	3206	3392
11701 - 11750	1191	1694	1961	2191	2410	2620	2824	3022	3215	3401
11751 - 11800	1194	1698	1967	2197	2417	2627	2832	3030	3224	3411
11801 - 11850	1197	1703	1972	2203	2423	2634	2839	3038	3233	3420
11851 - 11900	1200	1707	1978	2209	2430	2641	2847	3047	3241	3429
11901 - 11950	1203	1712	1983	2215	2436	2648	2855	3055	3250	3439
11951 - 12000	1207	1717	1988	2221	2443	2656	2863	3063	3259	3448
12001 - 12050	1210	1721	1994	2227	2450	2663	2870	3071	3268	3458
12051 - 12100	1213	1726	1999	2233	2456	2670	2878	3080	3277	3467
12101 - 12150	1216	1730	2004	2239	2463	2677	2886	3088	3286	3476

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Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
12151 - 12200	1219	1735	2010	2245	2470	2684	2894	3096	3295	3486
12201 - 12250	1222	1739	2015	2251	2476	2692	2902	3105	3303	3495
12251 - 12300	1225	1744	2021	2257	2483	2699	2909	3113	3312	3504
12301 - 12350	1229	1748	2026	2263	2489	2706	2917	3121	3321	3514
12351 - 12400	1232	1753	2031	2269	2496	2713	2925	3130	3330	3523
12401 - 12450	1235	1757	2037	2275	2503	2720	2933	3138	3339	3532
12451 - 12500	1238	1762	2042	2281	2509	2728	2940	3146	3348	3542
12501 - 12550	1241	1767	2048	2287	2516	2735	2948	3154	3356	3551
12551 - 12600	1244	1771	2053	2293	2523	2742	2956	3163	3365	3560
12601 - 12650	1247	1776	2058	2299	2529	2749	2964	3171	3374	3570
12651 - 12700	1250	1780	2064	2305	2535	2756	2971	3179	3382	3579
12701 - 12750	1252	1782	2066	2308	2538	2759	2975	3183	3386	3583
12751 - 12800	1253	1784	2068	2310	2542	2763	2978	3187	3391	3587
12801 - 12850	1255	1787	2071	2313	2545	2766	2982	3190	3395	3591
12851 - 12900	1257	1789	2073	2316	2548	2769	2985	3194	3399	3596
12901 - 12950	1258	1791	2076	2319	2551	2773	2989	3198	3403	3600
12951 - 13000	1260	1793	2078	2322	2554	2776	2992	3202	3407	3604
13001 - 13050	1261	1796	2081	2324	2557	2779	2996	3206	3411	3609
13051 - 13100	1263	1798	2083	2327	2560	2782	3000	3209	3415	3613
13101 - 13150	1265	1800	2086	2330	2563	2786	3003	3213	3419	3617
13151 - 13200	1266	1802	2088	2333	2566	2789	3007	3217	3423	3622
13201 - 13250	1268	1804	2091	2335	2569	2792	3010	3221	3427	3626
13251 - 13300	1269	1807	2093	2338	2572	2796	3014	3225	3431	3630
13301 - 13350	1271	1809	2096	2341	2575	2799	3017	3229	3435	3634
13351 - 13400	1273	1811	2098	2344	2578	2802	3021	3232	3439	3639
13401 - 13450	1274	1813	2101	2346	2581	2806	3024	3236	3443	3643
13451 - 13500	1276	1815	2103	2349	2584	2809	3028	3240	3447	3647
13501 - 13550	1277	1818	2106	2352	2587	2812	3032	3244	3451	3652
13551 - 13600	1279	1820	2108	2355	2590	2816	3035	3248	3456	3656
13601 - 13650	1280	1822	2110	2357	2593	2819	3038	3251	3459	3660
13651 - 13700	1282	1824	2113	2360	2596	2822	3042	3255	3463	3664
13701 - 13750	1283	1826	2115	2362	2599	2825	3045	3258	3467	3668

