



Review of Texas Child Support Guidelines (CSGR)

Final Report and Recommendations

Deliverable F: Final Report and Recommendations

Original submission date: December 1, 2012

Second submission date: December 10, 2012

Third submission date: December 21, 2012

Final submission date: January 11, 2013

Submitted by:

Cynthia Osborne, Ph.D.

Director, Child and Family Research Partnership

Texas Child & Family Research Partnership

cfrp@austin.utexas.edu • 512.471.3536 • Toll Free 855.471.CFRP (2377) • P.O. Box Y, Austin, Texas 78713

The University of Texas at Austin • LBJ School of Public Affairs • Center for Health and Social Policy

This report was developed for the Office of the Attorney General of Texas (OAG) Child Support Division by the Texas Child and Family Research Partnership (CFRP) at the Lyndon B. Johnson School of Public Affairs at the University of Texas at Austin. The aim of this report is to review the current Texas Child Support Guidelines according to the stipulations set forth in the Texas Family Code Chapter 154 as required by 42 U.S.C. Section 667(a) (see Appendix A) and report the results of the review and any recommendations for changes to the guidelines to the Office of the Attorney General.

We thank the Texas OAG Child Support Division leadership and staff for their partnership during the Child Support Guidelines Review project. We also want to acknowledge and thank the research staff, graduate research assistants, policy research project students, and support staff on the CFRP team who contributed to the project and this final report.

Authors

Cynthia Osborne, Ph.D.

Director, Texas Child and Family Research Partnership
Associate Professor
The University of Texas at Austin

Jill Boelter, Ph.D.

Postdoctoral Fellow, Texas Child and Family Research Partnership
The University of Texas at Austin

Research Support

Stephanie Glover

Graduate Research Assistant, Texas Child and Family Research Partnership
The University of Texas at Austin

Editing

Margaret Garascia

Graduate Research Assistant, Texas Child and Family Research Partnership
The University of Texas at Austin

Jessica Gomez

Research Associate, Texas Child and Family Research Partnership
The University of Texas at Austin

Wendy Gonzales

Senior Program Coordinator, Texas Child and Family Research Partnership
The University of Texas at Austin

TABLE OF CONTENTS

Description	Page
List of Tables	7
List of Figures	9
List of Appendices	12
EXECUTIVE SUMMARY	14
Purpose and Introduction	14
Summary and Discussion of Findings.....	14
Child Support Models Used in Texas and the U.S.....	14
Stakeholder Views and Concerns	15
Costs of Raising a Child in Texas	15
Use of Deviations from the Initial Child Support Calculation	15
Summary of Recommendations	16
Recommendation 1.....	16
Recommendation 2.....	16
Recommendation 3.....	16
Additional Areas for consideration for possible improvement	16
Chapter Summaries.....	17
CHAPTER 1: INTRODUCTION	18
Purpose and Introduction	18
Child Support Enforcement Amendment of 1984	18
Child Support Enforcement Amendment of 1988	19
The Current Guidelines Review	19
Methods for Accomplishing Goals of Guidelines Review	21
Methodological Challenges and Limitations.....	21
Organization of the Report	22
CHAPTER 2: BACKGROUND AND OVERVIEW	24
Demographic and Economic Changes in Families	24
Changes in Family Formations	24
Economic Instability and Employment Changes.....	26
CHAPTER 3: CHILD SUPPORT MODELS IN TEXAS AND THE U.S.	29

TABLE OF CONTENTS

Description	Page
Purpose and Introduction	29
Child Support Models in the United States	29
Percentage of Income Model	31
Child Support in Texas	35
Income Shares Model	36
Melson Formula	37
Hybrid Models.....	39
States That Have Switched Child Support Models	40
Reasons for Switching Models: Common Themes	41
Switching Models: Outcomes for States.....	42
Case Study for States That Have Switched Models	42
Beyond the Initial Child Support Order: Additional Factors	45
Medical Support.....	46
Child Care	48
Children in Multiple Households	49
Low-Income Considerations	54
Modification of Child Support Orders.....	59
Modifications in Texas	59
How Other States Address Modifications.....	60
Federal Performance Measures for Child Support.....	60
Texas Child Support Performance Measures.....	63
Performance Measures for States That Switched Models	65
CHAPTER 4: STAKEHOLDER VIEWS AND CONCERNS	68
Purpose and Introduction	68
Methodology.....	70
Stakeholder Surveys.....	70
Stakeholder Focus Groups	74
Stakeholder Interviews with Judges	77

TABLE OF CONTENTS

Description	Page
Findings: Stakeholder Views and Concerns	78
Primary Findings	78
Additional Findings	114
CHAPTER 5: COSTS OF RAISING A CHILD	122
Purpose and Introduction	122
Federal and state Requirements to Determine Costs of Raising a Child	122
Chapter Overview	122
Factors that Influence the Costs of Raising a Child.....	123
Costs Versus expenditures.....	123
Expense Categories to Include in Cost Estimates	124
Regional Differences in Childrearing Costs.....	124
Family Characteristics and the costs of raising a child	124
Approaches Currently Used by States to Determine Costs	125
The Engel Method.....	126
The Rothbarth Method	126
The USDA <i>Expenditures on Children by Families</i> Report	127
Comparison of Engel, Rothbarth, and USDA estimates.....	129
Costs of Raising a Child in Texas	130
Assumptions and Modifications to the USDA Data	130
Estimates of the Costs of Raising a Child in Texas	130
Median Annual Wages in the U.S. and Texas	134
Summary of Costs of Raising a Child in Texas per usda data.....	136
Adequacy of the Texas Child Support Guidelines	139
Steps to Determine the Adequacy of the Texas Child Support Guidelines	139
Are the Child Support Awards Adequate?.....	143
Stakeholder Opinions on the Costs of Raising a Child	144
What Parents Want Included in the Child Support Order	144
Stakeholders' Estimates of the Costs of Raising a Child	145
Beyond the Standard Costs: Additional Costs of Raising a Child.....	148

TABLE OF CONTENTS

Description	Page
Estimates for Child Care and Medical Support Expenditures.....	148
Conclusion.....	151
CHAPTER 6: DEVIATIONS	153
Purpose and Introduction	153
Deviations in Texas Child Support Guidelines	153
Research Questions	155
Methodology.....	155
Proportion of Orders with a Deviation	155
Most Commonly Used Deviations and Changes Over Time	156
Findings: Deviation Analysis.....	158
Proportion of Child Support Orders that Deviate from the Initial Calculation.....	158
Most Commonly Used Deviations	162
Direction and Dollar Amount of Deviations from the Initial Calculation	169
Client Representation and Deviations	175
CHAPTER 7: SUMMARY AND RECOMMENDATIONS.....	177
Purpose and Introduction	177
Summary and Discussion of Findings.....	178
Child Support Models Used in Texas and the U.S.....	178
Stakeholder Views and Concerns	179
Costs of Raising a Child in Texas	180
Use of Deviations from the Initial Child Support Calculation	181
Recommendations	182
Summary of recommendations	182
Policy Considerations.....	183
Specific Considerations.....	185
Conclusion.....	189
APPENDICES	190
ENDNOTES.....	302

LIST OF TABLES

<u>Description</u>	<u>Page</u>
Table 1: Alphabetical List of States by Child Support Model, 2012	30
Table 2: Percentage of Income States: Percentage Rates Used to Calculate Obligations and Income Considered in Calculation	32
Table 3: States That Switched Child Support Models	40
Table 4: Consideration of Additional Factors as Part of the Initial Calculation or as a Deviation by Child Support Model.....	45
Table 5: Parental Responsibility for Medical Support and Child Care Expenses by Child Support Model.....	46
Table 6: Texas Multiple Family Adjustment Guideline - Percentage of Obligor's Net Resources.....	51
Table 7: Percentage of Income States, Considerations for Low-Income Obligor	56
Table 8: States' Methods for Determining Low-Income Status and Calculation by Child Support Model.....	59
Table 9: Federal Performance Measures for Child Support	62
Table 10: Federal Performance Measures for Texas, 2011	63
Table 11: Federal Performance Measures for Percentage of Income States, 2011.....	64
Table 12: Comparison of Models by Federal Performance Measures, 2011	65
Table 13: Stakeholder Groups, Method of Data Collection, and Sample Sizes	69
Table 14: Stakeholder Survey Sample Sizes by Participant Group	74
Table 15: Average Percent of Household Expenditures Attributable to Children in Husband-Wife Families, by Estimator and Number of Children	129
Table 16: Annual Costs of Raising a Child by Parents' Marital Status and Income Level	132
Table 17: Median Annual Wage and Salary Earnings for U.S. and Texas Women, Men, Married-Parent, and Single-Parent Households.....	135
Table 18: Summary of Average Costs of Raising a Child by Parents' Marital Status and Income Level	137
Table 19: Childrearing Costs in Married-Parent Households as a Percentage of After-Tax Income	138
Table 20: Average Child Support Award as a Percent of the Costs of Raising a Child.....	141
Table 21: Allowable Deviations from Initial Child Support Calculation	153
Table 22: Sample Sizes for the Judge Deviation Survey and the Attorney Deviation Survey	157

LIST OF TABLES

Description	Page
Table 23: Sample Sizes by Stakeholder Group.....	158
Table 24: Five Most Common Reasons for IV-D Deviations, 2000-2012.....	163
Table 25: Five Most Common Reasons for Deviation from the Initial Guideline Calculation, 2012 Survey Results.....	165
Table 26: Five Most Common Reasons for Deviation from the Initial Guideline Calculation, 2000 To 2012 Survey Results.....	166
Table 27: Deviations That Have Become MORE Common in the Past Five Years, 2012 Survey Results.....	167
Table 28: Deviations That Have Become LESS Common in the Past Five Years, 2012 Survey Results.....	169
Table 29: Five Common Reasons for Downward Deviation from the Initial Guideline Calculation	171
Table 30: Five Common Reasons for Upward Deviation from the Initial Guideline Calculation	172

LIST OF FIGURES

Description	Page
Figure 1: Proportion of States that Use Each Child Support Model	30
Figure 2: Texas and States that Switched to Income Shares, Percent of Cases with Order, 2001-2011	66
Figure 3: Texas and States that Switched to Income Shares, Current Collections Performance (Percentage), 2001-2011	66
Figure 4: Texas and States that Switched to Income Shares, Percentage of Arrearage Collections, 2001-2011	67
Figure 5: Texas and States that Switched to Income Shares, Cost Effectiveness, 2001-2011	67
Figure 6: The current child support guidelines are easy to implement when establishing a child support order?	80
Figure 7: The current child support guidelines result in a child support order that is perceived as fair by the custodial parent?	81
Figure 8: The current child support guidelines result in a child support order that is perceived as fair by the noncustodial parent?	82
Figure 9: The current child support guidelines result in a child support order that is equitable for custodial and noncustodial parents?	83
Figure 10: The current child support guidelines result in a child support award that provides adequate financial support for children?	84
Figure 11: The guidelines should state what proportion of the costs of raising a child each parent is responsible for providing?	89
Figure 12: The guidelines should presume that each parent provides approximately half of the costs of raising a child?	90
Figure 13: The guidelines should presume that each parent pay a proportionate amount of the parents' combined net resources toward the costs of raising a child?	92
Figure 14: The level of discretion that courts have leads to inconsistencies in the application of the child support guidelines?	96
Figure 15: The courts should have more consistency in applying the guidelines for establishment and modification cases?	97
Figure 16: The current process of establishing a child support order allows parents enough time to understand the legal obligations associated with a child support order?	99
Figure 17: The guidelines should require that the court ensure that parents understand how the dollar amount of their child support order is determined?	101

LIST OF FIGURES

Description	Page
Figure 18: The guidelines should include a fast-track process to ensure that all modification requests due to involuntary job loss or reduced income will be reviewed and processed within a timely manner?	103
Figure 19: The guidelines should allow the noncustodial parent to retain a proportion of his or her income to maintain a standard of living that is at or above the poverty level when calculating net resources used to establish a child support order?	105
Figure 20: The guidelines should consider the amount of noncustodial parenting time for all cases in which the noncustodial parent has custody of the children for more than the standard access and visitation order?.....	107
Figure 21: The current process of considering time spent with each parent as a deviation when establishing a child support order is appropriate?	108
Figure 22: The guidelines should consider child care costs as a component of all applicable child support orders?	113
Figure 23: The current process of considering child care costs as a deviation is appropriate?	113
Figure 24: The guidelines should require that the costs of medical insurance premiums be shared equally between the noncustodial and custodial parents for all cases?	116
Figure 25: The current process of requiring the noncustodial parent to provide medical support or reimburse the custodial parent for medical support is appropriate?.....	117
Figure 26: The courts should verify that the noncustodial parent has a legal obligation to another child(ren) before implementing the multiple family adjusted guidelines (TFC Sec. 154.129)?.....	119
Figure 27: Courts should be required to consider that the multiple family adjusted guidelines (TFC Sec. 154.129) be applied to all applicable cases, including previously established cases, upon learning that a noncustodial parent has children living in more than one household?	120
Figure 28: The current process of modifying previously established orders by request only to reflect changes in the noncustodial parent's having children in multiple households contributes to adequate orders?	121
Figure 29: Distribution of Child Support Awards in the OAG Automated Data System	140
Figure 30: For a single-parent household, what proportion of the parent's gross annual income goes to raise one child?	146
Figure 31: For a dual-earner household, what proportion of the parents' combined gross annual income goes to raise one child?	147

LIST OF FIGURES

Description	Page
Figure 32: Monthly Costs of Full-Time Child Care Statewide and in the Capital area, 30th Percentile and Median.....	150
Figure 33: Approximately what proportion of the child support orders that you work with deviate from the standard order?	159
Figure 34: Percentage of IV-D Cases that Deviated from the Initial Calculation, 2000-2012	160
Figure 35: Over the past five years, what general trend have you observed concerning the calculation of child support awards?	161
Figure 36: When the orders that you work with deviate from the standard order, is it typically because the initial calculation of the percentage of net resources is too low or too high?.....	170
Figure 37: In the past month, considering the establishment and modification cases you worked with for which the final order was set lower than the standard order (i.e., a deviation resulted in a decrease in the initial calculation amount), approximately what was the average monthly dollar DECREASE in the order?	173
Figure 38: In the past month, considering the establishment and modification cases you worked with for which the final order was set higher than the standard order (i.e., a deviation resulted in an increase in the initial calculation amount), approximately what was the average monthly dollar INCREASE in the order?	174
Figure 39: In your experience, considering the establishment and modification cases that you have worked with, how likely were individuals who were represented by an attorney to request a deviation compared to individuals who were not represented by an attorney?.....	175
Figure 40: In the past month, considering the establishment and modification cases that you have worked with, how likely were individuals who were represented by an attorney to have a deviation granted compared to individuals who were not represented by an attorney?.....	176
Figure 41: In your opinion, considering the establishment and modification cases that you have worked with, to what extent are judges more likely to grant a deviation if an individual is represented by an attorney?	176

LIST OF APPENDICES

Description	Page
Appendix A: Texas and Federal Codes	190
Appendix B: Citations for States' Child Support Guidelines and Reviews	194
Appendix C: Delaware Calculation Worksheet	199
Appendix D: New Hampshire Child Support Percentage of Combined Net Income	201
Appendix E: Massachusetts Child Support Calculation Worksheet.....	202
Appendix F: Federal Performance Measures of Percentage of Income States, 2011	203
Appendix G: Federal Performance Measures of Income Shares States, 2011	204
Appendix H: Federal Performance Measures of Melson Model States, 2011	207
Appendix I: Federal Performance Measures of Hybrid States, 2011.....	208
Appendix J: Federal Performance Measures for States that Switched Guidelines Models, 2001-2011	209
Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results	211
Appendix L: Advocate Stakeholder Survey Results	276
Appendix M: Allowable Deviations from the Initial Child Support Calculation.....	292
Appendix N: Office of the Attorney General of Texas 2012 Revised Tax Charts.....	294

[Intentionally left blank]

EXECUTIVE SUMMARY

Purpose and Introduction

The aim of this report is to provide a comprehensive review of the Texas Child Support Guidelines according to the stipulations set forth in the Texas Family Code Chapter 154 as required by 42 U.S.C. Section 667(a), and report the results of the review and any recommendations for changes to the guidelines to the Office of the Attorney General (OAG). The OAG contracted with Dr. Cynthia Osborne, Director of the Child and Family Research Partnership (CFRP) and Associate Professor at The University of Texas at Austin to conduct the comprehensive review.

To review the guidelines, CFRP employed a multiple-methods approach which included a review of child support models used in other states; observations of court proceedings and negotiations; interviews, focus groups, and surveys of stakeholders; an estimation of the costs of raising a child in Texas; and an analysis of the proportion of child support awards that deviate from the initial calculation.

The Texas Family Code stipulates that the aim of the current guidelines is to provide an “equitable”¹ amount of child support for Texas families. The guidelines, however, do not define “equitable.” Moreover, they do not clearly state the purpose or goals of the child support awards or the contributions that each parent is expected to contribute toward the costs of raising a child in Texas. Policy clarity on the aims of the Texas Child Support Guidelines is necessary to determine whether they are adequately addressing the needs of families.

Summary and Discussion of Findings

CHILD SUPPORT MODELS USED IN TEXAS AND THE U.S.

Texas is one of nine states that uses the percentage of income model to determine child support awards, whereas most states use the income shares model. The strengths of the percentage of income model are simplicity and transparency. In Texas, the standard child support award for one child is 20% of the obligor’s net resources, and the Texas Family Code stipulates numerous reasons the award may deviate from the initial calculation.

A potential weakness of the percentage of income model is that it does not take into consideration the custodial parent’s resources; other models base the child support awards on the parents’ combined incomes and each parent is responsible for contributing a proportionate amount. Another perceived weakness of the percentage of income model is that it does not account for the financial needs that noncustodial parents require to maintain a residence for their child’s visitation.

The guidelines of most states are explicit as to the standard of living they aim to achieve for the child and the contributions that each parent should make toward the costs of raising a child. By contrast, Texas guidelines are not specific in these areas.

STAKEHOLDER VIEWS AND CONCERNS

CFRP consulted advocates, parents, and family law professionals to determine their views and concerns regarding the Child Support Guidelines. Not surprisingly, we found that their priorities and concerns differ somewhat systematically based on their professional and family roles. Their views indicate that the actual guidelines, or the rules that specify precisely how much an obligor owes each month in child support, are not the primary concern of stakeholders. Rather, stakeholders are concerned more about the implementation of the guidelines and the perceptions of fairness between custodial and noncustodial parents.

COSTS OF RAISING A CHILD IN TEXAS

CFRP used USDA expenditure data to determine the costs of raising a child in Texas. The costs of raising a child differ based on the level of income or education of the parents, the age of the child, the number of children in the household, and the marital status of the parents. In Texas, the average annual costs of raising a child range between approximately \$8,500 for lower-income families up to \$18,300 for higher income families. These dollar amounts exclude child care, education, and health care expenses.

The results from our analysis suggest that the average monthly child support award in the Texas IV-D system (\$341) provides approximately half of the costs of raising a child in a low income household. This amount may overstate the amount that many of the noncustodial parents in the IV-D system are obligated to pay, however, because 39% of the obligors in the IV-D system have an order set at the minimum wage presumption (\$225 per month) or lower.^a We estimate that noncustodial parents who receive the minimum wage order provide approximately one-third (32%) of the costs of raising a child. Orders set outside of the IV-D system are, on average, larger (\$597) than awards set within the IV-D system, and the costs of raising their children are higher. Our analysis suggests that non-IV-D obligors pay approximately 48% of the costs of raising a child in Texas.

USE OF DEVIATIONS FROM THE INITIAL CHILD SUPPORT CALCULATION

One of the requirements of the comprehensive review is to determine the proportion of child support awards that deviate from the initial calculation. An analysis of the OAG automated system reveals that approximately 20% of the IV-D child support orders in Texas deviate from the initial calculation. This proportion is consistent with the level of deviations applied to IV-D orders over the past decade in Texas.

^a This estimate includes cases established between July 1, 2010 and June 30, 2012, and only includes cases in which the noncustodial parent is on one case with only one child on the case. Estimates do not include zero-dollar orders.

CFRP also surveyed IV-D and non-IV-D judges and attorneys and asked them to indicate the proportion of orders that deviate from the initial calculation. The survey results are consistent with the data provided in the OAG automated system for IV-D and non-IV-D cases. Unfortunately, data from an automated system are not available for non-IV-D orders.

The most commonly used reason for deviating from the guidelines is “agreement,” followed by “other reasons.” Neither deviation provides guidance as to whether the guidelines need to change to meet a common need among families.

Summary of Recommendations

Based on our comprehensive review, we provide recommendations for broad policy considerations, as well as recommendations for consideration of specific aspects of the Texas Child Support Guidelines. Defining the underlying principles or goals of the child support guidelines is essential for making decisions for any specific changes to the guidelines.

RECOMMENDATION 1

Clearly articulate the policy goal or underlying principles of the Texas Child Support Guidelines.

RECOMMENDATION 2

Specify what each parent should contribute to the costs of raising a child and align the child support award with this decision.

RECOMMENDATION 3

To facilitate future reviews, explore data collection options (such as worksheets, order findings, or the like) to document the net resources used to determine the initial calculation and clearly specify the reasons for any deviation from the initial calculation per the Texas Family Code.

ADDITIONAL AREAS FOR CONSIDERATION FOR POSSIBLE IMPROVEMENT

- Necessary changes to the Medical Support provision in the guidelines related to the Affordable Care Act
- Lack of use of the child care deviation
- Equitable application of the multiple family adjustment
- Treatment of low-income obligors
- Effective use of retroactive child support
- Fast-track process for modifications to orders due to job loss or increased income
- Integration of parenting time and child support orders

Chapter Summaries

Chapter One begins the report with a detailed history of child support legislation at the federal and state level, including legal requirements for reviewing the child support guidelines.

Chapter Two provides a summary of demographic and social changes in Texas since the implementation of the child support guidelines. The chapter lays the foundation for understanding how child support guidelines operate in Texas and the families they were designed to serve.

Chapter Three reviews the primary child support models used across the United States, emphasizing the percentage of income model used in Texas. Specific provisions of the Texas Guidelines are compared to other states.

Chapter Four summarizes the views of various stakeholders in assessing the Texas Guidelines. The chapter documents the findings of stakeholder surveys, focus groups, and interviews. Stakeholder views provide insight into the interests of various parties and their concerns about the guidelines.

Chapter Five contains an analysis of economic data to assess the costs of raising a child in Texas. The chapter summarizes various sources of data and adjusts national statistics to provide the best estimate of the costs of raising children in Texas.

Chapter Six presents a systematic analysis of deviations from the standard guideline. This chapter assesses the proportion of child support cases that deviate from the initial calculation, as well as the most common reasons for deviations.

Chapter Seven provides recommendations and considerations for improving the Guidelines. The recommendations are intended to enhance the current guidelines and ensure that Texas is meeting the needs of families who rely on child support to care for their children.

CHAPTER 1: INTRODUCTION

Purpose and Introduction

The aim of this report is to review the current Texas Child Support Guidelines according to the stipulations set forth in the Texas Family Code Chapter 154 as required by 42 U.S.C. Section 667(a) (see Appendix A) and report the results of the review and any recommendations for changes to the guidelines to the Office of the Attorney General (OAG).

In Texas' 82nd legislative session, the legislature passed Senate Bill 716, which modified the Texas Family Code (TFC) §111.001 for the child support guidelines and mandates that Texas review its current child support guidelines and submit recommendations to the legislature by January 1, 2013. The OAG contracted with Dr. Cynthia Osborne, Director of the Texas Child and Family Research Partnership (CFRP) and Associate Professor at the Lyndon B. Johnson School of Public Affairs at the University of Texas at Austin to conduct this review.

The requirements for reviewing the child support guidelines were originally set in the Child Support Enforcement Amendments of 1984 and 1988. Texas' requirements for conducting a guidelines review align with the stipulations mandated in the two federal mandates; Texas does not require review of any components not put forth in the federal regulations.

CHILD SUPPORT ENFORCEMENT AMENDMENT OF 1984

In 1974, the United States federal government amended Title IV, part D (Title IV-D) of the Social Security Act.² The amendment laid the foundation for collaboration between the federal government and state governments to enforce child support collection from obligors (i.e., noncustodial parents) on behalf of obligees (i.e., custodial parents).

Ten years later, in 1984, Congress amended Title IV-D again, this time to include the requirement that every state, U.S. territory, and tribal nation work to establish formal guidelines for determining child support awards.³ Prior to this legislation, states had considerable latitude in deciding if and how to set award amounts.⁴ The new state guidelines were required to include specific descriptive and numeric criteria for computing a child support order.

The 1984 provision made state child support guidelines advisory rather than mandatory with respect to their use by judges and others with the authority to set support awards. In addition to publishing child support guidelines, states were required to withhold child support payments from noncompliant obligors' wages and to cooperate with other states in cases in which child support orders crossed state lines.⁵

The 1984 amendment also required states to track the annual performance of their respective collection systems based on five standards developed by the federal Office of Child Support Enforcement (OCSE): paternity establishment, percent of support orders established, percent of

current support collected, percent of cases paying toward arrears, and the cost effectiveness ratio of the system's collection expenditures versus collection revenues.⁶ States receive federal incentive funding based on their performance against these five measures.

CHILD SUPPORT ENFORCEMENT AMENDMENT OF 1988

According to the Family Support Act of 1988, states were required to pass legislation making their state guidelines a rebuttable presumption. States were also allowed to deviate from the initial guideline calculation if the original amount was deemed "unjust or inappropriate." [42 U.S.C. 667(b)(2)]

Federal rules further require that the criteria by which the presumption may be rebutted "...take into consideration the best interests of the child. Findings that rebut the guidelines shall state the amount of support that would have been required under the guidelines and include a justification of why the order varies from the guidelines." [45 CFR 302.56(g)] Furthermore, at minimum, the child support guidelines must include the earnings and income of noncustodial parents and parents' abilities to provide health care for their children through insurance or other public health insurance programs [45 CFR 302.56].

Federal law provides little guidance on what to include in the guidelines reviews, but mandates that states conduct a review of the child support guidelines every four years. In addition, states "...must consider economic data on the cost of raising children and analyze case data, gathered through sampling or other methods, on the application of, and deviations from, the guidelines. The analysis of the data must be used in the State's review of the guidelines to ensure that deviations from the guidelines are limited." [45 CFR 302.56(e)] The federal law does not, however, provide guidance on how to define "limited" in relation to deviations from the guidelines.

THE CURRENT GUIDELINES REVIEW

The Texas Child Support Guidelines were established in the late 1980s. From 1985 to 1999, the Texas Supreme Court appointed an advisory committee of lawyers, judges and various stakeholders who were tasked with the review of the guidelines. That committee reported its recommendations to the legislature. The duty to conduct the review was shifted to the Title IV-D Agency in 1999. From 2000 to 2010, Texas mandated biennial reviews of the child support guidelines to be conducted in even-numbered years. During the 82nd legislative session, the legislature passed Senate Bill 716, which took effect in September of 2011. That bill modified the existing Texas Family Code § 111.001 to align more closely with federal law which requires reports every four years. The first report under the new regulation is required to be submitted to the legislature by January 1, 2013.

Since 2000, biennial reports have reviewed the costs of raising a child and reasons for deviations from the initial guideline calculation. Prior to SB 716, the Texas Family Code required that the guidelines review include economic data from the United States Department of Agriculture (USDA) on the costs of raising a child. The previous Texas law also required analysis

of case data on the application of and deviations from the child support guidelines. SB 716 removed the requirement to review the USDA data and now no longer requires review of specific data. In addition, the bill removed the specific language requiring assessment of deviations. As a result of SB 716, the family code now requires the state to review the guidelines in the manner mandated by federal law. Federal law requires the evaluation of costs of raising a child, but does not require analysis of a specific dataset. The federal law also requires assessment of deviations from the guidelines.

Importantly, the Texas Child Support Guidelines apply to all orders. In Texas, families may obtain a child support order in several ways. First, families may choose to establish a child support order through the OAG's IV-D system. The IV-D system will assist parents with order establishment, modification, and enforcement. Establishing an order through the IV-D system includes establishment of the visitation and access order for the parents, although the IV-D system does not enforce visitation and access. Parents who establish their orders through the IV-D system are typically not represented by an attorney, although they have the option to hire an attorney. The child support review officers and Assistant Attorneys General (AAGs or IV-D attorneys) who assist parents with the establishment of an order represent the state and not the parents.

Second, parents who receive public funds for TANF, some types of Medicaid, and child care subsidies are required to cooperate with the OAG to establish a child support order through the IV-D system. In these cases, the state may retain some portion of the child support award to reimburse the state. For instance, TANF recipients receive the first \$75 of their child support order but the remainder of the child support order would be paid to the state.

Third, families may establish a child support order as part of a divorce decree or private agreement. These families typically hire an attorney to assist with establishing a child support order. Other families also establish a child support order following a separation or divorce, but do so pro se, or without legal representation. Families who establish their orders through a private agreement or through a divorce decree may have their orders enforced by the OAG and, with few exceptions, have the payment of their child support orders managed by the state. Cases established outside of the IV-D system are considered non-IV-D cases.

The review of the child support guidelines applies to all IV-D and non-IV-D families; however, data are more readily available on the families in the IV-D system. Therefore, the review may be more generalizable to the guidelines in the context of the IV-D system as compared to the non-IV-D child support establishment process.

Methods for Accomplishing Goals of Guidelines Review

CFRP used a multiple-method approach to accomplish the goals of the current guidelines review. To provide context on how the Texas guidelines compare to guidelines used in other states, CFRP reviewed available guidelines from all U.S. states and territories. To assess the experiences of states that have switched from one child support model to another model, CFRP conducted phone interviews. Finally, CFRP analyzed the federal performance measures of all 50 states as a way to understand if different child support models were more effective than others.

To assess the views and concerns of stakeholders, CFRP conducted focus groups, interviews, and online surveys. Stakeholders included IV-D and non-IV-D judges and attorneys, advocacy groups, custodial parents, and noncustodial parents from across the state (detailed information on methods used are discussed in Chapter 4).

In accordance with federal requirements, CFRP estimated the costs of raising a child in Texas. Based on the data provided by the USDA, CFRP estimated the expenditures on children in Texas at different income levels and in different household structures. These analyses were used to provide a range for the estimate of the costs of raising children in Texas and to determine the extent to which the current guidelines adequately address these costs.

CFRP implemented two methods to determine the frequency of deviations from the guidelines. Similar to past reviews, the OAG conducted an analysis of the frequency of deviations from the guidelines for orders in the IV-D system. The OAG is not able to provide information on the frequency of deviations for non-IV-D orders and there is no centralized data system to allow such analyses. Therefore, CFRP contacted family law attorneys and judges from across the state to complete an online survey. The survey included questions to estimate the trends in deviations for each group, including non-IV-D judges, IV-D judges, non-IV-D attorneys, and IV-D attorneys.

METHODOLOGICAL CHALLENGES AND LIMITATIONS

The primary methodological limitation posed in this review of the guidelines is the lack of adequate data, particularly for non-IV-D child support cases. There is no single statewide repository of data concerning child support obligation data for all Texas orders containing child support provisions. Child support obligation data is most readily available for child support orders managed in Texas Title IV-D child support enforcement automated system. This system includes a great deal of information on orders established or modified and enforced by the Child Support Division of the OAG. The system contains somewhat less information on orders that were established or modified outside the OAG, but that are currently being enforced by the OAG. The system contains only minimal information on orders that only use the State Disbursement Unit for processing child support payments. These orders were not established or modified by the OAG and are not enforced by the OAG. Finally, the system contains no

information on orders that are not established or modified by the OAG, not enforced by the OAG, and not using the State Disbursement Unit for processing child support payments.

The lack of adequate data is important to consider because the guidelines review is intended to review the adequacy of the guidelines for all orders across the state and not only orders in the IV-D system. Thus, our assessments of the adequacy of child support orders and of the frequency of deviations from the guidelines included in this report may be more generalizable to the IV-D population than to the non-IV-D population.

Although the data are limited on non-IV-D orders, IV-D orders represent approximately two-thirds of the child support cases established in Texas. These families represent approximately 70% of the cases (~1.35 million cases) included in the TXCSES system (the system used by the state's State Disbursement Unit to process payments). Approximately 6% of those IV-D cases include "local rule" cases, or cases that were established outside of the OAG's IV-D offices but that are required to be treated as IV-D cases unless the parents opt-out of the service. Cases established in local rule counties are considered non-IV-D orders. For this report, cases that only use the State Disbursement Unit account for approximately 30% of cases (~575,000 cases) in the TXCSES system. It is unknown what percentage of the total child support orders from across the state do not interact with the OAG or the State Disbursement Unit, but it is believed to be fairly small.

Organization of the Report

Beginning with Chapter 2, the report describes how families have changed since the Child Support Guidelines were developed in the late 1980s. Chapter 2 also provides an overview of the current Texas Child Support Guidelines. The chapter lays the foundation for understanding how child support guidelines operate in Texas and the families they were designed to serve.

Next, the report turns to the child support guidelines of other states. Chapter 3 describes the primary child support models used across the United States, including the percentage of income model used in Texas. Throughout the chapter, specific provisions of the Texas guidelines are compared to other states. The chapter ends with an analysis of federal performance measures which assess the efficiency of states in administering and enforcing child support.

After considering the approaches of other states, Chapter 4 incorporates the views of various stakeholders in assessing the Texas guidelines, including non-IV-D judges and attorneys, IV-D judges and attorneys, advocates, noncustodial parents, and custodial parents. The chapter documents the findings of stakeholder surveys, focus groups, and interviews. Stakeholder views provide insight into the interests of various parties and their concerns about the guidelines.

In Chapter 5, CFRP provides economic data to understand the costs of raising a child in Texas. The chapter summarizes various sources of data and adjusts national statistics to provide an accurate picture of the costs of raising children in Texas.

Chapter 6 summarizes the findings of a systematic deviation analysis. This chapter assesses the proportion of child support cases that deviate from the initial calculation, the most common reasons for deviations, and how the use of deviations has changed overtime.

Chapter 7 offers a range of recommendations for improving the guidelines. The recommendations are intended to enhance the current guidelines and ensure that Texas is meeting the needs of families who rely on child support to care for their children.

CHAPTER 2: BACKGROUND AND OVERVIEW

Demographic and Economic Changes in Families

To provide an adequate review of the guidelines, it is important to consider how the populations served by the guidelines have changed over time to ensure that the guidelines continue to meet the needs of contemporary families.

When the guidelines were first established, the majority of families obtained a child support order following a divorce. At that time, single-earner families were more common⁷ and fathers were the primary breadwinners. When couples divorced, child support orders may have been set to replicate what the family experienced prior to the separation.

In Texas, and across the country, families have changed considerably over the past few decades. Since the guidelines were established, Texas parents are now less likely to be married, but are more likely to cohabit with children, to give birth to children outside of marriage, to be headed by a single parent, to include a working mother, and to be a complex, multi-partner family. Each of these changes will place families at greater risk of needing child support services, and will challenge the existing child support guidelines to meet families' needs.

Never-married parents and families with children in multiple households may be more common among the IV-D population than among parents who establish child support orders outside of the IV-D system; however, families at all income and education levels have changed considerably since the 1980s with regard to family formation and employment patterns.

CHANGES IN FAMILY FORMATIONS

Today, children are significantly more likely to live in a single-parent household than they were when the child support guidelines were established in the late 1980s. This family change increases the demand for child support services. Indeed, approximately 30% of Texas children live in a single-parent home today, compared to 20% when the guidelines were first established.⁸ Approximately 80% of single-parent households with children are headed by women.⁹

The increase in single-parent households is driven by the substantial increase in nonmarital births; declines in marriage; persistently high rates of divorce; and increases in cohabiting relationships that involve children, which are more likely than marriages to end in separation.

Nonmarital Births

Today, more children are likely to live in a single-parent household because they were born to unmarried parents rather than because they experienced the divorce of their parents. Nationally, the proportion of nonmarital births has more than doubled since the 1980s. In 1980, 18.4% of births were to unmarried mothers; in 2010, 40.8% of births were nonmarital.¹⁰ In

Texas in 2008, 42%, or 169,318 births were to unmarried mothers, a slightly higher proportion than the national average.¹¹

Marriage and Divorce

Fewer Texans get married today than they did when the child support guidelines were established. Between 1990 and 2009, marriage rates in Texas have decreased approximately 32% from 10.5 marriages per 1,000 residents to 7.1 marriages per 1,000 residents.¹²

At the same time, Texas has experienced a decline in rates of divorce, but they remain somewhat high. The divorce rate declined from 5.5 divorces per 1,000 people in 1990 to 3.3 divorces per 1,000 people in 2009.¹³ Divorce rates are declining at a higher rate among well-educated, affluent families than among low-income families, however. Americans without college degrees have seen divorce rates drop only 6%, whereas Americans with college degrees have experienced a 30% decline in divorce rates.¹⁴ This “divorce divide” translates into more low-income, single-parent households who will likely establish their child support orders in the IV-D system.

Nonmarital Cohabitation

Another trend in family formation is the increase in nonmarital cohabitation. It is difficult to determine the exact number of cohabiting households with children in Texas, but nationally, the number of cohabiting parent households has increased from 0.6 million households (with children under the age of 15) in 1986 to 7.6 million households in 2010 (with children under the age of 18).¹⁵ In 2002, 18% of births to women age 15 to 44 were to women in cohabiting relationships; for 2006 to 2010, that number had increased to 25%.¹⁶

Cohabiting relationships often begin by mirroring married relationships, in that the couples share a residence and resources. However, cohabiting couples with children have less stable relationships than married couples with children, which place children at an increased risk of living in a single-parent household in the future¹⁷ and the family in need of establishing a child support order.

Complex Families

Less stable family formations have led to an increased prevalence of complex families, or individuals who have children with multiple partners. Nationally, parents are increasingly likely to have children with multiple partners; at least 59% of children born outside of marriage and 21% of those born to married parents will live in a complex family household.^{18,19} Additional research suggests that in 59% of unmarried urban couples who share a child, one or both parents have a child with another partner.²⁰ Unmarried women are much more likely to have children with different fathers than are married women. Approximately 15% of married mothers have had children with more than one man, whereas 43% of unmarried women have children with two or more fathers.²¹

Based on CFRP's analysis of the OAG data, approximately 36% of the all IV-D open child support cases have children in multiple households. Of these, 79.19% of noncustodial parents are on two cases, 15.49% are on three cases, and 5.32% are on more than three cases.

Teen Parents

A promising change in families has been the decline in the number of teen parents. In Texas, the rate of teen births has decreased from 15.6% of all births in 1990 to 13.6% in 2008.²² Importantly, however, 83% of teen births are to unmarried teens²³ and 22.4% of teen parents will have more than one birth during their teen years.²⁴ Nearly every teen birth is at risk for needing to establish a child support order in the future.

ECONOMIC INSTABILITY AND EMPLOYMENT CHANGES

In addition to significant changes in the family since the establishment of the Texas Child Support Guidelines, the economic stability and employment patterns of families have also changed considerably. Economic instability makes it more difficult for parents to meet their financial obligations to their children, whereas an increase in female employment and dual-earner households challenges the original guidelines that largely placed the financial burden for providing for the children on the noncustodial parent, typically the father.

Reliance on Child Support

One of the greatest concerns with the rise in single-parent households is the increased risk of living in poverty. As of 2010, 38% of single-parent families in Texas were living below the poverty level²⁵ compared to 12% of married-parent families,²⁶ and child support payments play an important role in keeping single-parent families out of poverty.

Unfortunately, too many single parents do not receive any child support. Indeed, only one-third of female head-of-households in Texas report receipt of child support payments. As of 2010, only 33% of female-headed households received child support payments, which is slightly higher than the 31% who reported receiving child support payments in 1990.²⁷

Changes in Employment

In the 1980's, it was more common for married families to rely on the income of fathers while mothers were expected to contribute less to the family's overall financial resources. Now it is more common for families to rely on two incomes to make ends meet.²⁸ Among less-skilled men, however, employment rates have declined, especially in the wake of the recent recession (December 2007 – June 2009),²⁹ making it difficult for these men to fulfill their financial obligations.

Over the past few decades, unemployment rates in Texas have risen from 6.3% in 1989³⁰ to 8.4% in 2009.³¹ During the recession, however, the vast majority of job losses have occurred for male-dominated occupations, such as jobs in construction and manufacturing.³² Lack of

employment leads to family dissolution and it also makes it more difficult for parents to meet their financial child support obligations.

Changes in Employer-Provided Medical Insurance

The proportion of jobs that have employer-provided medical insurance has decreased from 71% in 1980 to 62% in 2007.³³ When the guidelines were originally established, it was common for the father to be the breadwinner and to provide health insurance for the family through his employer. This fact may have led to the mandate in the guidelines that noncustodial parents, who are usually fathers, provide the full cost of health insurance premiums, in addition to a cash child support award. With the decline in employer-provided health insurance, and the new provisions in the Affordable Care Act that require parents to provide health insurance for their dependent children, this part of the guidelines may need to be reconsidered.

Supporting Multiple Households

More noncustodial parents have children across multiple households, which may make it more difficult to support each household. Recent studies suggest that when a noncustodial parent has children with multiple partners, there is an adverse impact on the transfer of both formal and informal child support payments.³⁴ Noncustodial parents who have children with multiple partners are more likely to accumulate arrears in child support, and the accumulation of debt is linked to future nonpayment of child support.³⁵ Such debt results in hardships for the noncustodial parents who do not meet their obligations, the custodial families who do not receive the financial support they need, and the state, which must expend greater resources on collection and enforcement efforts or face federal consequences.³⁶

Characteristics of Texas Child Support Orders

The amount of the current child support orders provides a glimpse at the financial realities of many Texas families. The standard child support order represents 20% of the noncustodial parent's net resources for one child. As of June 2012, the average child support order amount in the IV-D system was \$341 per month, for cases established in the previous 24 months that included a noncustodial parent on only one case with only one child, and does not include cases with zero-dollar orders. Survey information (described in greater detail in Chapter 4) from IV-D attorneys and judges coincide with these numbers available through the OAG database. By contrast, non-IV-D attorneys and judges indicate that awards set outside of the IV-D system average closer to \$400 to \$500 per month, although this number has not been confirmed through the OAG data.

Alarming, nearly two-fifths (39%) of all child support orders (one child only) in the IV-D system are set at or below \$225 per month, the amount equivalent to the minimum wage presumption. The minimum wage presumption is used if a noncustodial parent is not employed or cannot provide proof of income. That a large proportion of IV-D orders are set at this low of a level, indicates the financial risk many Texas families face. Cases set outside of the IV-D system are less likely to be set at the minimum wage presumption; however, non-IV-D judges

and attorneys report that approximately 20% of their cases included the minimum wage presumption (the results of the survey data are described in detail in Appendix K).

CHAPTER 3: CHILD SUPPORT MODELS IN TEXAS AND THE U.S.

Purpose and Introduction

This chapter provides an overview of the three primary child support models used to determine child support awards in the U.S. and U.S. territories. All states use one of three primary calculation models, or a combination of models, including the percentage of income model, income shares model, and the Melson Formula. Some states use a hybrid method, which incorporates features from two or more of the primary calculation models. Texas has implemented its current guideline model, the percentage of income model, since the late 1980s. The review of other states' guidelines in this chapter helps to provide context for understanding how Texas compares to other models.

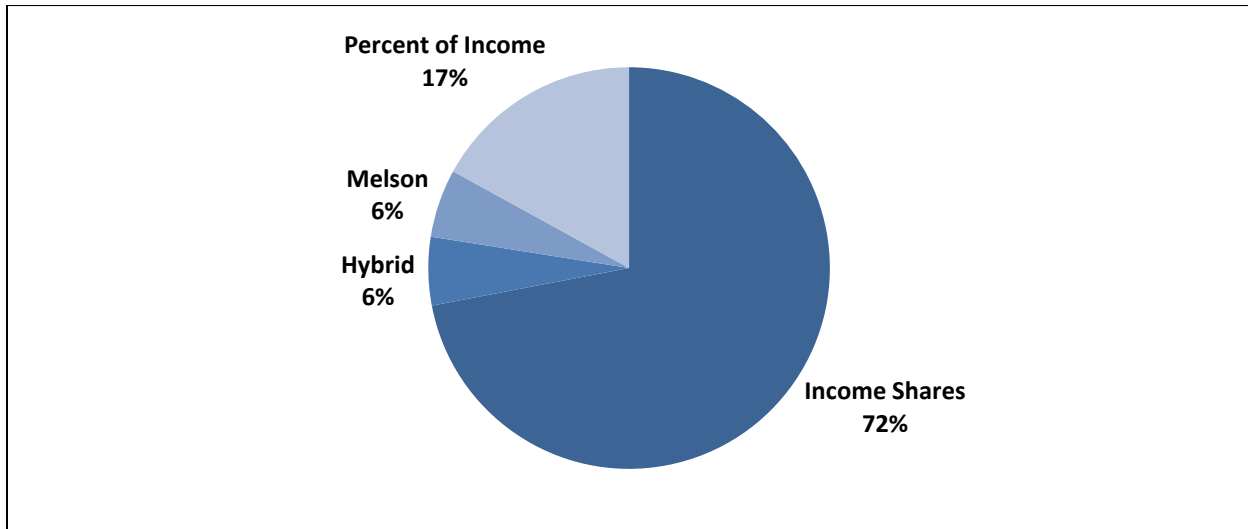
In addition, this chapter discusses the history of Texas' model, the percentage of income model, the strengths and weaknesses associated with each of the three primary calculation models, and experiences from states that have switched from one model to another model. Further, we discuss how different states account for various components of child support orders, including medical support, child care costs, children living in multiple households, and whether the states take into consideration the parents' low-income status. Finally, we discuss how states and different child support models perform on federal performance measures to evaluate whether the type of model used influences states' abilities to meet their performance goals.

Child Support Models in the United States

By federal law, states have the flexibility to choose how they structure and enforce child support orders.³⁷ Each state decides how to determine child support amounts and allocate contributions between the noncustodial parent and the custodial parent.³⁸

All states calculate child support obligations using one of the following models: percentage of income, income shares, the Melson Formula, or a hybrid of these models.³⁹ Figure 1 illustrates the proportion of states using each child support model. Nearly three-quarters of the states and U.S. territories use the income shares model, fewer than 20% of states use the percentage of income model, and equal proportions (6%) use the Melson Formula or a hybrid model.

Table 1 provides an alphabetical list of states by child support model. Since 1997, six states have switched models. All of those states transitioned from a percent of income model or hybrid model to the income shares model. The states that have switched models since that time include the District of Columbia, Georgia, Massachusetts, Minnesota, Tennessee, and West Virginia. At the time of this report, Illinois is in the process of transitioning from a percentage of income model to an income shares model. States that have switched models are discussed in greater detail later in this chapter.

Figure 1: Proportion of States that Use Each Child Support Model

Source: See Appendix B: Citations for States' Child Support Guidelines

Note: Data on the number of U.S. states and territories that use each model were drawn from a review of all states' and entities' child support guidelines. Percentages reported in graph may be more than 100% due to rounding.

Table 1: Alphabetical List of States by Child Support Model, 2012

Percentage of Income	Income Shares	Melson Formula	Hybrid
Alaska	Alabama	Minnesota	New Hampshire
Arkansas	Arizona	Missouri	New York
Illinois	California	North Carolina	Puerto Rico
Mississippi	Colorado	Nebraska	
Nevada	Connecticut	New Jersey	
North Dakota	District of Columbia	New Mexico	
Texas	Florida	Ohio	
Virgin Islands	Georgia	Oklahoma	
Wisconsin	Guam	Oregon	
	Iowa	Pennsylvania	
	Idaho	Rhode Island	
	Indiana	South Carolina	
	Kansas	South Dakota	
	Kentucky	Tennessee	
	Louisiana	Utah	
	Massachusetts	Vermont	
	Maryland	Virginia	
	Maine	Washington	
	Michigan	West Virginia	
		Wyoming	

Source: See Appendix B: Citations for States' Child Support Guidelines and Reviews

PERCENTAGE OF INCOME MODEL

The percentage of income model was developed based on research conducted by the Child Support Project of the Institute for Research on Poverty at the University of Wisconsin-Madison in the 1970s.^{40,41} With the Wisconsin model, courts set the child support order based on 17% of the obligor's gross annual income. The percentage is then converted to a dollar amount which represents the amount the obligor owes each month until changed by court order. It is presumed that the obligor and obligee will contribute the same proportion of their respective incomes to the child, but only the obligor's order amount is court-ordered and enforced.⁴²

Other states that use the percentage of income model follow the general calculation method described in the Wisconsin model. Each state has developed its own schedule to indicate what percentage of the obligor's income will go toward child support, and whether the percentage of income is based on gross annual income, net annual income, or net resources. The percentage of income model does not take into consideration the obligee's income when establishing a child support order. Also, the percentage of income model is applied to a limited range of parental incomes, outside of which judges can exercise their discretion in applying deviations.