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Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
13751 - 13800	1285	1828	2117	2365	2601	2828	3048	3262	3470	3672
13801 - 13850	1286	1830	2119	2367	2604	2831	3052	3265	3474	3676
13851 - 13900	1288	1832	2122	2370	2607	2834	3055	3269	3478	3680
13901 - 13950	1289	1834	2124	2373	2610	2837	3058	3272	3482	3684
13951 - 14000	1291	1836	2126	2375	2613	2840	3061	3276	3485	3688
14001 - 14050	1292	1838	2129	2378	2615	2843	3065	3279	3489	3691
14051 - 14100	1294	1840	2131	2380	2618	2846	3068	3283	3493	3695
14101 - 14150	1296	1843	2134	2384	2622	2850	3073	3288	3498	3701
14151 - 14200	1298	1846	2138	2388	2627	2855	3078	3293	3504	3707
14201 - 14250	1301	1850	2141	2392	2631	2860	3083	3299	3510	3714
14251 - 14300	1303	1853	2145	2396	2636	2865	3088	3305	3516	3720
14301 - 14350	1305	1856	2149	2400	2640	2870	3094	3310	3522	3726
14351 - 14400	1308	1860	2152	2404	2645	2875	3099	3316	3528	3733
14401 - 14450	1310	1863	2156	2408	2649	2879	3104	3321	3534	3739
14451 - 14500	1313	1866	2160	2412	2653	2884	3109	3327	3540	3745
14501 - 14550	1315	1869	2163	2416	2658	2889	3115	3333	3546	3752
14551 - 14600	1318	1873	2167	2420	2662	2894	3120	3338	3552	3758
14601 - 14650	1320	1876	2171	2424	2667	2899	3125	3344	3558	3764
14651 - 14700	1322	1879	2174	2429	2671	2904	3130	3349	3564	3770
14701 - 14750	1325	1882	2178	2433	2676	2909	3136	3355	3570	3777
14751 - 14800	1327	1886	2181	2437	2680	2914	3141	3361	3576	3783
14801 - 14850	1330	1889	2185	2441	2685	2918	3146	3366	3582	3789
14851 - 14900	1332	1892	2189	2445	2689	2923	3151	3372	3588	3796
14901 - 14950	1335	1896	2192	2449	2694	2928	3156	3377	3594	3802
14951 - 15000	1337	1899	2196	2453	2698	2933	3162	3383	3600	3808
15001 - 15050	1339	1902	2200	2457	2703	2938	3167	3389	3606	3815
15051 - 15100	1342	1905	2203	2461	2707	2943	3172	3394	3612	3821
15101 - 15150	1344	1909	2207	2465	2712	2948	3177	3400	3617	3827
15151 - 15200	1347	1912	2211	2469	2716	2952	3183	3405	3623	3834
15201 - 15250	1349	1915	2214	2473	2721	2957	3188	3411	3629	3840
15251 - 15300	1352	1919	2218	2477	2725	2962	3193	3417	3635	3846
15301 - 15350	1354	1922	2221	2481	2730	2967	3198	3422	3641	3853

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Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
15351 - 15400	1356	1925	2225	2485	2734	2972	3204	3428	3647	3859
15401 - 15450	1359	1928	2229	2490	2738	2977	3209	3434	3653	3865
15451 - 15500	1361	1932	2232	2494	2743	2982	3214	3439	3659	3871
15501 - 15550	1364	1935	2236	2498	2747	2986	3219	3445	3665	3878
15551 - 15600	1366	1938	2240	2502	2752	2991	3225	3450	3671	3884
15601 - 15650	1369	1942	2243	2506	2756	2996	3230	3456	3677	3890
15651 - 15700	1371	1945	2247	2510	2761	3001	3235	3462	3683	3897
15701 - 15750	1373	1948	2251	2514	2765	3006	3240	3467	3689	3903
15751 - 15800	1376	1951	2254	2518	2770	3011	3246	3473	3695	3909
15801 - 15850	1378	1955	2258	2522	2774	3016	3251	3478	3701	3916
15851 - 15900	1381	1958	2262	2526	2779	3021	3256	3484	3707	3922
15901 - 15950	1383	1961	2265	2530	2783	3025	3261	3490	3713	3928
15951 - 16000	1386	1965	2269	2534	2788	3030	3267	3495	3719	3935
16001 - 16050	1388	1968	2273	2539	2793	3036	3273	3502	3726	3943
16051 - 16100	1391	1972	2278	2544	2799	3042	3279	3509	3734	3950
16101 - 16150	1394	1976	2282	2549	2804	3048	3286	3516	3741	3958
16151 - 16200	1396	1980	2287	2554	2810	3054	3292	3523	3748	3965
16201 - 16250	1399	1984	2291	2559	2815	3060	3299	3529	3755	3973
16251 - 16300	1402	1988	2295	2564	2820	3066	3305	3536	3763	3981
16301 - 16350	1404	1991	2300	2569	2826	3072	3311	3543	3770	3988
16351 - 16400	1407	1995	2304	2574	2831	3078	3318	3550	3777	3996
16401 - 16450	1410	1999	2309	2579	2837	3083	3324	3557	3784	4004
16451 - 16500	1412	2003	2313	2584	2842	3089	3330	3563	3792	4011
16501 - 16550	1415	2007	2318	2589	2848	3095	3337	3570	3799	4019
16551 - 16600	1418	2010	2322	2594	2853	3101	3343	3577	3806	4027
16601 - 16650	1421	2014	2326	2599	2858	3107	3349	3584	3813	4034
16651 - 16700	1423	2018	2331	2603	2864	3113	3356	3591	3820	4042
16701 - 16750	1426	2022	2335	2608	2869	3119	3362	3597	3828	4050
16751 - 16800	1429	2026	2340	2613	2875	3125	3368	3604	3835	4057
16801 - 16850	1431	2030	2344	2618	2880	3131	3375	3611	3842	4065
16851 - 16900	1434	2033	2348	2623	2885	3137	3381	3618	3849	4073
16901 - 16950	1437	2037	2353	2628	2891	3142	3388	3625	3857	4080