As of October 2012, nine states and U.S. territories use the percentage of income model: Alaska, Arkansas, Illinois, Mississippi, Nevada, North Dakota, Texas, Wisconsin, and the U.S. Virgin Islands. New York, Puerto Rico, and New Hampshire implement hybrid models that share some of the characteristics of the percentage of income model.⁴³

The percentage rates used by each percentage of income state to calculate a child support order vary from approximately 14% to 20% for one child. Importantly, states also vary in whether they apply the percentage rate to the obligor's gross income, net income, or net resources (which include all sources of income less specific deductions including taxes) (see Table 2).

Among states that use net resources or net income to calculate a child support order, Texas, Alaska, and Illinois apply the highest percentage rates, 20% for one child. Nevada and Wisconsin apply a slightly lower percentage rate (18% and 17% for one child, respectively) based on the obligor's gross income. Mississippi and North Dakota require 14% of the obligor's net income or net resources for one child.

There is no apparent formula for calculating how much an order should increase for each additional child covered by the order. Each state approaches the increases in a different way; however in all the states except Texas, the marginal adjustments per child decrease as the number of children increases. Table 2 provides a summary of the percentage rates used by states that use the percentage of income model to set a child support order and the income considered when establishing an order.

Table 2: Percentage of Income States: Percentage Rates Used to Calculate Obligations and Income Considered in Calculation

State	One Child	Two Children	Three Children	Four Children	Five Children	Six or More Children	Income Considered
Texas	20%	25%	30%	35%	40%	40%	Net resources
Alaska	20%	27%	33%	36%	39%	Add 3% for each additional child	Adjusted Annual Income*
Arkansas	15%	21%	25%	28%	30%	32%	Adjusted Annual Income*
Illinois	20%	28%	32%	40%	45%	50%	Net Income
Mississippi	14%	20%	22%	24%	26%	26%	Adjusted Gross Income
North Dakota	14%	17%	20%	22%	24%	26%	Gross Income
Nevada	18%	25%	29%	31%	33%	Add 2% for each additional child	Gross Income
Wisconsin	17%	25%	29%	31%	34%	34%	Gross Income

Source: See Appendix B: Citations for States' Child Support Guidelines and Reviews

Note: The U.S. Virgin Islands also implement a percentage of income model, but the information is not publically available. *Adjusted Annual Income refers to the income of the obligor less taxes and other various expenses as determined in the states' guidelines.

In general, states that base their guidelines on the percentage of income model recognize a variety of allowable deviations from a standard child support order. Texas provides numerous specific reasons for possible deviations (see Appendix M), including a deviation encompassing “any other reason consistent with the best interest of the child, taking into consideration the circumstances of the parents.”⁴⁴

Other percentage of income states are comparable with their treatments of deviations, but vary in the number of deviations in their guidelines. Most states provide a list of specific reasons for deviating from the standard percentage in addition to including one broad clause, which allows for considerable discretion. States also differ in the specific guidelines for similar deviations. In regards to shared custody, for instance, Alaska and Arkansas cite specific numbers of consecutive days with the obligor that would lead to a deviation, whereas other states only state broadly that a deviation for shared custody is possible.⁴⁵

Strengths and weaknesses of the percentage of income model

The primary strength of the percentage of income model is the simplicity in calculating a child support order. The initial calculation of the child support order considers only the obligor's income or resources and does not take into consideration the obligee's income or resources. This approach provides a more expedient mathematical calculation than other child support calculation methods.

An additional strength is that parents are more easily able to understand how their child support orders are determined than if the state used a more complex model. The ability of parents to understand how their orders are set provides a level of transparency and predictability to a parent that is harder to achieve with more complicated calculation methods.

There are several weaknesses of the percentage of income model that should also be taken into consideration. First, the percentage of income is not directly connected to estimates of how much it costs to raise a child. If an obligor has a low income, the dollar amount may be set too low to cover even half of child-related costs. For obligors with higher incomes, the amount of their orders may exceed the actual costs of raising a child.

Second, with the percentage of income model, it is not clear what proportion of the costs of raising a child the obligor's child support payment provides to the obligee. In Texas, for example, an obligor with one child will pay 20% of his or her net resources to the obligee for the child support provision (not including medical support or deviations from the initial calculation). The Texas guidelines do not specify, however, how much of the childrearing costs the obligor is providing to the obligee.

The guidelines do not stipulate, for instance, whether the 20% should represent half of the costs of raising a child, an amount proportionate to the parents' combined incomes, or some other amount. A child support order based on a minimum wage presumption, for example, amounts to approximately \$2,760 per year, which only accounts for about one-third of the cost of raising a child for low-income households. It is also unclear whether the child support amount is meant to allow the child to maintain a standard of living they would have enjoyed had the parents remained together.

The income shares model and Melson Formula are specifically designed to establish a child support order that designates the proportion of the childrearing costs that each parent is

responsible for providing for the child. States that use the percentage of income model cannot make this presumption unless they consider the obligee's income or resources. Percentage of income models implicitly assume that the obligee is contributing to the costs of raising a child, but only explicitly state the amount an obligor must pay. It is possible that states using the percentage of income model require obligor's to pay more or less than what would be the obligor's proportionate share of childrearing costs.

The third weakness is that child support orders are set as fixed dollar amounts at a point in time. The fixed dollar amount is based on the set percentage of the obligor's income or resources at the time of establishment, but does not change with income unless the order is modified by the court. If an obligor's income decreases or increases, the order amount does not automatically adjust to reflect the change in income. This is a weakness of all child support models because orders are all set as dollar amounts that must be adjusted through court-ordered modifications.

A potential fourth weakness in the percentage of income model is the absence of a self-support reserve for the obligor. States that use the Melson Formula and some states that use the income shares model include a self-support reserve for both parents. A self-support reserve refers to the ability for each parent to retain a proportion of their incomes that would allow the parents to maintain a standard of living at or above the federal poverty level. The self-support reserve is not included in the parents' available income or resources prior to setting a child support order. It would be possible for percentage of income states to provide a self-support reserve by reducing the obligor's income before applying the percentage; however, percentage of income models do not typically set orders in this way.

Without a self-support reserve, low-income obligors may be left with inadequate income to meet basic needs. With the percentage of income model, obligors pay the same percentage of income toward child support regardless of income level, unless the court has granted a deviation from the initial calculation.⁴⁶ Low-income obligors who are not guaranteed a self-support reserve are at greater risk of living in poverty. As a consequence, the obligor's children will also live in poverty when they visit the obligor.

Finally, some critics conclude that a child support order based on a flat percentage of income for all income levels is inconsistent with economic data which show that the percentage of income spent on raising a child levels off or decreases as income increases.⁴⁷ Some states, including Texas, establish an income cap to which the percentage is applied to prevent unreasonably high orders.

CHILD SUPPORT IN TEXAS

HISTORY OF CHILD SUPPORT IN TEXAS

Texas did not have a statewide systematic process for setting child support orders until after the current guidelines were established in the late 1980s. In addition to mandating that states establish child support guidelines for setting orders, the 1984 federal amendment also required states to begin withholding the wages of delinquent obligors. Texas had prohibited the practice of wage garnishment since 1876 but amended the state constitution (Article 16, §28) to allow the withholding of wages of parents who owed child support. In the late 1980's, the Texas legislature adopted the current child support guidelines based largely on the Wisconsin model, making Texas fully compliant with federal legislation.

THE TEXAS CHILD SUPPORT GUIDELINES

According to Chapter 154 of the Texas Family Code, "an order of support conforming to the guidelines is presumed to be in the best interest of the child." Texas does not specifically define what the "best interest of the child" means, as some states do in their guidelines by stating that children should enjoy the same standard of living as though their parents lived in a single household.

Texas relies on the percentage of income model to calculate child support orders. The initial calculation for child support in Texas is 20% of the obligor's net resources for the first child. The child support obligation increases by 5% of the obligor's net resources for each additional child covered by the order up to 40% of the obligor's net resources for five or more children in one household (see Table 2). Obligor's with children in more than one household may have their orders calculated using the multiple family adjusted guidelines (see Table 6).

In addition to the child support provision, Texas obligors are responsible for providing medical support (i.e., insurance coverage or cash support) for their children or reimbursing the custodial parent for medical support. The medical support order should not exceed 9% of the obligor's gross income; however, the court has the discretion to increase the amount if deemed necessary.

Additional deviations from the initial calculation of the child support order also may be applied on a case-by-case basis. Courts may consider numerous deviations(see Appendix M) that could result in increases or decreases from the initial calculation amount, including, but not limited to: the amount of resources available to the obligor, the presence of one or more pre-existing child support orders with other partners, low income status, medical costs, and child care costs. Deviations are discussed in greater depth in Chapter 6.

Employers in Texas may only withhold up to 50% of an obligor's disposable earnings, although this does not reduce the amount the obligor will owe in child support. It is possible for obligors to have one or more child support orders, each including medical support, that would sum to more than 50% of the obligors' disposable earnings. If the withholding pays only 50% of his or her disposable earnings toward child support, the amount that exceeds 50% must be paid directly or the obligor would build arrears on the unpaid amount.

INCOME SHARES MODEL

Currently, 39 U.S. states and territories use the income shares model.⁴⁸ The income shares model explicitly distributes the responsibility for support proportionately between the obligor and obligee.⁴⁹ Child support awards are based on the combined income of the parents to reflect the standard of living the child would have enjoyed if the parents lived in one household.

In income shares models, child support orders are not determined by a flat percentage of income because economic data shows that the percentage of income spent on raising a child levels off or decreases as income increases.⁵⁰ Instead, states develop child support schedules that reflect an inverse relationship between parental income and percentage of income spent to raise children.⁵¹ That is, as combined parental income increases, the child support order represents a decreasing percentage of the parents' income.

To calculate the award amount using the income shares model, officials consider the combined gross or net incomes of both parents and establish a monthly obligation based on the costs of raising a child for a two-parent family at the same income level.⁵² Each income shares state develops a schedule that provides estimates of the total expected childrearing expenditures parents would provide at their income level if they had remained together. The court then assigns each parent to pay a proportionate amount of the child support obligation based on the parents' combined incomes.⁵³

For example, parents who have a combined monthly income of \$5,000 may be expected to spend approximately \$1,000 a month on child care expenditures. If the obligor earned 75% (\$3,750) of the parents' total combined incomes, then the obligor would also be responsible for paying 75% of the child support obligation, or \$750 a month. The obligee would be expected to provide the remaining 25% of childrearing costs, or \$250 a month. Although an amount is set for the obligee, payment of the order is only enforced against the obligor.

As detailed in the 2010 review of California's child support guidelines, many income shares states also include a "self-support reserve" as a low-income adjustment. The self-support reserve is typically based on the federal poverty level for a single adult and represents the amount of income needed to live at a subsistence level. Income shares states often incorporate the adjustment into their obligation schedules so the existence of a self-support reserve is not always apparent.⁵⁴

States vary in whether they include other expenditures prior to calculating the initial child support obligation. Some states may, for instance, include extraordinary expenses, child care expenses, or account for shared parenting time when calculating each parent's proportionate share of the child support order.

Strengths and weaknesses of the income shares model

Certain advocates and scholars contend that the income shares approach is fairer to parents than the percentage of income model because it considers parents' proportionate incomes as

opposed to only considering obligors' incomes.⁵⁵ Some argue that including the obligee's income conveys an important symbolic message that childrearing costs should be shared among both biological parents. Parents can interpret models that do not consider explicitly the obligee's contribution that the obligee is not responsible for providing financial support for the child.⁵⁶

One weakness of the income shares model is that it assumes an inverse relationship between the combined family income and child support. This trend reflects the research that higher - income families pay a higher dollar amount towards child-related costs than lower-income families, but that dollar amount represents a smaller proportion of their incomes. Some contend that parents should contribute a given percentage toward the care of the child regardless of the total income level of the parents.⁵⁷ Providing a set percentage of the total income allows the child's standard of living to grow at the same rate as both parents.

In addition, the income shares model is more complicated to calculate compared to the percentage of income model. Computing appropriate support levels may be more burdensome and time-consuming for courts, attorneys, and parents than computing a child support order based on a flat percentage of income from the obligor. At minimum, the income shares calculation requires income information from both the obligor and obligee, which may be difficult to achieve if one parent is unwilling or unable to provide income information in a timely manner.

Moreover, income shares states could experience a greater volume of modification requests than states that only require information from one parent. In an income shares state, both parents would have the option to request a modification to the child support order if they believe the other parent's financial circumstances have improved or the parent's own financial resources have changed. This allowance may result in a greater backlog of child support order modifications compared to states that only consider the income or resources of one parent. The order will also not reflect the actual incomes of the parents until the modification is ordered.

Finally, although the income shares model is based on parents paying a proportionate share of their combined incomes, only the order against the obligor is enforced. It is presumed that the payments from the obligee will go directly to the child because the child lives in the same home as the obligee. There are no enforcement mechanisms, however, to ensure that obligees are contributing their share of child support to child-related expenses.

MELSON FORMULA

The Melson Formula, named for Judge Elwood F. Melson of the Delaware Family Court, is similar to the income shares model, but includes a self-support reserve for each parent and a standard of living adjustment.⁵⁸ Currently, three states use the Melson Formula: Delaware, Hawaii, and Montana. The calculation for a child support order under the Melson Formula is more complex than for the income shares or percentage of income models. The guidelines

require courts to set the child support order at a level that does not reduce the obligor's income below the self-support reserve amount. Then, the child support obligation is determined using a calculation method similar to the income shares model calculation by obligating each parent to pay a proportion of the total child support award based on their combined incomes.

For example, Delaware determines the self-support reserve based on single-parent household expenditures as reported in the Bureau of Labor Statistics Consumer Expenditure Survey. As of 2011, the self-support allowance was \$1,120 per month for all obligations. The self-support allowance is deducted from each parents' gross income. For example, if a parent earned \$5,000 each month only \$3,880 would be considered available income for child support payments.

Delaware also takes into consideration various other expenditures, including child care expenses necessary for work, health insurance for the child, private school tuition or other primary expenses, a standard of living adjustment, and parenting time to arrive at the final amount of available income for each parent (see Appendix C for Delaware's calculation worksheet). The obligation amount is then divided proportionately between the two parents. Therefore, each parent pays his or her proportionate share of a portion of the parents' combined incomes toward the child's support needs.⁵⁹

Strengths and weaknesses of the Melson Formula

Because of the similarities in the income shares model and the Melson Formula, they share similar strengths and weaknesses. The Melson Formula, however, is the most complex model making it less efficient to implement because the initial calculation includes more factors than the other models. The model requires gathering additional information from both parents and could delay setting the order if parents need to present evidence of their income or expenses. Relative to the two alternative models, courts may find the Melson Formula the most burdensome, but computer systems may relieve some of the burden of implementation.

Despite the complexity of the Melson Formula, states that implement the model value the ability to account for the basic financial well-being of the parents by integrating a self-support reserve. Further, meeting the parents' basic needs helps secure a stable environment for the children regardless of which parent they live with at any given time. The Melson method of calculating child support may allow the model to more equitably respond to the complexities of low and middle-income families.⁶⁰

The Melson Formula also provides for a Standard of Living Adjustment (SOLA). The SOLA allows each child to share in each parent's economic well-being to reflect what the child's standard of living would have been if the parents lived as a single family unit.⁶¹ This can be considered a strength of the model because the child's standard of living rises as either parent's income increases.

Critics of the Melson Formula consider it to be overly sympathetic to the obligors. Critics contend that the practice of reducing the obligor's income by the self-support reserve prior to calculating the child support award penalizes the child by reducing the child's potential standard of living.⁶² Without the self-support reserve, however, both parents may not be able to provide the child with a safe and reasonably comfortable home during times of visitation.

HYBRID MODELS

Currently, three U.S. states and territories have developed hybrid models that combine the percentage of income calculation method with various aspects of the income shares model. New Hampshire, New York, and Puerto Rico currently use a hybrid model.⁶³ For these states, the amount owed by the obligor is determined by the percentage of income model up to a certain income threshold. Beyond this income threshold, the income shares model is used to determine the support order.⁶⁴ For example, the New Hampshire child support guidelines mandate a specific percentage of both parents' incomes for child support payments based on the number of children, which is then divided proportionately between the two parents⁶⁵ (see Appendix D for the New Hampshire schedule of child support obligations).

Consider a New Hampshire family with two children in which the obligor makes a gross annual income of \$16,640 and the obligee makes a gross annual income of \$12,000. Using the New Hampshire calculation in which the support order is derived using a percentage (33% for two children, according to the child support schedule) of the obligor's and obligee's combined net income, the total order amount is approximately \$675 per month. Each parent would then pay a percentage of the total that is proportionate to his or her income. In this case, the obligee would pay 42% of the obligation, or roughly \$283 per month, and the obligor would pay 58% of the obligation, or \$391 per month.

These figures are subject to change depending on the distribution of child care expenses. If the obligee must place the children in child care, the child care expenses are deducted from the obligee's gross income prior to applying the formula.⁶⁶ For example, if the obligee were paying \$2,400 annually in child care, that amount would be deducted from the obligee's gross annual income prior to combining incomes and calculating the child support order.

Strengths and weaknesses of hybrid models

It is difficult to generalize about the strengths and weaknesses of a hybrid model because each state is unique in terms of how and to what extent it incorporates elements of the other models into their child support guidelines. A review of the New Hampshire child support guidelines in 2009, however, points to some advantages and disadvantages of the hybrid approach.

As a part of the New Hampshire child support guidelines review, attorneys and other stakeholders working with child support cases provided feedback on the perceived effectiveness of the current model. 70% of the stakeholders surveyed considered the New Hampshire model "fair." According to family and child advocates, the New Hampshire

guidelines are generally considered more satisfactory in terms of prioritizing the best interests of the child and calculating more equitable awards than the income shares model.⁶⁷

A disadvantage of the hybrid model, according to the New Hampshire guidelines review, is that the model inadequately addresses child care costs. Another potential drawback is that hybrid guidelines, like New Hampshire's, may underestimate the subsistence needs of obligors. In the New Hampshire review, some stakeholders asserted that the self-support reserve provided for the obligor does not accurately reflect the cost of living in New Hampshire. Additionally, some criticize the model for not taking into consideration obligors with children from multiple partners. Finally, stakeholders believed that the process for determining each parent's share of the total award should consider the amount of time that each parent spends caring for the child.⁶⁸ Although many of the weaknesses discussed in the New Hampshire review could be applied broadly to all of the models, these are the specific problems that New Hampshire outlined with its hybrid approach.

States That Have Switched Child Support Models

Six states or territories switched from one child support model to the income shares model. Since 1997, the District of Columbia (D.C.), Georgia, Massachusetts, Minnesota, Tennessee, and West Virginia all switched from either a percentage of income, hybrid model, or the Melson Formula to an income shares model (see Table 3).⁶⁹ As of fall of 2012, Illinois was in the process of switching from the percentage of income model to the income shares model. Understanding the rationale for switching models is useful to Texas if the state were ever to follow this trend and switch its child support model in the future.

Table 3: States That Switched Child Support Models⁷⁰

State	Former Model	Current Model	Effective Date
District of Columbia	Hybrid	Income Shares	January 1, 2007
Georgia	Percentage of Income	Income Shares	January 1, 2007
Massachusetts	Hybrid	Income Shares	January 1, 2009
Minnesota	Percentage of Income	Income Shares	January 1, 2007
Tennessee	Percentage of Income	Income Shares	January 18, 2005
West Virginia	Melson Model	Income Shares	1997

Source: See Appendix B: Citations for States' Child Support Guidelines and Reviews

REASONS FOR SWITCHING MODELS: COMMON THEMES

Four common themes emerge from the six states' guidelines reviews to explain the rationale for switching models. First, some states concluded that a child support order based on a flat percentage of income for all income levels is inconsistent with economic data which show that the percentage of income spent on raising a child levels off or decreases as income increases.⁷¹ In income shares models, child support orders are not determined by a flat percentage of income. Instead, states develop child support schedules that reflect an inverse relationship between parental income and percentage of income spent to raise children.⁷² That is, as combined parental income increases, the child support order represents a decreasing percentage of the parents' income.

The second theme is that the income shares model can be applied more consistently to families with higher levels of income than is true for the percentage of income model. The percentage of income model is applied to a limited range of parental incomes, outside of which judges exercise their discretion in applying deviations. For example, the income shares guideline used in D.C. can be applied to a combined parental income of up to \$240,000 per year whereas the percentage of income model used prior could only be applied to incomes up to \$75,000 per year before requiring judicial review.⁷³ States that switched child support models express a preference for the inherent consistency offered in the income shares model.

Third, states prefer the underlying philosophy of the income shares model: children should receive the same level of financial support that they would have received if their parents lived together. Tennessee reaffirms the income shares philosophy directly in its guidelines, stating "It is very important that the children of this State ... be afforded the same opportunities available to children in intact families consisting of parents with similar financial means to those of their own parents."⁷⁴ In theory, the income shares model schedule should reflect this level of financial support more accurately than the percentage of income model because the percentage of income model only considers the income of the obligor.

Lastly, states believe that the income shares model better reflects current norms of dual-earner families and, therefore, is more equitable than a percentage of income model which only explicitly considers the income of the obligor. Because the income shares model takes into account the obligee's income in the calculation of the child support order, the model is perceived to reflect more accurately the childrearing contributions of parents in dual-earner families. Although the income shares model considers the income of the obligee, it is only the obligor's obligation that is enforced by the court.

The D.C. report states that not factoring the obligee's income into the percentage of income model neglects the trend that single-parent families must use both child support and earnings as complementary sources of income.⁷⁵ Massachusetts' report of the child support guidelines also acknowledges that contemporary single-parent and two-parent households rely on two incomes: "the growing national trend to income shares is based on a general recognition that children's expenses are based on family lifestyle....Two working parents are common today in

single household families. They are even more common in two household families....The income shares model recognizes that necessity.”⁷⁶

SWITCHING MODELS: OUTCOMES FOR STATES

One question that is not explicitly addressed in the states’ guidelines is whether or not switching models results in better outcomes for children. All states that have switched models reaffirm their commitments to guidelines that are child-centered; however, there is little evidence to support the presumption that switching to an income shares model resulted in more adequate child support orders for children.

Although the states and regions improved on their federal performance measures after switching models, it is unclear whether or not this improvement was caused by the switch. For example, all six states that switched models improved their paternity establishment percentage (PEP) after they switched. Yet, each of these states was already achieving improvements in that performance measure, and it is not clear if switching models had an effect on that preexisting trend (see Appendix J). Moreover, states that did not switch models also improved on their federal performance measures during the same time period.

Laura Morgan, former chair of the Child Support Committee of the Family Law Section of the American Bar Association, has stated that no clear and consistent evidence proves that any model is superior to another in terms of compliance and ease of administration.⁷⁷ There is evidence, however, that the amount of the child support orders differ systematically under different child support models.⁷⁸ Specifically, the income shares model generates the highest orders for lower-income families, and the percentage of income model produces the highest orders for higher-income families.⁷⁹

Georgia provides evidence that switching models can affect the frequency of deviations. After switching from the percentage of income model to the income shares model, Georgia noted a decrease in the number of deviations used to establish child support orders. The Georgia Child Support Commission took a sample of child support cases in 2007 when the state was still using the percentage of income model. In the 2007 sample, one or more deviations were noted in 41% of cases, and 90% of these cases were set as downward deviations (the deviation decreased the amount of the original order).⁸⁰ In Georgia’s 2011 Final Report, which it conducted after switching to an income shares model, a case sampling revealed that deviations decreased from 41% to 31% of sampled cases, and only 83% of these cases were set as downward deviations.⁸¹

CASE STUDY FOR STATES THAT HAVE SWITCHED MODELS

CFRP attempted to contact a representative for all states that have switched from a percentage of income model or a hybrid model to an income shares model. We obtained responses from Massachusetts and Washington, D.C.

Case Study: Massachusetts⁸²

CFRP spoke with a representative of the Massachusetts Child Support Enforcement Office, part of the Department of Revenue, to discuss the state's recent switch from a hybrid model to an income shares model. CFRP was interested in the state's experience switching models, including any challenges or benefits they encountered as a result of switching models. The representative explained that Massachusetts established a taskforce to review and make recommendations for improving the child support guidelines.

In response to the taskforce's recommendations, in 2009, Massachusetts switched from a hybrid model to an income shares model. The previous model incorporated a quasi-percentage of income model for families earning less than \$20,000 annually and a quasi-income shares model for families earning above \$20,000 annually.

The state chose to switch to an income shares model for two reasons. The first reflected the taskforce's perception that the hybrid model was an outlier for child support models and the taskforce sought to conform to a more standardized model. Second, the taskforce determined that the income shares model specified the duty of both parents to provide financial support more clearly than did the previous hybrid model.

Orders already established under the Massachusetts hybrid model have gradually been modified to reflect the new income shares guidelines. Orders established more than three years prior to the switch automatically were eligible for modification to reflect the new guidelines. Orders established less than three years prior to the switch required a substantial change in circumstance to be modified; the taskforce specified in their report that the switch to new guidelines alone was not a sufficient reason to modify an existing order.

Massachusetts' income shares model implements a graduated percentage of available income for families earning a combined weekly income of up to \$500 (see Appendix E). The child support obligation for parents in this income range would gradually increase from a total of 21% to approximately 25% of their combined weekly income. For parents earning a combined weekly income between \$501 to \$4,808, the proportion of the parents' incomes owed toward a child support obligation would gradually decrease from 24% of their combined incomes to approximately 19%. The percentage of income determines a set weekly dollar amount that each parent would owe based on their proportionate share of the total child support obligation.

With the switch to the income shares model, the Child Support Enforcement Office faced a significant challenge explaining how the final order amount changed as the combined income increases or decreases. Families found the income shares calculation method to be counterintuitive, particularly for custodial parents. For example, custodial parents who experienced a decrease in income may request a modification to their order without fully understanding that the custodial parent's decreased income will lower the overall combined income; the proportionate share owed by the noncustodial parent may increase, but the total dollar amount owed to the custodial parent may decrease. Therefore, the custodial parent may

presume that modifying his or her order to accurately reflect their contribution to childrearing costs will provide some reprieve from their obligation. In reality, however, the custodial parent may experience a reduced child support payment in addition to a lowered income.

CFRP asked whether the state had experienced any improvements or adverse effects on compliance rates as a result of switching models. The representative explained that it was too early to determine whether any changes in compliance could be attributed to a switch in the model. Part of this is because the state has only changed some orders to reflect the new guidelines, but not all. Also, the representative explained that the switch in the guideline model occurred simultaneously with the downturn in the economy; therefore, it was difficult to know if any changes in compliance or collections could be attributed to the switch in guidelines specifically. At this time, the state has not noticed any major changes that could not be explained by the downturn in the economy.

According to the representative, the biggest difference resulting from the transition to income shares is that parents now have the benefit of seeing that both parents need to contribute to the costs of raising a child. This also lessened the burden for the obligor, who often felt as though he or she were the only parent financially contributing the child's well-being. Now, the order amount is clearly calculated based on the income of both parents, and parents are treated similarly regardless of their status as custodial or noncustodial; although, the court still only enforces the obligors' obligations. In general, the representative believed that this switch led to less confusion of how the amount was calculated and less of a perception that the court was working against the obligor.

Case Study: Washington, D.C.⁸³

CFRP spoke with a representative from the Child Support Services Division in the Office of the Attorney General to discuss the District's transition to an income shares model. Washington, D.C. also adjusted its child support model from a hybrid model to an income shares model. Washington, D.C.'s former child support model was a hybrid of income shares and percentage of income, but the current guidelines reflect a more standard income shares model.

The representative with whom CFRP spoke reported a relatively easy transition to the new model. The representative was not aware of any major changes in compliance, collections, or perceptions of fairness. The state representative also did not recollect any challenges to switching models. The representative felt that the hybrid model was very similar to the current income shares model, and as a result there were few noticeable changes to the guidelines and order amounts. In fact, the representative stated that the guideline model switch was intended more to close loopholes in the old model than to drastically change how the order amounts are calculated.

Beyond the Initial Child Support Order: Additional Factors

In addition to parental income, most states provide specific instructions in their guidelines for ensuring that child support awards reflect typical expenditures, or financial burden, experienced by one or both parents as a result of at least one of the following: medical support, child care costs, low-income status, and having children in multiple households. Across models, states similarly treat each of these expenditures either as part of the initial child support calculation or as a deviation (see Table 4).

Table 4: Consideration of Additional Factors as Part of the Initial Calculation or as a Deviation by Child Support Model

Expenditure	Texas	Other Percentage of Income States	Income Shares States	Melson Formula States
Medical Support	Standard Order	Standard Order	Standard Order	Standard Order
Extraordinary Medical Expenses	Deviation	Deviation	Deviation*	Deviation
Child Care	Deviation*	Deviation*	Deviation*	Deviation*
Low-Income Considerations	Deviation	Deviation*	Deviation*	Standard Order
Children in Multiple Households	Deviation	Deviation*	Deviation*	Deviation*

Source: See Appendix B: Citations for States' Child Support Guidelines and Reviews

Note: *Indicates some state guidelines list the consideration as a deviation whereas other states using the same model do not explicitly address the consideration in their guidelines.

There is greater divergence across models as to which parent each court holds responsible for the payment of additional expenditures in the child support order (see Table 5). In regards to medical support and child care, the percentage of income model states hold the obligor responsible for health insurance premiums and often child care expenses. By contrast, these expenditures are explicitly shared by both the obligor and obligee in the income shares and Melson Formula models.

Table 5: Parental Responsibility for Medical Support and Child Care Expenses by Child Support Model

Expenditure	Texas	Other Percentage of Income States	Income Share States	Melson Formula States
Medical Support	Obligor	Obligor	Both parents	Both parents
Extraordinary Medical Expenses	Both parents	Varies across states *	Varies across states *	Both parents
Child Care	Not Specified**	Obligor	Both parents	Both parents

Source: See Appendix B: Citations for States' Child Support Guidelines and Reviews

Notes: *Indicates that some states using the same model vary in their treatments of the expenditure, whereas other states do not explicitly address the expenditure in their child support guidelines. Moreover, most states' guidelines include a reasonable cost clause for medical support, allowing for the obligor/obligee to obtain insurance at a reasonable cost (e.g., up to 9% of obligor's annual resources in Texas). If insurance is not available at a reasonable cost, courts will typically seek alternative means to provide medical support for the child.;**It is not mandatory that Texas courts consider child care when establishing a child support order.

MEDICAL SUPPORT

Medical Support and the Texas Child Support Guidelines

According to federal law, every child support order must include a provision for medical support. In Texas, the obligor is required to pay for the child's health care costs in the form of health insurance coverage or cash support as long as the costs are considered reasonable.

"Reasonable cost" is considered a health insurance premium or cash support that does not exceed 9% of the obligor's annual gross income,⁸⁴ regardless of the number of children on the order. The Texas Family Code⁸⁵ specifies several ways the obligor can provide for the medical needs of the child:

1. The obligor insures the child through his or her employer's health insurance plan. However, if this option is too costly or is not available, the court has the subsequent options.
2. Insure the child through the obligee's employer. If the child can be insured by the obligee, the obligor would be required to reimburse the obligee the full cost of the monthly premium.
3. The obligor or obligee provides insurance through another source (e.g., private medical insurance).
4. The obligee applies for health coverage through a state medical assistance program (Medicaid or Children's Health Insurance Program).
5. Finally, if all other options are considered unfeasible due to budgetary constraints, the obligor must pay the obligee a reasonable "cash medical" amount each month.

Failure to provide health care coverage, in the form of insurance or cash support, is a violation of the child support order. In Texas, extraordinary medical expenses, or out-of-pocket medical expenses, are shared between the parents.

Medical Support and Other Percentage of Income States

States are federally required to account for medical support in child support orders. Like Texas, other percentage of income states include health care, or medical support, in the calculation of a standard child support order. Wisconsin and Nevada, for instance, address health care costs in a manner similar to Texas.⁸⁶ In these states, the obligor must provide insurance, and if insurance coverage cannot be obtained at reasonable cost, then the obligor must reimburse the obligee for health insurance premiums or provide cash support.⁸⁷

How Other Models Address Medical Support

A majority of states using the income shares model account for health care costs in the standard child support order. Ohio, Oklahoma, and Vermont are exceptions because they address health care in a separate order.⁸⁸ As a general rule, income shares states add medical support (both insurance premiums and uninsured expenses) to the basic support obligation and prorate it between the parents based on their proportionate share of combined income.

This approach differs from the Texas guidelines and other percentage of income states, in which the financial burden to provide medical support or reimburse the obligee for medical support is the responsibility of the obligor. In the income shares model, if the obligor pays for health insurance, then the premium will be deducted from his or her available income for the child support obligation.⁸⁹

States using the Melson Formula include health insurance premiums in the initial support obligation calculation, and New York, using the hybrid model, requires the obligor to provide health insurance.⁹⁰

It should be noted that the definition of “reasonable cost” differs from state to state. In Rhode Island, reasonable cost is up to 5% of monthly gross income and in South Dakota, reasonable cost is up to 8% of monthly net income.⁹¹ In some states, such as South Carolina, reasonable cost is determined at the discretion of the court. How these percentages are derived and the rationale for differences in percentage owed is unclear.⁹²

There is variation across the states in terms of how they treat extraordinary medical expenses. For instance, Pennsylvania allocates these expenses equally between parents, whereas New Jersey allocates the expenses based on income share.

Importantly, the Texas guideline does not presume that the obligor is responsible for paying all extraordinary out-of-pocket medical expenditures, though he or she is expected to pay the full cost of health insurance premiums, reimburse the obligee for health insurance premiums, or

provide cash support. It is difficult to determine an accurate estimate of the total expenditures for medical support in Texas without knowing the extraordinary out-of-pocket expenditures made by the obligor and obligee in addition to the medical support order.

CHILD CARE

States address child care costs in a variety of ways. The federal government does not require states to address child care in their guidelines; however, a majority of states have chosen to include it.⁹³

The Texas Guidelines and Child Care

In Texas, the court may deviate from the initial child support calculation to require the obligor to share some of the costs of child care if the obligee uses child care to maintain gainful employment.⁹⁴ The Texas guidelines do not indicate what constitutes reasonable costs for child care. If the parents do not agree to an amount, the court determines how much the obligor will be responsible for paying. If child care costs are not added to the child support order, the court cannot require the obligor to provide child care support.⁹⁵

How Other Percentage of Income States Address Child Care

Some percentage of income states handle child care similarly to Texas. Arkansas, North Dakota, and Wisconsin, for example, address child care as a potential deviation that the court may add to the initial child support order. None of these states prescribe a specific formula in their guidelines for calculating the appropriate order amount for child care costs. Arkansas provides a definition of child care costs, which encompasses “nursery, daycare, babysitting, or other expenses to supervise child so the custodial parent can work.”⁹⁶ North Dakota specifies that a judge may rule child care expenses be split between the obligor and obligee. To our knowledge, Illinois, Mississippi, and Alaska do not include provisions related to child care in their guidelines.⁹⁷

How Other Models Address Child Care

Approximately two-thirds of income shares states address child care costs in their child support guidelines. Most of these states calculate child care costs as part of the initial child support obligation and divide the costs according to the parents’ proportionate share of combined available income.⁹⁸

Most income shares states define child care as care for the child that enables a parent to maintain or seek employment. States such as Florida, Kentucky, Michigan, Massachusetts, Pennsylvania, and Tennessee allow the obligee to seek support for child care costs if the use of child care is to pursue an education that will help the parent acquire a job or enhance employment opportunities.⁹⁹

Delaware and Montana, which base their guidelines on the Melson Formula, include instructions for handling child care expenses in their guidelines. Delaware's guidelines state that child care can be "added onto the primary support allowance with actual expenses incurred by a working custodial parent." Montana's guidelines state that the primary child support allowance can be "supplemented by reasonable child care costs incurred" from a parent who accesses child care services in order to maintain employment.¹⁰⁰

Determining the Reasonable Costs of Child Care Expenses

Some income shares states establish a "reasonable cost" or maximum threshold for the amount of child care expenses that can be added to a child support obligation. Most state guidelines indicate that child care services should be used only so a parent can work or search for a job. Several states have developed additional parameters to keep child care costs down. In Alabama, Florida, Indiana, and Virginia, child care costs cannot exceed the amount required to provide care from a "licensed source." Alabama goes further and defers to guidelines from their state's Department of Human Resources to determine reasonable cost.¹⁰¹ Additionally in Virginia, the court considers whether or not the obligor is available to provide child care personally. If the obligor is able to provide care for the child when the obligee is seeking reimbursement for child care, the court may determine the child care costs unnecessary or "excessive."¹⁰²

Other states place a maximum on how much the obligor can pay for child care if he or she is considered "low-income." In Connecticut, low-income obligors are capped at paying 50% of child care costs, but if obligors are not low-income they may be ordered to pay as much as 80% of the cost of child care. In Pennsylvania, if the amount would result in a support order that is considered "overly burdensome" to the obligor, a deviation for low-income obligors is available.¹⁰³

CHILDREN IN MULTIPLE HOUSEHOLDS

Most states' child support guidelines include provisions for adjusting orders if parents have children for whom they have a legal obligation to support in multiple households.¹⁰⁴ Individual state guidelines refer to such provisions by a variety of titles, including, for example, "multiple family applications," "adjustment for number of children," and "additional children from other relationships." For the purposes of this report, we refer to these provisions as multiple family adjustments.

Multiple family adjustments aim to improve the accuracy of the court's estimation of a parent's available resources when the parent is responsible for supporting multiple children with different partners. The frequency of these complex family situations has increased in the United States in recent decades, making the effectiveness of multiple family adjustments relevant for a larger portion of the population.¹⁰⁵

How the Texas Guidelines Address Children Living in Multiple Households

Texas considers two factors when determining whether obligors qualify for an adjustment because of children in multiple households: a parent's legal duty to support the children and the order in which child support awards are established.

Duty to support additional children

According to the Texas guidelines, there are two ways that an obligor can demonstrate his or her duty to support additional children: (1) a current child support order exists, regardless of whether or not payments have been made; and (2) additional children live in the obligor's home, and the obligor has a legal duty to support the children.¹⁰⁶ Judges have discretion when determining which other children the parent is obligated to support. In practice, the legal duty to support children in the home is typically limited to the obligor's biological or adopted children. A judge may also consider informal support paid for biological or adopted children as a duty of support, although it is not explicitly mandated in the guidelines.¹⁰⁷

Birth order

The Texas multiple family adjustment guidelines allow an obligor to claim children from multiple households, regardless of the birth order of the children in relation to the child who is the subject of the order before the court.¹⁰⁸ Child support guidelines differ in whether children should be treated differently based on their birth order. The differences arise over whether the obligor's duty to support younger children should have any impact on the amount the obligor owes to earlier born children. Some states, like Texas, do not draw distinctions based on birth order. A few states, such as Colorado, preclude the established orders or potential needs of younger children from being considered in a child support calculation. Other states, like South Dakota and Washington, allow judicial discretion to determine whether supporting younger children should be a factor in determining orders.¹⁰⁹

Calculating the child support order for obligors with children in multiple households

In Texas, obligors who have a legal duty to support children in more than one household may have their orders set using the multiple family adjusted guidelines rather than the standard guidelines (see Table 6). The multiple family adjusted guidelines allow obligors to owe a smaller percentage of their net resources per child than would occur if each order were set using the standard guidelines; however, obligors with children in multiple households owe a greater total percentage of their net resources than the obligors would owe if all of their children lived in a single household.

For example, if an obligor has one child to support, the obligor would owe 20% of his or her net resources toward child support (see row 1 of Table 6). If the obligor has two children living in one household and no other children living in another household, the obligor would owe 25% of his or her net resources to support two children living in one household.

In contrast, an obligor who has two children living in two households (one child in each household) may have his or her order set using the multiple family adjusted guidelines (rows 2 through 7 of Table 6). When the parent establishes an order with one child before the court, the court may consider the parent's legal duty to support another child who is not before the court (i.e., the child is the parent's biological or adopted child). In this case, the court would order the obligor to pay 17.5% of his or her net resources to support the new child before the court, regardless of whether the obligor has established an order for the other child.

If, however, the obligor has two separate child support orders that were set using the multiple family adjusted guideline, the obligor would owe 17.5% for each child, or a total of 35% of his or her net resources toward child support. In these examples, the obligor with children living in a single household would pay 10 percentage points less of his or her net resources toward child support (25% versus 35% of net resources).

Table 6: Texas Multiple Family Adjustment Guideline - Percentage of Obligor's Net Resources

Number of Other Children For Whom the Obligor has a Legal Duty of Support	Number of Children Before the Court						
	1	2	3	4	5	6	7
0	20.00	25.00	30.00	35.00	40.00	40.00	40.00
1	17.50	22.50	27.38	32.20	37.33	37.71	38.00
2	16.00	20.63	25.20	30.33	35.43	36.00	36.44
3	14.75	19.00	24.00	29.00	34.00	34.67	35.20
4	13.60	18.33	23.14	28.00	32.89	33.60	34.18
5	13.33	17.86	22.50	27.22	32.00	32.73	33.33
6	13.14	17.50	22.00	26.60	31.27	32.00	32.62
7	13.00	17.22	21.60	26.09	30.67	31.38	32.00

Source: Texas Family Code. Title 5. Ch. 154. §154.001-309.

An obligor with two children living in two households (one child in each household) benefits by having his or her order set using the multiple family adjusted guidelines. If the obligor established two separate child support orders using the standard guideline, the obligor would owe 20% of his or her net resources for each child, or a total of 40% of net resources. If both of the obligor's orders were set using the multiple family adjusted guidelines, the obligor would save the equivalent of 5 percentage points of net resources (35% versus 40%).

Collecting the child support order

In Texas, it is possible that an obligor may owe an amount toward child support that exceeds 50% of his or her disposable earnings, although this does not reduce the amount the obligor will owe in child support. It is possible for obligors to have one or more child support orders, each including medical support, that would sum to more than 50% of the obligors' disposable earnings. If the withholding pays only 50% of his or her disposable earnings toward child support, the amount that exceeds 50% must be paid directly or the obligor would build arrears on the unpaid amount.

Modifying a previous order to reflect children in multiple households

Multiple family adjustments aim to set orders for complex families that balance the distribution of resources among all of the children living in multiple households that a parent has a legal duty to support (i.e., the child is the parent's biological or adopted child). This task is particularly difficult when an obligor's orders for children with multiple obligees are not set at the same time. Like Texas, many states require that the obligor request separate modifications from the court with original jurisdiction. Therefore, parents might need to modify their orders at different locations across the state to reduce the amount owed to the previous obligee(s). Judges have the discretion to refuse these requests.

How Percentage of Income States Address Children in Multiple Households

States differ in their treatment of cases in which children live in multiple households in terms of how states decide which children the obligor may claim for an adjustment and how deductions should be calculated. In other states, as in Texas, obligors who establish a case with a multiple family adjustment would owe less toward child support than they would if additional children in separate households are not taken into account at the time child support orders are established.

Duty to support other children

When determining whether an obligor who has children with multiple partners may receive a reduction in his or her total child support obligations, percentage of income states determine duty to support in the following ways: (1) child support for other children that is being paid pursuant to a court order; (2) child support orders for other children, regardless of whether the orders are being paid; (3) child support that is being paid, regardless of whether it is pursuant to a court order; and (4) other children living in the home that the parent has a legal duty to support. In determining if a child living in a parent's home qualifies for a reduction using the multiple family adjustment provision, states typically include natural born or adopted children

living in the home and exclude step-children or non-biological children from a cohabiting partner.¹¹⁰

Birth order

A number of percentage of income states' guidelines include birth order in their definitions of whether a child may be claimed for an adjustment to the obligor's order. In state guidelines, this is often referred to as a "credit," meaning that the amount paid toward earlier child support orders is subtracted from the obligor's available income for subsequent awards. These states define *prior children* as children born before the child in the new order, and *subsequent children* as children born after the child in the new order.

In determining which other children a parent may claim under using the multiple family adjustment provision, states may use one of the following approaches to address birth order: (1) all children who qualify based on the state's definition of duty to support are included, regardless of birth order; (2) subsequent children are excluded when calculating an adjustment; or (3) subsequent children are included when calculating an adjustment.

In Washington, for instance, the guidelines regard inclusion of prior children as an automatic justification for an adjustment, and permit judicial discretion when determining whether subsequent children should be included.¹¹¹

Calculating the child support order

States also differ in their methods for determining the size of reductions. For cases in which a child support order exists and a new order is being established, many states subtract from the obligor's income the amount that he or she is paying for existing orders. Colorado provides the obligor with a credit for 75% of all existing orders, regardless of whether or not the orders are being paid, and Rhode Island credits the obligor for 50% of the amount paid for existing orders.

In Texas, the percentages in the multiple family adjustment guidelines reflect that the obligor receives credit for his or her legal obligations to support children on other child support orders with other obligees. However, the noncustodial parent is not required to prove that they have paid the other obligee's prior to receiving credit for other children. The Florida and Montana guidelines exclude the obligor's overtime salary or earnings from a second job when calculating net income for a multiple family adjustment.

When there is no child support order, states typically use the guidelines to calculate the amount the obligor would be paying for the children if an order existed, and use that amount to calculate the credit.¹¹² Regardless of the precise method states use to calculate the multiple family adjustments, states typically calculate the new order based on the obligor's reduced income after the credit is applied.¹¹³

How income shares states address children in multiple households

Income shares states consider the number of children that both the obligors and obligees have a duty to support when calculating an order with children living in multiple households. Income share states' guidelines also prescribe that child support payments received for other children are deducted from both parents' incomes prior to establishing a new order. This provision prevents the state from using a portion of the parents' incomes that are received on behalf of children living within the household from being considered as part of the parents' incomes when establishing a new order.¹¹⁴

LOW-INCOME CONSIDERATIONS

According to a 1999 report from the Public Policy Institute of California, child support regulations do not encourage compliance among low-income parents, who prefer to contribute directly to a child.¹¹⁵ Low-income obligors, by making no payment, minimal payments, or direct contributions to the obligee, fall behind on payments and accrue arrears, further reducing their incentives and abilities to support their children financially.¹¹⁶

Considerations for low-income obligors, which often result in downward adjustments in orders, are designed to create incentives for low-income obligors to pay child support by increasing their abilities to pay the orders and therefore reducing the likelihood of accruing arrears. Obligees, however, may be placed in a difficult position if they cannot adequately provide for the child with the lower award amount received when the obligor has a low-income adjustment or only pays a minimal amount of child support.

A majority of child support guidelines establish rules or recommendations regarding whether the obligor is considered of low-income status and how low-income status is treated when child support is established. States define "low-income" in various ways and use different adjustments for obligors who meet these criteria. There are key differences between the low-income considerations of percentage of income states and other models. Further, states vary in how they consider enforcement of child support when an obligor experiences job loss, incarceration, or willful underemployment and unemployment.

The Texas Guidelines and Low-Income Parents

The Texas guidelines offer broad recommendations for approaching child support cases in which one or both parents earn little or no income. The Texas Family Code advises courts to consider whether the application of the initial calculation for a child support award would be "unjust or inappropriate" under various circumstances.¹¹⁷ Two of these circumstances are related to the parents' "ability...to contribute to the support of the child" and the "financial resources available for the support of the child."¹¹⁸ A court may choose to adjust a child support obligation if it deems the initial calculation would impose unreasonable economic hardship on the obligor.

Financial hardships can also be considered when determining whether to hold an obligor responsible for retroactive child support. At the time of an initial establishment, the obligee may petition the court to establish a retroactive child support order for up to four years if child support was not received during that time. When this is the case, the Texas guidelines allow the courts to consider whether the retroactive order “will impose an undue financial hardship on the obligor or the obligor’s family.”¹¹⁹ The Texas guidelines do not define what constitutes an undue financial hardship, however. It is therefore in the court’s discretion to determine whether the obligor’s income justifies a downward deviation from the initial calculation of the child support order or reduction in retroactive support.

Other Percentage of Income States and Low-Income Considerations

Some percentage of income states defer to the court’s discretion in determining who is eligible for income-based deviations, whereas other states stipulate a specific low-income threshold. For example, the Wisconsin guidelines define a low-income earner as someone whose income is less than or equal to 125% of the federal poverty line. If the obligor’s income falls between 75% and 125% of the federal poverty line, the court uses a new income percentage table to set the order. If the obligor earns less than 75% of the poverty line, the court decides how to adjust the order on a case-by-case basis.

Other percentage of income states, such as Mississippi, also establish income thresholds.¹²⁰ Most percentage of income states, including Texas, however, do not specify a clear definition of low-income. Therefore, the court has the discretion to determine whether an obligor is considered low-income and whether he or she should be considered for a reduction in the child support order.

In addition to recommending different protocols for defining low-income status, state guidelines have adopted varying approaches for modifying the obligations of low-income obligors. For example, Alaska includes adjustments for low-income obligors, but establishes a minimum support order of \$50 per month for all of the children covered by the order. Table 7 summarizes the adjustments that percent of income states make for low-income obligors.¹²¹

Table 7: Percentage of Income States, Considerations for Low-Income Obligor¹²²

State	Definition of Low-Income	Adjustment
Alaska	Not specified	Minimum order set at \$50 per month
Arkansas	Not specified	Not specified
Illinois	Not specified	Not specified
Mississippi	Annual income < \$5,000	Court's discretion
Nevada	Not specified	Not specified
North Dakota	Not specified	All obligors must have a non-zero support order. Amount of minimum adjustment not specified.
Texas	Court's discretion	Court's discretion
Virgin Islands	Unknown, guidelines are not publicly available	Unknown, guidelines are not publicly available
Wisconsin	Income between 75 - 125% of the federal poverty line	Lower orders determined by a new income percentage calculation table; If income is less than 75% of the federal poverty line, court adjusts the order at its discretion

See Appendix B: Citations for States' Child Support Guidelines and Reviews

Note: "Not specified" indicates the information was not specified in the state's guidelines.

How Other Models Address Low-Income Considerations

In general, states operating an income shares, Melson Formula, or hybrid model tend to be more explicit in their guidelines than percentage of income states in terms of identifying low-income status and adjusting child support orders accordingly. One of the most apparent departures from the percentage of income model is that a number of states using other models uphold a self-support reserve for obligors in their guidelines.

New Hampshire, for example, establishes a monthly self-support reserve for obligors to ensure that they have adequate resources to meet their own essential needs after paying child support. Essential needs are not defined in the state guidelines but may include amenities like food and shelter that the child would use when visiting the parent. The guidelines require courts to set the child support order at a level that does not reduce the obligor's income below the self-support reserve amount.

Several states base the self-support reserve on the federal poverty level for a single adult (\$11,170 in 2012).¹²³ For example, the New York guidelines subtract an amount equal to 135% of the federal poverty income level from gross annual income before calculating the child support order.¹²⁴ In D.C., the self-support reserve is set at 133% of the federal poverty level.¹²⁵ Some income shares states recognize a self-support reserve but derive it using other income criteria, as in Connecticut's case, where the obligor must retain \$190 of weekly net income after child support is paid.¹²⁶

Other states using the income shares model make accommodations for parents when their income falls below a particular threshold. For instance, in Colorado, if the obligor's monthly adjusted gross income or the parents' combined incomes are less than \$850 per month, the court defaults to a minimum order of \$50 per month.¹²⁷ In Florida, in cases where parents' combined monthly incomes are less than \$800 per month, the guidelines advise the court to adjust the orders on a case-by-case basis.¹²⁸

Similar to percentage of income states, many states using other child support models leave the determination of low-income status to the court's discretion, but may recommend a minimum order depending on the number of children on the order. The minimum order ensures that, regardless of how limited the obligor's resources are, the children covered by the order receive at least a minimal level of support. Examples of minimal obligations include: 10% of net income for one child (Connecticut); \$25 per month if income falls below the poverty level, or \$50 per month if income is less than the state's self-support reserve (New York); \$80 per month (Massachusetts); and \$50 per month (Hawaii).¹²⁹

Income Imputation for Low-Income Parents

The vast majority of states and regions determine at least a minimum amount of child support to be awarded based on one or both parents' income or resources. Sometimes it is not possible for the court to know exactly how much parents earn. In the event that a parent is unemployed or unable to provide documentation of earned income, the court imputes the parent's income to determine how much the parent most likely earns or potentially could earn. When imputing income for an obligor, the court assigns an income for the purpose of calculating the support order. Most states, including Texas, describe when and how to impute income in their child support guidelines.

Courts may impute income for various reasons. Most often, income imputation occurs when an obligor fails to provide information concerning his or her income, or when the court finds that an obligor is voluntarily unemployed or underemployed. Although most states' guidelines address income imputation, they tend to use different methods of imputing income. These differences are state specific and do not necessarily stem from differences in child support models.

The imputed income amount may have a significant impact on the amount of the child support order, as well as the ability of the obligor to comply with the order. For example, if the court

imputes an income that exceeds the obligor's actual income, the obligor may not be capable of paying the resulting child support order. Alternatively, an imputation of income that is below the obligor's actual income may result in an order that is less than what the child and the obligee are entitled to receive.

To assess the effectiveness of income imputation, states may monitor compliance rates among obligors with imputed incomes. A report released in 2000 by the Inspector General of the U.S. Department of Health and Human Services found that in the three states studied (Texas, California, Massachusetts), 44% of cases in which income was imputed generated no payments in the first 32 months after establishment of the order. In contrast, 11% of cases in which income was *not* imputed generated no payments over this period.¹³⁰ Although the report authors caution against assuming that these correlations between imputation and compliance are causal, their findings highlight a potential area of concern that warrants further study. An improper income imputation by the court could increase the amount of cases that ultimately build arrears.

Income Imputation in Texas

The Texas Family Code outlines the methods for imputing income when the court deems an obligor is intentionally unemployed or underemployed, or when the obligor fails to provide income information.¹³¹ In the case of intentional unemployment or underemployment, the statute instructs the court to consider "the earning potential of the obligor."¹³² This statute allows courts to estimate an income above what the obligor is currently earning based on the obligor's ability to work more or work for higher wages. When the court lacks income information, the statute instructs it to "presume that the party has wages or salary equal to the federal minimum wage for a 40-hour week."¹³³ For cases in which the order is imputed at the federal minimum wage (\$7.25/hour, \$15,080 annually), the order amount is approximately \$225 per month for one child. Nearly four in ten (39%) child support cases in the Texas IV-D system are imputed at the minimum wage or less.

Income Imputation in Other States

Imputation methods used by other states are similar to Texas' methods. Many guidelines instruct the court to consider earnings potential, past wages, and available employment opportunities when imputing income. States may consider income indicators for the individual (e.g., pay records) or may consider external income indicators (e.g., median earnings for people in the same geographical area or occupation). For example, Utah considers prevailing earnings for persons of similar backgrounds in the community, or the median earnings for persons in the same occupation in the same geographical area, whereas Ohio and Michigan impute income based on wages in the local geographic area.¹³⁴ Washington's guidelines consider full-time earnings at the parent's historical rate of pay, whereas New Jersey's guidelines consider past employment records, as well as the average wage for the parent's occupation in the state.¹³⁵

Other states use state and federal minimum wage information to impute income when parents fail to provide information, report being unemployed, or appear to be underemployed. Though several states use the federal minimum wage as a base, a few states set a higher amount. For example, Minnesota uses 150% of the federal minimum wage and Vermont uses 150% of the average state wage to impute a minimum income.¹³⁶

Table 8 summarizes how low-income considerations are addressed by states using each child support model. Percentage of income states and income shares states treat low-income considerations as a deviation from the initial calculation, whereas the Melson Formula includes low-income considerations in the initial calculation as part of the self-support reserve. States and models vary widely in methods of income imputation.

Table 8: States' Methods for Determining Low-Income Status and Calculation by Child Support Model

Expenditure	Texas	Other Percentage of Income States	Income Share States	Melson Formula States
Low-Income Consideration	Deviation	Deviation*	Deviation*	Standard order
Imputation Method	Federal minimum wage for 40-hour work week	Varies among states (States may consider federal minimum wage, state minimum wage, state median wage, local median wage, average wage for a parent's previous occupation, or consumption patterns)		

Source: See Appendix B: Citations for States' Child Support Guidelines and Reviews

Notes: *Indicates some states using the same model list the consideration as a reason for deviation whereas other states do not explicitly address the consideration.

Modification of Child Support Orders

State child support guidelines apply both when an order is established and when court-ordered modifications are applied.

MODIFICATIONS IN TEXAS

During the period for which an obligor must pay child support, situations may arise wherein the obligor's income either increases or decreases. In these cases, one or both parents may request an order modification to reflect the obligor's new income level. Parents must go through the legal system in order to have a judge grant the modification.

Any parent may request a review of the order every 36 months, or sooner if there is a substantial change in income. Texas and several other states contain provisions in their guidelines for modifying an existing order. Currently, Texas allows for modifications if "the circumstances of the child or a person affected by the order have materially and substantially changed," or if "...it has been three years since the order was rendered or last modified and the

monthly amount of the child support award under the order differs by either 20% or \$100 from the amount that would be awarded in accordance with the child support guidelines” (TFC 156.401).¹³⁷

HOW OTHER STATES ADDRESS MODIFICATIONS

Among states that explicitly address a process for modifying an order, most place certain restrictions on the process. To be responsive to families’ needs, states must be as accommodating as possible in adjusting child support orders when there are substantial changes in circumstances. Yet, states must also avoid allowing for modifications that result from relatively short-term changes in circumstances.

For example, states’ guidelines may include a minimum threshold for modifications in terms of both order amount and time since the previous order was established. In states that set limitations for modification requirements, the guidelines require a minimum change in circumstances that would alter the child support award by between 10% (in Michigan, Nebraska, and Vermont) and 25% (in Maryland).¹³⁸

A few states also address changes in income due to incarceration. North Dakota, for instance, imputes income for incarcerated obligors as a percentage of the federal minimum wage based on the amount of time the obligor has been incarcerated. Nevada permits judges to reduce orders below the \$100 minimum normally required by the guidelines during the incarceration period.¹³⁹ In other states, such as Tennessee, the guidelines specifically state that incarceration is not grounds for modification of an order.¹⁴⁰ Currently, the Texas guidelines specifically address the release of an obligor from prison as grounds for modification of an order if the order had been abated, suspended, or reduced during the period the obligor was incarcerated, but do not make specific provisions for adjusting an order when an obligor enters prison.¹⁴¹

Federal Performance Measures for Child Support

As stated previously, in 1984, the federal government began requiring states to create and maintain guidelines for their child support programs to ensure that each state was taking appropriate action to meet the financial needs of children and families. In 1998, Congress passed the Child Support Performance and Incentive Act. Pursuant to this act, the amount of federal funding states receive is based on the extent to which they meet or exceed five performance measures.

The performance measures requirements only apply to the IV-D system. However, it is worthwhile to review Texas’ performance on these measures because 70% of child support cases in Texas are IV-D cases. Although performance measures should not be used to drive changes to the guidelines, it is beneficial to consider whether performance on the measures differ by child support model. This section provides information on how states that use other child support models and states that have switched child support models perform on these measures.

These performance measures are:

- Paternity Establishment Percentage
- Percent of Cases with a Child Support Order
- Current Collections Performance
- Arrearage Cases Performance
- Cost Effectiveness Performance.¹⁴²

Table 9 provides an overview of the five federal performance measures used to assess child support performance in the states. Also listed are the requirements states must meet on each measure in order to receive either the minimum or the maximum federal incentive funding. For example, a state must meet 50% of expected performance on paternity establishment in order to receive 60% of the minimum federal incentive. Alternatively, a state must meet 80% of expected performance on the same measure to receive the full 100% of the incentive.

Each year, an amount called the “incentive payment pool” is divided between the states based on their respective performances on the federal performance measures.¹⁴³ In 2012, the incentive payment pool was \$523 million.¹⁴⁴ The Child Support Enforcement Act of 1998 specified incentive payment pools until 2008, after which the pool is increased according to the Consumer Price Index. It is estimated that Texas received \$58.7 million in federal incentive money for federal fiscal year 2011.^b

If states do not meet the minimum performance measure levels, the federal government grants them a one-year corrective action period to improve their performance. If the states do not achieve their goals during this period, the federal government enacts a penalty at the end of the year.¹⁴⁵ For the first fiscal year in which a state fails to achieve its goals, the penalty is 4% of the previous year’s incentive payment. For the second fiscal year, the penalty is 8%, 16% in the third year, 25% in the fourth year, and up to 30% for the fifth and subsequent years.

^b Estimates for Texas’ receipts of federal incentives money for federal fiscal year 2011 were provided to CFRP via personal communication with the Office of the Attorney General.

Table 9: Federal Performance Measures for Child Support¹⁴⁶

Federal Performance Measure	Requirement for Minimum Incentive	Requirement for Maximum Incentive	Description
Paternity Establishment Percentage	50% required for 60% of incentive	80% required for 100% incentive	States may choose to report the Paternity Establishment Percentage (PEP) for only IV-D cases or all cases. The IV-D PEP measures the percentage of children in the IV-D caseload who are born out-of-wedlock and for whom paternity has been established. ¹⁴⁷ This number represents cases in the fiscal year (or, at the discretion of the state, as of the end of the fiscal year). The Statewide PEP measures the same ratio for all children in a state's caseload. For example, if a state establishes paternity for 78% of all cases, the state receives 96% of a base incentive amount for that year.
Percent of Cases with a Child Support Order	50% required for 60% incentive	80% required for 100% incentive	Cases with support orders are compared with the total caseload. Orders are set once the noncustodial parent has been located and paternity has been established. Support orders are broadly defined as all legally enforceable orders, including orders for medical support only, and zero dollar orders*, expressed as a percentage.
Current Collections Performance	40% required for 50% incentive	80% required for 100% incentive	The amount of current support collected is compared to the total amount of current support owed, expressed as a percentage.
Arrearage Cases with Collections	40% required for 50% incentive	80% required for 100% incentive	The number of cases with child support arrearage collections is compared to the number of cases owing arrearages during the federal fiscal year, expressed as a percentage. This does not measure the percentage of cases that owe arrears.
Cost Effectiveness Performance	\$2.00** required for 40% incentive	\$5.00** required for 100% incentive	This measure equals the total amount collected during the fiscal year to the total amount of expenditures for the fiscal year. It is expressed as a ratio of dollars collected per dollars of expenditure.

Source: Child Support Performance and Incentive Act of 1998, Pub. L. No. 105-200

Note:* Child support orders can be modified to equal \$0, which can occur for a variety of reasons. Laws regarding zero orders vary by state. ** The minimum federal requirement for cost effectiveness is distributing two dollars of collections for every one dollar spent.

TEXAS CHILD SUPPORT PERFORMANCE MEASURES

Table 10 details Texas' 2011 performance on each indicator. In 2011, Texas ranked fourth out of the 54 states and territories in cost effectiveness. Texas distributed \$9.29 per dollar of expenditure of child support collections for every dollar of expenditures on its child support program, compared to the national average of \$5.12. Only Massachusetts, Mississippi, and South Dakota surpassed Texas in cost effectiveness.

Texas ranked 15th on percentage of current support collected, and 16th on percentage of arrearages collected. It ranked 27th on the percent of cases with support orders compared with the total caseload. Of the 28 states and territories that report statewide paternity establishment percentage (versus only IV-D caseload paternity establishment), Texas ranked 10th in 2011.¹⁴⁸ Texas meets the minimum standards set by the federal government, and generally exceeds the average state performance levels (see Table 10).

Table 10: Federal Performance Measures for Texas, 2011

Federal Performance Measure	Texas	Average State Performance	Requirement for Minimum Incentive	Requirement for Maximum Incentive
Paternity Establishment Percentage: IV-D ^a	N/A	98.96%	50%	80%
Paternity Establishment Percentage: Statewide*	97.60%	96.48%	50%	80%
Percent of Cases With a Child Support Order	82.90%	80.92%	50%	80%
Current Collections	64.83%	62.44%	40%	80%
Arrearage Cases with Collections	65.07%	62.17%	40%	80%
Cost Effectiveness (\$)	\$9.29	\$5.12	\$2.00	\$5.00

Source: U.S. Department of Health and Human Services, Administration for Children & Families. Table P-35: Unaudited Incentive Performance Measures, for Fiscal Year 2011. Retrieved November 2012 from <http://www.acf.hhs.gov/programs/css/resource/fy2011-preliminary-report-table-p-35>.

Note: *States can choose to report either the IV-D or statewide PEP; Texas reports the statewide PEP.

Texas' Performance Compared to Other Percentage of Income States

On every measure, Texas performs comparably with the average of other percentage of income states and the overall average for all states. Texas outperforms compared to the eight other percentage of income states on the measure of cost effectiveness.¹⁴⁹ Table 11 provides the average federal performance measures for Texas, the overall average, and the average for the other eight percentage of income states in 2011 (not including Texas).

Table 11: Federal Performance Measures for Percentage of Income States, 2011

Federal Performance Measure	Texas	Overall Average	Percentage of Income Model, Average*
Paternity Establishment Percentage: IV-D	N/A	98.96%	101.69%
Paternity Establishment Percentage: Statewide	97.60%	96.48%	91.99%
Percent of Cases with Child Support Order	82.90%	80.92%	79.91%
Current Collections	64.83%	62.44%	60.76%
Arrearage Cases with Collections	65.07%	62.17%	62.33%
Cost Effectiveness (\$)	\$9.29	\$5.12	\$5.19

Source: U.S. Department of Health and Human Services, Administration for Children & Families. Table P-35: Unaudited Incentive Performance Measures, for Fiscal Year 2011. Retrieved November 2012 from <http://www.acf.hhs.gov/programs/css/resource/fy2011-preliminary-report-table-p-35>.

Note: *For the purposes of comparison, the averages for states that use the percentage of income model do not include Texas.

Comparing Performance Measures for Different Child Support Models

On every measure except cost effectiveness, states using the percentage of income model perform better than states using the other child support models. The three hybrid model states perform best on cost effectiveness. More detailed information on performance measures by model can be found in Appendix F through Appendix I. Table 12 provides an overview of how different models compare on federal performance measures.

Table 12: Comparison of Models by Federal Performance Measures, 2011

Federal Performance Measure	Texas	Percentage of income model, average*	Income shares model, average	Melson Formula, average	Hybrid models, average	Overall average
Paternity Establishment Percentage: IV-D	N/A	101.69%	99.80%	97.52%	105.61%	98.96%
Paternity Establishment Percentage: Statewide	97.60%	91.99%	96.05%	99.47%	93.97%	96.48%
Percent of Cases with Child Support Order	82.90%	79.91%	82.00%	74.33%	81.55%	80.92%
Current Collections	64.83%	60.76%	61.63%	61.54%	61.70%	62.44%
Arrearage Cases with Collections	65.07%	62.33%	62.57%	56.24%	58.14%	62.17%
Cost Effectiveness (\$)	\$9.29	\$5.19	\$5.22	\$4.44	\$6.21	\$5.12

Source: U.S. Department of Health and Human Services, Administration for Children & Families. Table P-35: Unaudited Incentive Performance Measures, for Fiscal Year 2011. Retrieved November 2012 from <http://www.acf.hhs.gov/programs/css/resource/fy2011-preliminary-report-table-p-35>. Note: *The averages for states that use the percentage of income model do not include Texas for the purpose of comparison.

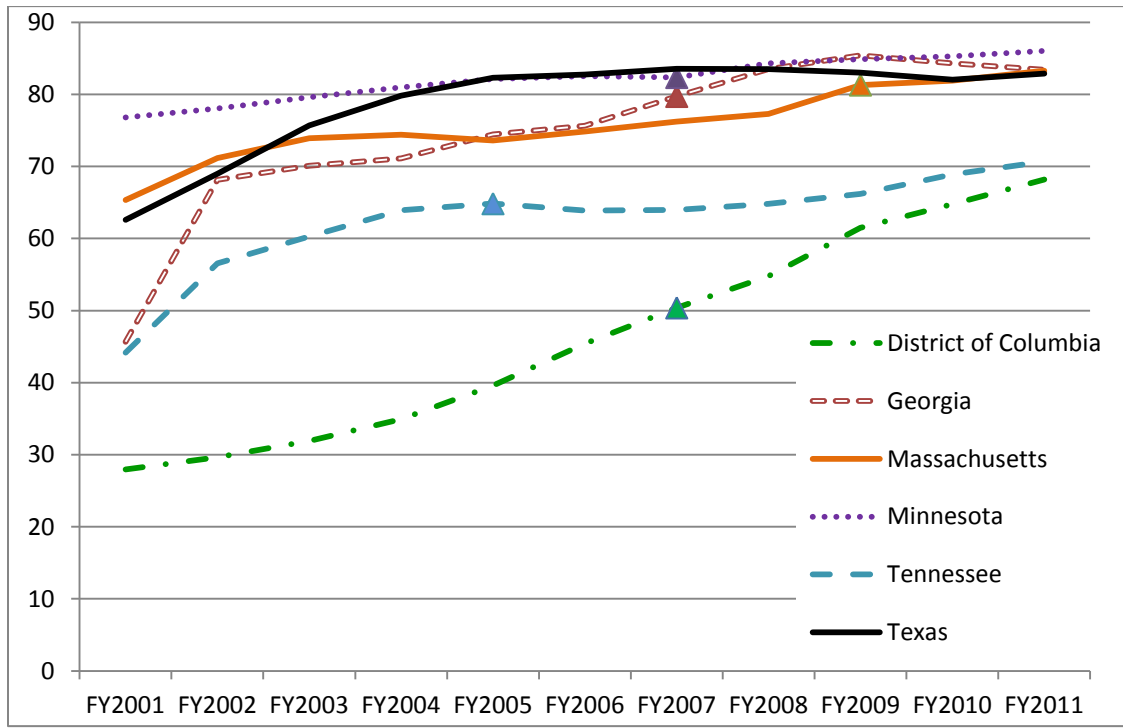
PERFORMANCE MEASURES FOR STATES THAT SWITCHED MODELS

States that switched child support models between 2005 and 2010 experienced upward trends on federal performance measures after switching. These states, however, were improving on performance measures before switching models. Furthermore, states that did not switch models also observed upward trends. There is a lack of evidence to support a causal relationship between switching models and improvement on performance measures. A full list of performance measures for states that switch models can be found in Appendix J.

Figure 2 through Figure 5 show trends in federal performance measures for Texas and each state that switched to an income shares model since 2000.

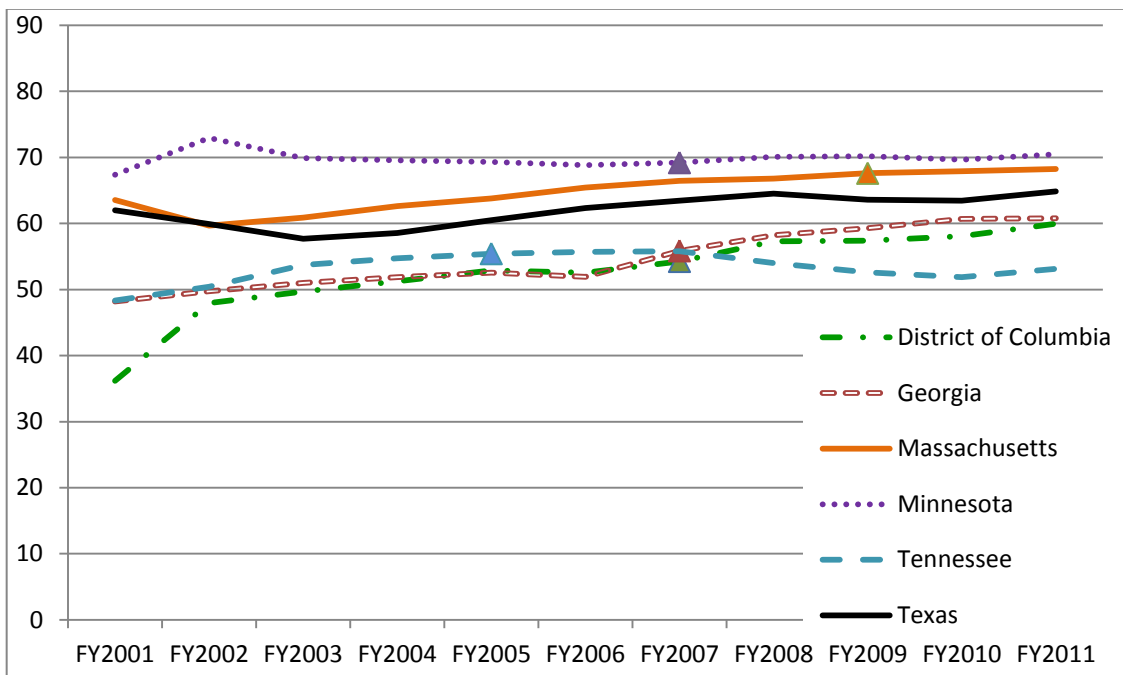
(Source for Figure 2 through Figure 5: U.S. Department of Health and Human Services, Administration for Children & Families. Table P-35: Unaudited Incentive Performance Measures, for Fiscal Year 2011. Retrieved November 2012 from <http://www.acf.hhs.gov/programs/css/resource/fy2011-preliminary-report-table-p-35>.)

Figure 2: Texas and States that Switched to Income Shares, Percent of Cases with Order, 2001-2011



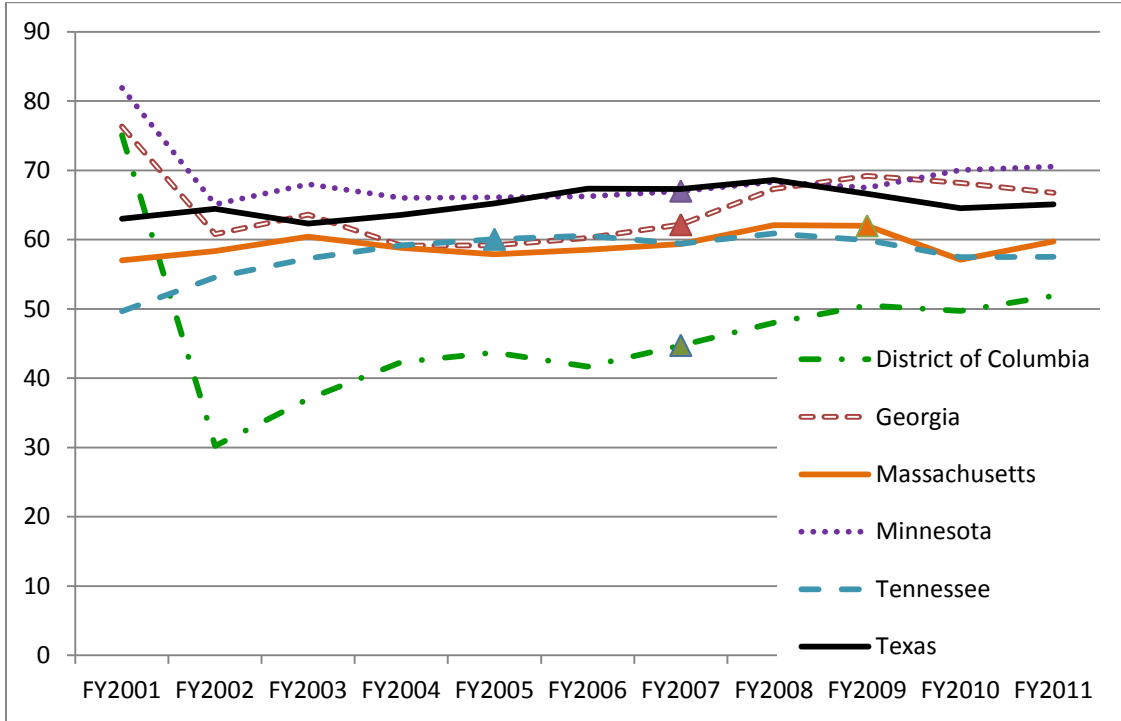
Note: ▲ indicates year the state switched to an income shares model

Figure 3: Texas and States that Switched to Income Shares, Current Collections Performance (Percentage), 2001-2011



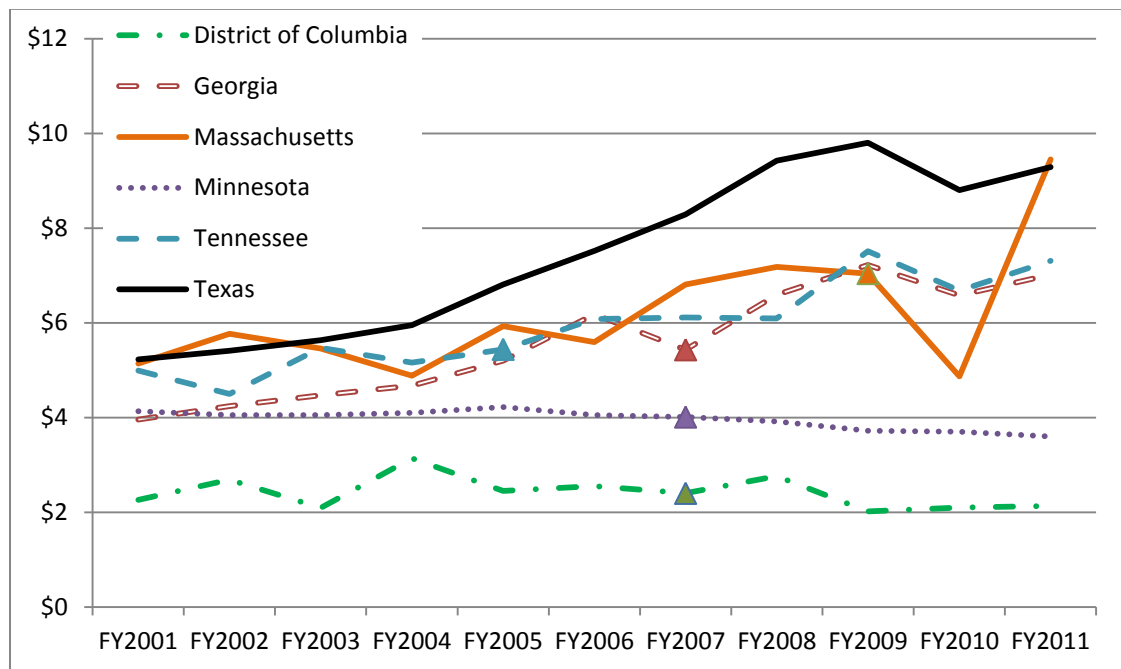
Note: ▲ indicates year the state switched to an income shares model

Figure 4: Texas and States that Switched to Income Shares, Percentage of Arrearage Collections, 2001-2011



Note: ▲ indicates year the state switched to an income shares model

Figure 5: Texas and States that Switched to Income Shares, Cost Effectiveness, 2001-2011



Note: ▲ indicates year the state switched to an income shares model

CHAPTER 4: STAKEHOLDER VIEWS AND CONCERNS

Purpose and Introduction

One of the primary purposes of this comprehensive review is to determine whether the Texas child support guidelines adequately address the needs of Texas families. Guidelines provide a simple, consistent framework for judges and attorneys to determine the amount of a child support obligation. Texas is one of nine states that currently use the percentage of income model as the basis of their guidelines to establish child support obligations. As stated previously, the standard order in Texas is 20% of the obligor's net resources for one child, and the guidelines allow for considerable discretion to modify the order to meet the unique needs of each family.

Stakeholders who use the Texas child support guidelines in their professional lives and those who are subject to the guidelines in their family lives offer critical perspectives on the adequacy of the guidelines. CFRP conducted surveys, focus groups, and interviews with multiple groups of stakeholders, including judges, attorneys, and other family law professionals, custodial and noncustodial parents, and community advocates from across the state to determine their views and concerns regarding the child support guidelines. Table 13 summarizes the groups of stakeholders consulted for this review, including the methods used and sample sizes. Overall, CFRP consulted with 1,253 stakeholders representing a variety of perspectives from the IV-D and non-IV-D child support system.

This information helps in assessing whether there are areas of the guidelines that may need modification, as well as identifying the strengths of the current guidelines that should be maintained.

This chapter begins with a description of the methods CFRP used to garner the stakeholders' views and concerns, including a detailed description of the surveys CFRP administered to family law professionals and advocates. Then, we present a discussion of the primary findings on the stakeholders' views and concerns, noting that stakeholders' opinions and priorities seem to differ systematically based on their professional or family role. Views and concerns on two additional guidelines issues, medical support and the multiple family adjustment, are also discussed.

Table 13: Stakeholder Groups, Method of Data Collection, and Sample Sizes

Stakeholder Groups		Method of Data Collection	Sample Size
Parents			
	Custodial Parents	Focus Groups	18
	Noncustodial Parents		22
	Parents who are Custodial and Noncustodial Parents		2
	In Nonmarital Relationship with Child's Other Parent		9
Judges			
	Judges	Survey	86
		Interview	1
	Associate Judges	Survey	16
		Interview	1
	Associate Judges for Title IV-D cases	Survey	23
		Interview	1
Attorneys			
	Private or Family Law Attorneys	Survey	474
	Assistant Attorneys General	Survey	116
	Child Support Review Officers	Survey	326
	Attorneys for Title IV-D Cases	Focus Groups	21
	Paralegals or Legal Assistants	Survey	95
Advocates		Survey	40
		Interview	2

Methodology

Using a multiple-method approach, CFRP conducted online surveys, focus groups, and interviews to provide a variety of data resources on stakeholder experiences. CFRP also conducted observations of IV-D child support establishment cases in two counties because IV-D courts have large dockets of which there is no equivalent for non-IV-D courts. During these observations, research staff listened to the reading of the docket at the beginning of court proceedings, the negotiations between OAG staff and parents on individual cases to develop child support orders, and conversations between judges and parents as they discussed the final child support orders.

STAKEHOLDER SURVEYS

CFRP developed three online stakeholder surveys for this review, including an Attorney Stakeholder Survey, a Judge Stakeholder Survey^c (see Appendix K), and an Advocate Stakeholder Survey (see Appendix L). To develop the instruments, CFRP considered the overarching goals of the child support guidelines review, information obtained from focus group discussions with parents, observations of child support establishment cases in IV-D courts, interviews with key stakeholders in the OAG, and reviews of child support guidelines in Texas and other U.S. states and territories.

Researchers at CFRP developed the initial survey questions. CFRP then received feedback and suggestions for revisions to the Attorney and Judge Stakeholder Surveys from the OAG prior to distributing the surveys. The OAG provided feedback primarily on the appropriate use of legal terminology and clarification of current guideline statutes.

Survey Content

In each of the three surveys, CFRP asked stakeholders to provide their opinions regarding whether certain aspects of the current guidelines should be maintained or modified. CFRP developed some questions on the survey in response to parent concerns raised in focus group discussions (e.g., noncustodial and custodial parents' lack of knowledge about child support, and difficulty obtaining modifications following involuntary job loss).

Questions on the Advocate Stakeholder Survey closely mirrored those included in the Attorney and Judge Stakeholder Surveys to allow for direct comparisons in responses. CFRP slightly reworded some questions to reduce the use of legal jargon for advocates who are not legal

^c The Attorney Stakeholder Survey and the Judge Stakeholder Survey were also used to gather information on deviations from the standard child support order, discussed in Chapter 6. The two surveys were identical with the exception that the attorney survey included one question that was not included on the judge survey, notably: "In your opinion, considering the establishment and modification cases that you have worked with, to what extent are judges more likely to grant a deviation if an individual is represented by an attorney?"

professionals. The Advocate Stakeholder Survey included additional questions regarding how the guidelines impact their clients and the advocates' knowledge of the current guidelines.

Family law professionals (i.e., attorneys, judges, paralegals, and legal assistants) and advocates were asked to consider whether the guidelines *should* incorporate a certain change and whether they thought the *current* process associated with that topic was already sufficient. Family law professionals were not provided with an option of "Don't Know/Not Applicable" because it was presumed that all professionals who completed the Attorney or Judge Stakeholder Surveys had some experience with each topic. Advocates, however, were provided with an option to select "Don't Know/Not Applicable" for most questions because it was presumed that they would be less familiar with the specifics of the guidelines than family law professionals.^d

Survey Participant Recruitment

Judges, attorneys, and other family law professionals

Family law professionals with experience working with the child support guidelines were contacted through several professional organizations to complete an online survey. Stakeholders were contacted through the Office of Court Administration (Judges and Associate Judges), the Texas State Bar Family Law Section (family law attorneys), the Texas State Bar Paralegal Division (paralegals and legal assistants), and the OAG (Assistant Attorneys General and child support review officers).

To recruit family law professionals for the survey, a representative from the OAG requested that each professional organization distribute information about the child support guidelines review and provide a link to the survey to group members via email. Participants had approximately ten days to complete the survey. Organizations sent an email reminder to complete the survey approximately five days prior to the deadline.

Advocacy groups

Advocacy groups from across the state were recruited to complete an online survey to assess how the child support guidelines impact their constituents. CFRP identified advocacy groups through a Web search targeting groups that work with families and children who may be involved with child support. Search terms included *custodial parents, noncustodial parents, fathers, co-parenting, divorce, low-income, legal aid*, and other relevant terms. The OAG provided recommendations for some groups to receive the survey.

^d A full description of all of the survey results was presented to the OAG in a report titled "Stakeholder Views and Concerns Regarding the Texas Child Support Guidelines." The survey questions and responses by participant group are included in Appendix K and Appendix L.

Once advocacy groups were identified, CFRP sent each group an email with information about the child support guidelines review and a link to the survey. Email recipients were encouraged to forward the email message to other groups that work with families impacted by the child support guidelines. Participants were given approximately ten days to complete the survey, and CFRP sent a reminder five days prior to the deadline.

Survey Participant Characteristics

Characteristics of family law professionals

Family law professionals included judges, attorneys, paralegals, and legal assistants. The sample represents family law professionals who work with IV-D cases and those who do not work with IV-D cases.

Although everyone in the group works on child support cases, the amount of professional time they spend on child support cases varies. The majority of participants (73%) work with child support cases more than 40% of the time. Almost half of participants (47%) work with IV-D cases more than 60% of the time, and 32% of participants work with IV-D cases less than 20% of the time. Two-thirds (65%) of participants' child support establishment or modification cases result in five or fewer child support awards each week. Approximately 10% of participants' cases result in 20 to 59 child support awards each week, and 6% of participants' cases result in 60 or more child support awards each week.

Survey participants are representative of courts in urban, suburban, and rural areas of Texas. Most participants (58%) work in an urban area, followed by 22% in a suburban area, and 20% in a rural area. Participants varied in the length of time served in their current position. Approximately 25% of participants have served in their position between 1 to 5 years, and 35% have served between 6 to 15 years. Nearly one-fifth (17%) of participants have served for more than 25 years.

Characteristics of community advocates

CFRP contacted community advocates from across the state who work with parents or guardians involved with child support. A total of 40 individuals from 27 organizations completed the Advocates Stakeholder Survey. Advocates were asked a series of questions to gauge their levels of knowledge and experiences working with individuals who have a child support order.

Participants represent different positions within organizations and a range of years working in their current positions. The majority of participants (52%) are direct service providers, and the remaining participants are evenly divided between Executive Director and other administrative staff. Nearly half (46%) of advocates have worked in their current field for 1 to 5 years, and 38% have worked in their current position for 6 to 15 years.

Advocates work on behalf of a wide range of clients. The vast majority of advocates (91%) work with low-income families, and 82% work with mothers over the age of 20. Many of the

advocates' organizations serve individuals from multiple populations. Approximately 55% of advocates work with noncustodial parents and 79% work with custodial parents. Nearly 64% of advocates work with adults who have experienced family violence.

The focus of organizations' advocacy efforts varied as well. Half of the organizations provide legal advice to clients. About equal proportions of organizations work to advocate for mothers' rights (21%), fathers' rights (21%), and children's rights (24%). Nearly one-third (30%) of organizations provide child support related services, and another 44% provide parenting skills training or services.

CFRP asked advocates to report the counties in which their organizations provide service. The advocates' organizations provide services in 104 out of 254 counties across the state, and 20% of advocates provide services across the whole state. The counties most frequently selected were some of the larger urban counties in Texas, including Travis County (Austin area; 33%), Hays County (south of Austin; 30%), and Harris County (Houston area; 20%).

Over half (60%) of advocates work daily or most days with individuals or families who have a formal child support order. Advocates use child support guidelines fairly frequently, with 38% using the guidelines somewhat regularly and 14% using the guidelines daily. The majority of advocates (78%) reported that they are very familiar or somewhat familiar with the Texas child support guidelines. Only 5% of advocates are not at all familiar with the guidelines. Most advocates believe they are completely prepared (32%) or somewhat prepared (27%) to discuss the guidelines with their clients. The remaining advocates believe they are somewhat unprepared (19%) or completely unprepared (22%).

Survey Comparison Groups

Survey participants were asked to provide their current professional title. Based on this information, CFRP divided the participants into five stakeholder groups:

- **Non-IV-D Judges:** Judges and Associate Judges
- **IV-D Judges:** Associate Judges for Title IV-D cases
- **Non-IV-D Attorneys:** Private and family law attorneys who worked with IV-D cases less than 60% of the time, paralegals, and legal assistants
- **IV-D Attorneys:** Assistant Attorneys General, child support review officers, and private or family law attorneys who worked with IV-D cases more than 60% of the time
- **Advocates:** Participants who completed the Advocates Stakeholder Survey^e

^e Advocates from 27 organizations across the state completed the survey. For some organizations, multiple employees completed the survey. In these cases, the survey responses for employees within an organization were averaged together. This approach was taken to prevent feedback from some organizations to carry more weight than that of the other organizations. Open-ended responses from all participants were considered in the analyses.

Table 14 provides a summary of each of the groups, the sample size for each group, and the percent of the total sample accounted for by each subgroup. All tables represent the percent of individuals within each group that selected each response, unless otherwise noted.

Table 14: Stakeholder Survey Sample Sizes by Participant Group

Stakeholder Group	Sample Size	Percent of Total Sample
Non-IV-D Judges	102	8.77%
IV-D Judges	23	1.98%
Non-IV-D Attorneys	526	45.23%
IV-D Attorneys	485	41.70%
Advocates*	27	2.32%
Total	1,163	100.00%

*Note: *Eight participants who completed the Advocacy Group Stakeholder Survey also completed or planned to complete the Judge or Attorney Deviation and Stakeholder Survey.*

STAKEHOLDER FOCUS GROUPS

Focus Group Content and Topic Selection

CFRP conducted focus groups with noncustodial and custodial parents, as well as with IV-D attorneys and advocacy groups. The goal of conducting the focus groups was to inform the development of the surveys and the interpretation of the results. Talking with stakeholders provided an in-depth view of their opinions and concerns.

Custodial and noncustodial parent focus group topics

The custodial and noncustodial parent focus groups followed a semi-structured format. Prior to conducting the focus groups, CFRP developed a list of topics to discuss based on information learned through stakeholder reports from other state guidelines reviews and general research for the current guidelines review. Topics included knowledge about child support prior to establishing a child support order, experiences with the order establishment process, whether the parents had an informal or formal child support arrangement, the costs of raising a child and reliance on child support, costs of medical support and child care, level of parent involvement from noncustodial parents (when appropriate), children in multiple households, fairness of the child support order, impressions of the income shares model and Melson Formula, and acknowledgement of paternity.

The focus group moderator began each discussion by asking participants to describe their current child support situation (e.g., whether they have a formal or informal agreement,

whether they receive or pay child support regularly). From there, the moderator asked parents to elaborate on topics relevant to the guidelines review. Focus group discussions often naturally covered most of the topics originally developed by CFRP, but the moderator allowed parents to talk about any topic they proposed.

IV-D attorney focus group topics

CFRP conducted four focus groups with Assistant Attorneys General (AAGs or IV-D attorneys) from various regions throughout Texas. The IV-D attorney focus groups were conducted after the Attorney Stakeholder Survey was distributed and results were evaluated. Attorney focus group topics addressed concerns that arose during parent focus groups, clarification of responses to the stakeholder survey, and common concerns that attorneys expressed in the open-ended responses.

The primary topics of discussion were the adequacy of the current guidelines and the overarching purpose of child support in Texas. In addition, issues including support for low-income obligors, medical support, retroactive child support, multiple family adjustments, parenting time, and the extent to which noncustodial and custodial parents are well-informed during the establishment process were also discussed.

The moderator began each focus group by asking broadly what aspects of the guidelines the attorneys felt should be maintained and what elements of the guidelines they thought could be improved. From there, the discussions typically addressed most of the topics described above.

Advocacy focus group topics

CFRP conducted one focus group with an organization that provides legal support to noncustodial parents on issues related to custodial arrangements. The advocates were attorneys with experience in IV-D and district courts. Issues regarding the relative importance of the amount of the child support award compared to parenting time were discussed.

Focus Group Participants

Custodial and noncustodial parents

Directors of community organizations, some of which had an established relationship working with the OAG, provided assistance in the identification and recruitment of the majority of participating parents. One focus group included participants from a community college. CFRP contacted directors of the college by email and asked them to assist in scheduling a focus group with parents at the school. When possible, CFRP held focus groups during regularly scheduled classes or meeting times to accommodate parents' schedules.

CFRP also recruited custodial and noncustodial parents to participate in focus groups. Seven focus groups were held in various cities across the state, including Fort Worth (1 group), Houston (1 group), San Angelo (1 group), and the Austin/Hayes County area (4 groups). CFRP staff traveled to six of the seven focus groups, and one focus group was held at the University of Texas at Austin and parents traveled to the location.

CFRP purposefully recruited a diverse set of participants to obtain a range of viewpoints. Although efforts were taken to recruit parents with a variety of experiences, the parents may not represent the views and experiences of all parents, particularly parents who establish their child support cases outside of the IV-D system. Participants included:

- Divorced custodial mothers
- Noncustodial fathers participating in a court-ordered class for men who have been placed on probation for failure to meet child support requirements, or for non-resident fathers of children in child welfare placements who chose to volunteer for the class. Divorced fathers comprised the vast majority of participants in this group, many of whom had experienced involuntary job loss from a middle-income job.
- Young fathers in their late-teens to early-twenties, with and without formal child support orders. Some fathers were engaged to marry their children's biological mothers, and others were no longer in romantic relationships with their children's mothers.
- Teen parents with and without formal child support orders. The teens participated in a parenting skills class as part of their high school curriculum. The group included cohabiting parents who were romantically involved, cohabiting parents who were not romantically involved, and parents who were no longer involved with their child's other biological parent. One teen mother was married to her child's biological father.
- Young custodial mothers in their late-teens to early-twenties living in a shelter for young moms and their babies.
- Parents who voluntarily participated in a family and parenting skills support class through a community organization.

Focus groups ranged in size from 2 to 16 parents. Sessions lasted between 50 to 120 minutes, depending on participant availability and the level of participant discussion. Four of the seven focus groups included either custodial or noncustodial parents. The three remaining groups were mixed. Some of the mixed groups included both unmarried biological parents of a shared child.

The focus groups included a total of 51 parents, including custodial and noncustodial parents, and parents who had an informal child support arrangement. Altogether, there were 18 custodial parents (all mothers), 22 noncustodial parents (2 mothers, 20 fathers), 2 individuals who were both a custodial and noncustodial parent (1 mother, 1 father), and 9 parents who were in an unmarried romantic relationship with their child's other biological parent (3 mothers, 6 fathers). Parents represented several racial/ethnic groups including White, Black/African American, and Hispanic parents. Many parents spoke fluent English and Spanish, but focus groups were conducted in English.

Participants ranged in age from approximately 16 years old to their late 50s. The majority of participants, particularly custodial parents, were low-income and reliant on financial support from family or government assistance. Most custodial mothers received one or more government benefits, including WIC, Medicaid, SNAP, TANF, or subsidies for child care or housing. One focus group consisted of noncustodial fathers who had experienced job loss. Many of the fathers had been employed at white-collar jobs and maintained a middle-class standard of living prior to losing their jobs.

Most participants had established or were in the process of establishing a formal child support order. Orders were typically set through a divorce decree or through the IV-D system. Some parents established a child support order because they received Medicaid, TANF, or child care benefits, which require most parents to cooperate with the OAG to establish child support orders.

Parents with informal arrangements were often cohabiting with their child's biological parent or maintained a relatively amicable relationship with their child's biological parent. Teen parents were more likely to live together in a nonromantic cohabiting union (typically with one of the teen's parents) than were older parents. Some custodial parents did not maintain a relationship with their child's biological parent and did not obtain a formal arrangement or maintain an informal agreement.

Few participants in this study had children with multiple partners, although several participants explained that their ex-partners had children with multiple partners.

IV-D attorneys

The OAG assisted CFRP to recruit Assistant Attorneys General from different geographic regions of the state to provide viewpoints from professionals who work with the IV-D population. CFRP recruited participants from the northeast region (Dallas/Fort Worth metropolitan area), central region (San Antonio), south region (Rio Grande Valley), and the southeast region (Houston). CFRP recruited three to six attorneys from different child support field offices within each region to allow for diversity in their experiences working in different courts. Each focus group was conducted by teleconference and lasted approximately 90 minutes.