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Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
16951 - 17000	1439	2041	2357	2633	2896	3148	3394	3631	3864	4088
17001 - 17050	1442	2045	2362	2638	2902	3154	3400	3638	3871	4096
17051 - 17100	1445	2049	2366	2643	2907	3160	3407	3645	3878	4103
17101 - 17150	1447	2052	2370	2648	2913	3166	3413	3652	3886	4111
17151 - 17200	1450	2056	2375	2653	2918	3172	3419	3659	3893	4119
17201 - 17250	1453	2060	2379	2658	2923	3178	3426	3665	3900	4126
17251 - 17300	1455	2064	2384	2663	2929	3184	3432	3672	3907	4134
17301 - 17350	1458	2068	2388	2668	2934	3190	3438	3679	3915	4142
17351 - 17400	1461	2072	2393	2672	2940	3195	3445	3686	3922	4149
17401 - 17450	1463	2075	2397	2677	2945	3201	3451	3693	3929	4157
17451 - 17500	1466	2079	2401	2682	2951	3207	3457	3699	3936	4165
17501 - 17550	1469	2083	2406	2687	2956	3213	3464	3706	3943	4172
17551 - 17600	1472	2087	2410	2692	2961	3219	3470	3713	3951	4180
17601 - 17650	1474	2091	2415	2697	2967	3225	3476	3720	3958	4187
17651 - 17700	1477	2094	2419	2702	2972	3231	3483	3727	3965	4195
17701 - 17750	1480	2098	2423	2707	2978	3237	3489	3733	3972	4203
17751 - 17800	1482	2102	2428	2712	2983	3243	3496	3740	3980	4210
17801 - 17850	1485	2106	2432	2717	2989	3249	3502	3747	3987	4218
17851 - 17900	1488	2110	2437	2722	2994	3254	3508	3754	3994	4226
17901 - 17950	1490	2114	2441	2727	2999	3260	3515	3761	4001	4233
17951 - 18000	1493	2117	2446	2732	3005	3266	3521	3767	4009	4241
18001 - 18050	1496	2121	2450	2737	3010	3272	3527	3774	4016	4249
18051 - 18100	1498	2125	2454	2741	3016	3278	3534	3781	4023	4256
18101 - 18150	1501	2129	2459	2746	3021	3284	3540	3788	4030	4264
18151 - 18200	1504	2133	2463	2751	3026	3290	3546	3795	4038	4272
18201 - 18250	1506	2136	2468	2756	3032	3296	3553	3801	4045	4279
18251 - 18300	1509	2140	2472	2761	3037	3302	3559	3808	4052	4287
18301 - 18350	1512	2144	2476	2766	3043	3307	3565	3815	4059	4295
18351 - 18400	1514	2148	2481	2771	3048	3313	3572	3822	4066	4302
18401 - 18450	1517	2152	2485	2776	3054	3319	3578	3829	4074	4310
18451 - 18500	1520	2156	2490	2781	3059	3325	3585	3835	4081	4318
18501 - 18550	1523	2159	2494	2786	3064	3331	3591	3842	4088	4325