STAKEHOLDER INTERVIEWS WITH JUDGES

CFRP conducted interviews with three judges from across the state. The judge's stakeholder survey included an option for the participants to provide their contact information for a follow-up interview. CFRP contacted four judges for interviews, and conducted three interviews in total.

To allow for a diverse set of viewpoints, CFRP selected judges based on their location and general survey feedback. CFRP conducted one additional interview with a retired judge who contacted CFRP to discuss the guidelines review. Interviews lasted approximately 60 to 75 minutes, depending on participant involvement and availability.

The process for developing topics for judge interviews was the same as developing questions for the IV-D attorney focus groups. To begin, the interviewer asked each judge to discuss what he or she liked about the current guidelines and what aspects need improvement. The interviewer then asked follow-up questions based on topics the judges introduced.

Findings: Stakeholder Views and Concerns

PRIMARY FINDINGS

Four primary findings emerged from the analysis of the survey responses, focus groups, interviews, and observations:

- Finding 1. Most stakeholders believe the guidelines are “adequate” due to their simplicity and consistency, but stakeholders also asserted that they had several concerns regarding whether the child’s best interests were always being met.
- Finding 2. The goal or purpose of the child support guidelines in Texas is not clearly defined or well understood by stakeholders. Adequacy of the guidelines is difficult to determine without a clear understanding of what the guidelines aim to achieve.
- Finding 3. Stakeholders do not share a common understanding or agreement as to what the obligor should be contributing toward the costs of raising a child. Specifically, there is not agreement as to what 20% of the obligor’s net resources should represent relative to the dollar amount necessary to raise a child.
- Finding 4. Stakeholder priorities and concerns differ systematically based on their professional and family roles.
 - The top priority for judges is to have discretion to set awards in the best interest of the child.
 - IV-D attorneys noted time pressures due to heavy caseloads as one of their primary concerns.
 - Noncustodial parents are concerned that they bear the full legal burden of the child support system. They are more concerned about the responsiveness of the system and other factors that affect their perceptions of equity and fairness than they are concerned about the amount of the child support award.
 - Custodial parents’ primary concerns are for the noncustodial parent to spend time with their child, in addition to financial support, and they are concerned that their own time and investment in their children be recognized. Additionally, they are concerned with their ability to support their child, particularly the financial burden of child care expenses.

Finding 1: Most stakeholders believe the guidelines are “adequate” due to their simplicity and consistency, but stakeholders also asserted that they had several concerns regarding whether the child’s best interests were always being met.

Most judges and attorneys noted that the current child support guidelines should not be changed in any major way. Judges explained in interviews and on the stakeholder survey’s open-ended questions that they like the current guidelines because the child support order amount is predictable, especially compared to the process of setting a child support order that preceded the current guidelines.

One group of AAGs noted that the guidelines provide a “quick starting point of where the order should be.” Another IV-D attorney noted that the guidelines provide the “ability to treat everyone the same.”

Attorneys and judges also argued that the current guidelines reduce the amount of arguments between the parents and save “a lot of time.” In addition, one attorney noted that the guidelines have likely eliminated a lot of litigation because private attorneys are less likely to push for a deviation unless “they have good reason.”

Although the family law professionals generally agree that the guidelines are adequate and preferable to not having guidelines, they have concerns with several elements of the child support system, writ large, that make it difficult to meet the child’s best interest. Notably, the IV-D system has a very heavy caseload, with complex family arrangements.

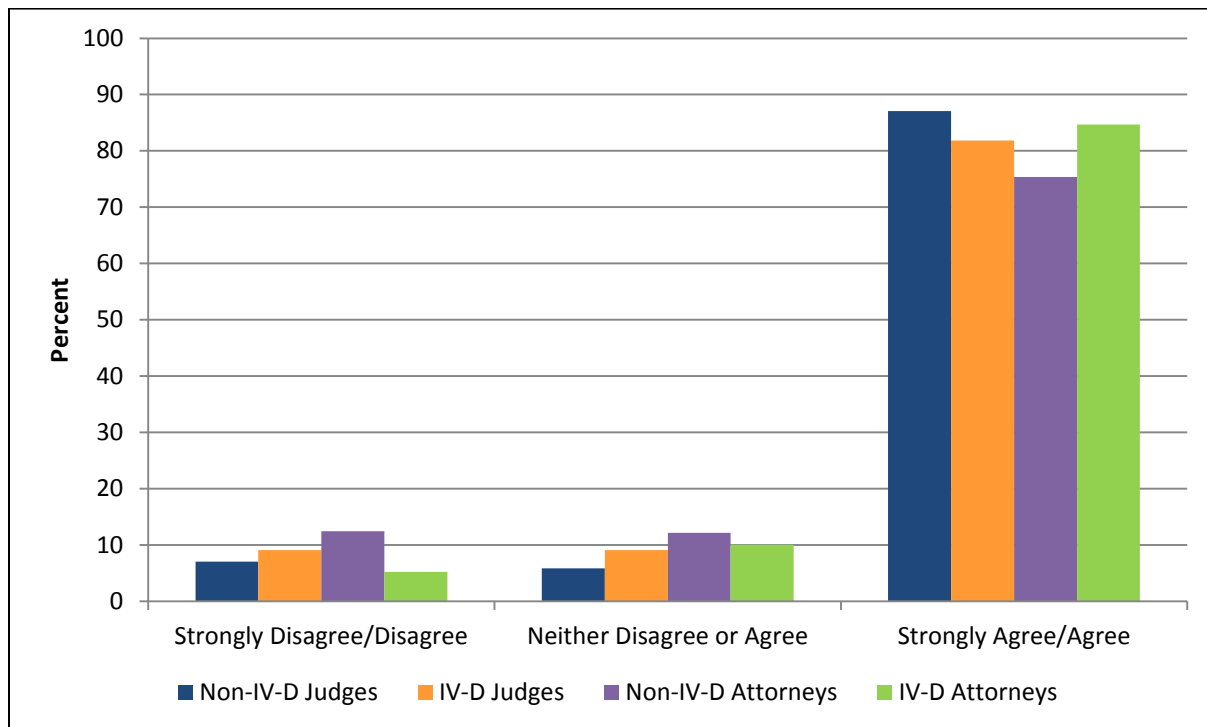
The ensuing time constraints make it difficult to meet the unique needs of families and set awards that are in the best interest of the child. Moreover, the low-income status of many of the obligors reduces the likelihood that a child’s financial needs will be met, and increases the likelihood that the parents will find it difficult to meet their financial obligations.

The survey asked the participants to respond to questions regarding the ease of implementing the child support guidelines and whether the guidelines are perceived as fair and equitable by the custodial and noncustodial parents, and whether the guidelines lead to orders that adequately meet the financial needs of children.

Easy to implement

The overwhelming majority of participants agreed that the guidelines are easy to implement (see Figure 6). More than three-fourths of all of the stakeholders agreed or strongly agreed with this statement. Non-IV-D attorneys were slightly more likely than the other groups to *disagree*, but overall they reported that the guidelines are easy to implement when establishing a child support order.

Figure 6: The current child support guidelines are easy to implement when establishing a child support order?

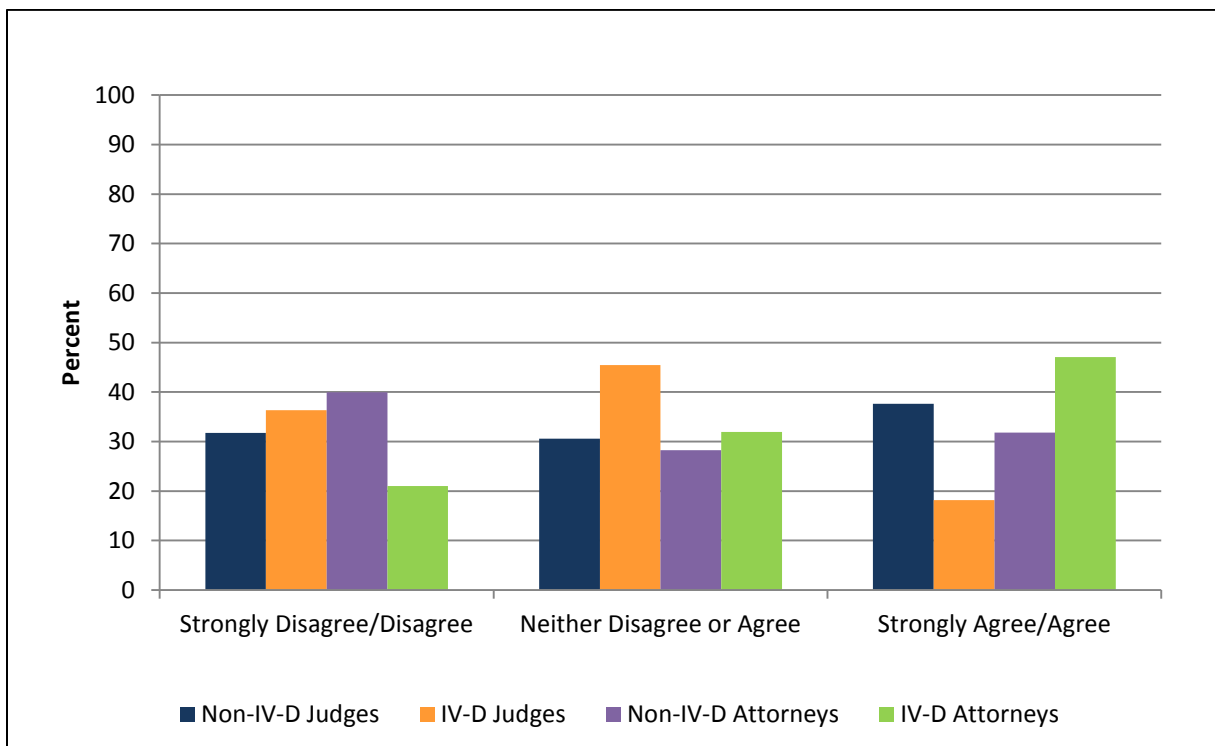


Fair to custodial and noncustodial parents

In addition to the ease of implementation, CFRP asked stakeholders their opinions as to whether the guidelines are perceived as fair by the custodial and noncustodial parents. The results show that family law professionals do not believe the child support orders are generally perceived as fair by either custodial or noncustodial parents.

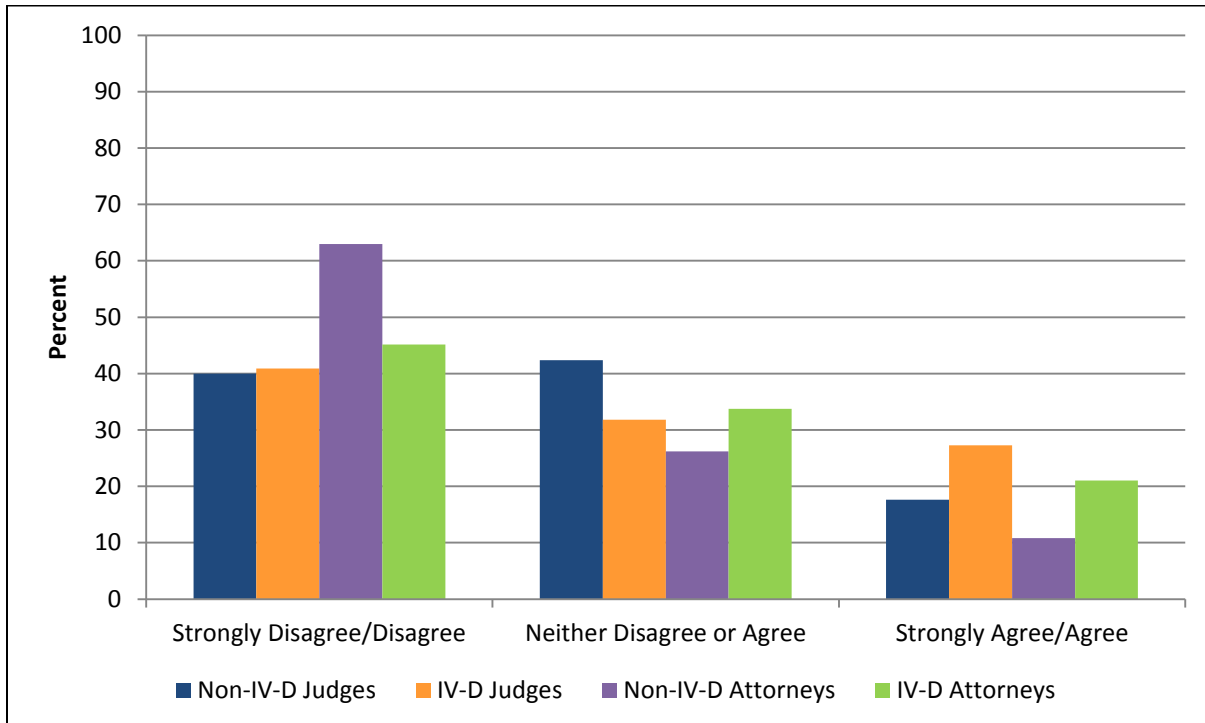
That said, all groups, with the exception of IV-D judges are more likely to agree that the guidelines result in child support orders that are perceived as fair by the custodial parent as compared to the noncustodial parent. Figure 7 shows that over one-third of non-IV-D judges and attorneys and 47 % IV-D attorneys agree that the child support order is perceived as fair by the custodial parent. However, fewer than 20% of IV-D judges agree with this statement.

Figure 7: The current child support guidelines result in a child support order that is perceived as fair by the custodial parent?



By contrast, Figure 8 shows that over 27% of IV-D judges believe the orders are perceived as fair by the noncustodial parent, whereas approximately 20% or fewer of the other stakeholders agree that noncustodial parents perceive the child support order as fair. Interestingly, over 60% of non-IV-D attorneys disagree or strongly disagree that noncustodial parents perceive the child support order as fair.

Figure 8: The current child support guidelines result in a child support order that is perceived as fair by the noncustodial parent?

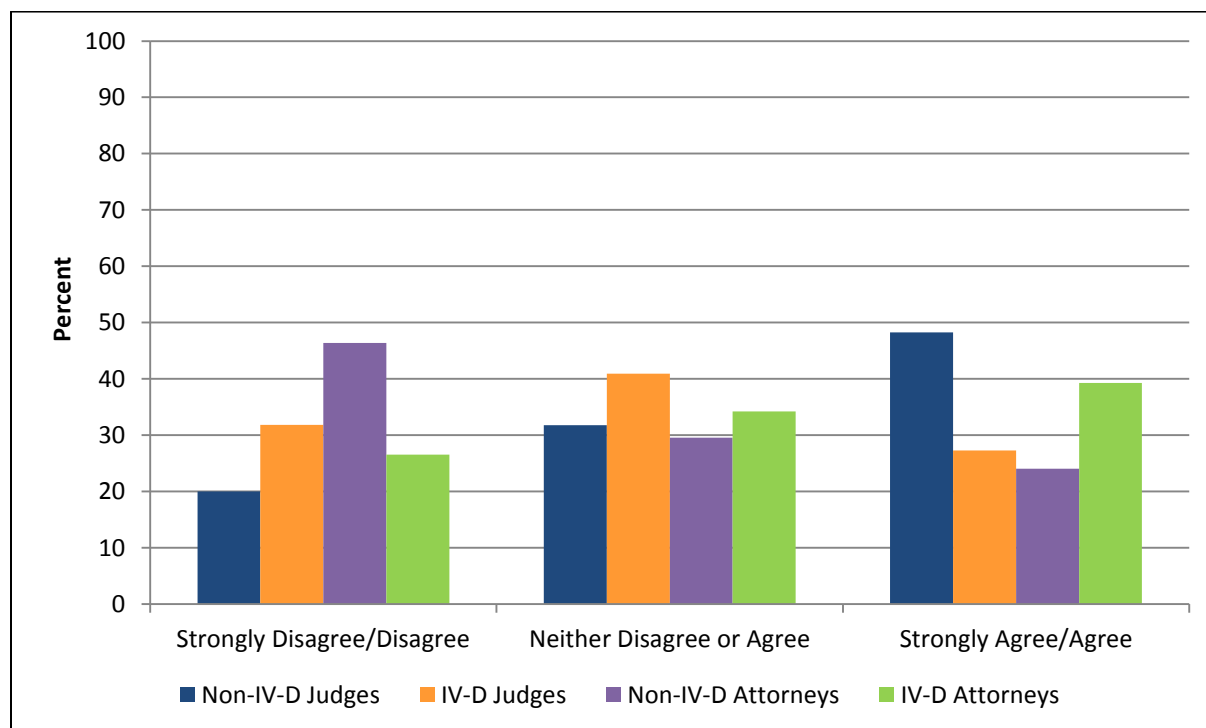


Equitable for custodial and noncustodial parents

The participants were also asked whether they agree that the guidelines lead to child support orders that are equitable for the custodial and noncustodial parents. Fewer than half of stakeholders agree (see Figure 9). Non-IV-D judges were the most likely to agree that the orders are equitable, with nearly 49% agreeing that the orders are equitable. By contrast, fewer than 30% of IV-D judges agree or strongly agree that the orders are equitable for custodial and noncustodial parents.

Among the non-IV-D professionals, non-IV-D judges are almost twice as likely as non-IV-D attorneys to agree that the orders are equitable. Indeed, nearly half of non-IV-D attorneys disagree or strongly disagree that the orders are equitable. Among the IV-D population, attorneys are more likely than IV-D judges to agree that child support orders are equitable.

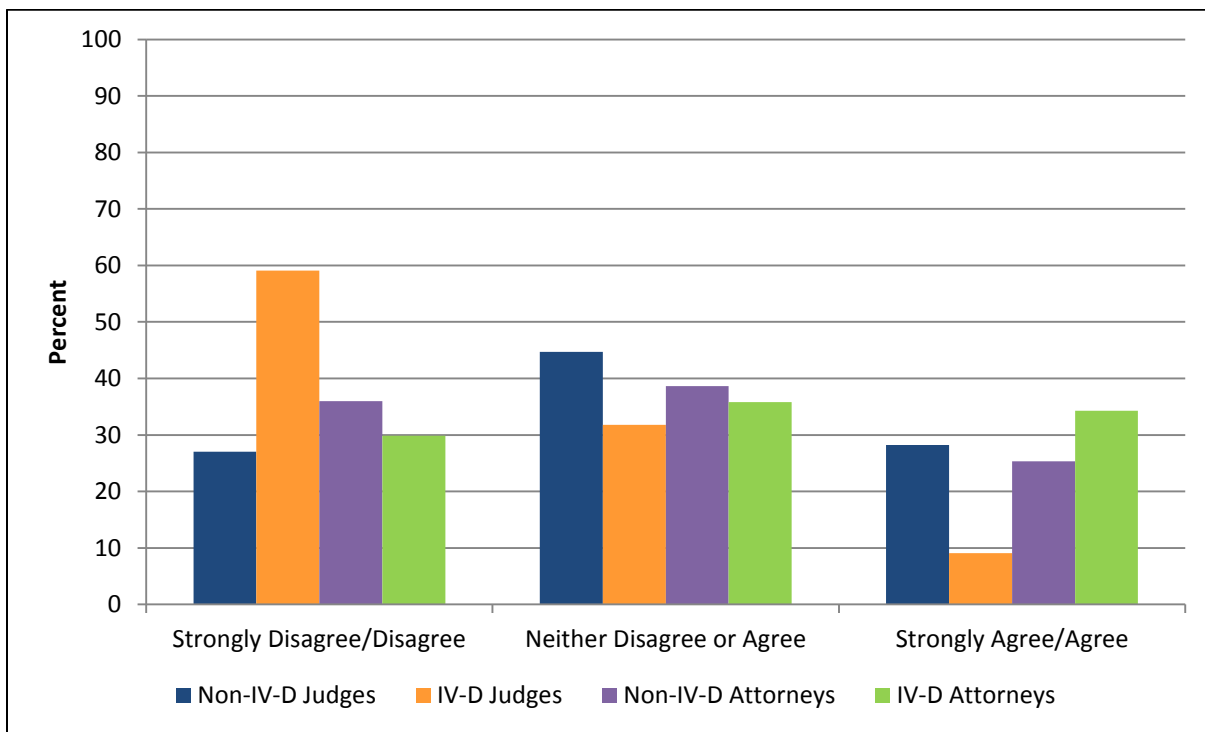
Figure 9: The current child support guidelines result in a child support order that is equitable for custodial and noncustodial parents?



Provides adequate support

Most stakeholders do not agree that the child support guidelines result in orders that provide adequate financial support for children (see Figure 10). Approximately one-quarter of non-IV-D judges and attorneys agree that the orders provide adequate financial support for children, and fewer than 10% of IV-D judges agree. In fact, nearly 60% of IV-D judges disagree or strongly disagree that the child support awards are adequate. IV-D attorneys are the most likely to agree that the orders provide adequate financial support; however, still only one-third agree. The finding for IV-D attorneys is interesting, given that the IV-D child support award amounts are substantially lower than non-IV-D awards.

Figure 10: The current child support guidelines result in a child support award that provides adequate financial support for children?



Finding 2: The goal or purpose of the child support guidelines in Texas is not clearly defined or well understood by stakeholders. Adequacy of the guidelines is difficult to determine without a clear understanding of what the guidelines aim to achieve.

The Texas child support guidelines do not clearly specify what aim they are trying to achieve with regard to the best interest of the child. By contrast, most states clearly articulate the standard of living their guidelines aim to achieve for the parents and child. For example, all states that use the income shares model assert in their guidelines that they aim for the child to enjoy the same living standard the child would have experienced if the child's parents were married or sharing a residence. Known as the "continuity of expenditures model,"¹⁵⁰ this model is also used in Wisconsin which is a percentage of income model state, like Texas. In the preface of the child support guidelines, Wisconsin states its aims clearly:¹⁵¹

Section 49.22 (9), Stats., requires the department to adopt and publish a standard to be used by courts in determining child support obligations. The standard is to be based on a percentage of the gross income and assets of either or both parents. The percentage standard established in this chapter is based on an analysis of national studies, including a study done by Jacques Van der Gaag as part of the Child Support Project of the Institute for Research on Poverty, University of Wisconsin, Madison, entitled "On Measuring the Cost of Children," which disclose the amount of income and disposable assets that parents use to raise their children. The standard is based on the principle that a child's standard of living should, to the degree possible, not be adversely affected because his or her parents are not living together. It determines the percentage of a parent's income and potential income from assets that parents should contribute toward the support of children if the family does not remain together. The standard determines the minimum amount each parent is expected to contribute to the support of their children. It expects that the custodial parent shares his or her income directly with their children. It also presumes that the basic needs of the children are being met. This latter presumption may be rebutted by clear and convincing evidence that the needs of the children are not being met. The rules also prescribe procedures for determining equitable child support obligations under a variety of financial and family circumstances.

Tennessee guidelines provide another example of a state clearly outlining the goals and underlying principles of the guidelines. The state switched from a percentage of income to an income shares model, and in the process revised their guidelines to be specific about their guiding principles for the child support system¹⁵²:

CHILD SUPPORT GUIDELINES CHAPTER 1240-2-4
(Rule 1240-2-4-.01)
August, 2008 (Revised)

The major goals in the development and application of these Guidelines are, to the extent possible, to:

- a) Decrease the number of impoverished children living in single parent families;
- b) Make child support awards more equitable by ensuring more consistent treatment of persons in similar circumstances while ensuring that the best

interests of the child in the case before the tribunal are taken into consideration;

- c) Improve the efficiency of the tribunal process by promoting settlements and by giving tribunals and parties guidance in establishing appropriate levels of support awards;
- d) Encourage parents paying support to maintain contact with their child;
- e) Ensure that, when parents live separately, the economic impact on the child is minimized, and, to the extent that either parent enjoys a higher standard of living, the child shares in that higher standard;
- f) Ensure that a minimum amount of child support is set for parents with a low income in order to maintain a bond between the parent and the child, to establish patterns of regular payment, and to enable the child support enforcement agency and party receiving support to maintain contact with the parent paying support; and
- g) Allocate a parent's financial child support responsibility from the parent's income among all of the parent's children for whom the parent is legally responsible in a manner that gives equitable consideration, as defined by the Department's Guidelines, to children for whom support is being set in the case before the tribunal and to other children for whom the parent is legally responsible and supporting.

(4) These Guidelines are a minimum base for determining child support obligations. The presumptive child support order may be increased according to the best interest of the child for whom support is being considered, the circumstances of the parties, and the rules of this chapter.

By contrast, Texas guidelines are quite broad and do not establish clear principles or goals. The guidelines call for determining an equitable amount of child support, but are not clear as to how "equitable" should be defined or measured:¹⁵³

SUBCHAPTER C. CHILD SUPPORT GUIDELINES

Sec. 154.121. GUIDELINES FOR THE SUPPORT OF A CHILD. The child support guidelines in this subchapter are intended to guide the court in determining an equitable amount of child support.

Sec. 154.122 APPLICATION OF GUIDELINES REBUTTABLY PRESUMED IN BEST INTEREST OF CHILD

- a) The amount of periodic child support payment established by the child support guidelines in effect in this state at the time of the hearing is presumed to be reasonable, and an order of support conforming to the guidelines is presumed to be in the best interest of the child.
- b) A court may determine that the application of the guidelines would be unjust or inappropriate under the circumstances.

In focus groups and interviews, CFRP asked IV-D attorneys and judges to comment on the aims of the guidelines. Most professionals commented that the guidelines were not clear on this point, but many assumed that Texas aimed to have children enjoy the same standard of living they would have experienced if their parents remained together, like most states do.

In the surveys, family law professionals and advocates were asked to rank five characteristics of the guidelines by order of importance. This question did not directly address the underlying principles of the guidelines, but the survey results provide insight into stakeholders' opinions of the aims of the guidelines and the results that the guidelines should produce. Interestingly, all groups concurred on their rankings.

Stakeholders ranked the characteristics in the following order, with 1 being the most important:

1. Guidelines result in a child support order that provides adequate financial support for the child.
2. Guidelines result in orders that are equitable for both parents.
3. Guidelines are easy to implement.
4. Final order should be perceived as fair for custodial parents.
5. Final order should be perceived as fair for noncustodial parents.

Finding 3: Stakeholders do not share a common understanding or agreement as to what the obligor should be contributing toward the costs of raising a child. Specifically, there is not agreement as to what 20% of the obligor's net resources should represent relative to the dollar amount necessary to raise a child.

In addition to limited guidance on what child support awards are supposed to accomplish with regard to the child's best interest, the guidelines provide no clear direction as to what the obligor is supposed to contribute toward the costs of raising a child. For example, is 20% of the obligor's net resources supposed to represent half the costs of raising a child, a proportionate amount, or some other amount? Currently, the percent of net resources noted in the guidelines is not clearly aligned with the costs of raising a child.

This lack of alignment is common for percentage of income model states. The states that use the income shares model clearly articulate that each parent is responsible for an amount of the costs of raising their child that is proportionate to their income. Although, only the noncustodial parent's obligation is enforced, both parents' contributions are explicit in the order.

CFRP asked Texas IV-D attorneys their opinions regarding what noncustodial parents should be contributing toward the costs of raising their child. Most claimed that noncustodial parents should contribute at least half of the costs and noted that the custodial parent has the child in residence for more than half of the time and is responsible for ensuring the child's well-being.

Many AAGs did not provide a specific number or proportion but were concerned that the guidelines were not clear on this point.

Some AAGs argued that being specific in the guidelines as to what each parent is expected to contribute to the costs of raising a child may improve the parents' perceptions of fairness and help them to understand their expected roles in caring for their children. By contrast, some AAGs argued that providing this information would lead to more conflict and confusion because only the noncustodial parent's contributions would be enforced.

One AAG said that he stays away from arguments with parents regarding whether the percent is enough or not; rather he tells them "that's what the legislature determined a long time ago [as to] what the reasonable amount would be to raise a child."

In the focus groups, noncustodial and custodial parents also mentioned their confusion with regard to what proportion of the total costs of raising a child the noncustodial parent's child support payment is intended to provide. They also wanted clarity and recognition on the contributions the custodial parent is responsible for making to care for the child.

This was particularly true for noncustodial parents who often questioned whether the custodial parent was making contributions. Noncustodial parents were most concerned that their contributions were being spent on the child and did not want their payments to allow the custodial parent to avoid working or to benefit in some other way from the child support receipts. One noncustodial parent noted:

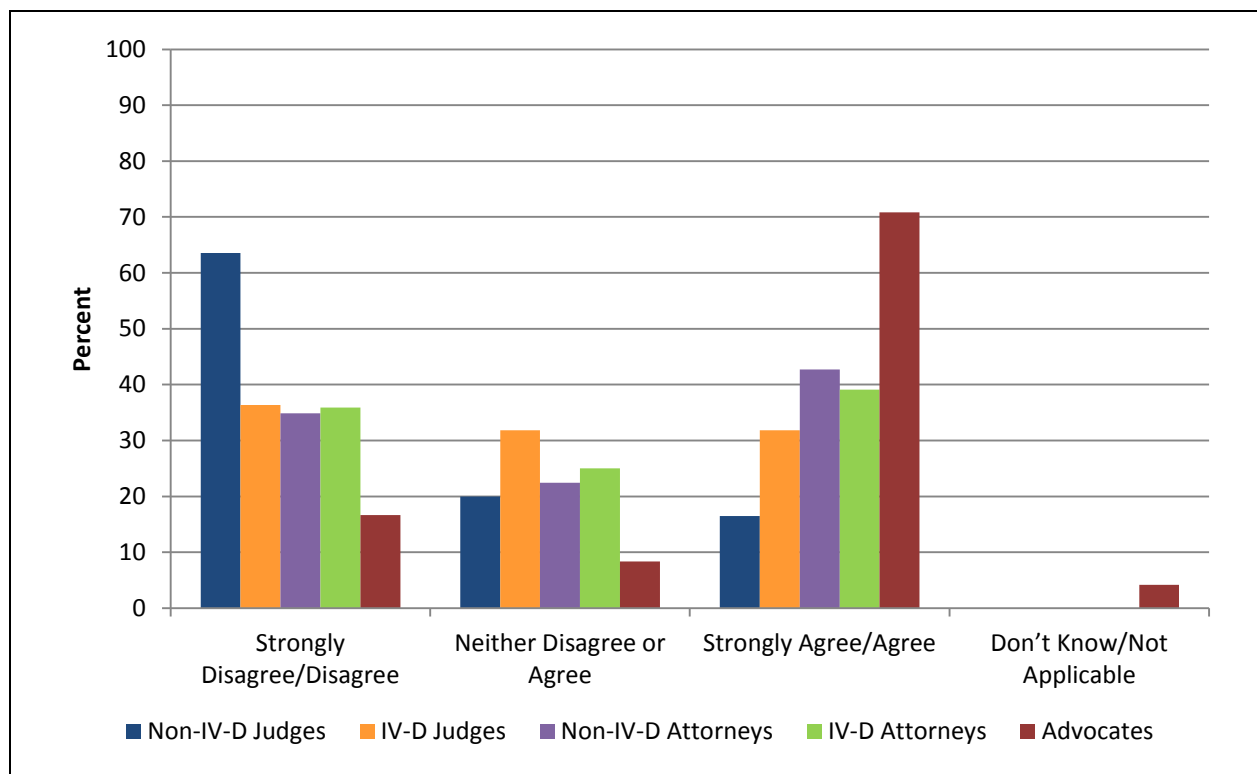
They be surviving off the child support money that you sending them. They survive off of it – they pay their rent. It's not fair...What's her part in it? What she got to do for the baby? – Noncustodial parent

Noncustodial parents often failed to recognize expenses such as rent, utilities, gas money, and time spent with the child as contributions by the custodial parents. Noncustodial parents wanted the custodial parents' contributions to be stated clearly in the order, whereas custodial parents often noted that their contributions were not recognized.

In the stakeholder surveys, judges, attorneys, and advocates were asked whether they believed the guidelines should specifically state what proportion of the costs of raising a child each parent is responsible for providing.

Among survey participants, non-IV-D judges were most likely to disagree with the statement, and attorneys were more divided between disagree and agree (see Figure 11). Over 70% of advocates agreed or strongly agreed that the guidelines should state how much each parent is responsible for providing toward childrearing costs.

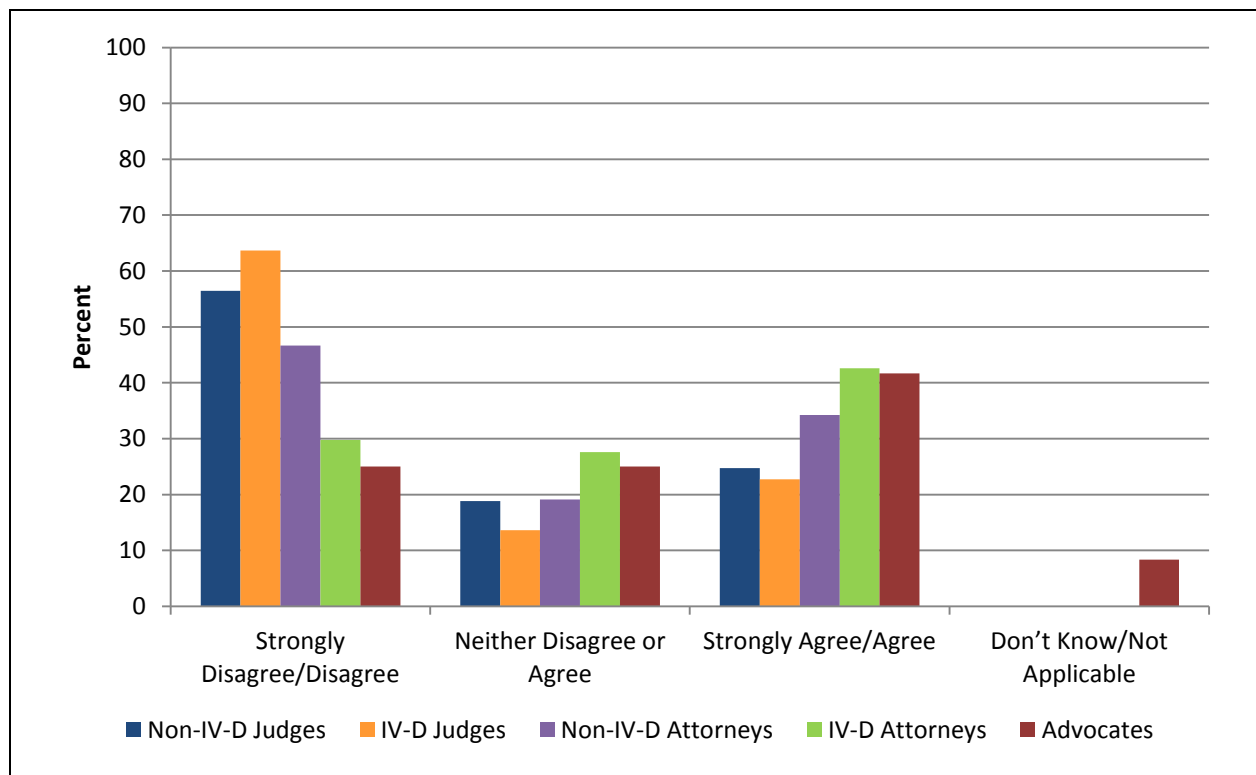
Figure 11: The guidelines should state what proportion of the costs of raising a child each parent is responsible for providing?



In addition to asking stakeholders *whether* the guidelines should indicate the proportion of the costs of raising a child that each parent is responsible for, CFRP also asked stakeholders to respond to two scenarios: (1) whether the noncustodial parent should be responsible for *half* of the costs of raising a child, and (2) whether the noncustodial parent and custodial parent should be accountable for an amount *proportionate* to their incomes.

The majority of judges who participated in the survey did not believe the guidelines should presume that each parent provides half of the costs of raising a child. Attorneys and advocates' responses were more mixed (see Figure 12). That judges do not want the presumption of half to be part of the guidelines is likely related to the judges' desire to maintain discretion to meet the child's best interest. The judges with whom we spoke indicated that the father should be responsible for at least half of the costs, but they were also firm about maintaining discretion.

Figure 12: The guidelines should presume that each parent provides approximately half of the costs of raising a child?



In follow-up discussions with attorneys, many thought that 20% of the noncustodial parent's income was not equivalent to half of the costs of raising a child and that the custodial parent regularly contributes more than half of the costs. This sentiment was especially true for cases set at the minimum wage presumption in which the noncustodial parent only is ordered to pay approximately \$225 a month to the custodial parent for the child support provision of their orders (not including medical support). Some attorneys believed the noncustodial parent should pay more than 20% of their net resources for one child to more adequately contribute to the costs of raising a child. They also recognized, however, that paying any amount may be difficult for noncustodial parents who generally had little to no income.

According to some custodial parents, time spent caring for the children should be considered a contribution to childrearing costs, at least in part. In the following exchange between the focus group moderator and a custodial parent, the custodial parent initially states that the noncustodial parent should pay more than half of the costs of raising a child because the custodial parent has provided the vast majority of care for the child for five years. She later agrees that the parents should split the costs of raising the child, but only after working out an agreed amount between the parents.

Moderator: If it costs \$700 [a month to raise a child] and you guys are splitting it, [the noncustodial parent] should pay about \$350?

Custodial parent: No – I've had this kid for five years.

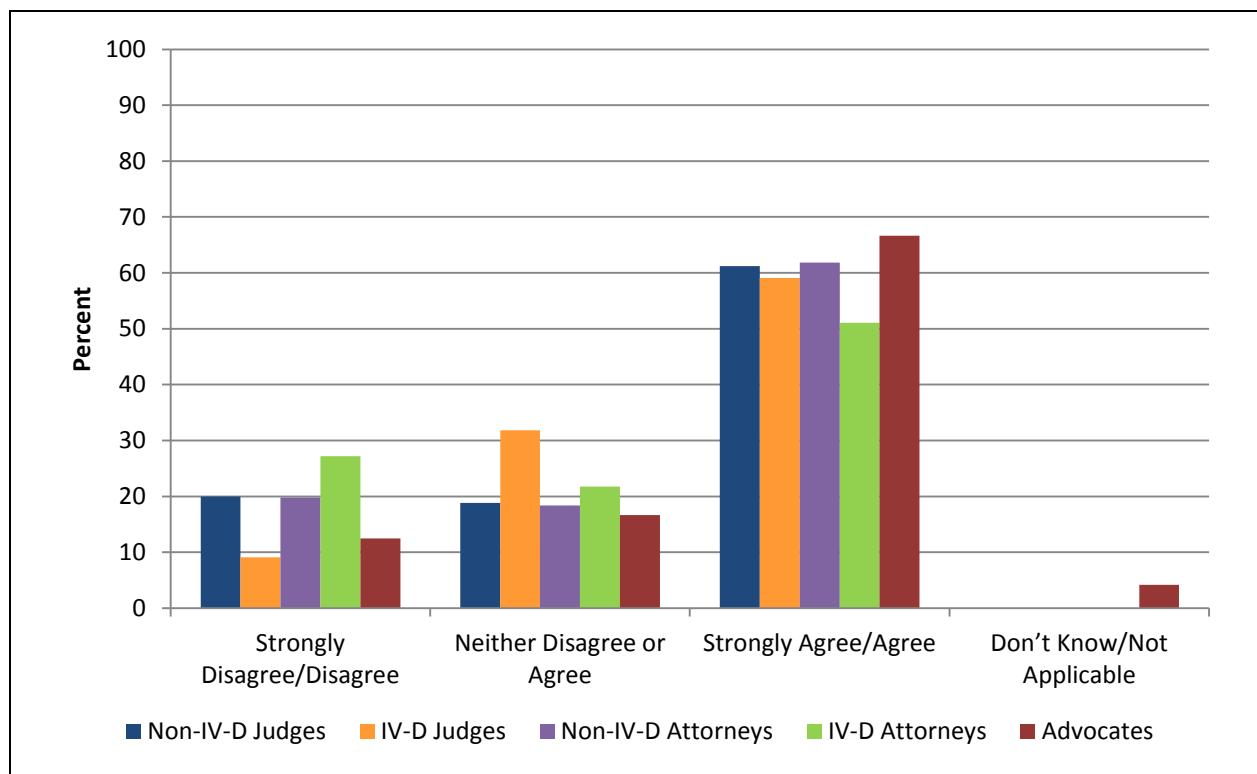
Moderator: But, if he had started from the get-go, and he was responsible? Or, should he pay more because you're doing all of the care-taking?

Custodial parent: Well, we would have to make that agreement. Either way it goes, I think both parents should have to [split the costs].

In states with income shares models, parents are expected to each spend a proportionate amount on childrearing costs based on the parents' combined incomes. Stakeholders were asked to share their opinions on the philosophy of the income shares model and whether they believed the model or something similar to it should be implemented in Texas.

The majority of survey participants in all groups agreed that the guidelines should presume that the parents spend a proportionate amount of their combined net resources toward the costs of raising a child (see Figure 13).

Figure 13: The guidelines should presume that each parent pay a proportionate amount of the parents' combined net resources toward the costs of raising a child?



Most of the professionals with whom we spoke agreed with the income shares model in principle and thought the model would contribute to the perception of fairness for parents. Stakeholders also raised concerns, however, about applying the model in practice. One judge, for instance, wanted to ensure that the courts would still be able to impute income for parents who could not prove income. Attorneys wanted to know more about how special considerations, such as the application of the multiple family guidelines, would be incorporated into the model.

The primary concern judges and attorneys shared in the focus groups was that taking the time to verify two parents' incomes or adjust the orders when incomes change would increase the time burden on the courts and be unmanageable.

The open-ended survey responses from attorneys demonstrated an interest in considering the obligee's income as part of the child support order. Even when it was not specifically labeled an income shares model, there was support for a way to divide child support obligations based on the parents' relative incomes.

Consideration of the custodial parent's income would improve the Texas child support guidelines. It is only fair that both parents are contributing to the financial responsibility of the child, therefore both incomes should be considered. This would also help the perception of fairness between both parents and encourage both parents to support their child financially. – Non-IV-D Attorney

Although it would be more work for us as attorneys, I believe it would be more equitable to take the custodial parent's income into consideration when making a determination. I frequently have cases where the custodial parent earns quite a bit more than the non-custodial parent and can more easily care for the children. – IV-D Attorney

Noncustodial parents also perceived the income shares model to be fairer than the percentage of income model; particularly the component that takes into account the custodial parent's proportionate share of childrearing costs. Noncustodial parents also liked the inclusiveness of the income shares model. Despite the fact that the custodial parent would not formally pay child support, the noncustodial parent liked knowing the custodial parent's contributions to child support was taken into consideration.

I like it because it's inclusive. So us dads could sit there and say, at least they took [the custodial parents'] incomes into consideration. You know, if she had no income I'd be paying \$1,000 a month. But, you know, she's a good person. She works. She makes \$40,000 a year.... I think for both sides, by making it inclusive for both sides, that makes it a little more fair. – Noncustodial parent

A few noncustodial parents felt the income shares model also ensured that they would not be responsible for paying the full costs of raising the child. The current Texas guidelines do not indicate that the noncustodial parent is responsible for the full costs of raising a child; however the inclusion of only the noncustodial parent's income in the calculation of a child support order gives this impression to some noncustodial parents.

[The income shares model] would be better.... Then you don't got to worry about paying the whole [expense of raising a child]. – Noncustodial parent

Other participants were less enthusiastic and felt that considering the income of both parents would only serve to make an already difficult system more challenging.

Seems like more of a mess. – Custodial/Noncustodial parent

Custodial parents did not always directly answer the question of what they thought about the income shares model. The conversation typically shifted away from a discussion of alternative models. This may have reflected a lack of clarity about how child support is currently determined, or custodial parents may feel that the current system works for them and are not interested in considering other options.

Finding 4: Stakeholder priorities and concerns differ systematically based on their professional and family roles.

Interviews and focus groups with judges, attorneys, and parents revealed that each group of stakeholders has different primary concerns. The actual guidelines themselves, meaning how much an obligor has to pay in child support, were not a primary concern, per se, for any stakeholder. Rather stakeholders were more concerned with the implementation of the guidelines and other factors that affect parents' support of their children.

Views and concerns of judges

Judges were most concerned that the court acts in the best interest of the child. Many judges mentioned in the survey and interviews that it was important to maintain the court's discretion to deviate from the guidelines to ensure the best interest of the child. Judges believe the court must have discretion to set a child support order that accommodates the diverse family situations that come before their courts.

The current guidelines allow for court discretion on numerous aspects of the calculation of a child support order. Judges, for instance, have the right to decide whether a noncustodial parent is responsible for retroactive child support, whether child care expenses will be incorporated into a child support order, and the amount owed for medical support (see Appendix M for a list of potential deviations).

The current guidelines are being used in most cases as simply applying a mathematical formula. This makes child support calculation easy but not necessarily equitable. More ability to grant the courts discretion with regard to setting child support would allow a more tailored order for the individual cases. – Non-IV-D Judge

I like it the way it is with ample opportunity to make discretionary deviations...a formula can't take into consideration the variables that exist with each order. – Non-IV-D Judge

One strength of allowing discretion when setting a child support order is that judges can take the unique circumstances of each family into consideration. A drawback to court discretion, however, is that families in similar situations, but in different courts, may receive widely varying child support orders.

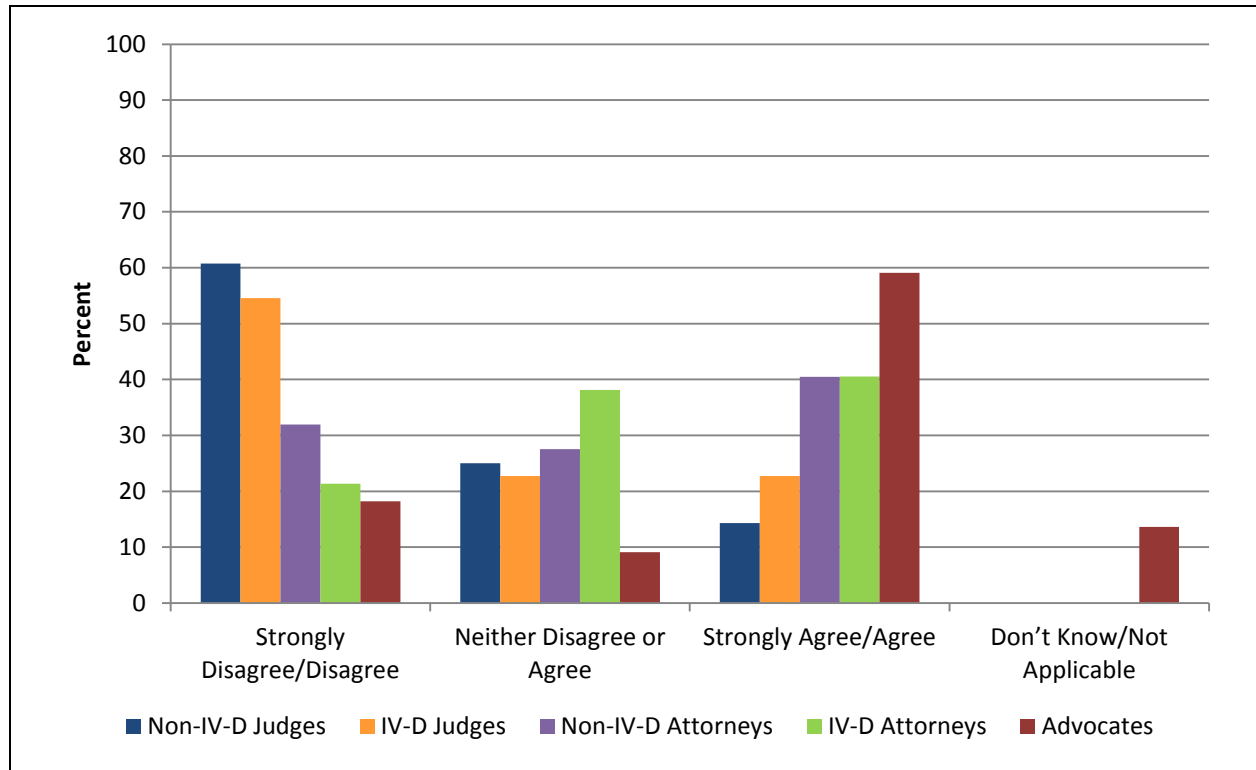
In focus group discussions, parents would often compare stories with other focus group members about how their child support orders were determined. More often than not, parents would learn that another parent in a similar situation would have a different outcome for their child support order. Parents were frustrated with the lack of predictability of their child support amount when their circumstances required the court to consider factors beyond the initial calculation.

IV-D attorneys who participated in focus groups also compared stories of how the judges that they work with handle cases differently from judges in other courts. For instance, one attorney described how one judge was known to be relatively lenient regarding retroactive child support compared to another judge in a different court.

Further, attorneys often said that judges rarely consider child care costs as a deviation, that most retroactive support cases would be set less than the maximum allowable by the guidelines, and that most judges would reduce the amount owed in medical support to approximately 4.5% of the noncustodial parent's annual resources, especially in low-income cases. The attorneys observed that the judges did not always exercise discretion, but rather made predictable deviations from the guidelines in most cases.

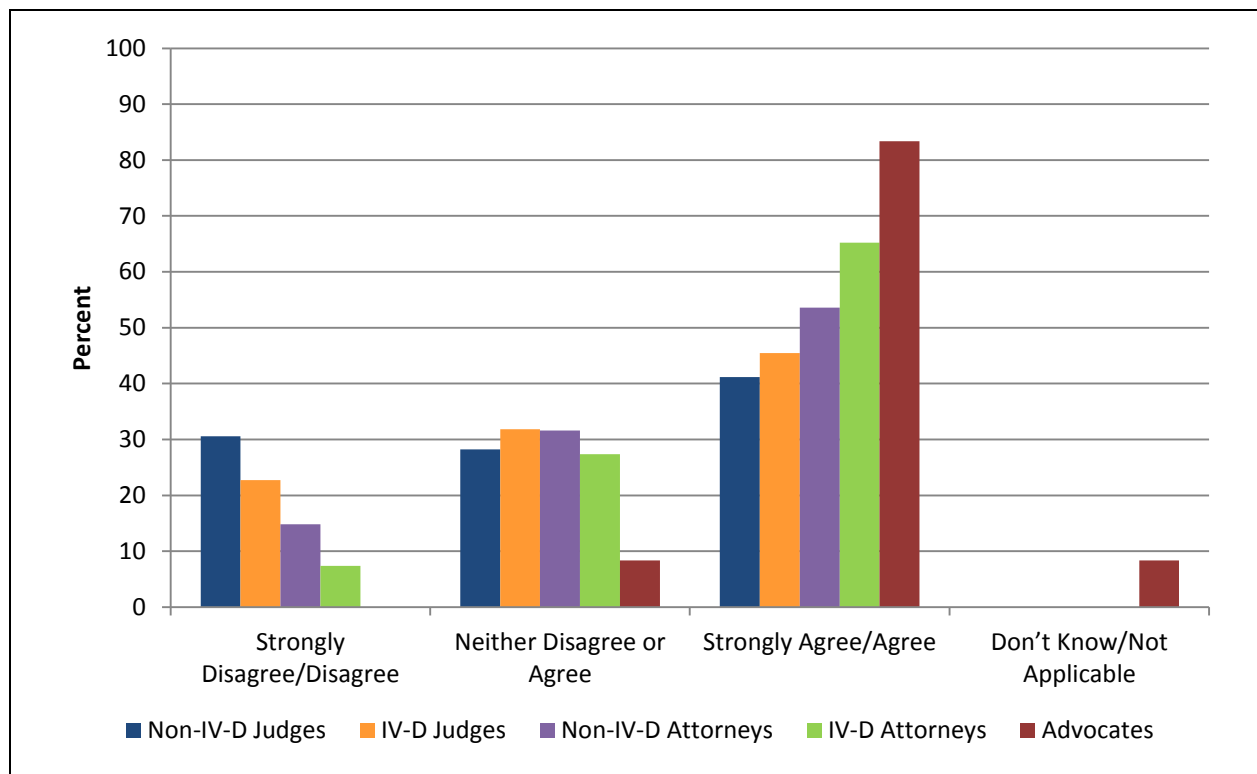
Survey participants were asked whether they believe the level of discretion that courts have leads to inconsistencies in the application of the child support guidelines. The majority of judges disagree with this statement (see Figure 14). Judges were notably more likely to disagree with this statement than attorneys or advocates. The majority of advocates agreed with the statement, whereas the results for attorneys were more mixed.

Figure 14: The level of discretion that courts have leads to inconsistencies in the application of the child support guidelines?



The survey also asked stakeholders whether the courts should have more consistency in applying the guidelines for child support cases. The vast majority of advocates believe the courts should be more consistent in the application of the guidelines (see Figure 15). Most attorneys also agreed with the statement. Although more judges agreed than disagreed with the statement, judges were less likely to agree than other groups that more consistency should be applied. Again, this finding may reflect the judges' desire for discretion in establishing child support orders.

Figure 15: The courts should have more consistency in applying the guidelines for establishment and modification cases?



Views and concerns of attorneys

Attorneys were also concerned that the court acts in the best interest of the child. In addition, the IV-D attorneys who participated in the focus groups were particularly concerned that any changes to the guidelines may increase the amount of time it would take to establish a child support order. The IV-D attorneys explained that their caseloads are already very heavy, and do not want changes to the guidelines that would slow down the process and increase the backlog of cases. For this reason, the efficiency of the current guidelines appeals to many attorneys.

The issue of time constraints was evident when CFRP asked the attorneys about issues such as the consistency with which attorneys or child support case workers verify income and

additional children when establishing the child support order. One IV-D attorney expressed the time concerns of several who participated in the focus groups by saying:

While I agree in theory that verification of all income, other children, etc. would be helpful and ideal, the burden of obtaining records and information in order to be deemed sufficiently "verified" could grind the process to a halt.— IV-D Attorney

In the focus groups, AAGs frequently mentioned that they do not have the time they would like to devote to each case. Many have dockets with 60 to 80 cases per day, and they cannot spend more than approximately 15 minutes per case, which includes time to set the child support order, medical support, and establish conservatorship and visitation.

The AAGs frequently commented that these time constraints make it highly unlikely that they will seek any deviations from the guidelines, such as adjustments for child care costs or considerations of parenting time, because deviations require more time. The AAGs do not represent either the custodial or noncustodial parent, and if the parents do not request a deviation, then it is unlikely the attorney or judge will mention it. The judges and AAGs were concerned that many parents may not be getting the child support order that would best meet their needs.

Parents who are represented by attorneys are more likely to have someone explain the child support establishment process and can get advice on the options available to them. Most IV-D parents are not represented, whereas most parents who establish child support in district courts are represented by attorneys.^f The IV-D attorneys and judges we spoke with in the focus groups thought it would be better for parents and children, as well as more efficient for the system, if more parents were represented by attorneys.

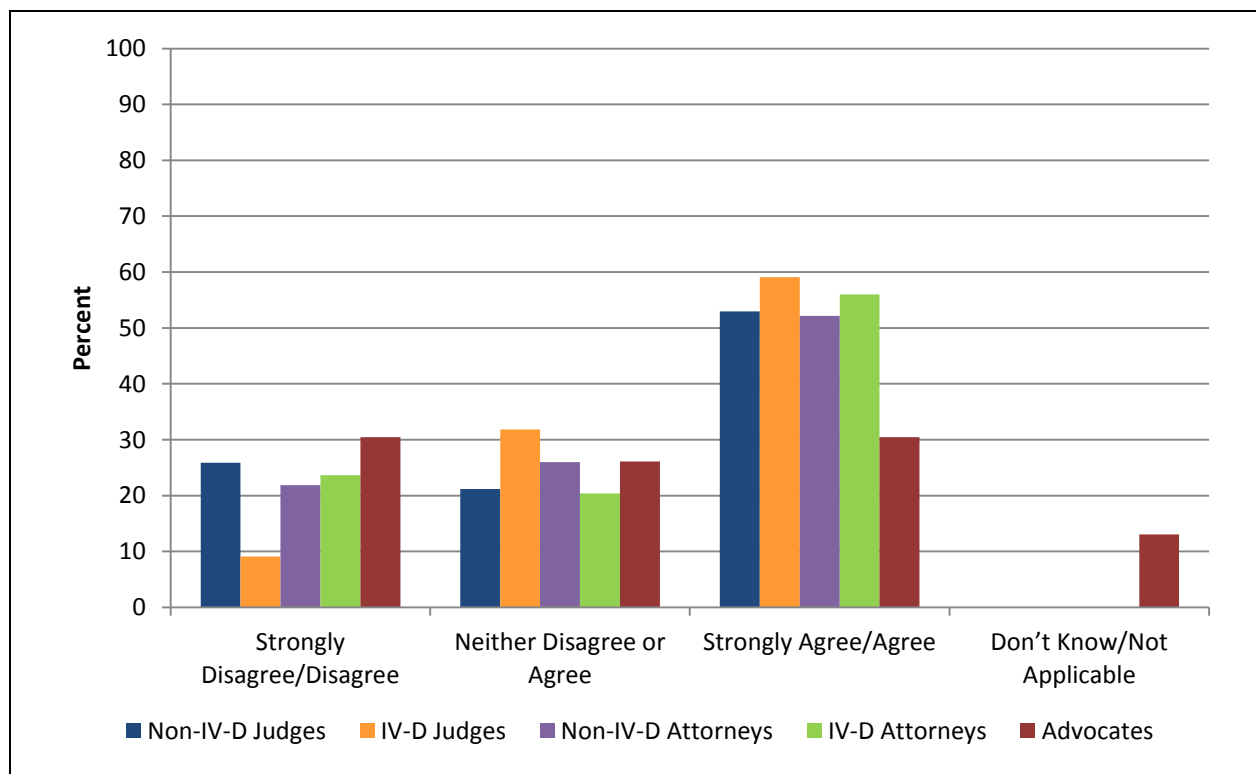
^f Survey participants reported to what extent the custodial parent was represented by an attorney. Attorneys were asked to consider representation for the custodial parent regardless of whether the attorney was the representative for the parent. Non-IV-D cases were more likely to have attorney represent the custodial parent than IV-D cases. Non-IV-D judges were most likely to report that 60 to 79% (37%) or 80 to 100% (30%) of cases included attorney representation for the custodial parent. Attorneys for non-IV-D cases were most likely to report that 80 to 100% (53%) or 60 to 79% (17%) of custodial parents were represented. The vast majority (91%) of IV-D judges reported that 1 to 19% of custodial parents had representation. The majority of IV-D attorneys (53%) reported that 1 to 19% of custodial parents had representation and 35% of IV-D attorneys reported that none of the custodial parents were represented.

A similar pattern was evident for reports of representation for noncustodial parents. Non-IV-D cases were more likely to have an attorney represent the noncustodial parent than IV-D cases. Non-IV-D judges were most likely to report that 40 to 59% (39%) or 60 to 79% (21%) of cases included attorney representation for the noncustodial parent. Attorneys for non-IV-D cases were most likely to report that 80 to 100% (36%) or 60 to 79% (22%) of noncustodial parents were represented. The majority (78%) of IV-D judges reported that 1 to 19% of custodial parents had representation. IV-D attorneys were most likely to report (45%) that 1 to 19% of custodial parents had representation and 23% of IV-D attorneys reported that none of the custodial parents were represented.

In addition, parents frequently commented during focus groups that they struggled to understand their child support obligations. Parents generally felt the process of setting a child support order was too brief and did not allow them the time they needed to clearly grasp the legal obligations set forth in their child support order. Importantly, the vast majority of parents who we spoke with were not represented by an attorney when they set their child support orders and had a difficult time understanding the legal jargon used in the process.

Survey participants were asked whether they believed the current process of establishing a child support order allows parents enough time to understand their legal obligations associated with a child support order (see Figure 16). Most judges and attorneys who participated in the surveys believe the current process allows sufficient time for parents to understand their child support orders. Advocates were less likely than judges or attorneys to agree with the statement.

Figure 16: The current process of establishing a child support order allows parents enough time to understand the legal obligations associated with a child support order?



Attorneys and judges discussed this issue in focus groups and interviews. The professionals stated that at the time the child support order is set, most parents tell the judges and attorneys that they understand their legal obligations. It is possible that parents may believe they understand their obligations when it is explained to them at the order establishment, but it is not until the parents have more time to consider the order that questions arise. It is also possible that parents do not question their child support orders until they have problems or

concerns with their order at a later date. By that time, it is difficult for the parent to remember what they were told when the order was established.

Throughout the focus groups, parents expressed confusion or misunderstanding of how formal child support is determined and enforced. Most, however, did know that the noncustodial parent owes 20% of his or her net resources for one child.

Also, parents explained how the language of the court is difficult to understand. Parents demonstrated their lack of understanding by asking many questions to the focus group moderator about how child support is determined, how it is enforced, paternity establishment, custody and visitation, and other related topics (the moderator referred the participants to the OAG website for answers to their questions).

One complaint across parent focus groups was that parents did not understand all of the specifics of their child support orders, or the legal ramifications of failing to pay child support. This confusion may have resulted more from lack of experience with child support. Participants who had been in the child support system for many years expressed a better understanding of how a child support order is established.

I'm Joe Schmoie. I don't know the court system or arrearages. I didn't even know the word arrearages at the time. – Noncustodial parent

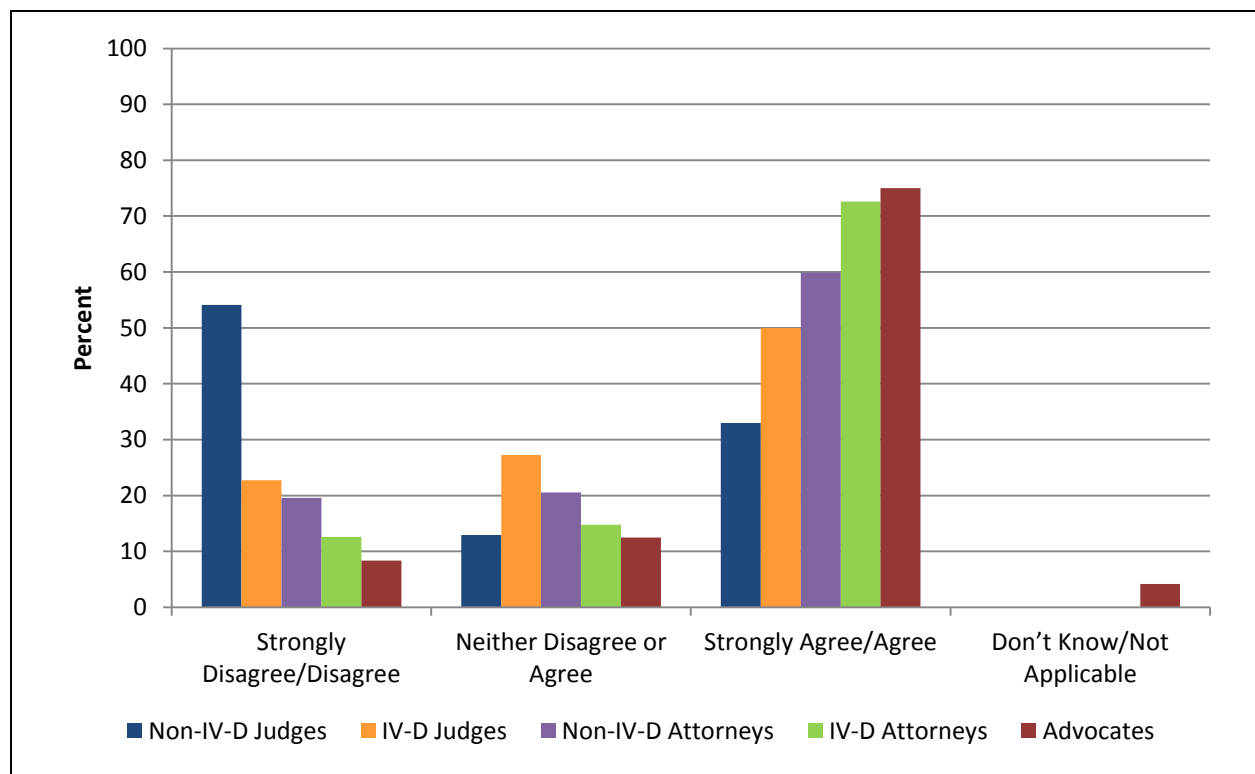
[The Office of the Attorney General] didn't tell me anything. They just took money...They gave me the form. That's what you gotta pay and I've been paying it ever since. – Noncustodial parent

You really have to ask a lot of questions when you're filling out the paperwork, because you really don't get it sometimes. They go so fast through it. – Custodial parent

Survey participants responded to a question of whether the guidelines should require that the court ensure that parents understand how their child support obligation amounts are determined. The majority of advocates, IV-D attorneys, non-IV-D attorneys, and IV-D judges agreed that parents should understand how their order is determined. The non-IV-D judges mostly disagreed with the statement (see Figure 17).

It is possible that survey participants interpreted this question in different ways. Non-IV-D judges may disagree because they believe it is not possible to ensure that parents understand how an order is determined. In focus groups with attorneys and interviews with judges, stakeholders explained that it was not always possible to explain aspects of the guidelines to everyone because people have different capacities to comprehend the information.

Figure 17: The guidelines should require that the court ensure that parents understand how the dollar amount of their child support order is determined?



Alternatively, advocates, IV-D attorneys, non-IV-D attorneys, and IV-D judges may believe that providing parents with information about the percent of net resources used to determine their child support orders can be summarized relatively easily because the orders are established using a simple range of percentages. Attorneys and some judges who participated in focus groups and interviews viewed the simplicity of the guidelines as an advantage. They mentioned that it was easy to show the parents the guideline schedule and demonstrate how they arrived at the given child support order amount.

Views and concerns of noncustodial parents

Legal burden of the child support system falls on noncustodial parents

Noncustodial parents' (mostly fathers) feedback primarily focused on the concern that they feel burdened with more than their fair share of legal child support obligations. Noncustodial parents were frustrated that they are legally responsible for paying child support and medical support, and may be threatened with enforcement strategies if they fall behind on child support payments, including the possibility of jail time. Custodial parents, by comparison, are not responsible for reporting the amount they pay toward childrearing costs and are not threatened with enforcement strategies if they lose their jobs and cannot provide monetary compensation toward the care of the child.

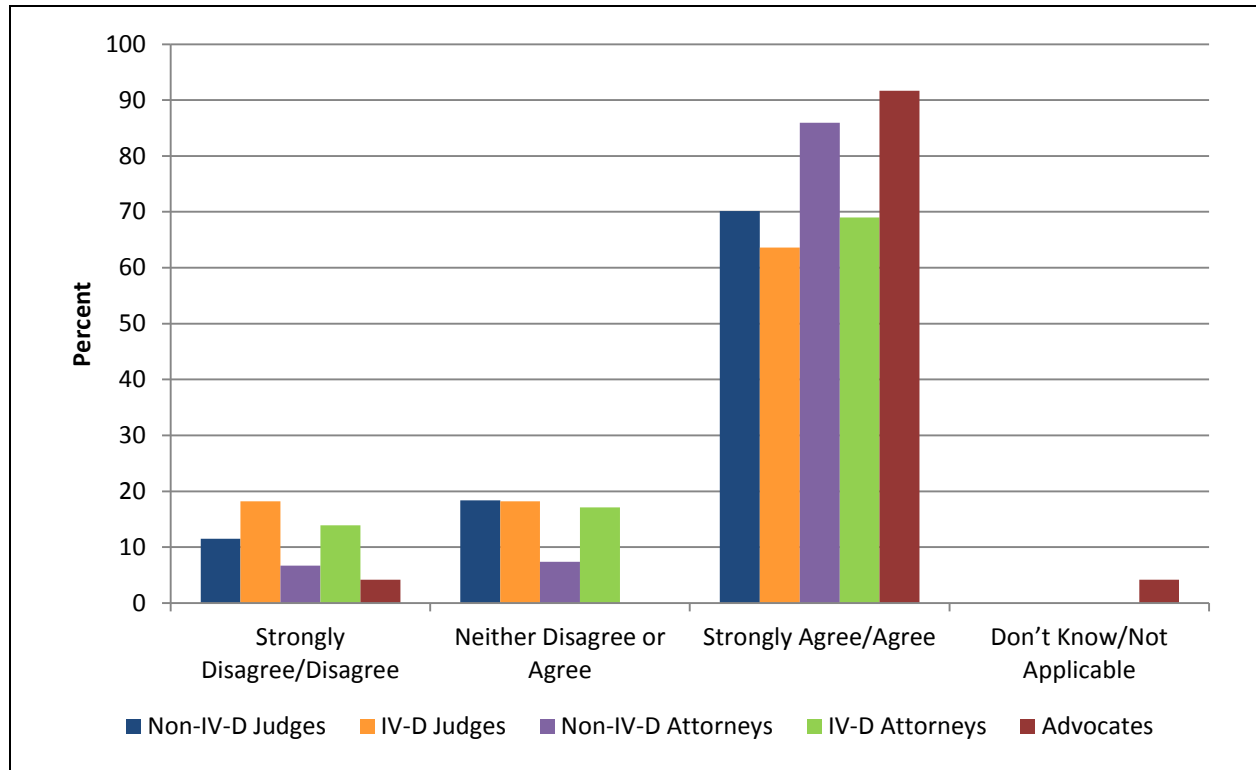
Divorced noncustodial fathers, who had a history of paying child support, believed the process of establishing or modifying an order was designed for those noncustodial parents who avoid paying child support rather than those parents who strive to meet their obligations.

Responsiveness of the child support system is more important than amount obligated to pay

Most of the fathers we spoke with were rarely concerned about the percentage of their net resources that they were ordered to pay in child support. Fathers were more concerned with the perceived inflexibility of the system when the fathers were unable to meet their child support obligation due to unpreventable circumstances (e.g., being laid off of work). A specific area of frustration was the time it took to modify child support orders in response to these financial changes. Without a quick process for modifying their orders, noncustodial parents quickly accumulated arrears, which forced them into an even more difficult financial situation.

Survey participants were asked whether the courts should include a fast-track option to help modify an existing order when a noncustodial parent experiences involuntary job loss or reduced income. Most participants across all groups agreed that this option should exist (see Figure 18).

Figure 18: The guidelines should include a fast-track process to ensure that all modification requests due to involuntary job loss or reduced income will be reviewed and processed within a timely manner?



One suggestion from attorneys was to allow a short amount of time to pass before modifying orders, to give the noncustodial parent time to find a new job. Others suggested, particularly those who completed the open-ended survey responses, that there should be a similar fast-track process to increase order amounts when a noncustodial parent earns a higher income than was previously reported.

One open-ended survey response suggested that when making modifications because of an obligor's inability to work, the obligor's income should be considered relative to the obligee's income. In cases where the obligee has more resources than the obligor, the order should be based on a lower percentage of income.

If [the noncustodial parent] lives at the poverty level and is not capable of earning any more, and [the custodial parent] lives at the more affluent level, then the percentage of child support ordered should be lower than guidelines. This

would enable [the noncustodial parent] to provide adequate housing for the child when visiting. – Non-IV-D Attorney

Self-support reserve may be necessary to provide residence for child during visitation

Another major concern for noncustodial parents was the parents' abilities to meet their child support obligations and maintain their own residence for their child to live with them part time. The noncustodial parents who attended the focus groups were not opposed to providing financial support for their children. What was most important to these parents was that their child support order was fair and allowed them an opportunity to provide a reasonable standard of living for their children when the children were living with the noncustodial parent.

Currently the Texas guidelines do not ensure that noncustodial parents are guaranteed to retain a proportion of their incomes that will allow the noncustodial parents to maintain a standard of living at or above the poverty level. In some other states, the child support order is calculated after ensuring that parents maintain a proportion of their incomes, known as a "self-support reserve." Stakeholders were asked to share their opinions on whether the Texas guidelines would benefit from a similar standard.

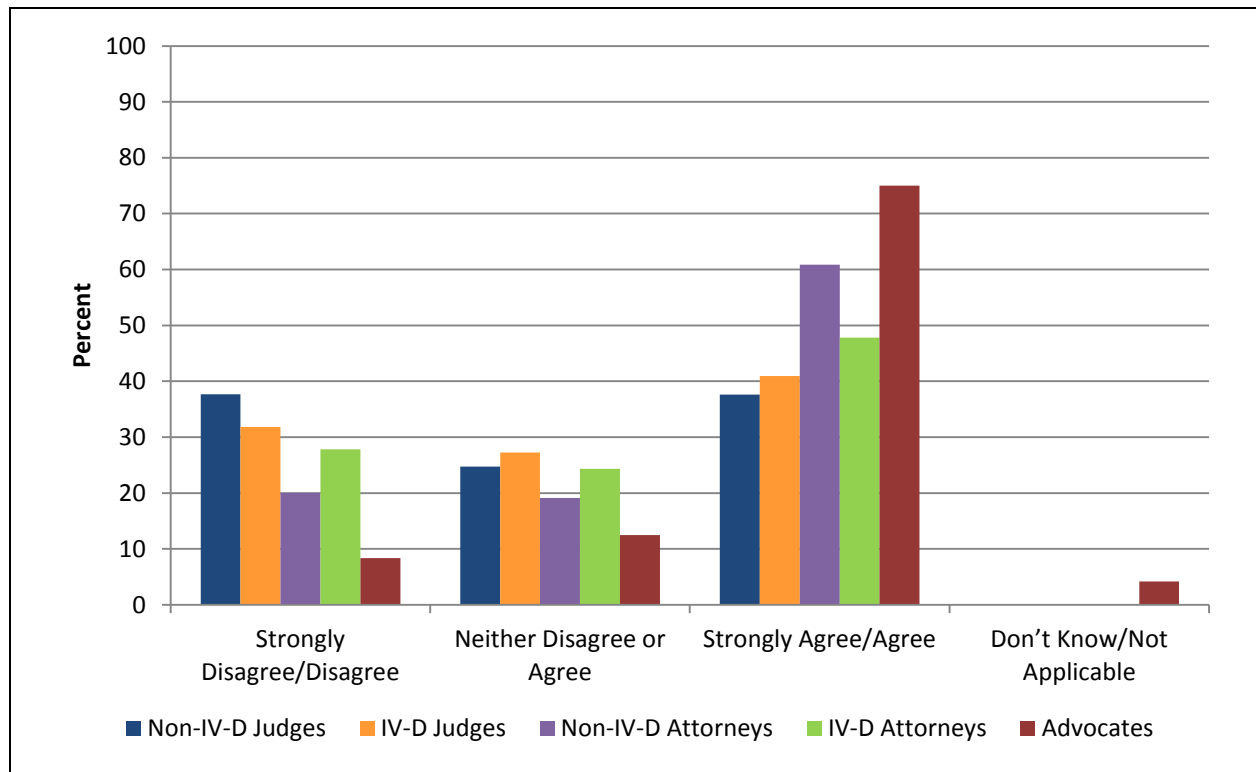
In the focus groups, noncustodial parents thought favorably of the self-support reserve. These parents were concerned that their financial stability was disregarded despite the fact that they had to provide for their children when they had custody. Many noncustodial parents were contributing significant portions of their incomes to child support, and it was difficult to provide more when the children stayed with them.

In some cases, this affected the noncustodial parent's ability to provide food and entertainment for their children, which then affected the noncustodial parent's ability to form and maintain good relationships with their children. Several noncustodial parents commented that it was hard to provide for their children when they visited them but that the custodial parent lives a more secure and comfortable lifestyle, in part because of the child support payments.

[The state is] only representing the best interest of the child during the time periods they live with their mother and not the time period when they live with me. – Noncustodial parent

Survey participants did not show a strong consensus on this issue with the exception that non-IV-D attorneys and advocates mostly agreed that the self-support reserve should be incorporated into the guidelines. Judges and IV-D attorneys were fairly divided among disagree, agree, or it depends on the situation (see Figure 19).

Figure 19: The guidelines should allow the noncustodial parent to retain a proportion of his or her income to maintain a standard of living that is at or above the poverty level when calculating net resources used to establish a child support order?



Open-ended responses provided additional support from attorneys and judges about the importance of the self-support reserve. Attorneys emphasized the need for the noncustodial parents to survive while also making child support payments; a few attorneys explicitly mentioned the need for noncustodial parents to also provide for their children when they visited the noncustodial home.

The guidelines fail to consider the cost of having the child in the non-custodial parent's home, and fail to consider the impact on the [obligor's] household. The guidelines should include a calculation of how much time each parent has the child and child support, if any, should flow only for the percentage of time difference. The guidelines currently cripple the [obligor]. – Non IV-D Attorney

The goal is for the child in the case to receive the support he/she needs; however, if the child support is so high (especially in cases where there is a retro judgment) that the noncustodial parent is reduced to living in poverty then there's little incentive for him/her to continue working and encourages him/her to look for ways around the system. – IV-D Attorney

Judges and attorneys explained in follow-up discussions that they were concerned this measure would encourage less trustworthy noncustodial parents to reduce their incomes in order to avoid paying child support altogether. Several suggested the noncustodial parent should find more work to supplement their incomes rather than implement a standard self-support reserve.

Parenting time and payment of child support are intricately linked for parents

Noncustodial parents who spend more than the standard possession time (approximately 25% of the year)⁸ with their child are concerned that their child support obligations do not reflect this time commitment. In the guidelines of many states, parenting time is considered part of the standard child support establishment process. Texas currently considers adjustments to the child support order based on parenting time as a deviation from the initial calculation.

Stakeholders were asked to share their opinions and experiences related to parenting time. Survey participants were asked whether the guidelines should consider parenting time for cases in which the noncustodial parent has possession of the children for more than the standard possession order, and whether considering parenting time as a deviation is appropriate.

The majority of professional stakeholders believed the guidelines should incorporate a parenting time adjustment (see Figure 20) and they also agreed that the guidelines currently do provide an appropriate opportunity to apply the adjustment (see Figure 21).

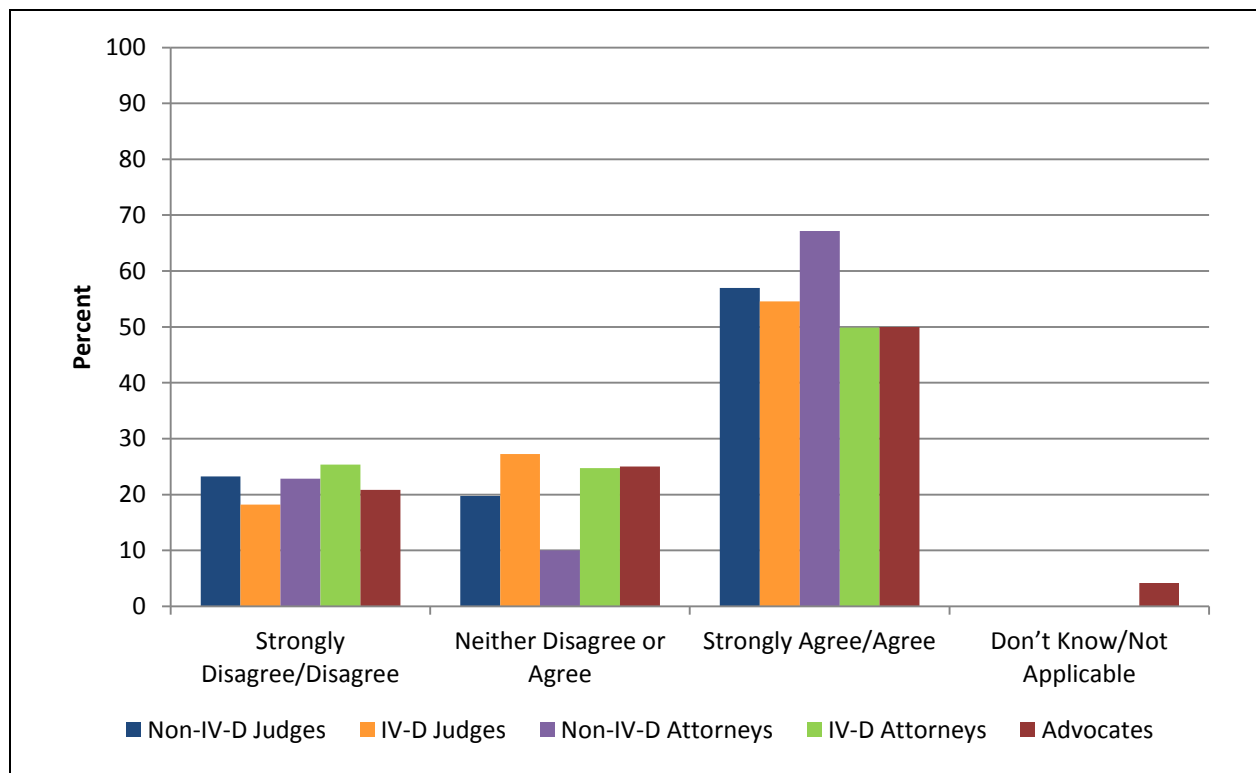
Discussions with judges and attorneys, as well as their open-ended responses, revealed general support for including parenting time more often as a deviation, but judges and attorneys believed cases needed to be reviewed on a case-by-case basis. Judges and attorneys were supportive of considering parenting time more often if it meant that noncustodial parents would be more involved in the children's lives.

⁸ See TFC 153.001 for additional information regarding the standard possession order. The estimate for the proportion of time a child spends with the noncustodial parent during a standard possession order was determined by considering the number of overnight visits with the noncustodial parent (1st, 3rd, and 5th weekends of each month) that are included in the standard possession order (approximately 56 nights per year in 2012), plus the additional 30 days during the summer; $86/365 = 24\%$). Parents also are entitled to one weekday evening visit (not an overnight) per week, and additional holiday time, although holiday time varies per year.

I think the 'child support guidelines' should be about more than just money. And I think the [Attorney General's] enforcement should be equal across the board for custodial and non-custodial parents. [Child] support should be [determined by] access and finances. I think the value of the non-custodial parent should not be financial, but a whole of what can be contributed. – Non IV-D Attorney

However, judges and attorneys explained that, in their experiences, parents rarely shared child custody beyond the standard possession order, even if they had established an agreement at a previous time. It was believed to be rarer for parents to maintain a 50/50 child custody arrangement. Judges and attorneys often heard complaints from custodial parents of noncustodial parents failing to uphold their visitation agreements.

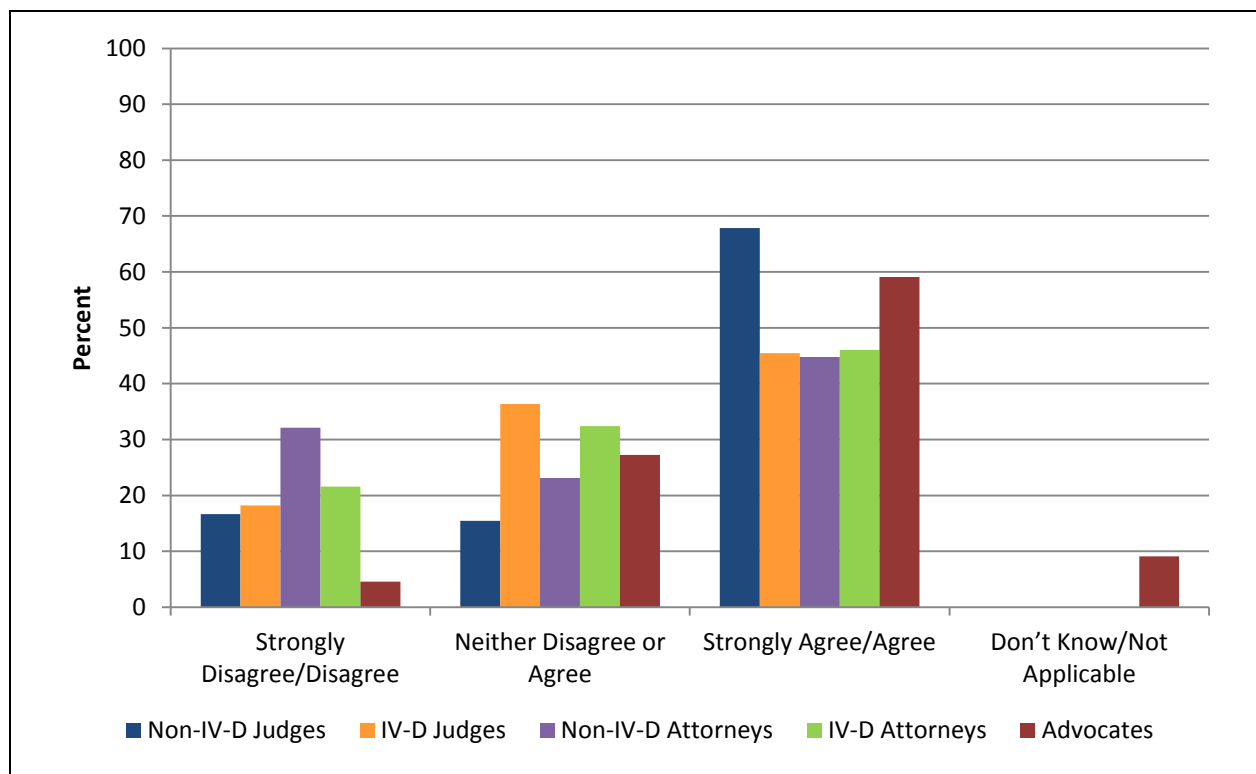
Figure 20: The guidelines should consider the amount of noncustodial parenting time for all cases in which the noncustodial parent has custody of the children for more than the standard access and visitation order?



There were further concerns that custodial parents were too willing to bargain away the noncustodial parent's financial contribution at the promise of shared custody. Given these concerns, judges and attorneys preferred that parenting time remain a deviation so the judge could clarify the parents' arrangement and determine whether the arrangement was in the best interests of the child.

Parents were asked to discuss their thoughts on whether parenting time should influence the amount of a child support order. Parents, particularly noncustodial parents, felt the guidelines should consider parenting time for all cases in which the parents shared a significant amount of time with the children. Only one parent that we spoke with shared 50/50 custody with his children's mother. Despite the significant time commitment, his child support order was set at the guideline amount without a deviation for parenting time. This father explained how challenging it was to provide a full child support payment while also maintaining a household suitable for his children when they stayed with him half of the time. This father was unaware that a deviation existed that could reduce his child support payments to reflect parenting time.

Figure 21: The current process of considering time spent with each parent as a deviation when establishing a child support order is appropriate?



Some noncustodial parents also described frustration that the custodial parent would prevent the noncustodial parent from exercising his or her visitation rights and that the OAG did not provide assistance with enforcing visitation. In these instances, parents mistakenly believed the OAG has the authority to provide assistance by enforcing visitation.

More often, custodial parents were extremely concerned that noncustodial parents did not visit their children. Although this concern is not directly related to the guidelines, it reflects on an issue of equity for the custodial parent. When the noncustodial parent does not exercise his or her right to see the child, even the standard possession agreement, this puts additional

financial and emotional burden on the custodial parent that is not reflected in the child support obligation. Custodial parents were dismayed that the noncustodial parent's right to visitation is not considered a duty and were surprised that it could not be enforced by any jurisdiction. They considered this unfair. This feeling was especially salient for custodial parents who had experienced many broken promises by the noncustodial parent, yet still had to make the child available to the noncustodial parent or be held in contempt.

The issues of parenting time and child support establishment are intricately linked for parents, whereas the courts see them as two distinct issues and they are enforced by two different systems. The IV-D child support program requires the noncustodial parent to financially support the child, but cannot enforce the noncustodial parent's right to visit that child nor do they enforce the custodial parent to financially provide for the child. District courts place the burden on custodial parents to allow the noncustodial parent to see the child, regardless if child support is paid, but cannot require the noncustodial parent to visit the child. The inability for the courts to impose and enforce the same obligation causes more concern for parents than the actual amount stipulated for the parents to pay or receive in the child support guidelines.

Retroactive child support creates a financial hardship for many noncustodial parents

Another concern that noncustodial parents raised is the issue of retroactive child support. In Texas, the guidelines allow a court to hold a noncustodial parent accountable for up to four years of retroactive child support at the time a child support order is established. Judges have the option to require more than four years of retroactive support under certain circumstances. For example, a judge may consider doing so in instances where a noncustodial parent purposefully evaded paying child support for greater than four years.

Based on survey responses, family law professionals generally believe the current retroactive child support process is fair and should not be changed. However, discussions in the focus groups and interviews were somewhat different. The attorneys and judges noted several problems.

First, the current system does not recognize the reality of many of today's families, particularly families in the IV-D system who are lower income. For today's families, parenting relationships are more fluid than they were when the guidelines were established in the late 1980s. Today it is common for unmarried couples to have a child together and to live together unmarried. For these families, parents contribute to the childrearing costs in the same way a married couple would, and may not think to save receipts on what they spend on their children; many of these couples believe they will stay together. It is when these couples end their relationship and seek a child support order that the informal agreement that sustained their relationship may work against the soon-to-be noncustodial parent. Although judges may choose to acknowledge the informal support and not impose retroactive child support, this approach is not enacted systematically across the state.

Moreover, in focus groups and interviews, judges and IV-D attorneys were quick to state that high levels of retroactive child support do not generally benefit anyone; noncustodial parents have difficulty repaying retroactive child support, which means the custodial parents often do not benefit, and noncustodial parents feel they are being treated unfairly if they receive retroactive child support after making prior contributions to childrearing costs.

The general consensus was that determining retroactive child support should be handled on a case-by-case basis considering the facts before the judges and attorneys for each family's situation. The survey results suggest, however, that over one-third of IV-D judges and attorneys agreed that retroactive child support should largely be applied only after the custodial parent begins the process of establishing a child support order.

Noncustodial parents often perceive the child support establishment process to be inequitable

Another finding among noncustodial parents is that many perceive the process of setting or modifying a child support order to be inequitable. Noncustodial parents frequently stated that the custodial parents received better treatment throughout the process than noncustodial parents. This concern was particularly relevant for noncustodial parents who requested an order modification due to recent economic hardship.

Several noncustodial parents believed that the IV-D system favored the custodial parent at the expense of the noncustodial parent.

[Working with the OAG] seems like it gets worse when you say 'noncustodial parent'.... You know, you shouldn't be left out because you're not the custodial parent. – Noncustodial/Custodial parent

Everything is talked around you, not to you. – Noncustodial parent

The parents felt that court officials were more responsive to the needs of the custodial parent and generally regarded the noncustodial parent as a "bad guy." In a related concern, these fathers also believed that it took an unreasonable length of time to have a child support order modified. The fathers we spoke with wished to comply with their child support orders, but felt the system treated them on equal footing with fathers who purposefully avoid paying their child support orders.

As soon as you're late that one month or whatever the situation was, all the sudden you're the bad guy. And that's how you're treated in that room. – Noncustodial parent

The strong frustration with the child support system and the custodial parent could have an effect on the noncustodial parent's desire to work within the system to meet their child support obligations.

They [are] completely overlooking what the child support doing to the men in this state – not even just the men, families. Because when he get tired of her, when he get tired of the state doing that to him, behind what she’s doing to him – he’s going to stop paying. After he’s gone, what’s the worst they can do? Put him in jail. Whatcha goin’ do then? She still doesn’t have a way to, you know, survive. – Noncustodial parent

As demonstrated in the above quotation, it is possible that noncustodial parents’ perceptions of unequal treatment can influence their perceptions of fairness with the guidelines and their willingness to comply with their orders. If noncustodial parents perceive that the process of setting an order is unfair, they may attribute the same level of unfairness or inequity to their final order amounts. This may lead to a disincentive to comply with their orders.

Noncustodial parents want “their” dollars to be spent directly on the child

The issue of how child support dollars are spent is another primary concern of noncustodial parents. Similar to the perceptions of fairness mentioned above, this issue is not directly related to the guidelines or the amount the obligor is instructed to pay, but it might influence the perceptions of equity of the order and the noncustodial parent’s willingness to pay.

Noncustodial parents often mentioned that they wanted the child support dollars they provide to go directly to the child and not be spent by the custodial parent. They generally did not think it was their responsibility to provide money that would go toward rent or utilities or other shared goods, and they were concerned with how the custodial parent spent “their” or “the child’s money.” Many asserted, although very few offered proof, that the custodial parent spent the money on herself and did not need the money.

If you haven’t seen [your child] in two weeks and they come over and eat half your pantry. Yeah, that’s a pretty good indication that the money ain’t going where it’s supposed to be going. – Custodial/Noncustodial parent

They could buy a flat screen TV with [the child support money]. – Noncustodial parent

I’ve actually sat back and heard females talk about this...They put their baby dad on child support cause they have a HUD apartment coming in, so you need some kind of income already to go into a HUD apartment. So, you use the child support as that, but while you there the only thing you have to worry about is, you know, lights....They really have housing for free and they’ll just take the money we send and – but, they’ll be in all the programs—food stamps, so they’ll have food for the baby, a house for the baby, lights for the baby. So, the \$400 you send a month really is just for [the custodial parent]. They just pocket that. – Noncustodial parent

Views and concerns of custodial parents

In addition to the parenting time issues discussed above, custodial parents' feedback most often reflected the need for reliable child support and assistance from the state in enforcing child support orders. These parents, mostly mothers, described difficulty in making ends meet and the need to rely on other sources of income (e.g., government aid, family support) to provide financial support for their children in the absence of reliable child support from the noncustodial parent.

A particular financial burden that custodial parents who are working or going to school mentioned was child care costs. Child care costs are a significant expense for parents. Currently, the Texas guidelines do not require noncustodial parents to share the costs of child care that may be needed for the custodial parent to hold a job or attend school. It is an option, however, for child care costs to be considered as a deviation from the initial order calculation (TFC 154.123 (b)(6)).

Currently, parents are expected to ask for a deviation, but, for most of the parents we spoke with, it was uncommon for parents to know this deviation exists. According to IV-D attorneys who participated in focus groups, child care costs are rarely applied to orders because attorneys will not suggest the deviation because it would add to the time burden. In addition, parents rarely know that a child support deviation is an option.

When professionals were asked whether the guidelines should account for child care costs in all applicable orders, the majority agreed that it should be considered (see Figure 22). However, those who worked with IV-D cases were more likely to select "neither disagree or agree," which we came to learn in our discussions with attorneys and judges indicates that it depends on each family's unique situation. When asked whether the current system of including child care costs as a deviation was appropriate, professionals generally believed it was, but there was greater variation with some believing the child care deviation was appropriate and others believing it was not (see Figure 23).

Figure 22: The guidelines should consider child care costs as a component of all applicable child support orders?