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Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
18551 - 18600	1525	2163	2498	2791	3070	3337	3597	3849	4095	4333
18601 - 18650	1528	2167	2503	2796	3075	3343	3604	3856	4103	4341
18651 - 18700	1531	2171	2507	2801	3081	3349	3610	3863	4110	4348
18701 - 18750	1533	2175	2512	2806	3086	3355	3616	3869	4117	4356
18751 - 18800	1536	2178	2516	2811	3092	3361	3623	3876	4124	4364
18801 - 18850	1539	2182	2521	2815	3097	3366	3629	3883	4132	4371
18851 - 18900	1541	2186	2525	2820	3102	3372	3635	3890	4139	4379
18901 - 18950	1544	2190	2529	2825	3108	3378	3642	3897	4146	4386
18951 - 19000	1547	2194	2534	2830	3113	3384	3648	3903	4153	4394
19001 - 19050	1549	2196	2537	2834	3117	3388	3652	3908	4158	4399
19051 - 19100	1551	2199	2540	2837	3121	3392	3657	3913	4163	4405
19101 - 19150	1553	2202	2543	2840	3125	3396	3661	3918	4168	4410
19151 - 19200	1555	2205	2546	2844	3128	3401	3666	3922	4173	4415
19201 - 19250	1557	2207	2549	2847	3132	3405	3670	3927	4179	4421
19251 - 19300	1559	2210	2552	2851	3136	3409	3675	3932	4184	4426
19301 - 19350	1561	2213	2555	2854	3140	3413	3679	3937	4189	4432
19351 - 19400	1563	2216	2559	2858	3144	3417	3684	3942	4194	4437
19401 - 19450	1565	2219	2562	2861	3148	3421	3688	3946	4199	4442
19451 - 19500	1567	2221	2565	2865	3151	3426	3693	3951	4204	4448
19501 - 19550	1569	2224	2568	2868	3155	3430	3697	3956	4209	4453
19551 - 19600	1571	2227	2571	2872	3159	3434	3702	3961	4214	4459
19601 - 19650	1573	2230	2574	2875	3163	3438	3706	3966	4219	4464
19651 - 19700	1575	2232	2577	2879	3167	3442	3711	3970	4225	4470
19701 - 19750	1577	2235	2580	2882	3170	3446	3715	3975	4230	4475
19751 - 19800	1579	2238	2583	2886	3174	3450	3720	3980	4235	4480
19801 - 19850	1581	2241	2587	2889	3178	3455	3724	3985	4240	4486
19851 - 19900	1583	2243	2590	2893	3182	3459	3729	3990	4245	4491
19901 - 19950	1585	2246	2593	2896	3186	3463	3733	3994	4250	4497
19951 - 20000	1587	2249	2596	2900	3190	3467	3738	3999	4255	4502
20001 - 20050	1589	2252	2599	2903	3193	3471	3742	4004	4260	4507
20051 - 20100	1591	2255	2602	2907	3197	3475	3747	4009	4265	4513
20101 - 20150	1593	2257	2605	2910	3201	3480	3751	4014	4270	4518

Updated Obligation Scale B - Table 1

Based on Expenditures Data Collected in 1998-2004, Updated to 2006 Price, Tax Rates and Poverty Levels

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
20151 - 20200	1595	2260	2608	2914	3205	3484	3756	4018	4276	4524
20201 - 20250	1597	2263	2612	2917	3209	3488	3760	4023	4281	4529
20251 - 20300	1599	2266	2615	2921	3213	3492	3765	4028	4286	4534
20301 - 20350	1601	2268	2618	2924	3216	3496	3769	4033	4291	4540
20351 - 20400	1603	2271	2621	2928	3220	3500	3773	4038	4296	4545
20401 - 20450	1605	2274	2624	2931	3224	3505	3778	4042	4301	4551
20451 - 20500	1607	2277	2627	2934	3228	3509	3782	4047	4306	4556
20501 - 20550	1609	2280	2630	2938	3232	3513	3787	4052	4311	4561
20551 - 20600	1611	2282	2633	2941	3236	3517	3791	4057	4316	4567
20601 - 20650	1613	2285	2636	2945	3239	3521	3796	4062	4322	4572
20651 - 20700	1615	2288	2640	2948	3243	3525	3800	4066	4327	4578
20701 - 20750	1617	2291	2643	2952	3247	3530	3805	4071	4332	4583
20751 - 20800	1619	2293	2646	2955	3251	3534	3809	4076	4337	4588
20801 - 20850	1621	2296	2649	2959	3255	3538	3814	4081	4342	4594
20851 - 20900	1623	2299	2652	2962	3259	3542	3818	4086	4347	4599
20901 - 20950	1625	2302	2655	2966	3262	3546	3823	4090	4352	4605
20951 - 21000	1627	2305	2658	2969	3266	3550	3827	4095	4357	4610
21001 - 21050	1629	2307	2661	2973	3270	3555	3832	4100	4362	4615
21051 - 21100	1631	2310	2665	2976	3274	3559	3836	4105	4368	4621
21101 - 21150	1633	2313	2668	2980	3278	3563	3841	4110	4373	4626
21151 - 21200	1635	2316	2671	2983	3282	3567	3845	4114	4378	4632
21201 - 21250	1637	2318	2674	2987	3285	3571	3850	4119	4383	4637
21251 - 21300	1639	2321	2677	2990	3289	3575	3854	4124	4388	4643
21301 - 21350	1641	2324	2680	2994	3293	3580	3859	4129	4393	4648
21351 - 21400	1643	2327	2683	2997	3297	3584	3863	4134	4398	4653
21401 - 21450	1645	2329	2686	3001	3301	3588	3868	4138	4403	4659
21451 - 21500	1647	2332	2689	3004	3305	3592	3872	4143	4408	4664
21501 - 21550	1649	2335	2693	3008	3308	3596	3877	4148	4414	4670
21551 - 21600	1651	2338	2696	3011	3312	3600	3881	4153	4419	4675
21601 - 21650	1653	2341	2699	3015	3316	3605	3886	4158	4424	4680
21651 - 21700	1655	2343	2702	3018	3320	3609	3890	4162	4429	4686
21701 - 21750	1657	2346	2705	3022	3324	3613	3895	4167	4434	4691

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Based on Expenditures Data Collected in 1998-2004, Updated to 2006 Price, Tax Rates and Poverty Levels

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
21751 - 21800	1659	2349	2708	3025	3328	3617	3899	4172	4439	4697
21801 - 21850	1661	2352	2711	3029	3331	3621	3904	4177	4444	4702
21851 - 21900	1663	2354	2714	3032	3335	3625	3908	4182	4449	4707
21901 - 21950	1665	2357	2718	3035	3339	3630	3913	4186	4454	4713
21951 - 22000	1667	2360	2721	3039	3343	3634	3917	4191	4460	4718
22001 - 22050	1669	2363	2724	3042	3347	3638	3922	4196	4465	4724
22051 - 22100	1671	2366	2727	3046	3351	3642	3926	4201	4470	4729
22101 - 22150	1673	2368	2730	3049	3354	3646	3931	4206	4475	4734
22151 - 22200	1675	2371	2733	3053	3358	3650	3935	4210	4480	4740
22201 - 22250	1677	2374	2736	3056	3362	3654	3940	4215	4485	4745
22251 - 22300	1679	2377	2739	3060	3366	3659	3944	4220	4490	4751
22301 - 22350	1681	2379	2742	3063	3370	3663	3949	4225	4495	4756
22351 - 22400	1683	2382	2746	3067	3373	3667	3953	4230	4500	4761
22401 - 22450	1685	2385	2749	3070	3377	3671	3957	4235	4506	4767
22451 - 22500	1687	2388	2752	3074	3381	3675	3962	4239	4511	4772
22501 - 22550	1689	2390	2755	3077	3385	3679	3966	4244	4516	4778
22551 - 22600	1691	2393	2758	3081	3389	3684	3971	4249	4521	4783
22601 - 22650	1693	2396	2761	3084	3393	3688	3975	4254	4526	4788
22651 - 22700	1695	2399	2764	3088	3396	3692	3980	4259	4531	4794
22701 - 22750	1697	2402	2767	3091	3400	3696	3984	4263	4536	4799
22751 - 22800	1699	2404	2771	3095	3404	3700	3989	4268	4541	4805
22801 - 22850	1701	2407	2774	3098	3408	3704	3993	4273	4546	4810
22851 - 22900	1703	2410	2777	3102	3412	3709	3998	4278	4552	4815
22901 - 22950	1705	2413	2780	3105	3416	3713	4002	4283	4557	4821
22951 - 23000	1707	2415	2783	3109	3419	3717	4007	4287	4562	4826
23001 - 23050	1709	2418	2786	3112	3423	3721	4011	4292	4567	4832
23051 - 23100	1711	2421	2789	3116	3427	3725	4016	4297	4572	4837
23101 - 23150	1713	2424	2792	3119	3431	3729	4020	4302	4577	4843
23151 - 23200	1715	2427	2795	3123	3435	3734	4025	4307	4582	4848
23201 - 23250	1717	2429	2799	3126	3439	3738	4029	4311	4587	4853
23251 - 23300	1719	2432	2802	3129	3442	3742	4034	4316	4592	4859
23301 - 23350	1721	2435	2805	3133	3446	3746	4038	4321	4597	4864