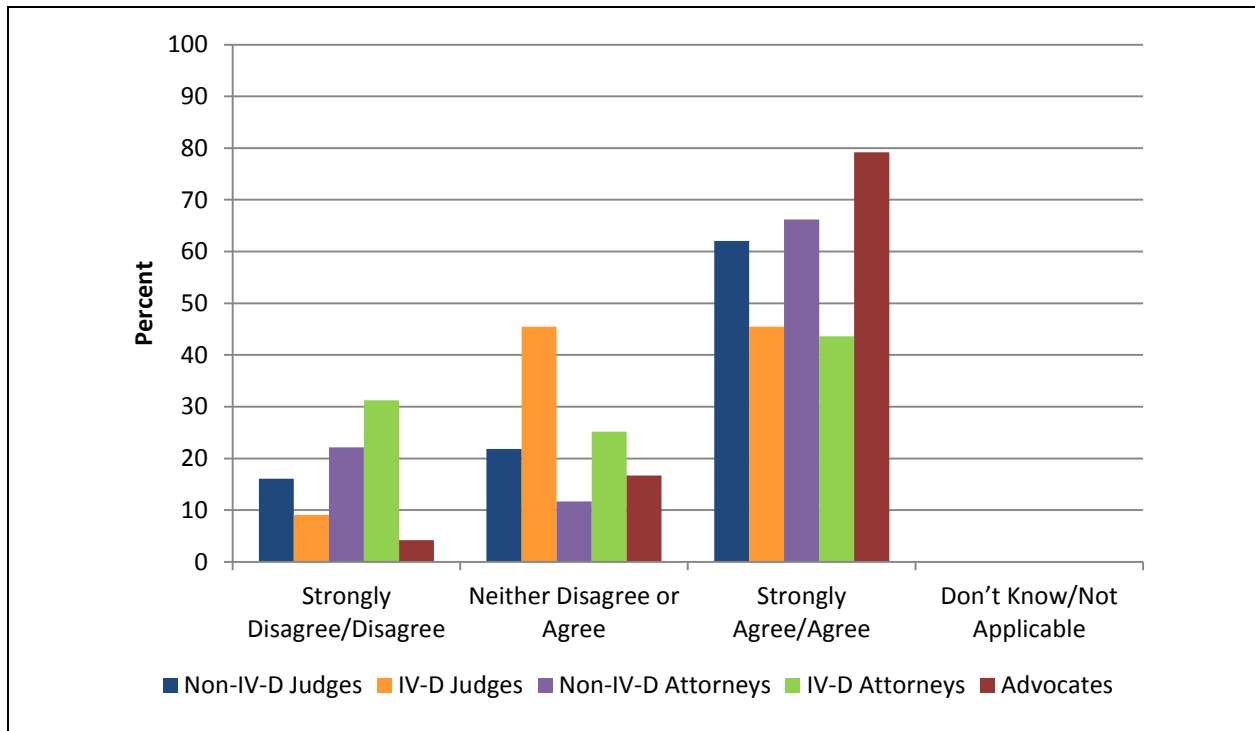
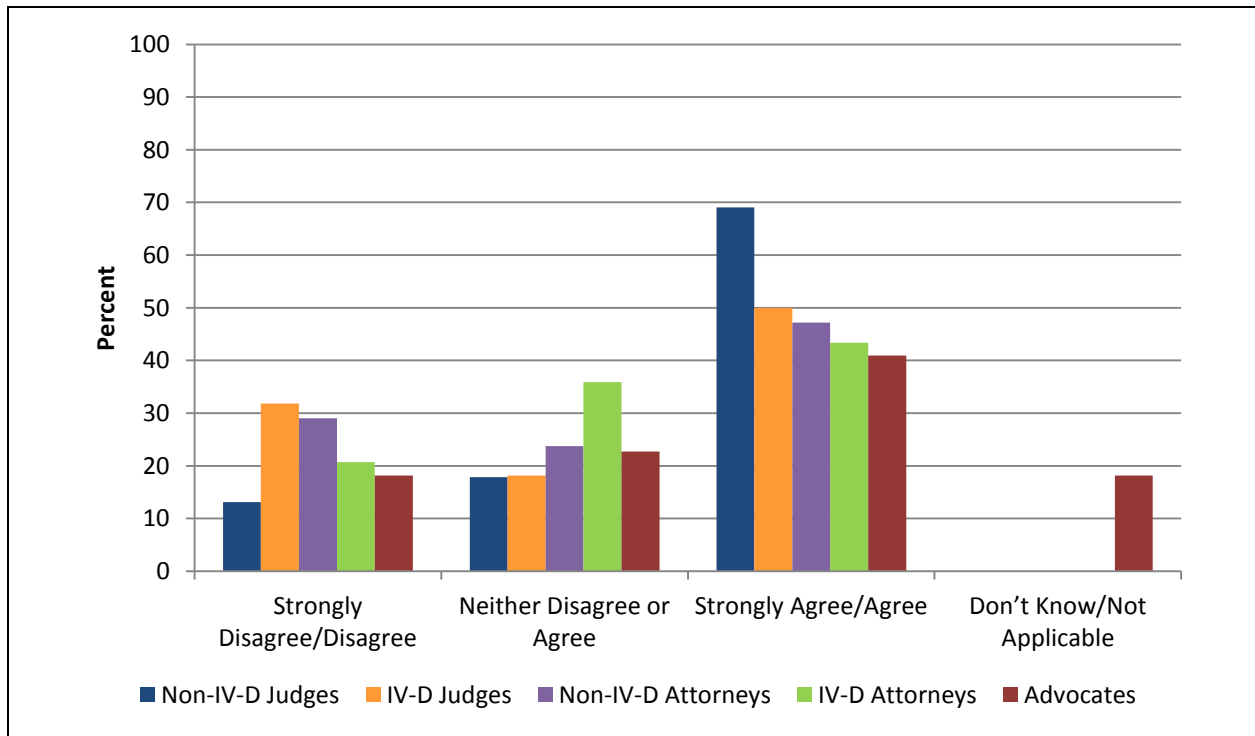


Figure 23: The current process of considering child care costs as a deviation is appropriate?



In discussions with judges and attorneys, it was clear that they understood the financial burden placed on custodial parents to provide child care expenses. What was less clear was whether judges and attorneys believed it was necessary to change the guidelines. Judges and attorneys revealed a few uncertainties with making child care costs a shared expense between the custodial and noncustodial parents.

First, professionals were concerned that it would be difficult to enforce and manage child care costs as part of a child support order if costs were required for all applicable orders. As expensive as child care costs are for parents, it is also a reality that parents change child care centers and may change the number of hours needed in child care on a frequent basis, making it difficult to change child support orders to reflect changes in child care costs. Including child care costs likely would increase demand on the child support system by increasing the number of modifications needed over time.

Second, judges and attorneys worried that applying a child care deviation would cause more problems between the parents because the noncustodial parent may demand a greater say in where the child attends child care. Many judges and attorneys believed the child care choices should be made by the custodial parent who is primarily responsible for taking the child to and from child care.

Parents rarely understood that they had the option to ask for a deviation to include child care costs as part of the child support order. It was clear that some custodial parents were responsible for the costs and that it was uncommon for noncustodial parents to be involved in selecting or paying for child care. Many of the custodial parents that we spoke with, however, were not working regularly, and did not have regular child care costs. Therefore, the child care deviation would only be relevant for custodial parents who regularly work or attend school.

Advocates

Advocates who participated in this study work on behalf of noncustodial parents, custodial parents, and their children. The advocates' feedback on the guidelines typically represented the interests of their specific clients. Advocates who represent noncustodial parents, for instance, would like to see greater enforcement of visitation. Advocates who work on behalf of custodial parents would like to see greater enforcement of the payment of child support to ensure the custodial parent can adequately meet the daily needs of the children. There was agreement from advocates for custodial and noncustodial parents that the courts should provide greater education to parents about the process of setting a child support order and greater transparency in how a child support order is set.

ADDITIONAL FINDINGS

The provision of medical support and the establishment of child support orders across multiple families are two additional issues that were asked about on the surveys and often raised in the focus groups and interviews. These issues were not a primary concern for any stakeholder.

Medical Support

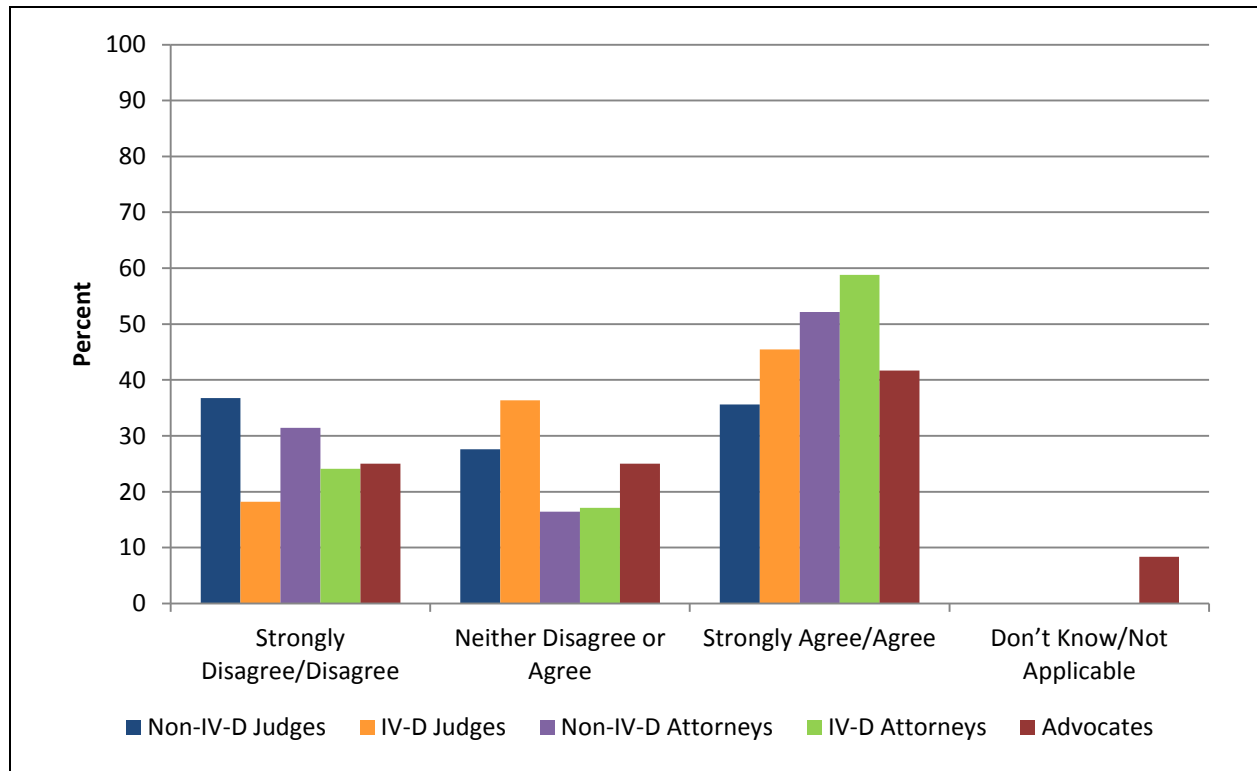
Per federal mandate, all child support orders must include a medical support provision. In Texas, the noncustodial parent is required to provide medical support or to reimburse the custodial parent if she or he provides medical support for the child. Currently, extraordinary medical expenses are shared between parents. When the guidelines were established, divorced fathers typically provided employer-based insurance for their families. This may have led to the current guideline stipulations presuming the noncustodial parent should provide medical support or reimburse the custodial parent for medical support. Stakeholders were asked to share their opinions on the perceived fairness of this practice for contemporary families.

Family law professionals were asked whether they believed that medical insurance premiums should be shared equally between parents (see Figure 24). Overall, stakeholders agreed or thought it would depend on the situation; however, attorneys were slightly more likely than judges to agree. Somewhat contradictorily, when asked whether the current guidelines are appropriate, stakeholders generally agreed that they are appropriate (Figure 25). These responses do not provide a clear indication of stakeholders' opinions on this issue.

Focus groups, interview discussions, and open-ended survey responses shed light on these responses. Most thought the practice of expecting noncustodial parents to provide medical support or reimburse the custodial parent for medical support could be perceived as unfair by noncustodial parents today and were open to allowing the custodial parent to be held responsible for half of the costs of medical care.

I believe that with the cost of rising health insurance, the insurance costs should not be borne entirely by the non-custodial parent. The cost should be 50/50 just as uninsured medical costs are covered. I've seen many families where this has become a hardship. – Non IV-D Attorney

Figure 24: The guidelines should require that the costs of medical insurance premiums be shared equally between the noncustodial and custodial parents for all cases?



One judge suggested that sharing the costs of medical support between the custodial and noncustodial parent would have the benefit of tempering the costs of medical care premiums by encouraging the parents to use the less expensive health insurance plan available. The rationale was that if both parents were responsible for paying the premiums, the custodial parent would have more incentive to limit health care costs.

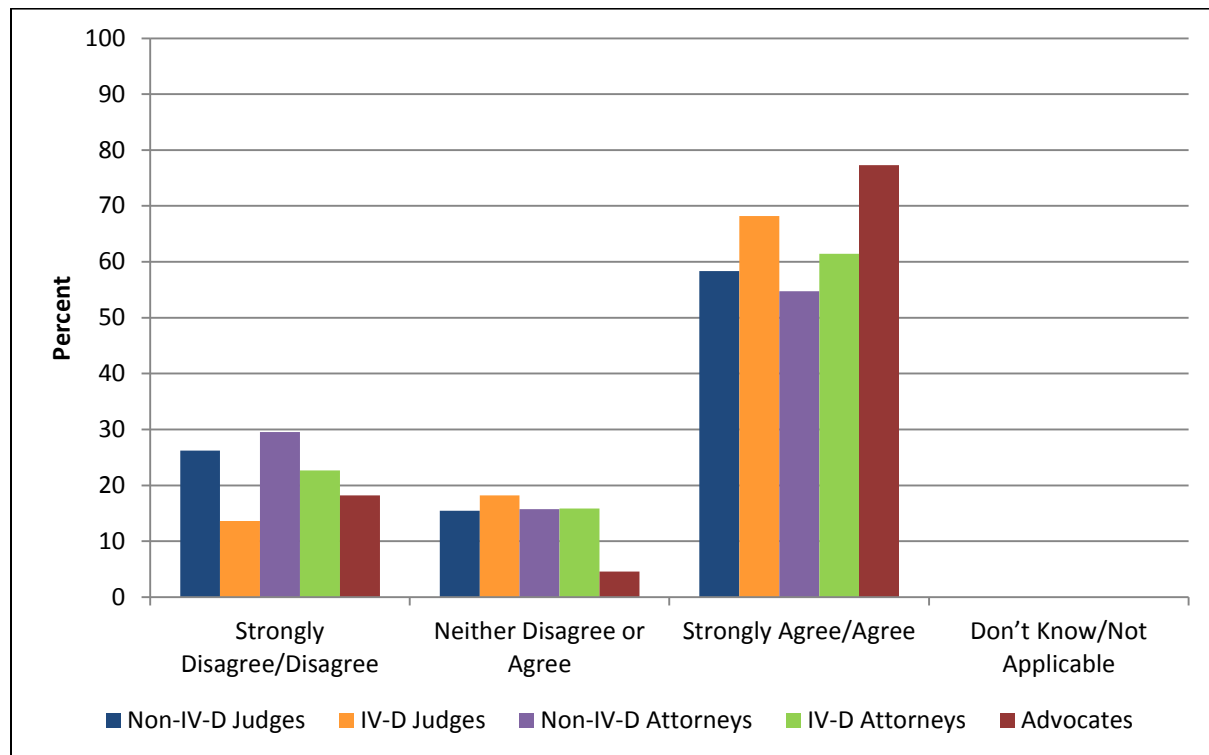
In focus groups, a few IV-D attorneys suggested that the medical support should be provided by the custodial parent, and the premiums costs shared between the custodial and noncustodial parents. This arrangement could benefit the custodial parent and the child in two ways. First, the custodial parent could use a doctor near his or her home and remain in-network even if the noncustodial parent lives in a different city. This arrangement would ensure the custodial parent would pay the lowest insurance co-payments.

Second, the attorneys thought it was beneficial if the custodial parent did not need to rely on the noncustodial parent to be current on paying insurance premiums. According to the attorneys, some custodial parents complain that noncustodial parents fail to pay their insurance premiums but the custodial parent does not learn this until he or she tries to take the child to the doctor. The custodial parent most likely has greater motivation to maintain the child's insurance coverage because the children are in their care on a regular basis. Therefore,

the attorneys suggest, the children likely would have more reliable health coverage if the insurance policy is maintained by the custodial parent.

I believe it would be better for the custodial parent to have the choice to provide the health insurance since the custodial parent is the person usually taking the dependent to medical appointments. – IV-D Attorney

Figure 25: The current process of requiring the noncustodial parent to provide medical support or reimburse the custodial parent for medical support is appropriate?



The medical support portion of the guidelines will need to be revisited in the wake of the Affordable Care Act. Under this Act, parents are required to provide health insurance for their dependents or face a tax. The application of the medical support provisions of the Texas Family Code have resulted in many orders where the parent who does not claim the child as the dependent must provide health insurance. Without serious revision, many custodial parents in Texas will face a tax; this is an issue that is not familiar to most family law professionals or parents at this time.

Multiple Family Guidelines

In Texas, courts may use the multiple family adjusted guidelines (TFC Sec. 154.129) to set a child support order for a noncustodial parent with children in multiple households. The multiple family adjusted guidelines are based on the total number of children that the noncustodial parent has a legal obligation to support.

Using the multiple family adjusted guidelines requires a lower percent of the obligor's net resources owed to each custodial parent than the amount that would be paid if the noncustodial parent's orders were set using the standard guideline. When using the multiple family adjustment guidelines, however, the total amount of child support paid across all of the noncustodial parent's cases is higher than what the noncustodial parent would pay if his or her children all lived in one household. The court may take other children into consideration regardless of whether the children are included on the child support case before the court.

For instance, for a noncustodial parent with two children on a single child support order, the noncustodial parent would pay 25% of his or her net resources toward child support (12.5% of net resources for each child). In contrast, a noncustodial parent with two children living in two different households (one child per household) would owe 17.5% of his or her net resources for each child, or a total of 35% of net resources paid toward child support.

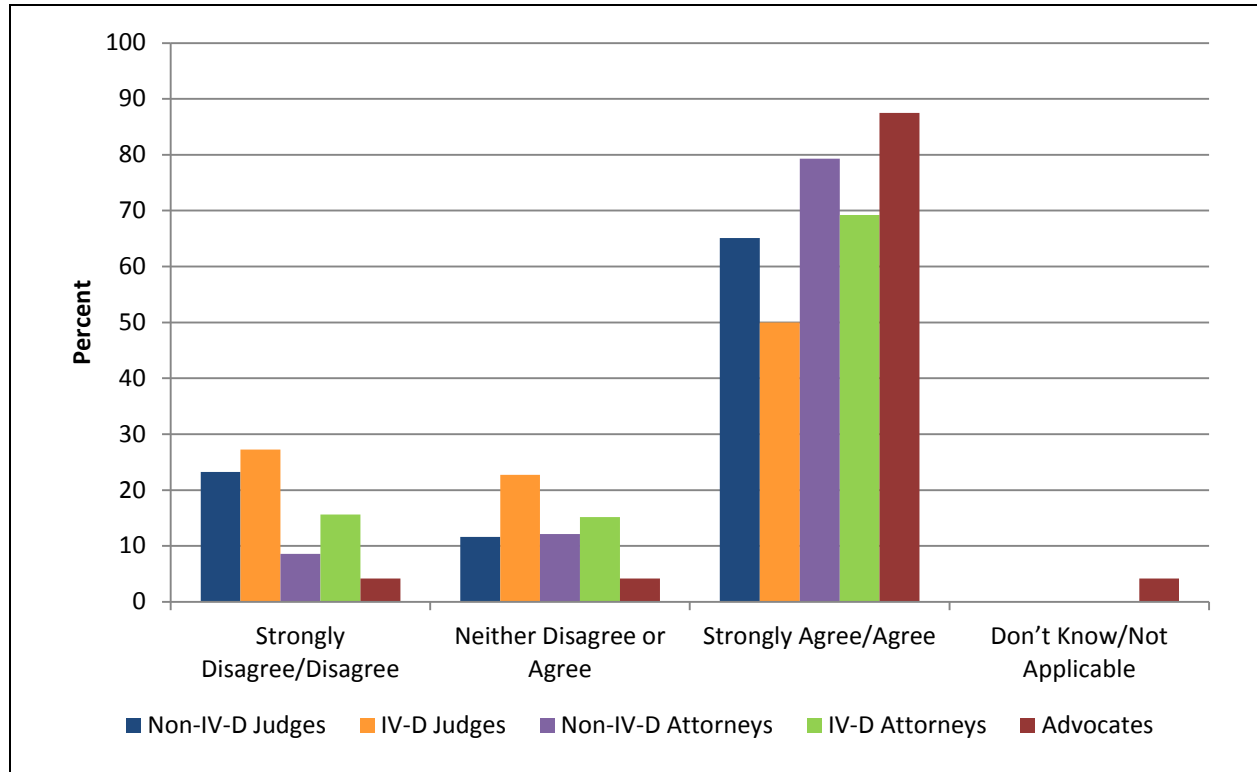
It is to the financial benefit of the noncustodial parent to report all of the children he or she has a legal duty to support if they reside in multiple households. Custodial parents, however, may receive less than their fair share of the obligor's net resources if the noncustodial parent claims more children than he or she has a legal duty to support. For instance, a noncustodial parent may try to claim children who are not biologically related to the noncustodial parent but who live in his or her household (e.g., belong to the noncustodial parent's new partner) in order to reduce the amount of child support owed to the custodial parent before the court. Or, the noncustodial parent may claim children for whom he or she does not financially support.

CFRP observed negotiations for IV-D child support establishment cases in two counties. In several negotiation sessions, researchers observed that noncustodial parents were asked whether they had children living in multiple households, but the noncustodial parents were not required to provide proof that they were legally responsible for other children not before the court.

Survey participants were asked to report whether they believed the courts should verify that the noncustodial parent has a legal obligation to other children who are not before the court prior to implementing the multiple family adjusted guidelines. The majority of each stakeholder group agreed that the courts should verify the noncustodial parent's legal obligations to other children prior to using the multiple family adjusted guidelines (see Figure 26).

IV-D Judges, however, were the least likely to agree with this statement, and in fact, 27% disagreed or strongly disagreed that the court should verify whether the noncustodial parent has a legal obligation to another child prior to implementing the multiple family adjusted guidelines.

Figure 26: The courts should verify that the noncustodial parent has a legal obligation to another child(ren) before implementing the multiple family adjusted guidelines (TFC Sec. 154.129)?



An important issue that may affect the equity of an order is whether existing orders are modified when new orders are established for subsequent children living in another household. For instance, if a noncustodial parent has previously established a child support order for one child, the parent would owe 20% of his or her net resources for that child. If the noncustodial parent has a subsequent order for another child in a different household and the court is aware of the noncustodial parent's first order, the court will likely require the noncustodial parent to pay 17.5% of his or her net resources for the child in the second household.

The court would not require, however, that the first order be reduced to 17.5% of the noncustodial parent's net resources unless the noncustodial parent requested the change. Importantly, courts are unable to modify a child support order unless the order was set in the court's jurisdiction. In those cases, the noncustodial parent would need to work within the jurisdiction where a previous child support order was established to reduce the amount of the previous order.

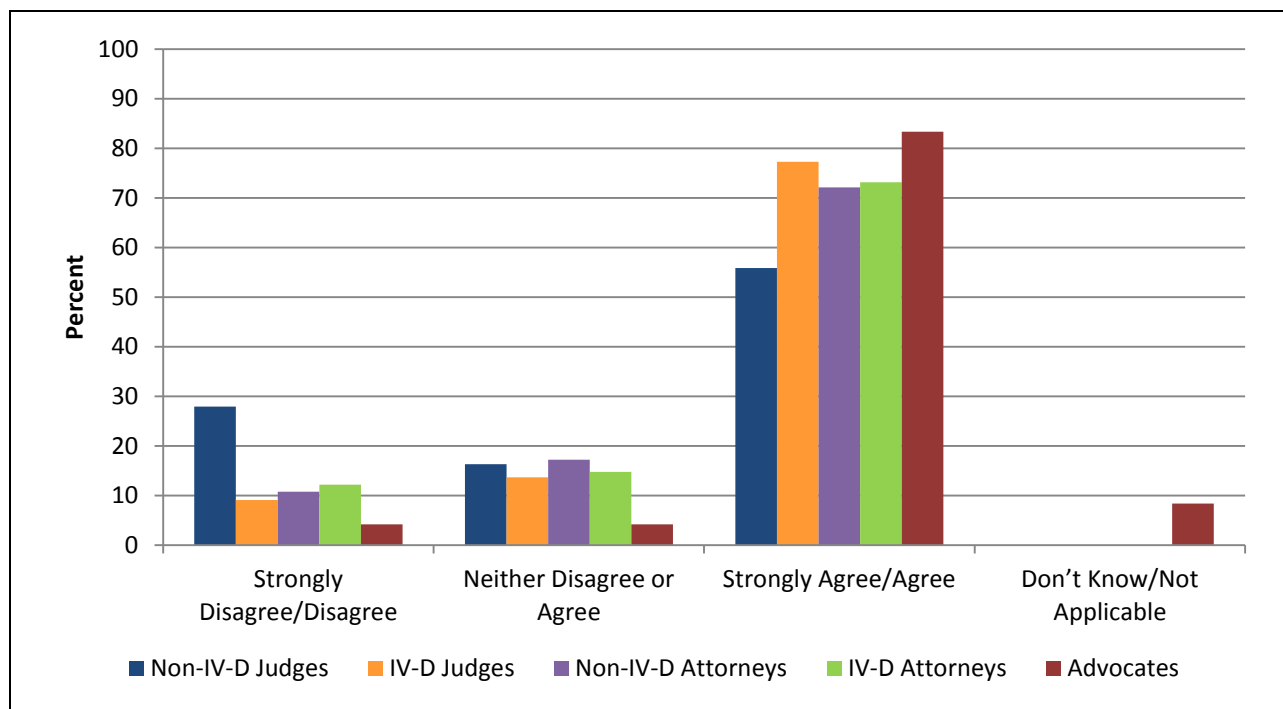
One noncustodial father who participated in a focus group explained that he had three children with three different custodial mothers but that all of his orders were set using the standard guideline. In this case, the father was paying 20% of his net resources for each child, or a total of 60% of his net resources for child support. If the multiple family adjusted guidelines were implemented for this father, he would be responsible for paying 16% for each child, or a total of

48% of his net resources toward child support. In this case, the noncustodial parent would benefit from the multiple family adjusted guidelines but the children would receive lower amounts in child support than if each order were set using the standard guideline.

Currently in Texas, it is not required that the court adjust a previously established order after learning that the noncustodial parent has children in other households. If a noncustodial parent wants to modify a previously established order to reflect the multiple family adjusted guidelines, he or she would need to request a modification through the court in the jurisdiction in which the order was established.

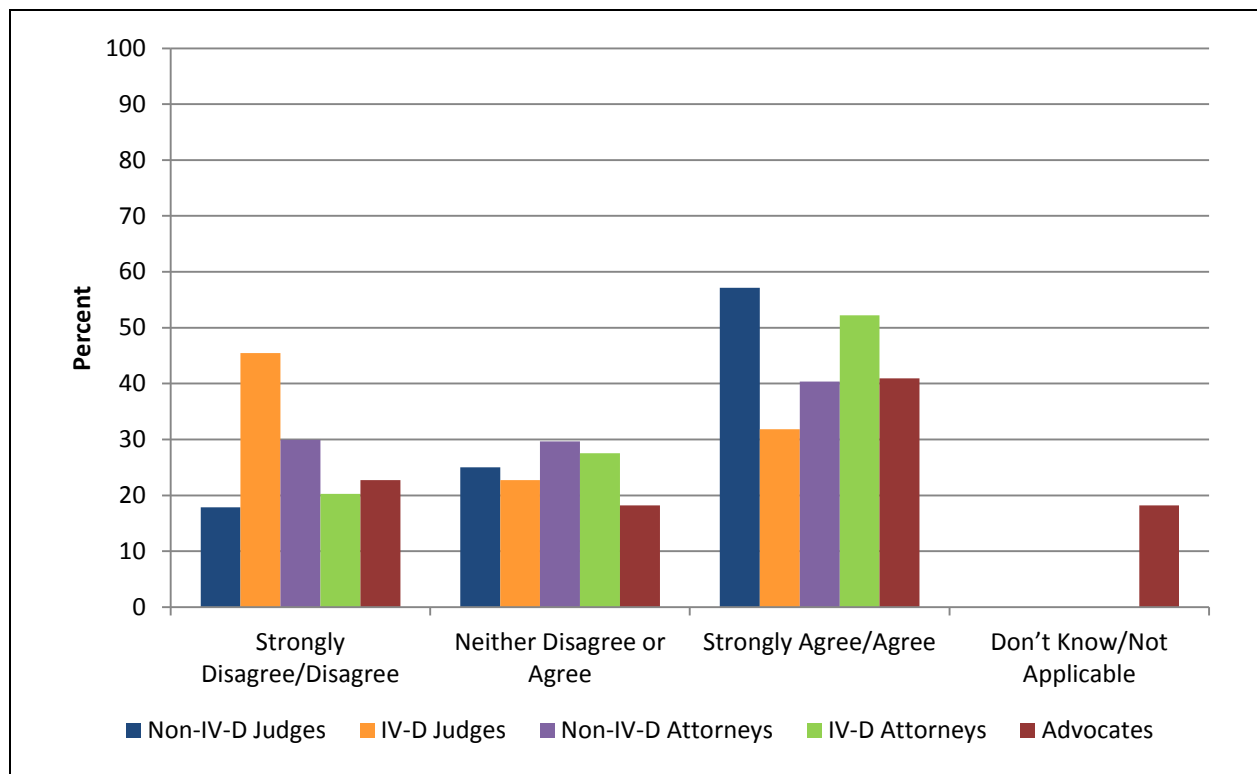
Survey participants were asked to respond to two questions regarding the application of the multiple family adjusted guidelines. The first question asked whether courts should consider applying the multiple family adjusted guidelines to all applicable cases, including previously established cases, when the court learns that the noncustodial parent has children in more than one household. The majority of stakeholders in all groups agree that the court should take all cases into consideration when applying the multiple family adjusted guidelines (see Figure 27).

Figure 27: Courts should be required to consider that the multiple family adjusted guidelines (TFC Sec. 154.129) be applied to all applicable cases, including previously established cases, upon learning that a noncustodial parent has children living in more than one household?



The second question asked whether the current process that requires noncustodial parents to request a multiple family adjustment modification for any previously established orders contributes to adequate orders. Approximately half of non-IV-D judges and IV-D attorneys agreed that the current process is adequate. However, only about 33% of IV-D judges and 40% of non-IV-D attorneys agreed or strongly agreed with the statement (see Figure 28). Therefore, there is not widespread agreement on the issue.

Figure 28: The current process of modifying previously established orders by request only to reflect changes in the noncustodial parent's having children in multiple households contributes to adequate orders?



CHAPTER 5: COSTS OF RAISING A CHILD

Purpose and Introduction

The purpose of this chapter is to provide an estimate of the costs of raising a child in Texas and to determine whether the current child support guidelines adequately reflect those costs. Estimating the costs of raising a child in Texas is not straightforward, however, because the guidelines are not specific about what factors should be included in the costs of raising a child and they do not provide guidance on the type of living standard the child support awards aim to replicate for children. In addition, determining the adequacy of the current guidelines, in terms of establishing child support awards that address the costs of raising a child, is difficult because the guidelines do not indicate what proportion of the costs the child support award is intended to provide.

FEDERAL AND STATE REQUIREMENTS TO DETERMINE COSTS OF RAISING A CHILD

This review complies with the federal mandate that requires states to include in their quadrennial child support guideline reviews the consideration of economic data on the costs of raising a child (45 CFR 302.56, see Appendix A). Texas requires that the state's child support guidelines review aligns with the federal legislation (TFC § 111.001).

Although the federal law mandates that state guidelines reviews include, among other requirements, the most recent data specifying the costs of raising a child, the law is not specific about which data states should use for their reviews or how childrearing costs should be used to inform state guideline calculation models. For instance, the law does not specify whether the costs of raising a child should be shared proportionately between the parents, be paid entirely by the noncustodial parent, or some other arrangement.

In Texas' 82nd legislative session, the legislature passed Senate Bill 716, which changed the language in the Texas Family Code regarding the assessment of the costs of raising a child. Prior to SB 716, the legislature required that Texas include in its review of the child support guidelines economic data from the United States Department of Agriculture (USDA) on the costs of raising a child. The state continues to require an analysis of the costs of raising a child, as mandated by federal law (45 CFR 302.56), but the state no longer requires the use of a specific dataset.

CHAPTER OVERVIEW

This chapter begins by discussing factors that influence differences in the costs of raising a child, including whether we consider the direct costs and expenditures, indirect costs, regional variations in the costs, and family characteristics. Then, we provide an overview of common methods used by states to determine costs of raising a child. In the following sections, we present our estimates of the costs of raising a child in Texas, and an analysis of whether the Texas Child Support Guidelines are adequate at meeting the childrearing costs for Texas families. We also present stakeholders' opinions on the costs of raising a child, and

consideration of child care and health care expenses, which are beyond the standard costs of childrearing estimated in this report.

Factors that Influence the Costs of Raising a Child

A variety of factors influence the costs associated with raising a child. Costs may differ depending on whether the estimates include all of the immeasurable costs and expenditures that a family incurs, or whether they are limited to the actual cash outlays that families use to provide for their children.

Costs may also differ considerably based on the expenditure categories that are included in the calculation. For example, child care expenses may amount to a large share of raising a child in some families, whereas other families may not need child care services. Thus, to estimate costs that are applicable to all families, child care expenses may be excluded from standard cost estimates.

In addition, the costs of raising a child may differ across regions of the country, and several family characteristics may influence the costs associated with childrearing. These characteristics include the number of children in the household, the age of the children, the income level of the household, and the marital status of the parents. Each of these factors is discussed briefly below.

COSTS VERSUS EXPENDITURES

The full costs of raising a child exceed the amount that parents spend on a child. *Costs* may include indirect costs,¹⁵⁴ such as forgone wages, parenting time, or even the emotional cost of not being able to live with a child full time.¹⁵⁵ *Expenditures*, by contrast, are measurable and align to a direct need for the child's well-being. Although expenditures are measurable, it is not simple to determine the expenditures that are specifically attributable to the addition of a child in the household, because families share resources and enjoy economies of scale.

Child support guidelines do not typically take into consideration indirect costs in their estimations of childrearing costs because the dollar values associated with indirect costs can be ambiguous and more difficult to measure than direct costs. Exceptions may be made if the custodial and noncustodial parents agree to increase or decrease the child support amount to compensate for lost opportunities that result from parenting across two separate households. Alternatively, and perhaps more commonly, the child support order may include a parenting-time adjustment to offset the parent's time and resources contributed toward child support while the child is in his or her care.¹⁵⁶

The majority of states consider the direct costs and expenditures made on behalf of the child in their estimations of childrearing costs.¹⁵⁷ Direct costs include many of the tangible out-of-pocket expenditures we commonly associate with childrearing, including provisions for food, clothing, housing and utilities, transportation, child care, school fees, savings for the child's

future education, and so forth. Economists can more accurately estimate the direct costs and expenditures associated with childrearing than indirect costs.

Estimating direct costs is not always straightforward, however. Inevitably, some of the direct costs associated with childrearing are shared with other members of the household. For instance, it is difficult to disentangle what proportion of the household's electricity usage is attributed only to the child and not to other members of the household. Other examples include costs for housing, transportation, and food.

EXPENSE CATEGORIES TO INCLUDE IN COST ESTIMATES

States' guidelines are not always clear on the expense categories that are included in their estimates of childrearing expenses. Typically, however, states include housing, transportation, food, clothing, and other basic necessities.

There are some direct costs associated with childrearing that states do not regularly consider in their guidelines, but may consider as a deviation from the initial calculation. One example is child care expenses. As mentioned above, child care expenses are not shared equally for all households, and therefore may be considered an additional cost. Texas Family Code allows for the initial calculation of the child support award to deviate for child care expenses, indicating that child care expenses are not included in the standard cost estimates.

Although federal statute requires states to account for medical support when establishing a child support order, states do not generally include health care expenses in their standard estimates of raising a child because medical support obligations are typically set separately from child support obligations within a child support order.

REGIONAL DIFFERENCES IN CHILDREARING COSTS

Expenditures on children show regional variation. According to the Consumer Expenditure Survey (CES), expenditures are lowest in the Urban South and in rural areas, and highest in the Northeast. Regional differences are related primarily to housing costs, child care, and educational expenses.¹⁵⁸ Texas is considered part of the Urban South in the CES data.

FAMILY CHARACTERISTICS AND THE COSTS OF RAISING A CHILD

Number of children in the household

Families enjoy economies of scale in goods and services, meaning that families can share items and reduce the costs per person. Families with multiple children may purchase food and household items in bulk at lower costs, or reuse clothing and baby items. Children may also share bedrooms, which lowers housing costs. Therefore, although a family with multiple children will spend more money overall than a family with only one child, the costs per child are lower as the number of children increases. For example, the USDA *Expenditures on Children by Families*¹⁵⁹ report notes that a married-parent household with one child is estimated to spend

approximately 27% of their gross income on household costs, whereas the cost for two children only rises to 41%.

Age of Children

The costs of raising a child typically increase as the child ages. Older children may consume more food, necessitate higher transportation costs, and spend more money on extracurricular activities than do younger children. The costs associated with child care for infants and young children and the start-up costs associated with an infant can be very high, but these costs are generally not reflected completely in expenditure estimates.

Income Level of Parents

Families' expenditures on their children increase as their income levels rise; however, there are basic costs for childrearing that families must cover regardless of income (i.e. food and clothing). Despite spending a higher dollar amount on their children, families in higher-income brackets spend a lower proportion of their incomes on their children as compared to families in lower-income brackets.

Parents' Marital Status

Similar to differences in expenditures by parental income level, parents' marital status also influences the costs of raising a child. Married parents typically have higher levels of income than their single-parent counterparts, and therefore, on average they spend a higher dollar amount on their children. The proportion of income spent on childrearing costs is lower in married-parent families, however, because of the higher income levels.

Although single parents spend somewhat less on childrearing costs than married parents, two single parents who maintain independent residences for the child to visit may spend levels that are similar to or higher than married-parent households, because the two single-parent households cannot benefit from the sharing of resources.

Approaches Currently Used by States to Determine Costs

Economists have developed and evaluated several models to estimate the costs of raising a child. The Engel method and the Rothbarth method are frequently used by states that use the income shares model to create their child support schedules. Some states, including Texas, consider the estimates of childrearing expenditures reported in the USDA's *Expenditures on Children by Families* annual report.¹⁶⁰

The Engel and Rothbarth methods, named after the economists who developed them, use marginal-cost methods to estimate the costs of raising a child.¹⁶¹ Each method relies on data from the Consumer Expenditure Survey (CES).¹⁶² The Engel and Rothbarth methods attempt to determine the marginal change in adults' living costs by comparing families that have a child to families with similar income levels that do not have children.

The Engel method evaluates differences in spending on food to determine adult living costs between families with and without children, whereas the Rothbarth method measures differences in spending on adult goods.¹⁶³ The differences in expenditures between the two families are presumed to represent costs associated with childrearing.¹⁶⁴

In contrast, the USDA's approach uses survey data from households with children and reports spending across seven expenditure categories. To estimate housing costs, the USDA measures the average cost of an additional bedroom. Food and health care expenditures are estimated using survey data, and family-related transportation and miscellaneous expenses are calculated using a per capita method. The USDA report also estimates costs by age of child, parents' income level and marital status, and region of country.¹⁶⁵

Although each method provides different estimates of the costs of raising a child, scholars generally agree that the Engel method overestimates the costs of raising a child, the Rothbarth method underestimates the costs of raising a child,¹⁶⁶ and the USDA estimates typically fall in between the Engel and Rothbarth estimates.¹⁶⁷

THE ENGEL METHOD

The Engel method provides an indirect measure of how families reallocate consumption within the household to accommodate children's consumption. Using this method, the costs of raising a child are calculated based on the difference in food expenditures between families at the same income level with and without a child.¹⁶⁸ Spending on food is considered a proxy for standard of living. Basing his findings on empirical research, Engel posits that families of similar size generally spend a similar proportion of their incomes on food, and the proportion of a family's budget allocated to food decreases as the family's income increases.

Engel compared families with and without a child, but with similar levels of income and expenditures. He found that couples with a child spend a greater proportion of their total expenditures on food than couples without a child. He attributed the difference in food expenditures to the marginal costs of raising a child.¹⁶⁹

Economists argue that Engel's approach results in an overestimation of the costs of adding a child to a household. The argument is that a family's spending on food consumes a greater proportion of total spending for children than is true for adults (i.e., adults likely have higher levels of non-food consumption than children). Therefore, using spending on food as a proxy for the standard of living likely overestimates the impact that children have on overall household expenditures.¹⁷⁰

THE ROTHBARTH METHOD

The Rothbarth method is similar to the Engel method. Rather than estimate the increased spending on food, however, the Rothbarth method considers reduced spending on adult goods

as the proxy for standard of living and well-being. Adult goods are defined as the spending on food, fuel, clothes for adults, and luxuries such as tobacco, alcohol, entertainment, and sweets.

Rothbarth examined the differences between the amounts families with and without children at the same income level spent on adult goods, and attributed that difference to the marginal costs of raising a child.^{171,172}

Economists generally argue that the Rothbarth method underreports childrearing expenditures. They suggest that parents may purposefully choose to purchase adult-only goods at the expense of purchasing goods that can be shared with the child. Therefore, the amount needed to equalize the standard of living between families with and without children would be less than what true childrearing expenditures should be.¹⁷³

Many states use estimates of the percentages of household expenditures dedicated to childrearing based on the Rothbarth method. The estimates have been used since the early 1990s and are periodically updated using data from the CES.

Betson has regularly calculated updated estimates of childrearing expenditures since 1990. Betson's most recent estimates using the Rothbarth method indicate that the average husband-wife household would dedicate approximately 24% of expenditures for one child, 37% for two children, and 45% for three children, and that the percentages decline as income levels rise.¹⁷⁴
¹⁷⁵ The Betson-Rothbarth estimates are used regularly by the Center for Policy Research to update child support schedules for income shares states across the country.

THE USDA EXPENDITURES ON CHILDREN BY FAMILIES REPORT

The USDA report provides the most comprehensive national-level data available of annual household expenditures on children ages 0 to 17.¹⁷⁶ The most current report uses data from the 2005 – 2006 Consumer Expenditure Survey (updated to 2011 dollars), administered by the U.S. Census Bureau under contract with the Bureau of Labor Statistics.

The report includes data from a sample of 11,800 married-parent households and 3,350 single-parent households weighted to reflect nationwide population characteristics. Families were included in the USDA report if there was at least one child between the ages of 0 to 17 present in the household and there were no other related or unrelated people living in the household with the parents and children.¹⁷⁷ The exclusion of families with additional relatives living in the household may reduce the applicability of the estimates to all of Texas families, because many families in the state share a residence with extended kin.

Survey participants reported living expenditures made in the previous three months, which were later divided into seven budgetary categories: housing, food, transportation, clothing, health care, child care/education, and miscellaneous goods and services. The report also includes data on survey participants' incomes and the percentage of incomes participants spent on child-related expenditures.

The USDA report finds that the annual costs of raising a child vary widely based on a number of factors, including geographic region, household income, age of child, number of children in the household, and whether the child is living in a single-parent or married-parent household. Higher-income and married parents spend more on their children than lower-income, single parents. However, the proportion of a family's average before-tax income spent on childrearing costs decreases as income levels rise.

In the USDA report, for example, a lower-income, married-parent household is estimated to spend approximately \$9,353 per year on childrearing expenses, which represents 25% of average before-tax income. By contrast, a higher-income, married-parent household spends \$21,648 per year on childrearing expenses, yet this number represents only 12% of average before-tax income.¹⁷⁸

Although the USDA report arguably provides the most comprehensive review of the costs of raising a child available, there are several limitations to the data. Notably, the report does not provide nuanced data for very low-income families. This omission may be problematic for determining the costs of raising a child among the child support population because parents in the child support system, particularly the IV-D child support system, are more likely to be poor than child support-eligible single-parent families outside the IV-D system.¹⁷⁹ National estimates in 2001, for example, suggest that 60% of obligees in the IV-D system lived in poverty or near poverty (defined as below 200% of the federal poverty line). In contrast, 30% of child support-eligible families outside of the IV-D system lived in or near poverty.¹⁸⁰

In the USDA report, the lower-income range combines all families earning up to approximately \$59,000, which is greater than 200% of the federal poverty level. The average before-tax income for lower-income, single-parent households in the report is \$26,350, and approximately 85% of single-parents fall into this category. Texas households headed by a single, female parent with children under the age of 18 have an average income of \$22,289,¹⁸¹ more than \$3,000 below the average income in the USDA report for the lowest income group, and single-parent families in Texas are more likely to be poor than their national counterparts.¹⁸²

Another critique of the USDA report is that it excludes several types of expenses in determining the costs of raising a child. A critical exclusion is the spending on children made by people outside of the household. For single-parent families, only expenditures that are made by the custodial parent are included in the calculations. The report excludes contributions by the noncustodial parent or grandparents on expenses such as health care, medical costs, clothing, and food.¹⁸³ In this respect, the USDA report could underestimate the true costs of raising a child for single-parent households.

The USDA report also excludes expenditures made by the government on children. These expenditures include subsidized school meals, housing vouchers, child care subsidies, and Medicaid or CHIP.¹⁸⁴ Excluding government spending on child-related costs underestimates the costs of raising a child for low-income households.

COMPARISON OF ENGEL, ROTHBARTH, AND USDA ESTIMATES

In the USDA report, Mark Lino provides comparisons of the percentages of household expenditures attributable to children in married-parent households using the Engel method, Rothbarth method, and the USDA estimates.¹⁸⁵ The Engel and Rothbarth methods have been used in several studies over the years, and researchers differ in their approaches to estimating the proportion of household income attributable to childrearing. The studies, for example, may have included or excluded specific expenditures in their estimates (e.g., personal insurance and pension contributions) and may have used different samples (e.g., including families without child care). Thus, childrearing estimates differ depending on the study.

To provide a point of comparison, the USDA report attempted to replicate the same study design as a typical Engel and Rothbarth study (e.g., including families without child care in the estimations). Therefore, the percentages shown in Table 15, do not align directly with the childrearing expenditures outlined in the remainder of the USDA report.

Overall, the USDA estimates fall within the range of estimates calculated using the Engel and Rothbarth methods. For one child, the estimates range from a low of 21% of household expenditures attributable to the costs of raising a child, to a high of 32%. Notably, in all studies, trends indicate that expenditures do not increase proportionately when adding children to the household.¹⁸⁶

Table 15: Average Percent of Household Expenditures Attributable to Children in Husband-Wife Families, by Estimator and Number of Children

Number of Children	One	Two	Three
Estimator	Percent		
Engel (2001) ¹⁸⁷	30%	44%	52%
Rothbarth (2001) ¹⁸⁸	26%	36%	42%
Rothbarth (2006) ¹⁸⁹	25%	37%	44%
Engel (2008) ¹⁹⁰	21%	31%	38%
Rothbarth (2008) ¹⁹¹	32%	47%	57%
Rothbarth (2011) ¹⁹²	24%	37%	45%
USDA (2012)	27%	41%	47%

Source: Lino, M. (2012). *Expenditures on Children by Families, 2011*. U.S. Department of Agriculture, Center for Nutrition Policy and Promotion. Miscellaneous Publication No. 1528-2011.

Costs of Raising a Child in Texas

To determine the costs of raising a child in Texas, CFRP used the USDA report data. Because the Texas Child Support Guidelines are not specific as to what expense categories should be included in the costs of raising a child and do not indicate the standard of living that the child support award aims to replicate (i.e., two single-parent households or a married-parent household), we made several assumptions and modifications to the USDA data (see Table 16).

ASSUMPTIONS AND MODIFICATIONS TO THE USDA DATA

To estimate costs in Texas, we used the expenditure estimates for the Urban South provided in the USDA report. For married parents, the Urban South costs are approximately 94% of the average U.S. childrearing costs, at each income level and age of child. The USDA report does not provide Urban South cost estimates for single-parent families, and therefore we estimated the single-parent families' total costs in the Urban South to be 94% of the U.S. total, as well.

Additionally, we excluded child care and health care expenditures from the estimated costs of raising a child. In Texas, child care expenses are currently considered only as a deviation from the initial calculation, and health care expenses are handled in a separate medical support obligation. Therefore, the cost estimates only include expenditures on housing, food, transportation, clothing, and miscellaneous expenses.

The Texas expenditure estimates also limit expenditures to one child in the household. The data in the USDA report are averages for all households. To determine an estimate for an only child, the average estimates are multiplied by 1.25 for married-parent households and 1.29 for single-parent households¹⁹³.

Because childrearing costs also differ based on the age of child, household income, and the parents' marital status, we present estimates by child age for five income groups: three income groups of married-parent households (lower-, middle-, and higher-income), and two income groups of single-parent households (lower- and higher-income).

ESTIMATES OF THE COSTS OF RAISING A CHILD IN TEXAS

The results in Table 16 show that the costs of raising a child in the Urban South range considerably based on the parents' income level and marital status. As noted earlier, higher-income and married-parent families spend more than other parents each year on childrearing costs for one child, however, these higher-income parents spend a lower proportion of their average before-tax income on childrearing.

Among married-parent households, the annual costs of childrearing range from approximately \$8,560 for lower-income families to \$18,340 for higher-income families. These costs represent approximately 22% and 10% of the families' average before-tax income, respectively. Middle-income married parents spend an average of \$11,496 per year on childrearing expenses for one

child (exclusive of child care and health care expenses), which represents approximately 14% of before-tax income.

Among single-parent families, lower-income single-parent families are estimated to spend approximately \$8,191 per year on childrearing expenses, which is approximately half the amount that higher-income single-parent families reportedly spend each year (\$16,047). Although the dollar amount is substantially lower, the proportion of average before-tax income spent on childrearing expenses is substantially higher for lower-income single-parent families as compared to their higher-income counterparts (31% compared to 15%, respectively).

This large difference in the proportion of expenditure-to-income is driven by the large difference in average before-tax income between the groups: lower-income single-parent households earn an average of \$26,350 annually, which is approximately one-fourth the earnings of higher-income single-parents. Importantly, most single-parent families (85%) have incomes in the lower-income range, therefore, the lower-income estimates provide a more accurate estimate of the annual costs of raising a child in the Urban South in single-parent households.