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Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
23351 - 23400	1723	2438	2808	3136	3450	3750	4043	4326	4603	4870
23401 - 23450	1725	2440	2811	3140	3454	3754	4047	4331	4608	4875
23451 - 23500	1727	2443	2814	3143	3458	3759	4052	4335	4613	4880
23501 - 23550	1729	2446	2817	3147	3462	3763	4056	4340	4618	4886
23551 - 23600	1731	2449	2820	3150	3465	3767	4061	4345	4623	4891
23601 - 23650	1733	2451	2823	3154	3469	3771	4065	4350	4628	4897
23651 - 23700	1735	2454	2827	3157	3473	3775	4070	4355	4633	4902
23701 - 23750	1737	2457	2830	3161	3477	3779	4074	4359	4638	4907
23751 - 23800	1739	2460	2833	3164	3481	3784	4079	4364	4643	4913
23801 - 23850	1741	2463	2836	3168	3485	3788	4083	4369	4649	4918
23851 - 23900	1743	2465	2839	3171	3488	3792	4088	4374	4654	4924
23901 - 23950	1745	2468	2842	3175	3492	3796	4092	4379	4659	4929
23951 - 24000	1747	2471	2845	3178	3496	3800	4097	4383	4664	4934
24001 - 24050	1749	2474	2848	3182	3500	3804	4101	4388	4669	4940
24051 - 24100	1751	2476	2852	3185	3504	3809	4106	4393	4674	4945
24101 - 24150	1753	2479	2855	3189	3508	3813	4110	4398	4679	4951
24151 - 24200	1755	2482	2858	3192	3511	3817	4115	4403	4684	4956
24201 - 24250	1757	2485	2861	3196	3515	3821	4119	4407	4689	4961
24251 - 24300	1759	2488	2864	3199	3519	3825	4124	4412	4695	4967
24301 - 24350	1761	2490	2867	3203	3523	3829	4128	4417	4700	4972
24351 - 24400	1763	2493	2870	3206	3527	3833	4133	4422	4705	4978
24401 - 24450	1765	2496	2873	3210	3531	3838	4137	4427	4710	4983
24451 - 24500	1768	2499	2876	3213	3534	3842	4141	4431	4715	4988
24501 - 24550	1770	2501	2880	3217	3538	3846	4146	4436	4720	4994
24551 - 24600	1772	2504	2883	3220	3542	3850	4150	4441	4725	4999
24601 - 24650	1774	2507	2886	3223	3546	3854	4155	4446	4730	5005
24651 - 24700	1776	2510	2889	3227	3550	3858	4159	4451	4735	5010
24701 - 24750	1778	2512	2892	3230	3553	3863	4164	4455	4741	5015
24751 - 24800	1780	2515	2895	3234	3557	3867	4168	4460	4746	5021
24801 - 24850	1782	2518	2898	3237	3561	3871	4173	4465	4751	5026
24851 - 24900	1784	2521	2901	3241	3565	3875	4177	4470	4756	5032
24901 - 24950	1786	2524	2905	3244	3569	3879	4182	4475	4761	5037