Table 16: Annual Costs of Raising a Child by Parents' Marital Status and Income Level

Age of Child	U.S. Total	Urban South Total	Urban South without Child Care and Health Care	Adjusted for One Child Only	Expenditures as a Percent of Average Before-Tax Income	Average Before-Tax Income
Married-Parent Household: < \$59,790 (Avg. \$38,240)						
0-2	\$9,050	\$8,470	\$5,900	\$7,375	19%	\$38,240
3-5	\$9,100	\$8,490	\$6,130	\$7,663	20%	\$38,240
6-8	\$8,760	\$8,170	\$6,800	\$8,500	22%	\$38,240
9-11	\$9,520	\$8,930	\$7,080	\$8,850	23%	\$38,240
12-14	\$9,960	\$9,350	\$7,560	\$9,450	25%	\$38,240
15-17	\$9,970	\$9,390	\$7,620	\$9,525	25%	\$38,240
Average	\$9,393	\$8,800	\$6,848	\$8,560	22%	
Married-Parent Household: \$59,790 to \$103,530 (Avg. \$80,450)						
0-2	\$12,370	\$11,620	\$8,120	\$10,150	13%	\$80,450
3-5	\$12,390	\$11,590	\$8,310	\$10,388	13%	\$80,450
6-8	\$12,290	\$11,520	\$9,160	\$11,450	14%	\$80,450
9-11	\$13,110	\$12,320	\$9,480	\$11,850	15%	\$80,450
12-14	\$13,820	\$13,010	\$10,000	\$12,500	16%	\$80,450
15-17	\$14,320	\$13,510	\$10,110	\$12,638	16%	\$80,450
Average	\$13,050	\$12,262	\$9,197	\$11,496	14%	
Married-Parent Household: > \$103,530 (Avg. \$181,180)						
0-2	\$20,460	\$19,350	\$13,530	\$16,913	9%	\$181,180
3-5	\$20,480	\$19,310	\$13,710	\$17,138	9%	\$181,180
6-8	\$20,420	\$19,270	\$14,590	\$18,238	10%	\$181,180
9-11	\$21,320	\$20,140	\$14,960	\$18,700	10%	\$181,180
12-14	\$22,700	\$21,500	\$15,550	\$19,438	11%	\$181,180
15-17	\$24,510	\$23,250	\$15,690	\$19,613	11%	\$181,180
Average	\$21,648	\$20,470	\$14,672	\$18,340	10%	

Age of Child	U.S. Total	Urban South Total	Urban South without Child Care and Health Care	Adjusted for One Child Only	Expenditures as a Percent of Average Before-Tax Income	Average Before-Tax Income
Single-Parent Household: <\$59,410 (Avg. \$26,350)						
0-2	\$7,760	\$7,294	\$5,490	\$7,082	27%	\$26,350
3-5	\$8,610	\$8,093	\$5,706	\$7,360	28%	\$26,350
6-8	\$8,450	\$7,943	\$6,411	\$8,270	31%	\$26,350
9-11	\$9,030	\$8,488	\$6,627	\$8,549	32%	\$26,350
12-14	\$9,440	\$8,874	\$6,937	\$8,949	34%	\$26,350
15-17	\$9,180	\$8,629	\$6,928	\$8,937	34%	\$26,350
Average	\$8,745	\$8,220	\$6,350	\$8,191	31%	
Single-Parent Household: > \$59,410 (Avg. \$107,820)						
0-2	\$16,770	\$15,764	\$11,393	\$14,697	14%	\$107,820
3-5	\$17,660	\$16,600	\$11,618	\$14,988	14%	\$107,820
6-8	\$17,810	\$16,741	\$12,483	\$16,103	15%	\$107,820
9-11	\$18,660	\$17,540	\$12,850	\$16,576	15%	\$107,820
12-14	\$19,670	\$18,490	\$13,122	\$16,928	16%	\$107,820
15-17	\$20,570	\$19,336	\$13,169	\$16,989	16%	\$107,820
Average	\$18,523	\$17,412	\$12,439	\$16,047	15%	

Source: Lino, M. (2012). *Expenditures on Children by Families, 2011*. U.S. Department of Agriculture, Center for Nutrition Policy and Promotion. Miscellaneous Publication No. 1528-2011; and author's calculations

Note: Urban South single-parent household estimates are estimated as 94% of the U.S. estimates.; Adjustments for one child only are 1.25 for married-parent households and 1.29 for single-parent households.; Before-tax income for single-parent households is based on U.S. estimates; Urban South and U.S. incomes for married-parent households are similar.; The average costs of raising a child is not weighted by the proportion of children in each age group.

MEDIAN ANNUAL WAGES IN THE U.S. AND TEXAS

To determine which estimates of the costs of raising a child in Table 16 are most relevant for Texas families, we examined median wages for Texas families based on gender, marital status, and education level. Texas wage data provide insight into which income group noted in Table 16 is most reflective of Texas families.

To calculate estimates for annual Texas wages, we used data from the U.S. Bureau of Labor Statistics (BLS) on the median full-time wage and salary earnings in 2011 for women and men.¹⁹⁴ The BLS data use information from a sample of the Current Population Survey. Although the BLS data provide median wages for U.S. men and women by marital status and education level, information on Texas median wages in the BLS is limited only to median wages for all men and all women in Texas.

To derive wages for the Texas subgroups, we adjusted U.S. median wages for each subgroup by the ratio of U.S. median wages to Texas median wages for women and for men. Median wages in Texas are 90.5% of the national level for women and 87.7% of the national level for men. In addition, we roughly estimated the median wages for married-parent households by summing earnings for married women and men within each category.

The estimates in Table 17 show that median wages in Texas vary widely by marital status and education level. Married parents with and without children earn considerably more than unmarried parents, and this difference is especially stark for men's earnings. Because it is common for unmarried romantic couples with children to share a residence, we can loosely estimate the earnings for an unmarried cohabiting couple by summing the earnings for an unmarried mother and an unmarried father. These estimates suggest that cohabiting parents earn approximately 72% of the earnings of married parents.

Estimates by education level confirm that as individuals' education levels increase, their earnings also increase substantially. Couples with less than a high school diploma earn only 38% of the earnings of couples with a bachelor's degree or higher.

Table 17: Median Annual Wage and Salary Earnings for U.S. and Texas Women, Men, Married-Parent, and Single-Parent Households

Earnings Group	U.S. Women's Earnings	U.S. Men's Earnings	U.S. Married Couple Earnings	Texas Women's Earnings	Texas Men's Earnings	Texas Married Couple Earnings
Marital Status and Presence of Children Under 18 years						
Married	\$38,532	\$49,660	\$88,192	\$34,871	\$43,551	\$78,422
Married, with children under 18	\$38,636	\$49,868	\$88,504	\$34,966	\$43,734	\$78,700
Unmarried women, with children under 18	\$29,276	-	-	\$26,495	-	-
Unmarried men, with children under 18	-	\$34,112	-	-	\$29,916	-
Education Level						
Less than high school education	\$20,540	\$25,376	\$45,916	\$18,589	\$22,254	\$40,844
High school education	\$28,808	\$37,440	\$66,248	\$26,071	\$32,835	\$58,906
Bachelor's degree or higher	\$51,896	\$69,264	\$121,160	\$46,966	\$60,747	\$107,713

Source: U.S. Bureau of Labor Statistics. (2012). *Highlights of women's earnings in 2011. Report 1038.*

Note: Overall, Texas women and men earn 90.5% and 87.7%, respectively, of the national earnings. Estimates for the marital statuses and education levels for Texas women and men reported in the table reflect these adjustments.

SUMMARY OF COSTS OF RAISING A CHILD IN TEXAS PER USDA DATA

The overall wage estimates for married parents in Texas in Table 17 correspond to an average cost of raising a child of approximately \$11,496 per year (see Table 18 for a summary of Table 16). The median before-tax wages of a married-parent household in Texas are approximately \$78,700 annually; and this annual income corresponds to the middle-income group of married-parent households listed in Table 18. We estimate that on average, Texas families spend approximately 14.6% of their annual before-tax wages on childrearing expenses ($\$11,496/\$78,700 = 14.6\%$).

The median wages of married parents by education level in Table 17 correspond to the three married-parent income groups in Table 18 and the associated costs of raising a child vary accordingly. The results show that married parents with less than a high school degree fall into the lower-income group, married parents with a high school degree are at the top of the lower-income group and very bottom of the middle-income group, and married parents with a college degree are in the higher-income group in Table 18.

The estimates by education level may serve as a proxy for families who are more likely to be in the IV-D child support system compared to those in the non-IV-D child support system. Parents who enter the IV-D child support system are more likely to have lower income and education levels than parents who do not enter the IV-D child support system.

The wage estimates in Table 17 show that for most single parents in Texas, the costs of raising a child are approximately \$8,191. The median annual before-tax wages for single mothers is \$26,495. These wages correspond to the lower-income group of single-parent households in Table 18. The one exception is for single-parent households with a college degree who have incomes in the higher-income single-parent group in Table 18 and are therefore estimated to spend over \$16,000 annually on childrearing expenses. This represents a small proportion of single-parent families.

Table 18: Summary of Average Costs of Raising a Child by Parents' Marital Status and Income Level

Group	Description	Average Expenditures for One Child
Lower-Income Married-Parent	Married-Parent Household: < \$59,790 (Avg. \$38,240)	\$8,560
Middle-Income Married-Parent	Married-Parent Household: \$59,790 to \$103,530 (Avg. \$80,450)	\$11,496
Higher-Income Married-Parent	Married-Parent Household: > \$103,530 (Avg. \$181,180)	\$18,340
Lower-Income Single-Parent	Single Parent Household: < \$59,410 (Avg. \$26,350)	\$8,191
Higher-Income Single-Parent	Single-Parent Household: > \$59,410 (Avg. \$107,820)	\$16,047

Source: Lino, M. (2012). *Expenditures on Children by Families, 2011*. U.S. Department of Agriculture, Center for Nutrition Policy and Promotion. Miscellaneous Publication No. 1528-2011; and author's calculations

Notes: Average expenditures are modified to reflect costs in the Urban South for one child, and exclude child care and health care expenses.

Determining the best estimate of childrearing costs in Texas is somewhat difficult because the state's guidelines do not provide direction on the standard of living that the child support award intends to replicate. If the state aims to provide child support awards to replicate the standard of living the child would enjoy if the parents had not separated, then the estimates of childrearing costs that are associated with married-parent households in Table 18 provide the most accurate estimates of the costs of raising a child.

In this case, for the average Texas family, the costs of raising a child correspond to the middle-income group and are estimated at \$11,496 per year. For most families in the IV-D child support system, however, the costs of raising a child likely correspond to the lower-income group (\$8,560), which is equivalent to approximately 21% of the median, before-tax earnings of a married-parent household with less than a high school degree.

Table 19 shows the costs of raising a child in the three married-parent household income groups, as a percentage of after-tax income rather than before-tax income. These estimates are more reflective of Texas because Texas sets its child support awards as a percentage of *net resources* rather than *gross income*.

The results show that lower-income married-parent households spend approximately 26% of net income on childrearing expenses each year, compared to 18% for middle-income families, and 14% of higher-income families. These results are consistent with the research that shows that costs of raising a child decrease as a proportion of income as incomes rise. However, Texas guidelines apply one percentage of net resources (20% for one child) to all income levels, except for the highest income earners.

Table 19: Childrearing Costs in Married-Parent Households as a Percentage of After-Tax Income

	Low-Income Married-Parent Household Avg. Net = \$32,368		Middle-Income Married-Parent Household Avg. Net = \$62,581		Higher-Income Married-Parent Household Avg. Net = \$131,635	
Child Age	Cost of Raising Child	% of After-Tax Income	Cost of Raising Child	% of After-Tax Income	Cost of Raising Child	% of After-Tax Income
0-2	\$7,375	23%	\$10,150	16%	\$16,913	13%
3-5	7,663	24%	10,388	17%	17,138	13%
6-8	8,500	26%	11,450	18%	18,238	14%
9-11	8,850	27%	11,850	19%	18,700	14%
12-14	9,450	29%	12,900	20%	19,438	15%
15-17	9,525	29%	12,638	20%	19,613	15%
Average	\$8,560	26%	\$11,496	18%	\$18,340	14%

Source: Lino, M. (2012). *Expenditures on Children by Families, 2011*. U.S. Department of Agriculture, Center for Nutrition Policy and Promotion. *Miscellaneous Publication No. 1528-2011*; and author's calculations

If the goal of the state is to allow parents to maintain two independent single-parent households to accommodate visitation, then the state may use the single-parent estimates and increase them by some multiplier. For instance, it is possible that two independent households spend twice the single-parent estimates on raising a child; or there may be some shared costs across the households, such that a better estimate is 1.5 of the single-parent estimates. The costs of raising a child in most single-parent households in Texas is \$8,191. To provide two independent, single-parent households, the average annual childrearing costs are equal to approximately \$16,382, and two households that may share some resources may spend approximately \$12,287 each year to raise a child.

Adequacy of the Texas Child Support Guidelines

The current Texas Child Support Guidelines require noncustodial parents to contribute 20% of their net resources toward the support of one child (plus medical support). The guidelines do not clearly indicate what proportion of the costs of raising a child the 20% is supposed to cover, thus it is difficult to determine whether the guidelines adequately provide for the costs of a child.

To provide an assessment of the adequacy of the child support awards, CFRP made several assumptions. First, we assumed that the child support awards are intended to replicate the standard of living a child would have if the parents did not separate. Therefore, the cost estimates are based on married-parent households.

Additionally, CFRP used the expenditure estimates provided by the USDA report and modified as described above. The Texas guidelines are not clear what costs should be included in the standard child support award, but because child care is considered a deviation in the guidelines and medical support is set separately from child support, these two expenditure categories were excluded from our cost estimates.

Greater clarity in the Child Support Guidelines in regards to these issues will allow for a better assessment of the adequacy of the guidelines toward being equitable and meeting the needs of a child.

STEPS TO DETERMINE THE ADEQUACY OF THE TEXAS CHILD SUPPORT GUIDELINES

To determine the adequacy of the award we conducted four steps:

1. Determined the average child support awards for child support customers in the IV-D and non-IV-D child support systems.
2. Imputed gross annual income based on the monthly child support awards.
3. Estimated the costs of raising a child based on the married-parent income groups in Table 18.
4. Computed the ratio of the estimated annual child support awards to the annual costs of raising a child. This ratio provides an estimate of the percentage of net income that the average child support awards in Texas provide.

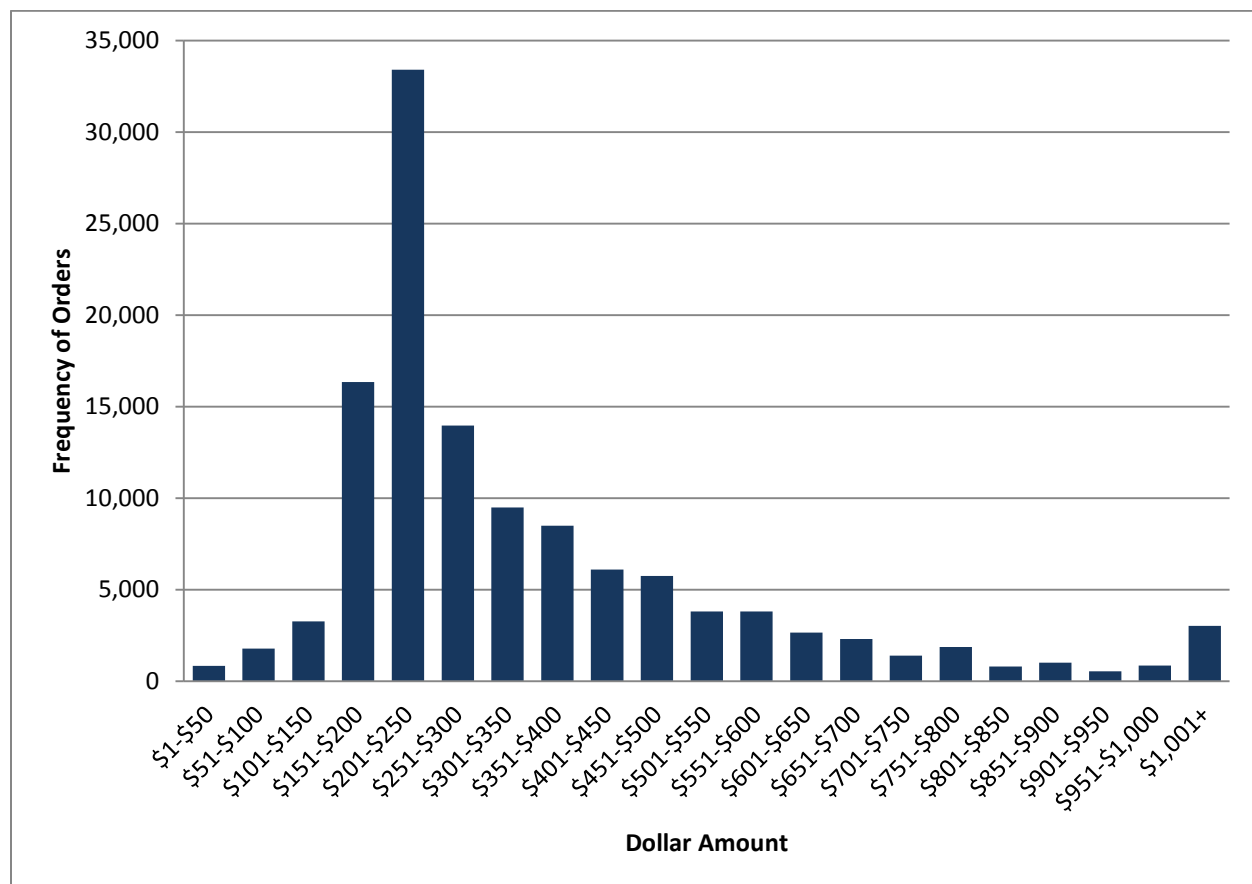
Step One: Determined the average child support awards for child support customers in the IV-D and non-IV-D child support systems.

To determine the average child support awards, CFRP analyzed data from the OAG automated system. These data primarily provide information on child support awards that are established within the IV-D child support system, which represent approximately two-thirds of all child support awards in the state. However, approximately 6% of the child support awards in the

OAG automated data system were set outside of the IV-D system, but are managed in the IV-D system (known as “local rule”). These awards may not be reflective of all non-IV-D awards, but the local rule applies to most of the larger Texas counties and the data provide the only estimate of the child support awards set outside of the IV-D system.

Figure 29 shows the percentage of IV-D child support awards at each \$50 dollar increment. Only noncustodial parents who are on one case with one child for obligations that were established between July 1, 2010 and June 30, 2012 are included in the analysis. The average child support award for one child is \$359 per month. The overwhelming majority of child support cases are set under \$300; indeed 39% of child support cases are set at the minimum wage order of \$225 per month, or lower.

Figure 29: Distribution of Child Support Awards in the OAG Automated Data System



Source: Author's calculation of child support awards in OAG automated data system.

Note: \$0 orders are not included in the distribution. Orders include only those established between July 1, 2010 and June 30, 2012, and include only cases in which the noncustodial parent is on one case with one child.

The average child support awards vary based on whether the award was established within the IV-D system or not. CFRP calculated the average child support award in the OAG automated system for two groups: those who established their award outside of the IV-D system, but have

the award managed within the IV-D system (a proxy for non-IV-D awards) and standard IV-D child support cases. These awards are limited to cases over a 24-month period in which the noncustodial parent is on one case with one child.

Table 20 shows that the average child support award established in the IV-D system is \$341 per month, whereas the average award established outside of the IV-D system is \$597 per month. These monthly awards equate to annual child support awards of approximately \$4,092 and \$7,164, respectively. Nearly two-fifths (39%) of child support awards in the IV-D system are set at the minimum wage presumption (\$225 per month) or lower. For these awards, the annual child support obligation is \$2,700 for one child.

Table 20: Average Child Support Award as a Percent of the Costs of Raising a Child

	Average Monthly Child Support Award	Average Annual Child Support Award	Net Annual Income	Gross Annual Income	Estimated Annual Costs of Raising a Child	Child Support Award as a % of Childrearing Costs
Minimum Wage Presumption	\$225	\$2,700	\$13,500	\$15,084	\$8,560	32%
IV-D Orders	\$341	\$4,092	\$20,460	\$24,000	\$8,560	48%
Non-IV-D Orders	\$597	\$7,164	\$35,820	\$43,200	\$14,918	48%

Notes: Minimum wage presumption applies to the 39% of IV-D orders that are approximately \$225 per month or less. Average IV-D and non-IV-D orders were estimated by CFRP based on data in the IV-D automated system. The estimates include orders established in the IV-D system from July 1, 2010 to June 30, 2012 for cases in which the noncustodial parent was on one case with only one child. IV-D orders are established and enforced within the IV-D system and represent approximately two-thirds of all child support cases in Texas. Non-IV-D orders are set outside the IV-D system but are managed within the IV-D system unless the customer “opts-out.” These cases represent 6% of the OAG automated system database. The Revised 2012 Texas Tax Table in the Texas Family Code (see Appendix N) is used to convert net income to gross income. Estimated costs of raising a child are described in Table 16. Costs for non-IV-D orders represent the average of the middle- and higher-income groups.

Step Two: Imputed gross annual income based on the monthly child support awards.

The second step in determining the adequacy of awards that the current guidelines create is to impute the noncustodial parents’ annual income. The OAG automated data system does not provide noncustodial parents’ income at the time the child support award is established. Therefore, to determine the average annual income of the child support population, we imputed the annual income from the monthly child support award. We estimated the child

support award to represent approximately 20% of net income (net income = child support award/.20).

We then used the Revised 2012 Texas Tax Table in the Texas Family Code (see Appendix N) to determine the monthly gross income. These estimates were multiplied by 12 to determine annual earnings (see Table 20). Imputed annual income may be higher than actual income because not all noncustodial parents work full time, all year. In addition, noncustodial parents who are given the minimum wage order do not have a verifiable income.

For example, the average child support order established in the IV-D system is \$341 per month. This equates to a net monthly income of \$1,705 ($\$341/.20\% = \$1,705$). This net monthly dollar amount approximates \$2,000 per month in gross income, according to the Revised 2012 Texas Tax Chart. Therefore, we estimate that the average noncustodial parent in the IV-D child support system has an annual gross income of \$24,000 ($\$2,000 \text{ per month} \times 12 \text{ months}$).

We conducted the same exercise for noncustodial parents who establish their child support awards outside of the IV-D system and for noncustodial parents whose order is equivalent to the minimum wage presumption or lower. Their gross annual incomes are approximately \$43,200 and \$15,084, respectively.

Step Three: Estimated the costs of raising a child based on the married-parent income groups in Table 18.

To determine the costs of raising a child associated with most of the child support population in Texas, we first determined which median wage in Table 17 most closely corresponds with the annual gross incomes of the child support population listed in Table 20. We then used the married-parent household wages in Table 17 to determine which married-parent income group listed in Table 18 is most closely associated with the child support population. The costs of raising a child correspond to the respective income group.

For example, child support orders established in the IV-D system are approximately \$341 per month (see Table 20). This equates to a gross annual income of approximately \$24,000. Based on BLS wage data in Table 17, a noncustodial parent earning \$24,000 has less than a high school degree. In Texas, married parents with less than a high school degree earn a combined income of approximately \$40,844 per year. This income level corresponds to the lower-income married-parent household group in Table 18. Lower-income married parents spend approximately \$8,560 per year on one child.

Further, the analysis shows that families who use the minimum wage presumption also spend approximately \$8,560 per year on one child; however, the actual expenditures may be lower for this group because these noncustodial parents have little to no actual income.

A similar analysis for families who establish their child support awards outside of the IV-D system shows that these families' income level corresponds to the very high end of the middle-

income married-parent group and the very low end of the higher-income married-parent group (see Table 18). Therefore, we averaged the costs of raising a child between the two married-parent income groups to provide an estimate for the costs of raising a child among the non-IV-D population, or \$14,918 per year for one child.

Step Four: Computed the ratio of the estimated annual child support awards to the annual costs of raising a child. This ratio provides an estimate of the percentage of net income that the average child support awards in Texas provide.

The last step to assess the adequacy of the Child Support Guidelines in terms of being equitable and meeting the needs of the child, we computed the ratio of the annual child support award to the annual costs of raising a child for each group.

ARE THE CHILD SUPPORT AWARDS ADEQUATE?

The results in Table 20 show that the current Texas Child Support Guidelines are generally equitable and meet the needs of the child for the average family who establishes their child support order in the IV-D system. This finding is based on the assumption that the child support order aims to replicate a married-parent household and that the parents should provide an equal amount to care for their child. The guidelines, however, are not specific on these issues, as noted previously.

Table 20 shows that noncustodial parents who set their awards in the IV-D system are ordered to pay approximately half (48%) of the estimated costs of raising a child in a lower-income married-parent household. Noncustodial parents who establish their child support awards outside of the IV-D system also pay approximately half (48%) of the estimated costs of raising a child.

The results also show that noncustodial parents who have the minimum wage presumption are ordered to pay approximately 32% of the annual costs of raising their child. The amount that these noncustodial parents actually pay may be much lower, however. The child support award set with a minimum wage presumption indicates that the noncustodial parent is responsible for less than one-third of the costs of raising a child.

For the minimum wage presumption, the noncustodial parent would have to pay approximately \$132 more per month to pay half of the costs of raising a child in a lower-income married-parent household. This would require 32% of the noncustodial parents' net income for one child, rather than the 20% that is currently required in the Texas Child Support Guidelines.

It is unlikely that a parent with the minimum wage presumption would actually be able to pay this additional amount. Minimum wage income is similar to the federal poverty level for one adult and one child. Therefore, if the state set a policy goal to allow noncustodial parents a self-support reserve to provide for their child during visitation, the child support order would amount to nearly \$0. A larger discussion regarding the goals and expectations for low-income

obligors should take place to better determine whether the minimum wage presumption provides equitable child support orders that meet the needs of the child.

Our estimates should be viewed with caution, however. The BLS median wage data and the USDA expenditure data are all estimates and may not reflect the typical Texas family. In addition, our assumptions that the noncustodial and custodial parents provide an equal amount for their children may be inappropriate. The custodial parent is responsible for providing a household for the child and to care for the child's well-being for at least 77% of the time. The noncustodial parent has the right to custody of the child for approximately 25% of the time, although this right is not an enforceable duty. Therefore, the state may decide that the noncustodial parent should be responsible for more than half of the costs (or expenditures) of raising a child.

Moreover, the child support guidelines in Texas only take into consideration the noncustodial parents' incomes. The OAG automated data system does not provide income information on the custodial parents and we do not have any information to use to impute their income. Therefore, we do not know if these estimates accurately reflect the costs of raising a child in these families or the proportion of the costs that each parent would have to contribute if they were to pay a proportionate amount relative to their combined incomes.

Stakeholder Opinions on the Costs of Raising a Child

In addition to analyzing the USDA data to estimate the costs of raising a child and the adequacy of the current Texas Child Support Guidelines, CFRP also spoke with and surveyed stakeholders to garner their opinions regarding what factors should be included in a child support award, the costs of raising a child in Texas, and whether the current guidelines address these needs.

WHAT PARENTS WANT INCLUDED IN THE CHILD SUPPORT ORDER

CFRP consulted noncustodial and custodial parents to determine their opinions on what types of costs or expenditures should be included in a child support award.

Custodial Parents

Custodial parents varied on what they believed the child support order amount should cover. Some custodial parents stated that the child support order should primarily provide essentials for their children, such as food, clothing, and transportation.

Other custodial parents stated that they contribute more personal time to raising the child than the noncustodial parent, including taking the child to-and-from school and other activities, and staying with the child when the child is sick. Some suggested that the child support order should compensate the custodial parent for these indirect costs. This opinion was especially salient for custodial parents when the noncustodial parent sees the child infrequently or rarely. This finding suggests that the issue of whether to include indirect costs as part of the child

support order may be most relevant in cases in which a noncustodial parent fails to spend adequate time with the child.

Noncustodial Parents

Many noncustodial parents were primarily concerned that their child support payments were used only for the care of the child and not on other members of the custodial parent's household. This sentiment was shared most by noncustodial parents who had never lived with their child. These parents were also more likely to exclude shared living expenses (e.g., housing, utilities, and transportation) as part of the costs of raising their child. As a result, these parents often believed their child support orders were set too high.

Divorced noncustodial fathers were much more likely to understand the total expenditures needed to raise a child, including shared living expenses. The divorced fathers with whom we spoke did not discuss whether they believed the custodial parent should be compensated for indirect costs.

STAKEHOLDERS' ESTIMATES OF THE COSTS OF RAISING A CHILD

To gauge stakeholders' views on the costs of raising a child in Texas, CFRP conducted the Stakeholder Surveys for Judges and Attorneys in addition to the focus groups we held with noncustodial and custodial parents (see Chapter 4 for greater details on the samples and methodology).

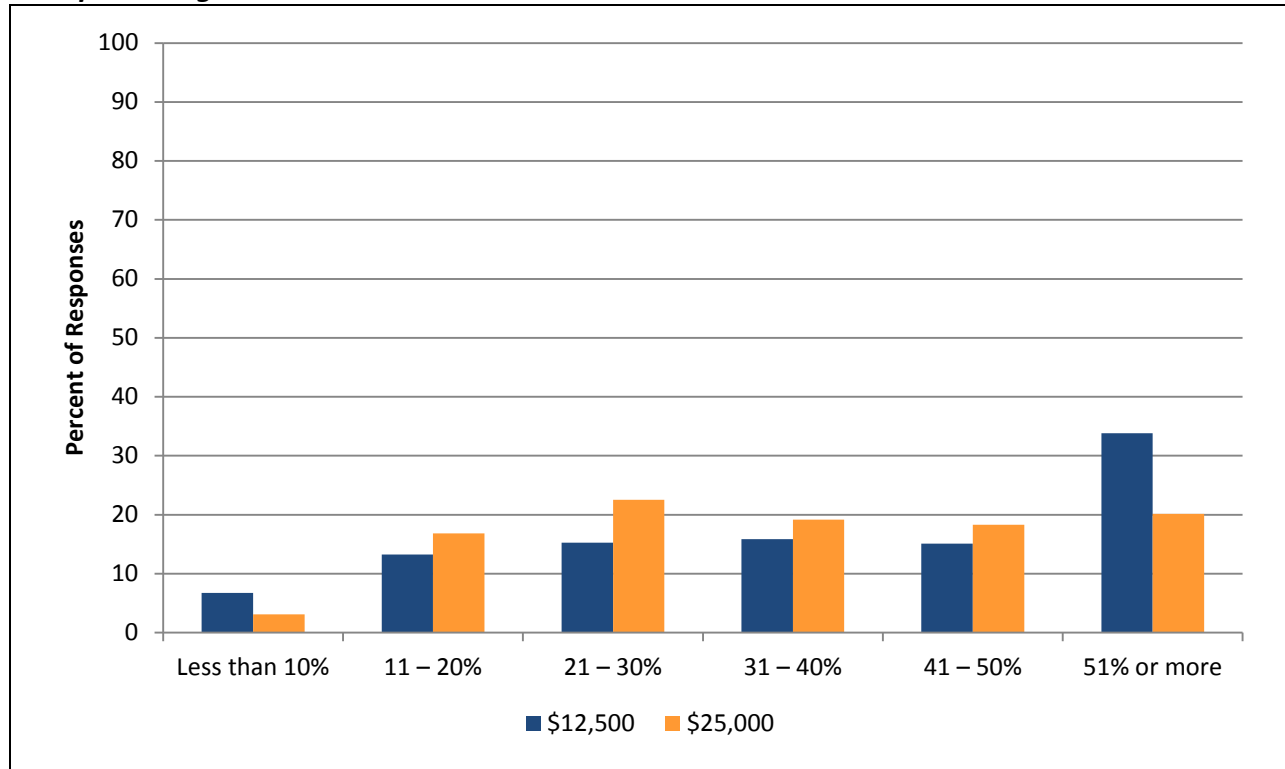
Stakeholder Survey Results

The stakeholder surveys completed by judges and attorneys included questions regarding the costs of raising a child in various households. First, stakeholders were asked to report what proportion of a single parent's gross annual income is spent to raise one child (see Figure 30). The responses indicate that judges and attorneys believe that the costs of raising a child vary by parental income level, with higher income families spending a smaller proportion of their incomes on childrearing expenses. This finding is consistent with research findings, but it is interesting, given that the Texas Child Support Guidelines apply the same percentage of income to all income levels.

Although the stakeholders' opinions varied, most stakeholders estimate that a single parent who is earning a gross income of \$12,500 spends more than half of his or her income to raise a child, whereas a single parent with a gross annual income of \$25,000 spends between 21% to 50% of his or her income on childrearing expenses.

Figure 30: For a single-parent household, what proportion of the parent's gross annual income goes to raise one child?

The parent's gross annual income is:

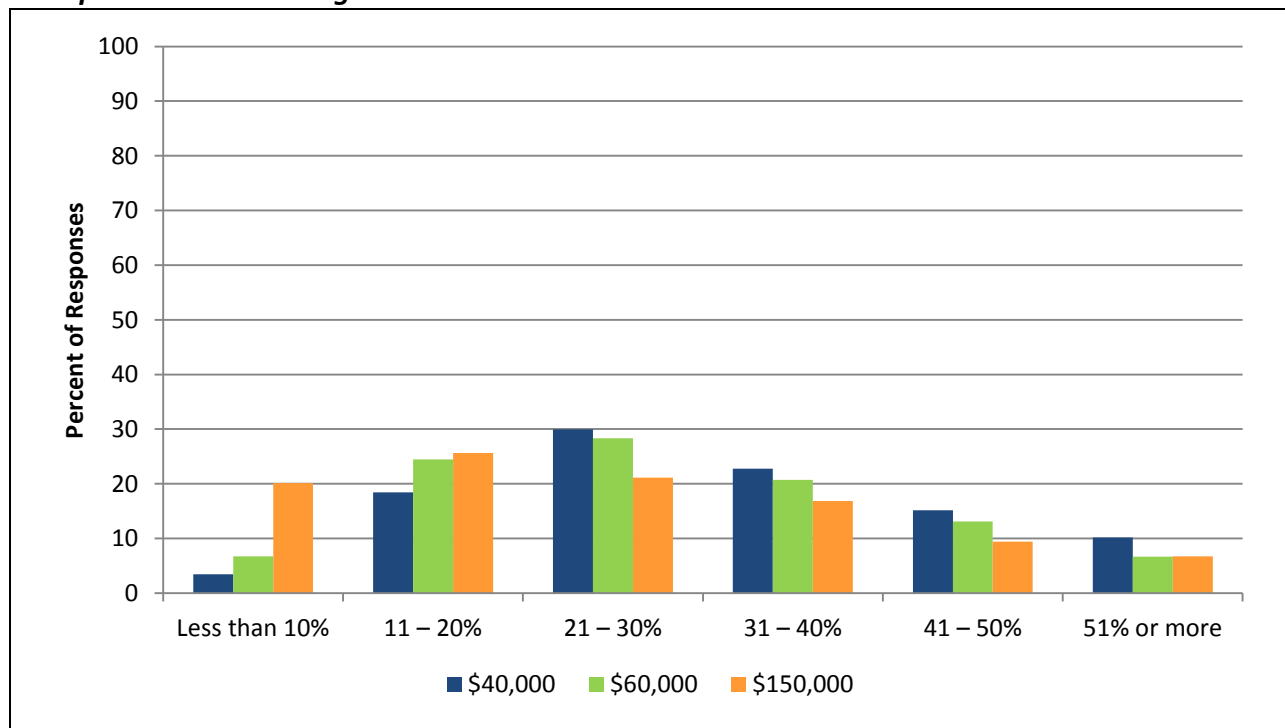


For dual-earner households (see Figure 31), stakeholders estimated that a married couple earning \$40,000 in gross income spends approximately 21 to 30% of their combined income on child rearing costs. Participants estimated that a family in the \$60,000 gross income level spends between 11 to 30% of their combined gross annual income on childrearing.

Stakeholders were more divided on childrearing costs for families earning \$150,000 in gross annual income. The most frequent response was that parents spend 11 to 20% of their combined income on childrearing costs, but also frequently selected the 21 to 40% or less than 10% income ranges. Stakeholders' opinions are fairly consistent with estimates using the USDA data.

Figure 31: For a dual-earner household, what proportion of the parents' combined gross annual income goes to raise one child?

The parent's combined gross annual income is:



Focus Group Results

CFRP asked parents who participated in focus groups to share their estimates of the costs of raising their children. Parents' estimates varied considerably, even among parents from similar income levels. The ambiguity of the costs of raising a child is unsurprising given the difficulty in disentangling shared costs and costs unique to children.

Parents' estimates often reflected the resources available to parents and their parenting experiences thus far. For example, parents who relied on housing or financial assistance from relatives or who received public benefits often did not include these costs in their estimates of raising a child.

We spend about \$40 to 70 a month on food. – Cohabiting father

We spend \$200 [a month] on food. – Cohabiting father

Thousands! – Custodial parent

\$700 [a month]. – Custodial parent

I think the most we spend is about \$500 a month. – Cohabiting teen parent

I go from each paycheck – I spend it all. I'm not a very good saver....Every other week I get, like, \$400....That's gas money. Everything. I use it all. – Custodial parent

A trillion dollars. – Teen parent

Not that much. About \$100-200 [a month]. – Cohabiting teen mother

Beyond the Standard Costs: Additional Costs of Raising a Child

ESTIMATES FOR CHILD CARE AND MEDICAL SUPPORT EXPENDITURES

Our estimates for the costs of raising a child in Texas do not include estimates for child care or medical support. Noncustodial parents in Texas rarely are ordered to pay a proportion of child care expenditures. It is possible that parents who agree upon an order include child care costs in their orders but it is unknown how often this occurs due to limited data availability. Medical support was not included in our estimations because Texas calculates a separate medical support obligation based on the noncustodial parent's gross income.

Estimates for child care costs

Parents of young children must be able to access child care in order to participate in the labor force. Typically, working parents have three options for child care: they may pay for market-rate care; receive free or low-cost care from a friend or relative; or qualify for free or discounted care through a government subsidy.

Child care represents a significant expense for many households, but for families living in or near poverty child care costs may be particularly burdensome. In this section, we include estimates of child care expenditures using three datasets: the USDA report, the Texas Child

Care Market Rate Survey, and the U.S. Census Bureau's Survey on Income and Program Participation (SIPP).

The USDA report: Costs of child care

The USDA report estimates the cost of child care and education expenses, defined as day care tuition and supplies; baby-sitting; and elementary and high school tuition, books, fees, and supplies.¹⁹⁵ The method for calculating the average cost of child care/education is problematic, however. Although the families who reported no expenditure in this category (approximately half of all surveyed) were dropped from the average, the category includes expenditures from families who occasionally hire a babysitter or purchase school supplies alongside those who pay for full-time child care. Thus, the USDA report may overestimate child care expenditures for the average family, while underestimating the costs for families that require full-time child care.

The USDA notes that husband-wife households in the lowest income bracket spend an average of \$2,040 annually on child care (\$170 per month) for a child between the ages of 0 and 2 and \$1,910 (\$159 per month) for a child aged 3 and 5. Husband-wife families in the highest income bracket spend an average of \$5,090 (\$424 per month) for a child aged 0 and 2 and \$4,970 (\$414 per month) on a child aged 3 and 5.¹⁹⁶ Single parent families in the lowest income bracket reportedly spend an average of \$1,400 annually (\$117 monthly) on care for a child between the ages 0 and 2 and \$1,940 annually (\$162 monthly) on a child between the ages of 3 and 5.

Child care and educational costs amounted to 14% of overall expenditures for both single and husband-wife parents in the lowest income bracket. The child care expenditures as a percent of total spending were higher in the preschool years, peaking at about 22% of total expenditures in the 3 to 5 age group.

Texas Child Care Market Rate Survey

The most comprehensive information about the actual cost of child care in Texas comes from the 2010 Texas Child Care Market Rate Survey, conducted for the Texas Workforce Commission by the Ray Marshall Center and the Center for Social Work Research at the University of Texas at Austin. The Texas Child Care Market Rate Survey is conducted by surveying child care providers on the cost of officially licensed or registered child care. Importantly, the survey reports the costs of child care as reported by providers as opposed to spending on child care as reported by consumers.

Because the USDA report shows the average expenditures of families who pay for both full-time care and families who use paid care only sporadically, the results are lower than the market rate for full-time child care in Texas.

The survey data indicate that the median rate for full-time care in a licensed Texas child care center was \$482 monthly (see Figure 32). Costs were lower for in-home care, at a median \$400 per month in both licensed and registered homes. Rates vary across the state, however. For example, full-time center care for toddlers costs a median of \$588 monthly in Austin and the

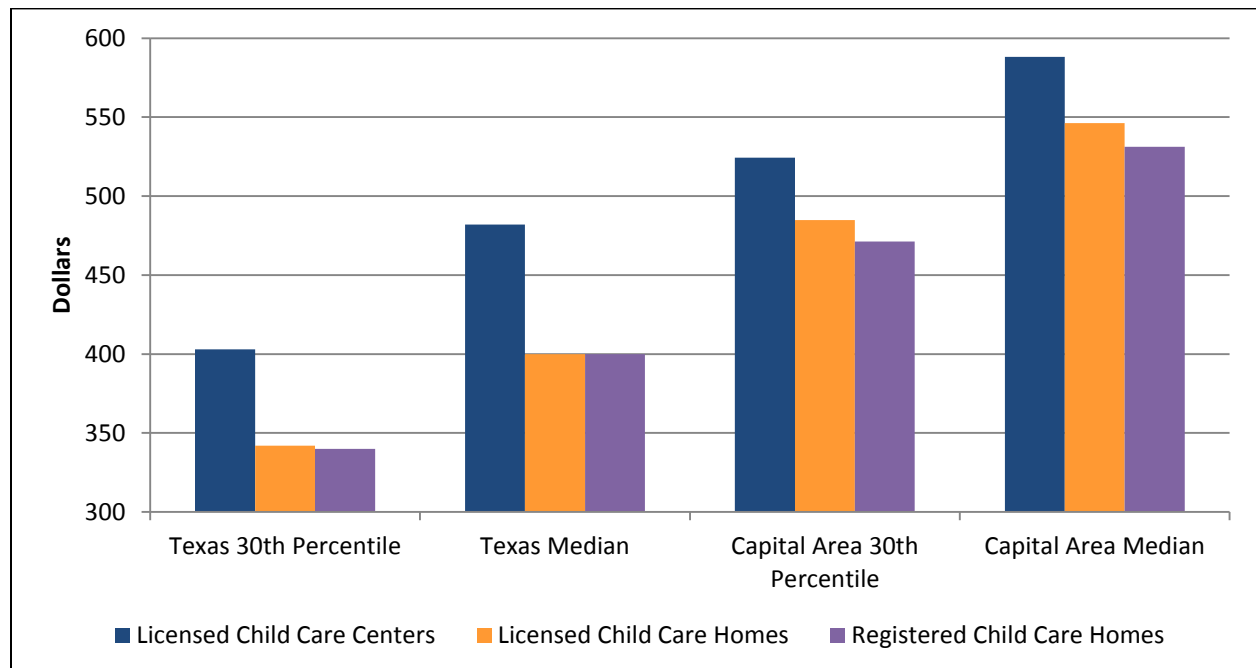
surrounding Capital Area. The median cost of licensed care in Austin in the provider's home was \$546 per month and registered home care was \$531.

To provide some indication of the actual expenditures that poorer families might make on child care, it is useful to look at market rates below the median. The Texas Child Care Market Rate provides data on the cost of care at the 30th percentile (i.e., child care that is less expensive than 70% of care in the region). This might reasonably be assumed to be the lowest cost a family might incur if they needed full-time child care and were not able to access government-subsidized care or free care through a family member or friend.

Figure 32 illustrates statewide costs for care in the bottom 30th percentile. Center care in the bottom 30th percentile costs \$403 per month, and licensed and registered care costs \$342 and \$340, respectively. Again, costs were higher in the Austin area, with center care for toddlers in the 30th percentile costing \$524 per month; licensed care costing \$485 per month; and registered care costing \$471 per month.

Additionally, it should be noted that the market rate survey does not attempt to track the costs associated with unlicensed or unregistered child care. Due to cost constraints, lower-income families may be more likely to use unlicensed care; hence, their actual expenditures on child care may be lower than the 30th percentile of licensed care.

Figure 32: Monthly Costs of Full-Time Child Care Statewide and in the Capital area, 30th Percentile and Median



Source: 2010 Texas Child Care Market Rate Survey

The U.S. Census data

Additional data on child care expenditures is compiled by the U.S. Census Bureau. The 2004 Survey of Income and Program Participation (SIPP) Wave 4 Child Care Topical Module, provides useful nationwide data on child care expenditures. SIPP data show that 51% of mothers with children under the age of five pay for child care¹⁹⁷ at an average cost of more than \$6,000 per year (\$500 per month).¹⁹⁸ Additionally, 38% of mothers with full-time jobs pay for child care.

Families living below the poverty level may spend a higher percentage of their incomes on child care than any other budgetary item. The U.S. Census Bureau found that more than a quarter of families living in poverty reported paying for child care, spending an average of \$4,862 annually (\$405 per month).¹⁹⁹ The average amount spent by families living above the poverty level was slightly higher at \$5,632 annually (\$469 per month). Therefore, families below the poverty level spent 28% of their total incomes on child care, compared to 7% of income spent by families above the poverty level. This proportional difference has held constant since 1987.²⁰⁰

Estimates for medical support costs

In Texas, a noncustodial parent may be ordered to pay up to 9% of his or her gross income toward medical support. The noncustodial parent may be ordered to pay this amount in one of several ways: through his or her medical employer-based health insurance, reimbursing the custodial parent for the cost of his or her health insurance premiums on behalf of the child, or by paying cash medical support.²⁰¹ In cases in which the child is on a government-subsidized health plan such as Medicaid or the Children's Health Insurance Program (CHIP), the noncustodial parent typically is obligated to pay cash medical support.

USDA medical support calculations

The USDA report identifies the cost of medical expenses as one of the driving costs of raising a child. Specifically, the report estimates that 6 to 8% of total childhood expenditures are expended on the child's medical care.²⁰² Included in the calculation of medical costs are medical and dental insurance premiums not otherwise covered by an employer, and all medical, prescription drug, and dental costs not otherwise insured. Physical and mental health expenditures also are included.

The USDA estimates that average single parent families who earn an annual gross income less than \$59,410 spend an average of \$713 per year (\$59 per month) on a child's health care, whereas single-parent families who earn more than \$59,410 spend an average of \$1,245 per year (\$105 per month).

Conclusion

In this chapter, we provided an estimate of the costs of raising a child in Texas to determine whether the current Child Support Guidelines adequately reflect those costs. Our ability to determine the adequacy of the guidelines is limited, however, for two important reasons: the Texas Child Support Guidelines are not specific about what factors should be included in the

costs of raising a child and they do not provide guidance on the type of living standard the child support awards aim to replicate for children. In addition, it is difficult to determine the adequacy because the guidelines do not indicate what proportion of the costs the child support award is intended to provide.

We estimated the costs of raising a child using data from the USDA report, BLS wage data, and information from the OAG automated system. The estimated costs for most Texas families who set their child support awards within the IV-D system are \$8,560 annually, and \$14,918 for families outside of the IV-D system.

Our findings indicate that noncustodial parents are obligated to provide approximately half of the costs of raising a child for lower-income families (typically IV-D families), and approximately half of the costs in higher-income households (typically non-IV-D families). Noncustodial parents with a minimum wage presumption are obligated to provide approximately one-third of childrearing expenditures. Orders with a minimum wage presumption account for approximately 39% of the child support orders in the OAG automated system. Thus, the percentage of income guideline for noncustodial parents with one child (20% of net resources), may be too low for families with a minimum wage presumption.

CHAPTER 6: DEVIATIONS

Purpose and Introduction

According to federal statute 45 CFR § 302.56,²⁰³ states are required to ensure deviations are limited, as part of the review of the state’s guidelines. Analyzing deviation trends over time allows states to identify patterns in the use of deviations that may indicate a change is needed with the states’ guidelines.

Guidelines are intended to provide an adequate and predictable child support order for the majority of families; therefore, deviations should be used relatively infrequently. The federal statute indicates that the review is “to ensure that deviations from the guidelines are limited,²⁰⁴ however, it does not provide guidance on the definition of “limited.”

This chapter analyzes the use of deviations in establishing or modifying child support orders in Texas. In addition, the chapter discusses the most commonly used deviations and the trends in the use of deviations over time. The chapter ends with a description of the direction and amount of deviations applied to child support orders and a discussion of the factors that may affect the use of deviations in establishing child support orders, including attorney representation.