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Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
24951 - 25000	1788	2526	2908	3248	3573	3883	4186	4479	4766	5043
25001 - 25050	1790	2529	2911	3251	3576	3888	4191	4484	4771	5048
25051 - 25100	1792	2532	2914	3255	3580	3892	4195	4489	4776	5053
25101 - 25150	1794	2535	2917	3258	3584	3896	4200	4494	4781	5059
25151 - 25200	1796	2537	2920	3262	3588	3900	4204	4499	4787	5064
25201 - 25250	1798	2540	2923	3265	3592	3904	4209	4503	4792	5070
25251 - 25300	1800	2543	2926	3269	3596	3908	4213	4508	4797	5075
25301 - 25350	1802	2546	2929	3272	3599	3913	4218	4513	4802	5080
25351 - 25400	1804	2549	2933	3276	3603	3917	4222	4518	4807	5086
25401 - 25450	1806	2551	2936	3279	3607	3921	4227	4523	4812	5091
25451 - 25500	1808	2554	2939	3283	3611	3925	4231	4527	4817	5097
25501 - 25550	1810	2557	2942	3286	3615	3929	4236	4532	4822	5102
25551 - 25600	1812	2560	2945	3290	3619	3933	4240	4537	4827	5107
25601 - 25650	1814	2562	2948	3293	3622	3938	4245	4542	4833	5113
25651 - 25700	1816	2565	2951	3297	3626	3942	4249	4547	4838	5118
25701 - 25750	1818	2568	2954	3300	3630	3946	4254	4551	4843	5124
25751 - 25800	1820	2571	2958	3304	3634	3950	4258	4556	4848	5129
25801 - 25850	1822	2574	2961	3307	3638	3954	4263	4561	4853	5134
25851 - 25900	1824	2576	2964	3311	3642	3958	4267	4566	4858	5140
25901 - 25950	1826	2579	2967	3314	3645	3963	4272	4571	4863	5145
25951 - 26000	1828	2582	2970	3317	3649	3967	4276	4575	4868	5151
26001 - 26050	1830	2585	2973	3321	3653	3971	4281	4580	4873	5156
26051 - 26100	1832	2587	2976	3324	3657	3975	4285	4585	4878	5161
26101 - 26150	1834	2590	2979	3328	3661	3979	4290	4590	4884	5167
26151 - 26200	1836	2593	2982	3331	3665	3983	4294	4595	4889	5172
26201 - 26250	1838	2596	2986	3335	3668	3988	4299	4599	4894	5178
26251 - 26300	1840	2598	2989	3338	3672	3992	4303	4604	4899	5183
26301 - 26350	1842	2601	2992	3342	3676	3996	4308	4609	4904	5188
26351 - 26400	1844	2604	2995	3345	3680	4000	4312	4614	4909	5194
26401 - 26450	1846	2607	2998	3349	3684	4004	4317	4619	4914	5199
26451 - 26500	1848	2610	3001	3352	3688	4008	4321	4623	4919	5205
26501 - 26550	1850	2612	3004	3356	3691	4013	4325	4628	4924	5210

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Based on Expenditures Data Collected in 1998-2004, Updated to 2006 Price, Tax Rates and Poverty Levels

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
26551 - 26600	1852	2615	3007	3359	3695	4017	4330	4633	4930	5216
26601 - 26650	1854	2618	3011	3363	3699	4021	4334	4638	4935	5221
26651 - 26700	1856	2621	3014	3366	3703	4025	4339	4643	4940	5226
26701 - 26750	1858	2623	3017	3370	3707	4029	4343	4647	4945	5232
26751 - 26800	1860	2626	3020	3373	3711	4033	4348	4652	4950	5237
26801 - 26850	1862	2629	3023	3377	3714	4037	4352	4657	4955	5243
26851 - 26900	1864	2632	3026	3380	3718	4042	4357	4662	4960	5248
26901 - 26950	1866	2635	3029	3384	3722	4046	4361	4667	4965	5253
26951 - 27000	1868	2637	3032	3387	3726	4050	4366	4671	4970	5259
27001 - 27050	1870	2640	3035	3391	3730	4054	4370	4676	4976	5264
27051 - 27100	1872	2643	3039	3394	3733	4058	4375	4681	4981	5270
27101 - 27150	1874	2646	3042	3398	3737	4062	4379	4686	4986	5275
27151 - 27200	1876	2648	3045	3401	3741	4067	4384	4691	4991	5280
27201 - 27250	1878	2651	3048	3405	3745	4071	4388	4696	4996	5286
27251 - 27300	1880	2654	3051	3408	3749	4075	4393	4700	5001	5291
27301 - 27350	1882	2657	3054	3411	3753	4079	4397	4705	5006	5297
27351 - 27400	1884	2659	3057	3415	3756	4083	4402	4710	5011	5302
27401 - 27450	1886	2662	3060	3418	3760	4087	4406	4715	5016	5307
27451 - 27500	1888	2665	3064	3422	3764	4092	4411	4720	5022	5313
27501 - 27550	1890	2668	3067	3425	3768	4096	4415	4724	5027	5318
27551 - 27600	1892	2671	3070	3429	3772	4100	4420	4729	5032	5324
27601 - 27650	1894	2673	3073	3432	3776	4104	4424	4734	5037	5329
27651 - 27700	1896	2676	3076	3436	3779	4108	4429	4739	5042	5334
27701 - 27750	1898	2679	3079	3439	3783	4112	4433	4744	5047	5340
27751 - 27800	1900	2682	3082	3443	3787	4117	4438	4748	5052	5345
27801 - 27850	1902	2684	3085	3446	3791	4121	4442	4753	5057	5351
27851 - 27900	1904	2687	3088	3450	3795	4125	4447	4758	5062	5356
27901 - 27950	1906	2690	3092	3453	3799	4129	4451	4763	5068	5361
27951 - 28000	1908	2693	3095	3457	3802	4133	4456	4768	5073	5367
28001 - 28050	1910	2696	3098	3460	3806	4137	4460	4772	5078	5372
28051 - 28100	1912	2698	3101	3464	3810	4142	4465	4777	5083	5378
28101 - 28150	1914	2701	3104	3467	3814	4146	4469	4782	5088	5383

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Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
28151 - 28200	1916	2704	3107	3471	3818	4150	4474	4787	5093	5388
28201 - 28250	1918	2707	3110	3474	3822	4154	4478	4792	5098	5394
28251 - 28300	1920	2709	3113	3478	3825	4158	4483	4796	5103	5399
28301 - 28350	1922	2712	3116	3481	3829	4162	4487	4801	5108	5405
28351 - 28400	1924	2715	3120	3485	3833	4167	4492	4806	5114	5410
28401 - 28450	1926	2718	3123	3488	3837	4171	4496	4811	5119	5416
28451 - 28500	1928	2720	3126	3492	3841	4175	4501	4816	5124	5421
28501 - 28550	1930	2723	3129	3495	3845	4179	4505	4820	5129	5426
28551 - 28600	1932	2726	3132	3499	3848	4183	4509	4825	5134	5432
28601 - 28650	1934	2729	3135	3502	3852	4187	4514	4830	5139	5437
28651 - 28700	1936	2732	3138	3506	3856	4192	4518	4835	5144	5443
28701 - 28750	1938	2734	3141	3509	3860	4196	4523	4840	5149	5448
28751 - 28800	1940	2737	3144	3512	3864	4200	4527	4844	5154	5453
28801 - 28850	1942	2740	3147	3516	3867	4204	4532	4849	5159	5458
28851 - 28900	1944	2742	3150	3519	3871	4208	4536	4853	5164	5464
28901 - 28950	1946	2745	3153	3522	3875	4212	4540	4858	5169	5469
28951 - 29000	1948	2748	3156	3526	3878	4216	4545	4863	5174	5474
29001 - 29050	1950	2750	3159	3529	3882	4220	4549	4867	5179	5479
29051 - 29100	1952	2753	3162	3532	3886	4224	4553	4872	5184	5484
29101 - 29150	1954	2756	3165	3536	3889	4228	4558	4877	5189	5490
29151 - 29200	1956	2758	3168	3539	3893	4232	4562	4881	5194	5495
29201 - 29250	1958	2761	3172	3543	3897	4236	4566	4886	5199	5500
29251 - 29300	1960	2764	3175	3546	3901	4240	4571	4891	5204	5505
29301 - 29350	1961	2766	3178	3549	3904	4244	4575	4895	5208	5511
29351 - 29400	1963	2769	3181	3553	3908	4248	4579	4900	5213	5516
29401 - 29450	1965	2772	3184	3556	3912	4252	4584	4904	5218	5521
29451 - 29500	1967	2774	3187	3559	3915	4256	4588	4909	5223	5526
29501 - 29550	1969	2777	3190	3563	3919	4260	4592	4914	5228	5531
29551 - 29600	1971	2780	3193	3566	3923	4264	4597	4918	5233	5537
29601 - 29650	1973	2783	3196	3569	3926	4268	4601	4923	5238	5542
29651 - 29700	1975	2785	3199	3573	3930	4272	4605	4928	5243	5547
29701 - 29750	1977	2788	3202	3576	3934	4276	4610	4932	5248	5552

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Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
29751 - 29800	1979	2791	3205	3580	3937	4280	4614	4937	5253	5557
29801 - 29850	1981	2793	3208	3583	3941	4284	4618	4941	5258	5563
29851 - 29900	1983	2796	3211	3586	3945	4288	4623	4946	5263	5568
29901 - 29950	1985	2799	3214	3590	3949	4292	4627	4951	5268	5573
29951 - 30000	1987	2801	3217	3593	3952	4296	4631	4955	5273	5578