DEVIATIONS IN TEXAS CHILD SUPPORT GUIDELINES

Deviations from the guidelines allow the courts to consider the unique needs of each family when setting a child support order. The Texas Family Code stipulates numerous possible reasons the courts may use to deviate from the initial child support calculation, including a comprehensive option to deviate based on the best interests of the child, taking into consideration the circumstances of the parents (TFC 154.123 (b)(17); see Table 21 or Appendix M).

Table 21: Allowable Deviations from Initial Child Support Calculation

Texas Family Code		
154.122	Application of Guidelines Rebuttably Presumed in Best Interest of Child	
	154.122 (b)	A court may determine that the application of the guidelines would be unjust or inappropriate under the circumstances
154.123	Additional Factors for Court to Consider	
	154.123 (b)(1)	The age and needs of the child
	154.123 (b)(2)	The ability of the parents to contribute to the support of the child
	154.123 (b)(3)	Any financial resources available for the support of the child

Texas Family Code		
	154.123 (b)(4)	The amount of time of possession of and access to a child
	154.123 (b)(5)	The amount of the obligee's net resources, including the earning potential of the obligee if the actual income of the obligee is significantly less than what the obligee could earn because the obligee is intentionally unemployed or underemployed and including an increase or decrease in the income of the obligee or income that may be attributed to the property and assets of the obligee
	154.123 (b)(6)	Child care expenses incurred by either party in order to maintain gainful employment
	154.123 (b)(7)	Whether either party has the managing conservatorship or actual physical custody of another child
	154.123 (b)(8)	The amount of alimony or spousal maintenance actually and currently being paid or received by a party
	154.123 (b)(9)	The expenses for a son or daughter for education beyond secondary school
	154.123 (b)(10)	Whether the obligor or obligee has an automobile, housing, or other benefits furnished by his or her employer, another person, or a business entity
	154.123 (b)(11)	The amount of other deductions from the wage or salary income and from other compensation for personal services of the parties
	154.123 (b)(12)	Provision for health care insurance and payment of uninsured medical expenses
	154.123 (b)(13)	Special or extraordinary educational, health care, or other expenses of the parties or of the child
	154.123 (b)(14)	The cost of travel in order to exercise possession of and access to a child
	154.123 (b)(15)	Positive or negative cash flow from any real and personal property and assets, including a business and investments
	154.123 (b)(16)	Debts or debt services assumed by either party
	154.123 (b)(17)	Any other reason consistent with the best interest of the child, taking into consideration the circumstances of the parents
154.124	Agreement Concerning Support	
	154.124 (a)	To promote the amicable settlement of disputes between the parties to a suit, the parties may enter into a written agreement containing provisions for support of the child and for modification

Texas Family Code		
		of the agreement, including the variations from the child support guidelines...
154.126	Application of Guidelines to Additional Net Resources	
154.132	Application of Guidelines to Children of Certain Disabled Obligor	
154.133	Application of Guidelines to Children of Obligor Receiving Social Security	
154.183	Medical Support Additional Support Duty of Obligor	

Source: Sampson & Tindall's Texas Family Code Annotated, 2012 edition

Research Questions

The goal of this deviation analysis is to address four broad research questions:

- What proportion of child support cases deviate from the initial calculation for IV-D and non-IV-D orders, and how has this proportion changed over time?
- Which deviations are most commonly used, and how has their use changed over time?
- What is the direction and dollar amount associated with the deviations from the initial calculation?
- What factors are associated with using deviations to establish a child support order?

Methodology

PROPORTION OF ORDERS WITH A DEVIATION

CFRP evaluated the frequency of deviations from the child support guidelines by using two primary sources of data: OAG data from the automated system and survey data.

The OAG provided CFRP with data on the use of deviations for Title IV-D cases over a two-year period (July 2010 through June 2012). The time period represents the newly established and modified cases that have occurred since Texas' 2010 biennial report.

To analyze the use of deviations in IV-D child support orders, a Statistical Analysis System (SAS) report was used to capture deviation information recorded on the OAG Child Support automated system. Caseload deviation information from the OAG's automated system was reviewed for 205,902 newly established or modified Title IV-D support orders.

Additionally, CFRP collected information on the use of deviations in IV-D cases from IV-D judges and attorneys via an online survey (described in detail in Chapter 4; complete results are

available in Appendix K). The family law professionals were asked to report the proportion of their cases to which a deviation from the initial calculation was applied.

The OAG biennial guidelines reviews that were conducted between 2000 and 2010 provided information on how the proportion of child support cases that deviate from the initial calculation has changed over time. Prior reviews reported the proportion of orders with deviations that were identified in the OAG automated system, as well as results from surveys asking IV-D judges and attorneys to report their use of deviations in establishing or modifying orders.

Information on deviations in non-IV-D orders is not as readily available as information on IV-D cases. District clerks, county registries, and domestic relations offices do not maintain data on deviations similar to that available from the IV-D automated system. Therefore, information on deviations used in non-IV-D cases is primarily derived from survey results. Prior analyses of non-IV-D case files demonstrated that the case files provide incomplete information to fully determine the use of deviations in the establishment of orders; therefore, a sampling of case files was not conducted for this review.

MOST COMMONLY USED DEVIATIONS AND CHANGES OVER TIME

CFRP employed several methods to determine the most commonly used deviations and how the use of these deviations has changed over time. First, the OAG provided a count by type of all deviations used in establishing or modifying child support orders since the last biennial review was conducted in June 2010. This information detailed the five most commonly used deviations over this time period. In addition, CFRP reviewed prior biennial reports to determine how the most commonly used deviations have changed over time.

Importantly, the deviations reported in the OAG automated system do not directly align with the numerous reasons for deviations stipulated in Section 154 of the Texas Family Code. However, the OAG automated system provides the best available analysis of the use of deviations in IV-D orders.

Additionally, CFRP used an online survey to ask IV-D and non-IV-D judges and attorneys to provide their opinions on the deviations they use most frequently in establishing or modifying child support orders. They were also asked several questions to determine how the use of these deviations has changed over the past five years.

The OAG had previously surveyed IV-D judges and IV-D attorneys regarding the use of deviations, as part of the biennial reviews. CFRP included two questions that have been repeatedly used on the surveys to compare results across years. The two questions assess the perceived frequency with which deviations occurred and whether deviations generally increased or decreased the amount of the initial child support calculation.

CFRP expanded on the previous deviation survey to include a series of questions to obtain greater information on trends in the use of deviations over time, the direction and amount of the deviations, and the extent to which attorney representation may have influenced a parent's ability to have a deviation requested or granted.

The Judge and Attorney Stakeholder and Deviation surveys are described in detail in Chapter 4, including the process used to develop the survey and the characteristics of the survey participants. A complete summary of the results is presented in Appendix K.

Table 22 provides a description of the participants who responded to the survey and the sample size of each group. Importantly, IV-D and non-IV-D judges and attorneys are included in the results. Prior surveys did not include non-IV-D judges and attorneys, therefore the current survey results provide a more complete analysis of the use of deviations throughout the state.

Table 22: Sample Sizes for the Judge Deviation Survey and the Attorney Deviation Survey

Stakeholders		Sample Size
Judges		
	Judges	86
	Associate Judges	16
	Associate Judges for Title IV-D cases	23
Attorneys		
	Private or family law attorneys^h	474
	Assistant Attorneys General	116
	Child support review officers	326
	Paralegals or legal assistants	95
Total		1,136

Based on the participants' reported professional role, the stakeholders were divided into four groups. These groups enable CFRP to provide comparisons across judges and attorneys and

^h Private and family law attorneys who worked with IV-D parents 60% or more of the time (43 individuals) were combined with IV-D attorneys (AAGs).

between professionals who primarily work within the IV-D child support system and those who do not. The four family law professional groups include:

- **Non-IV-D Judges:** Judges and Associate Judges
- **IV-D Judges:** Associate Judges for Title IV-D cases
- **Non-IV-D Attorneys:** Private and family law attorneys who worked with IV-D cases less than 60% of the time, and paralegals and legal assistants
- **IV-D Attorneys:** Assistant Attorneys General, child support review officers, and private or family law attorneys who worked with IV-D cases more than 60% of the time

Table 23 provides a summary of each of the groups, the sample size for each group, and the percent of the total sample accounted for by each subgroup. All tables presented in the results represent the percent of individuals within each group that selected each response, unless otherwise noted.

Table 23: Sample Sizes by Stakeholder Group

Stakeholder Group	Sample Size	Percent of Total Sample
Non-IV-D Judges	102	8.97%
IV-D Judges	23	2.02%
Non-IV-D Attorneys	526	46.30%
IV-D Attorneys	485	42.69%
Total	1,136	100.00%

Findings: Deviation Analysis

CFRP analyzed data from the OAG's automated system, as well as survey data, to determine the proportion of child support orders that deviate from the initial calculation, the most commonly used deviations, and how the use of deviations has changed over time.

PROPORTION OF CHILD SUPPORT ORDERS THAT DEVIATE FROM THE INITIAL CALCULATION

Proportion of Child Support Orders that Deviate: 2010 - 2012

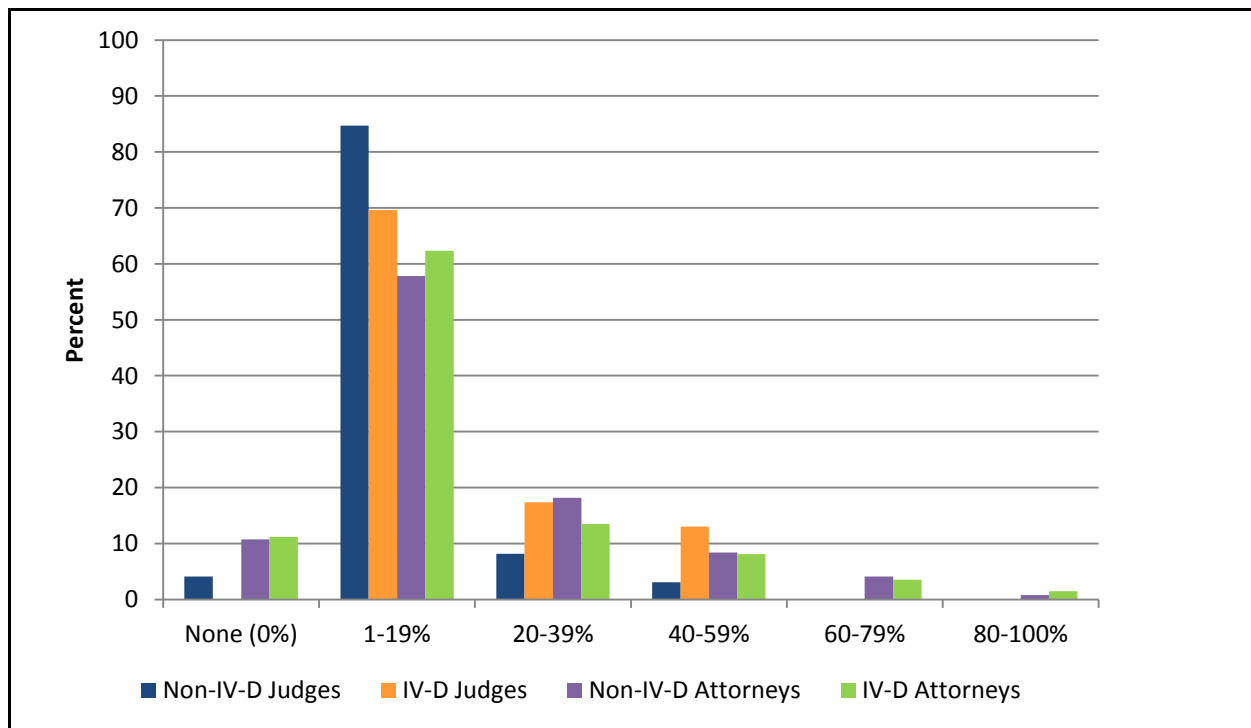
Based on an analysis of 205,902 newly established or modified Title IV-D child support orders, we found that 73% of the child support orders do not report a deviation. The results show that 20% of the child support orders deviate from the initial calculation and for 7% of the orders, compliance with the guidelines is unknown or use of the guidelines is not applicable.

Information on deviations for non-IV-D child support orders is not available via an automated system.

The survey results concur with the results from the OAG automated system. For all groups participating in the survey, the most common response was that 1 to 19% of their orders deviated from the guidelines. The second most common response was 20 to 39%.

Non-IV-D judges reported using deviations somewhat less frequently than IV-D judges, and judges reported using fewer deviations than attorneys. Among attorneys, there are no substantial differences between IV-D and non-IV-D attorneys in the use of deviations from the initial calculation (see Figure 33).

Figure 33: Approximately what proportion of the child support orders that you work with deviate from the standard order?



The federal statute aims to have a limited number of deviations from the guidelines applied to child support orders, but the code provides no guidance on how to interpret “limited.” Therefore, it is difficult to determine if deviations on 20% of child support orders is a reasonable proportion.

CFRP examined deviations reported in other states’ guidelines reviews to determine if the proportion used in Texas was similar to that of other states. None of the other percentage of income states provided information on the use of deviations in their reviews. Of the 23 states for which we could locate information, the use of deviations ranged from less than 1% to

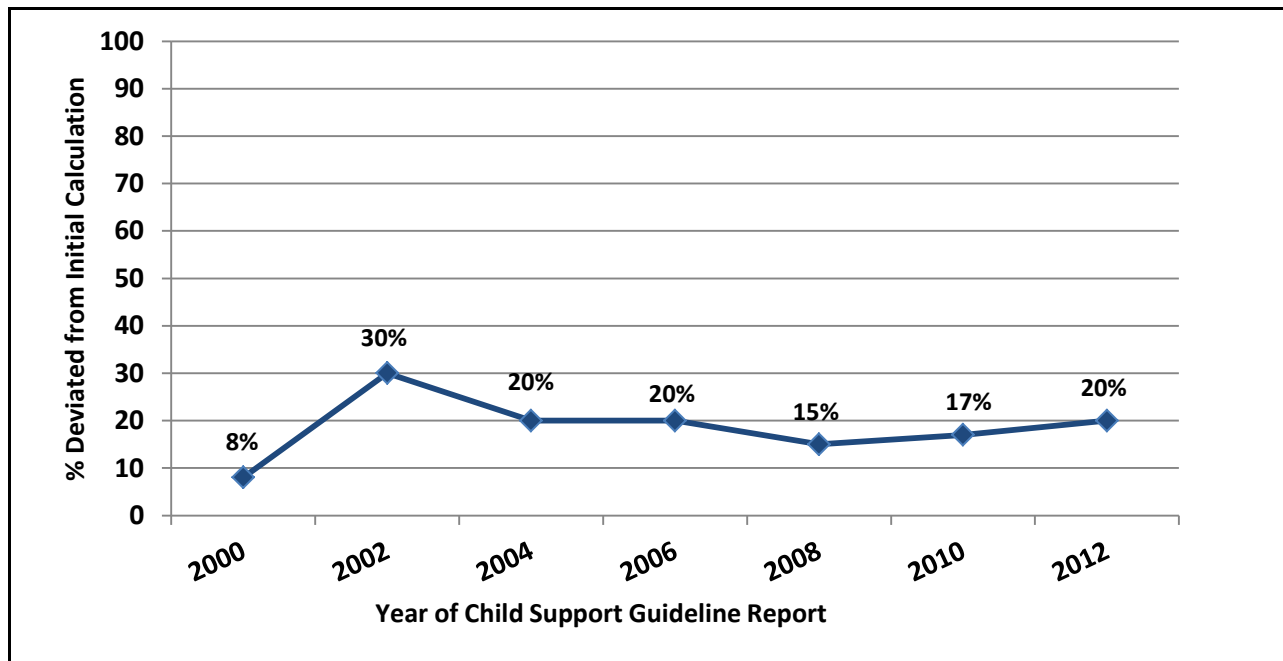
approximately 29% of orders that deviated from the initial calculation. Most of the states (16) reported a deviation rate under 10%, however. It is not clear whether all states include IV-D and non-IV-D cases in their deviation analyses; therefore, it is difficult to compare deviations statistics across states.

Trends in the Proportion of Child Support Cases that Deviate from the Initial Calculation

To determine whether the proportion of child support cases that deviate from the initial calculation has changed over time, CFRP examined OAG biennial reviews from 2000 to 2010. In addition, CFRP asked judges and attorneys via an online survey to indicate how their use of deviations has changed over the past five years.

The results presented in Figure 34 show that the use of deviations in the IV-D system has remained relatively stable over the past decade. The large reported increase in the use of deviations between 2000 and 2002 was due to a change in the way the deviations were calculated, according to conversations with the OAG. In 2000, the deviations were calculated as a percent of *all* orders, whereas in subsequent reports, the deviations were calculated as a percent of all *newly established and modified* orders. The OAG did not, however, have an explanation as to why the use of deviations declined from 30% to 20% between 2002 and 2004. Since 2004, the proportion of deviations used in child support orders has remained fairly stable.

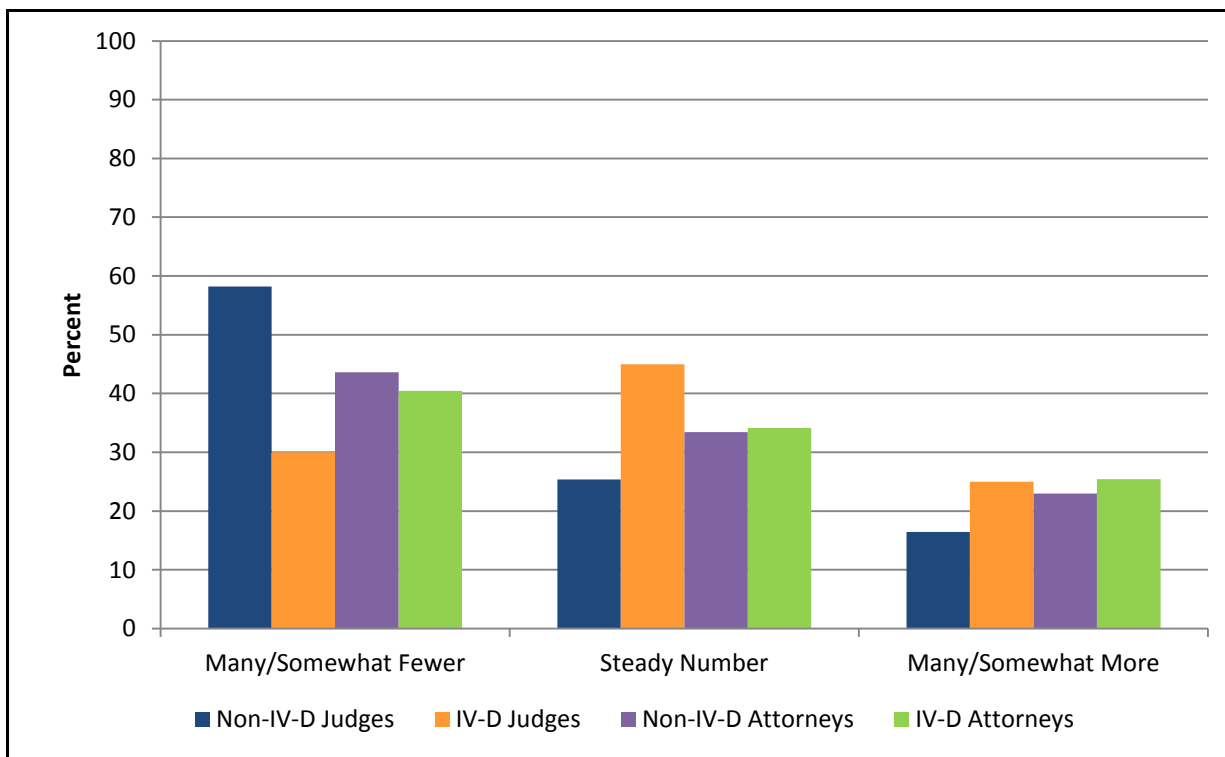
Figure 34: Percentage of IV-D Cases that Deviated from the Initial Calculation, 2000-2012



Source: Office of the Attorney General, Child Support Division, Biennial Reviews of the State's Child Support Guidelines.

Judges and attorneys were asked to report the trends they observed over the past five years in the frequency of applying deviations to child support orders (see Figure 35). Non-IV-D judges were the most likely to report that fewer deviations have been applied over the past five years, whereas IV-D judges report a more steady trend in the use of deviations. IV-D and non-IV-D attorneys report similar trends in the use of deviations in the child support orders with which they work; approximately 40% report a decline in the use of deviations, whereas approximately 25% report an increase over the past five years in the use of deviations from the initial child support calculation.

Figure 35: Over the past five years, what general trend have you observed concerning the calculation of child support awards?



MOST COMMONLY USED DEVIATIONS

To determine the most commonly used deviations in the establishment or modification of child support orders, CFRP analyzed data from the OAG automated system for IV-D cases, as well as reports from IV-D and non-IV-D judges and attorneys via survey.

Reasons for Deviations: OAG data on IV-D Child Support Cases

Based on data recorded in the OAG automated system for IV-D cases, the five most common deviations applied to child support orders for the 205,902 newly established or modified cases between 2010 and 2012 areⁱ:

1. Agreement by the parties concerning support (26,744 orders; 13.0%)
2. Other reasons (15,388 orders; 7.5%)
3. Support for children in more than one household (7,086 orders; 3.4%)
4. Other benefits (2,900 orders; 1.4%)
5. Cost of travel to exercise possession of and access to a child (226 orders; 0.1%)

As noted earlier, the reasons for deviations provided in the OAG data do not directly align with the deviations stipulated in Section 154 of the Texas Family Code. Therefore, it is difficult to determine precisely which deviations are used most frequently. The results suggest, however, that the most common deviation is “agreement by the parties” (13% of orders) (154.124(a)). This deviation does not indicate how or why the initial calculation was modified.

The second most common reason for deviation is “other reasons” (7.5% of orders). Again, this reason provides no real information as to why the final order deviated from the initial calculation. Very few other deviations are specified in the automated system.

ⁱ An order may include more than one deviation, and therefore the list will sum to more than 20% of orders.

CFRP reviewed the OAG biennial reports to determine whether the reasons for deviations reported in the OAG data have changed substantially over time. Table 24 shows that “agreement of the parties” has been the most commonly used deviation since 2004, and a top-five most common reason since 2000.

Table 24: Five Most Common Reasons for IV-D Deviations, 2000-2012

2000	2002	2004	2006	2008	2010	2012
Multiple families	Multiple families	Agreement of the parties	Agreement of the parties	Agreement of the parties	Agreement of the parties	Agreement of the parties
Other contributions of non-custodial parent	Additional child support to cover medical insurance	Multiple families	Multiple families	Other reasons or other benefits	Multiple families	Other reasons
Ability of the non-custodial parent to contribute to child support	Agreement of the parties	Additional child support to cover medical insurance	Additional child support to cover medical insurance	Multiple families	Other benefits or other reasons	Multiple families
The amount of possession and access to the child	Other reasons	Other reasons	Other reasons			Other benefits
Agreement of the parties						Cost of travel to exercise possession or access to child

Source: Office of the Attorney General, Child Support Division Biennial Reviews of the Child Support Guidelines 2000 through 2010. Information for 2012 is based on CFRP's analysis of the OAG automated system.

The use of the multiple family adjustment within the guidelines has also been a top-five reason for deviating from the initial calculation over this time period. “Other reasons” are more commonly reported in 2012 than in prior years, but this reason has been one of the most commonly reported in the OAG data since 2000. Unfortunately, “other” does not specify why the deviation from the initial calculation occurred.

Reasons for Deviations: Results from Survey Data

In the surveys, stakeholders were asked to report the most common deviations they used in establishing or modifying child support orders in the past year. Table 25 provides a list of the top five most common reasons by stakeholder group.

For all groups, “agreement concerning support,” was among the top five reasons the family law professionals used to deviate from the initial calculation. With the exception of non-IV-D judges, “agreement” was the most common deviation.

Judges (both IV-D and non-IV-D) were more likely than attorneys to report “unjust or inappropriate” as a common deviation. Non-IV-D judges and attorneys were more likely than their IV-D counterparts to report “cost of travel” as a reason to deviate from the initial child support calculation.

By contrast, IV-D judges and attorneys were more likely to report “support for children in more than one household” as a common reason for deviating from the standard order. IV-D attorneys were the only group that did not report the “ability of the parents to contribute” as one of the top five most common deviations.

Table 25: Five Most Common Reasons for Deviation from the Initial Guideline Calculation, 2012 Survey Results

Stakeholder Group	Reason
Non-IV-D Judges (n = 102)	<ol style="list-style-type: none"> 1. Amount of time of possession and access (33%) 2. Ability of the parents to contribute (32%) 3. Cost of travel to exercise possession of and access to a child (31%) 4. Agreement concerning support (30%) 5. Unjust or inappropriate (19%)
IV-D Judges (n = 23)	<ol style="list-style-type: none"> 1. Agreement concerning support (65%) 2/3. Support for children in more than one household (43%) 2/3. Disabled obligors (43%) 4. Unjust or inappropriate (35%) 5. Ability of the parents to contribute (30%)
Non-IV-D Attorneys (n = 526)	<ol style="list-style-type: none"> 1. Agreement concerning support (40%) 2. Amount of time of possession and access (36%) 3. Ability of the parents to contribute (31%) 4. Cost of travel to exercise possession of and access to a child (22%) 5. Age and needs of the child (16%)
IV-D Attorneys (n = 485)	<ol style="list-style-type: none"> 1. Agreement concerning support (47%) 2. Children of obligors receiving Social Security (31%) 3. Amount of time of possession and access (26%) 4. Disabled obligors (23%) 5. Support for children in more than one household (19%)

Note: n = sample size; values in parentheses indicate the percentage of participants within each group that selected the deviation as one of the top five reasons that were the most common in the past year.

Stakeholders have been asked via survey to report their top reasons for deviating from the initial calculation in each of the prior guidelines reviews. Table 26 shows the results from 2000 through 2012.

The results show that “agreement” has been the most commonly reported deviation over this time period. “Multiple family adjustment” has been reported less frequently in recent years, whereas “possession and access” has become a more commonly reported reason for deviating from the initial child support calculation. Years 2010 and 2012 have similar results.

Table 26: Five Most Common Reasons for Deviation from the Initial Guideline Calculation, 2000 To 2012 Survey Results

	2000	2002	2004	2006	2008	2010	2012
1.	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement	Agreement
2.	Multiple families	Multiple families	Multiple families	Possession and access	Possession and access	Possession and access	Possession and access
3.	Unjust or inappropriate	Possession and access	Possession and access	Multiple families	Ability to contribute	Ability to contribute	Ability to contribute
4.	Health and medical expenses	Ability to contribute	Unjust or inappropriate	Unjust or inappropriate	Visitation travel expenses	Visitation travel expenses	Visitation travel expenses
5.	Obligee pays health insurance	Unjust or inappropriate	Obligor receives Social Security	Health and medical expenses	Multiple families	Obligor receives Social Security	Obligor receives Social Security

Source: Office of the Attorney General, Child Support Division Biennial Reviews of the Child Support Guidelines 2000 through 2010. Information for 2012 is based on CFRP’s analysis of the OAG automated system.

Deviations That Have Become More Commonly Used: Results from Survey Data

To further determine how the use of deviations has changed over time, CFRP asked stakeholders to report the five deviations that have become more common in the past five years. Table 27 provides the results by stakeholder group.

All four groups reported that “amount of time of possession and access” and “agreement concerning support” have become more commonly used. IV-D judges and attorneys report that “children of obligors receiving Social Security,” “disabled obligors,” and “support for children in multiple households” have become more commonly used. By contrast, non-IV-D judges and attorneys report that the “ability of the parents to contribute” has become a more commonly

used deviation. These differences may reflect the different populations served by the IV-D and non-IV-D child support systems.

Table 27: Deviations That Have Become MORE Common in the Past Five Years, 2012 Survey Results

Stakeholder Group	Reason
Non-IV-D Judges (n = 102)	<ol style="list-style-type: none"> 1. Amount of time of possession and access (25%) 2. Cost of travel to exercise possession of and access to a child (23%) 3. Agreement concerning support (22%) 4. Any financial resources available for support (14%) 5. Ability of parents to contribute (12%)
IV-D Judges (n = 23)	<ol style="list-style-type: none"> 1. Disabled obligors (52%) 2. Agreement concerning support (39%) 3/4. Any other reason consistent with the best interest of the child (22%) 3/4. Amount of time of possession and access (22%) 5. Children of obligors receiving Social Security (17%) 5. Unjust or inappropriate (17%) 5. Support for children in more than one household (17%)
Non-IV-D Attorneys (n = 526)	<ol style="list-style-type: none"> 1. Agreement concerning support (32%) 2. Amount of time of possession and access (30%) 3. Ability of the parents to contribute (21%) 4. Cost of travel to exercise possession of and access to a child (15%) 5. Unjust or inappropriate (11%)
IV-D Attorneys (n = 485)	<ol style="list-style-type: none"> 1. Agreement concerning support (38%) 2. Children of obligors receiving Social Security (29%) 3. Disabled obligors (24%) 4. Amount of time of possession and access (17%) 5. Support for children in more than one household (15%)

Note: n = sample size; values in parentheses indicate the percentage of participants within each group that selected the deviation as one of the top five reasons that have become more common over the past five years. 6.78% (47 out of 693) of respondents to this question selected that there were “no changes” in deviations. The percentages reflect answers only from participants who indicated that there were increases in the use of some deviations.

Deviations That Have Become Less Commonly Used: Results from Survey Data

In addition to asking stakeholders about the deviations that have become more commonly used over the past five years, CFRP also asked the judges and attorneys to indicate the deviations that are less commonly used today.

The results in Table 28 show that all four groups report that “expenses for education beyond secondary school” is a deviation that has been used less commonly over the past five years. Several other deviations are reportedly less commonly used by at least three out of the four groups.

For example, all of the groups, with the exception of non-IV-D judges, report that the “amount of alimony or spousal maintenance being paid or received” is a less commonly used deviation. IV-D judges are the only group for whom “unjust or inappropriate” is not a less commonly used deviation, and IV-D attorneys are the only group not to report a decline in the use of the deviation for the “amount of obligee’s net resources.”

Our analysis cannot determine why these deviations are used less frequently today, but the trends are fairly consistent for judges and attorneys within and outside of the IV-D child support system.

Table 28: Deviations That Have Become LESS Common in the Past Five Years, 2012 Survey Results

Stakeholder Group	Reason
Non-IV-D Judges (n = 102)	1/2. Unjust or inappropriate (14%) 1/2. Expenses for education beyond secondary school (14%) 3. Net resources of more than \$7,500 monthly (13%) 4. Amount of obligee's net resources (11%) 5. Amount of time of possession and access (9%)
IV-D Judges (n = 23)	1/2. Amount of obligee's net resources (26%) 1/2. Amount of alimony or spousal maintenance being paid or received (26%) 3/4. Cost of travel to exercise possession of and access to a child (17%) 3/4. Child care expenses incurred in order to maintain gainful employment (17%) 5. Expenses for education beyond secondary school (13%)
Non-IV-D Attorneys (n = 526)	1. Expenses for education beyond secondary school (14%) 2/3. Unjust or inappropriate (12%) 2/3. Amount of alimony or spousal maintenance being paid or received (12%) 4. Amount of obligee's net resources (10%) 5. Cash flow from real and personal property and assets, including a business and investments (9%)
IV-D Attorneys (n = 485)	1. Expenses for education beyond secondary school (16%) 2/3. Amount of alimony or spousal maintenance being paid or received (13%) 2/3. Unjust or inappropriate (13%) 4. Net resources of more than \$7500 monthly (11%) 5. Age and needs of child (9%)

Note: n = sample size; values in parentheses indicate the percentage of participants within each group that selected the deviation as one of the top five reasons that have become less common over the past five years. 29.24% (191 out of 651) of respondents to this question (selected that there were "no changes" in deviations. The percentages reflect answers only from participants who indicated that there were decreases in the use of some deviations.

DIRECTION AND DOLLAR AMOUNT OF DEVIATIONS FROM THE INITIAL CALCULATION

CFRP cannot determine the direction or amount that the child support order deviates from the initial calculation by using the OAG automated system. Unfortunately, these data are not recorded for either IV-D or non-IV-D cases, which is a limitation to fully understanding the use of deviations from the Texas Child Support Guidelines.

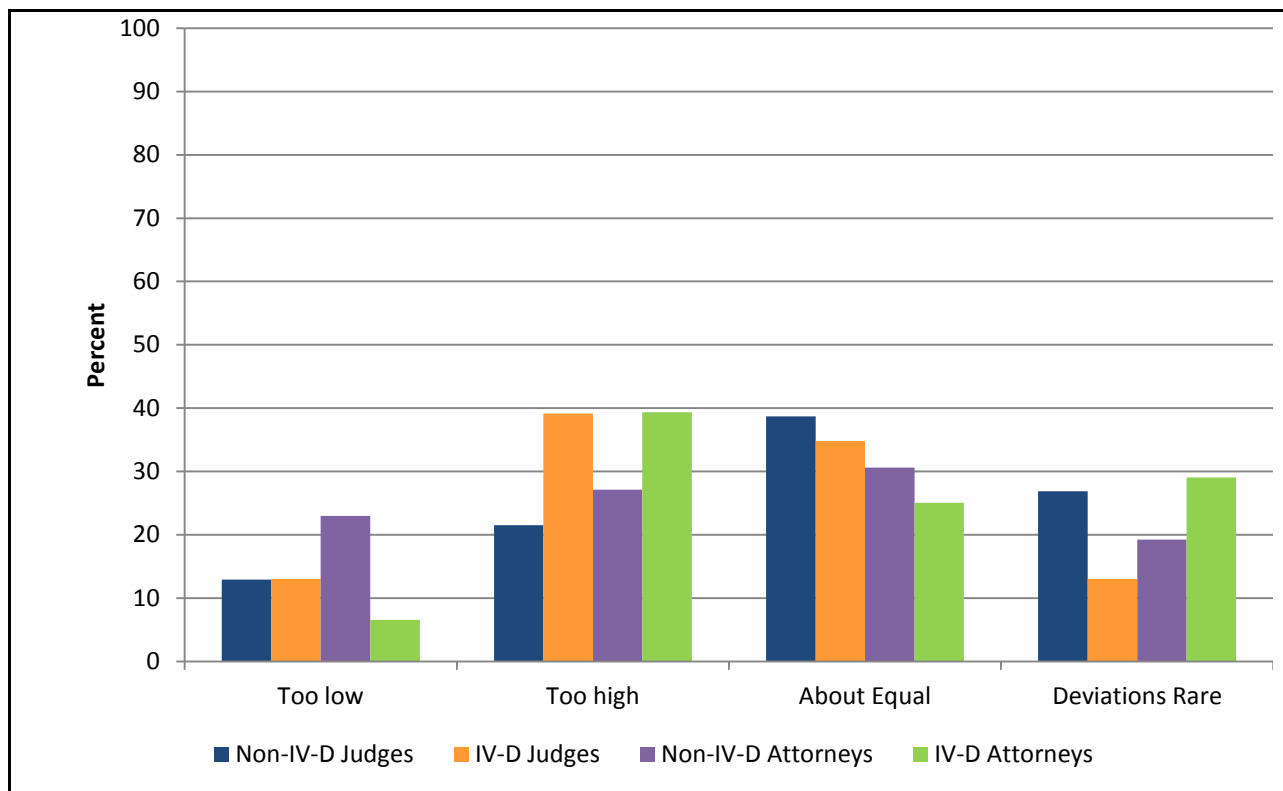
To assess whether judges and attorneys generally increase or decrease the initial calculation, and the dollar amount associated with the deviation, CFRP asked the stakeholders to respond to several survey questions.

Direction of the Deviation from the Initial Calculation

Survey participants were asked to report whether it was more common for deviations to result in an order that is higher or lower than the initial calculation (see Figure 36). Specifically the stakeholders were asked if the initial calculation is typically too low (the order is increased), too high (the order is decreased), about equal, or if deviations are rarely used in their caseload.

IV-D judges and attorneys were more likely than their non-IV-D counterparts to indicate that the initial order is typically too high and that the deviation results in a lower dollar amount. Indeed, approximately 40% of IV-D judges and attorneys reported that the initial calculation is typically too high and needs a downward adjustment, compared to 20% to 25% of non-IV-D professionals.

Figure 36: When the orders that you work with deviate from the standard order, is it typically because the initial calculation of the percentage of net resources is too low or too high?



Most common deviations used when decreasing the initial calculation

Participants were not asked specifically to report the top five reasons for downward deviations. To provide insight on the most common reasons child support awards are decreased, CFRP

examined the most common reasons for deviations that were reported by respondents who stated that most of their deviations resulted in a decrease in the order amount.

The results in Table 29 show that all four groups of judges and attorneys whose child support awards are more likely to result in a lower child support order than an increased amount report “agreement” and “possession and access” as common reasons for deviations.

Non-IV-D judges and attorneys are more likely than IV-D judges and attorneys to report “obligee’s net resources,” “cost of travel,” and “ability of the parents to contribute” as reasons for lowering the child support award amount. By contrast, IV-D judges and attorneys are more likely than their non-IV-D counterparts to lower child support awards due to “disabled obligors” and “support for children in multiple households.”

Table 29: Five Common Reasons for Downward Deviation from the Initial Guideline Calculation

Stakeholder Group	Reason
Non-IV-D Judges (n = 20)	<ol style="list-style-type: none"> 1. Ability of the parents to contribute (60%) 2. Amount of time of possession and access (55%) 3. Agreement concerning support (50%) 4/5. Cost of travel to exercise possession of and access to a child (40%) 4/5. Amount of obligee’s net resources (40%)
IV-D Judges (n = 9)	<ol style="list-style-type: none"> 1/2. Agreement concerning support (56%) 1/2. Support for children in more than one household (56%) 3/4/5. Ability of the parents to contribute (44%) 3/4/5. Amount of time of possession and access (44%) 3/4/5. Disabled obligors (44%)
Non-IV-D Attorneys (n = 124)	<ol style="list-style-type: none"> 1. Agreement concerning support (57%) 2. Amount of time of possession and access (51%) 3. Ability of the parents to contribute (48%) 4. Cost of travel to exercise possession of and access to a child (32%) 5. Amount of obligee’s net resources (27%)
IV-D Attorneys (n = 168)	<ol style="list-style-type: none"> 1. Agreement concerning support (78%) 2. Amount of time of possession and access (48%) 3. Children of obligors receiving Social Security (46%) 4. Disabled obligors (33%) 5. Support for children in more than one household (30%)

Note: n = sample size; values in parentheses indicate the percentage of participants within each group that selected the deviation as one of the top five most common reasons for a deviation, and who stated that most of their deviations resulted in a decrease in the order amount.

Table 30 provides a similar analysis to determine the reasons most commonly given by family law professionals who report that the deviations to their initial calculations more frequently result in a larger award amount. Only three IV-D judges provided information for this analysis, and therefore the group is excluded from Table 30.

Attorneys, both IV-D and non-IV-D, report that the most common reason for deviations when awards increase is due to “agreement” and “ability of the parents to contribute.” Non IV-D judges and attorneys report “age and needs of the child” and “time of possession and access” as the most common reasons child support awards are increased from the initial calculation.

Table 30: Five Common Reasons for Upward Deviation from the Initial Guideline Calculation

Stakeholder Group	Reason
Non-IV-D Judges (n = 12)	1/2. Cost of travel to exercise possession of and access to a child (50%) 1/2. Age and needs of the child (50%) 3/4/5. Unjust or inappropriate (42%) 3/4/5. Amount of time of possession and access (42%) 3/4/5. Special or extraordinary educational, health care, or other expenses of the parties or child (42%)
Non-IV-D Attorneys (n = 105)	1. Ability of the parents to contribute (53%) 2. Agreement concerning support (44%) 3/4. Age and needs of the child (38%) 3/4. Net resources of more than \$7,500 monthly (38%) 5. Amount of time of possession and access (35%)
IV-D Attorneys (n = 28)	1. Agreement concerning support (71%) 2. Children of obligors receiving Social Security (46%) 3. Ability of the parents to contribute (39%) 4. Disabled obligors (36%) 5. Support for children in more than one household (29%)

Note: n = sample size; values in parentheses indicate the percentage of participants within each group that selected the deviation as one of the top five most common reasons for a deviation, and who stated that most of their deviations resulted in an increase in the order amount.

Dollar Amount of Deviation from the Initial Calculation

Survey participants were asked to report the average dollar amount that the deviation decreased and increased from the initial calculation. The results presented in Figure 37 and Figure 38 indicate that most awards are only modified between \$50 to \$100 per month from the initial calculation, regardless if the award increases or decreases. Non-IV-D attorneys report the largest deviations; however, fewer than 20% deviate by more than \$200 per month.

This finding indicates that although deviations are used in a modest number of cases (approximately 20%), the dollar amount of the deviation from the initial calculation is relatively small.

Figure 37: In the past month, considering the establishment and modification cases you worked with for which the final order was set lower than the standard order (i.e., a deviation resulted in a decrease in the initial calculation amount), approximately what was the average monthly dollar DECREASE in the order?

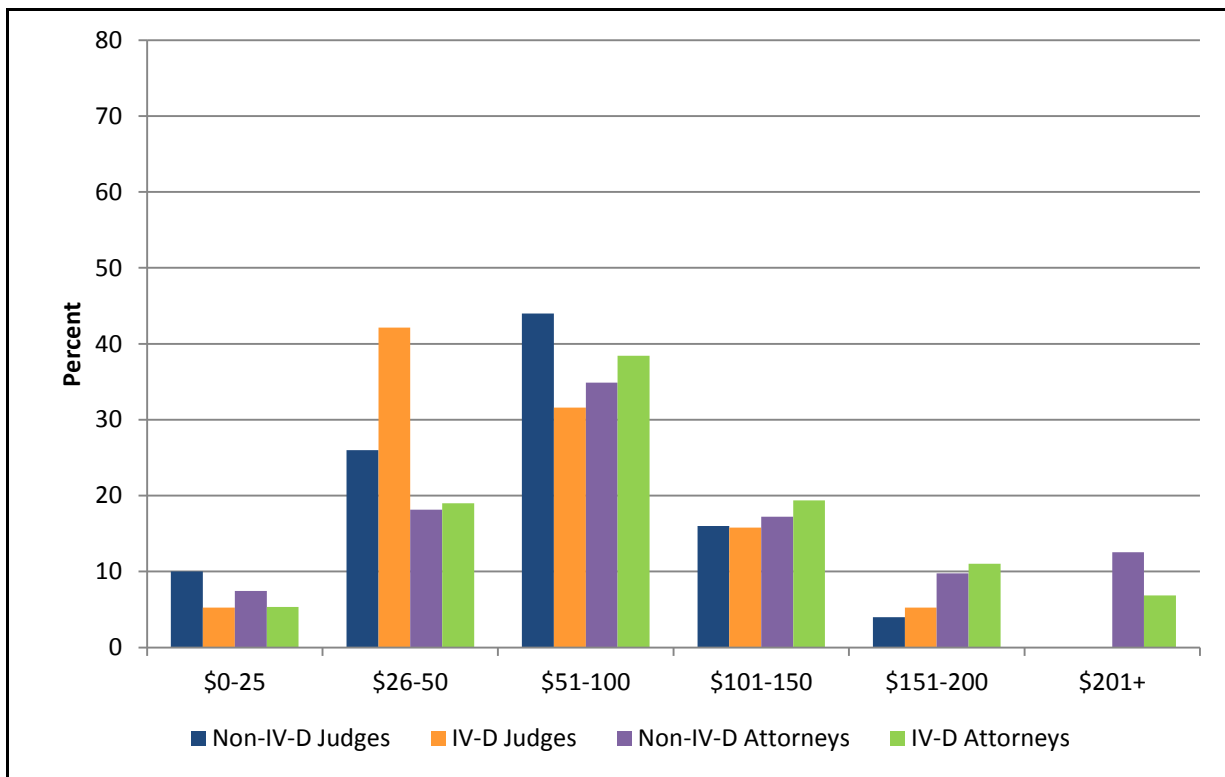
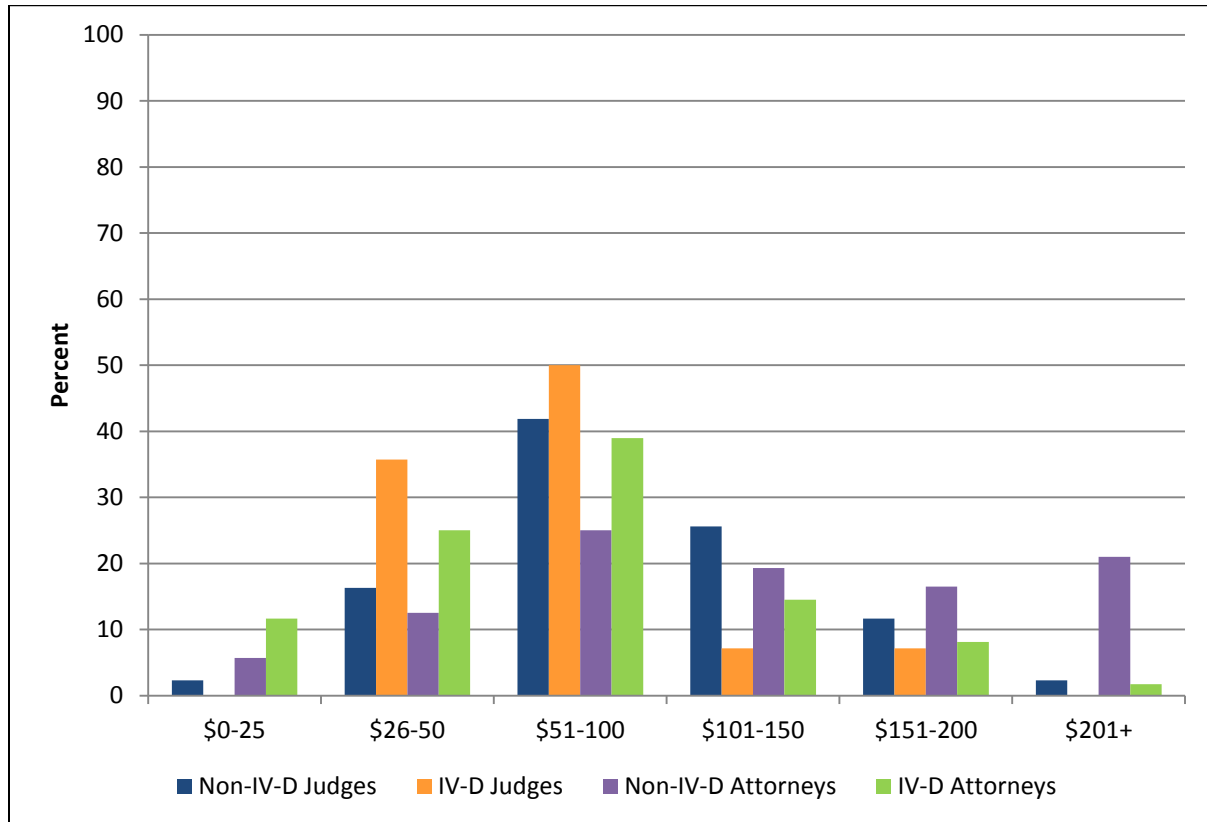


Figure 38: In the past month, considering the establishment and modification cases you worked with for which the final order was set higher than the standard order (i.e., a deviation resulted in an increase in the initial calculation amount), approximately what was the average monthly dollar INCREASE in the order?



CLIENT REPRESENTATION AND DEVIATIONS

CFRP surveyed judges and attorneys to determine the extent to which representation may be associated with the use of deviations. As mentioned previously, most of the parents in the IV-D system are not represented by an attorney, whereas most of the non-IV-D parents are represented. In addition, AAGs noted that they are hesitant to ask about the use of possible deviations because deviations increase the amount of time necessary for each case.

Stakeholders were asked their opinions as to whether individuals who are represented by an attorney are more likely to *request* a deviation and whether the individuals are more likely to have a deviation *granted*.

All four groups of family law professionals report that individuals who are represented by an attorney are more likely to request a deviation from the initial calculation (see Figure 39). However, judges report that individuals who are represented by an attorney are neither more or less likely to have a deviation granted (see Figure 40). Attorneys, particularly non-IV-D attorneys, seem to disagree and claim that individuals who are represented by an attorney are more likely to have a deviation granted (see Figure 41).

Figure 39: In your experience, considering the establishment and modification cases that you have worked with, how likely were individuals who were represented by an attorney to request a deviation compared to individuals who were not represented by an attorney?

Individuals represented by an attorney were:

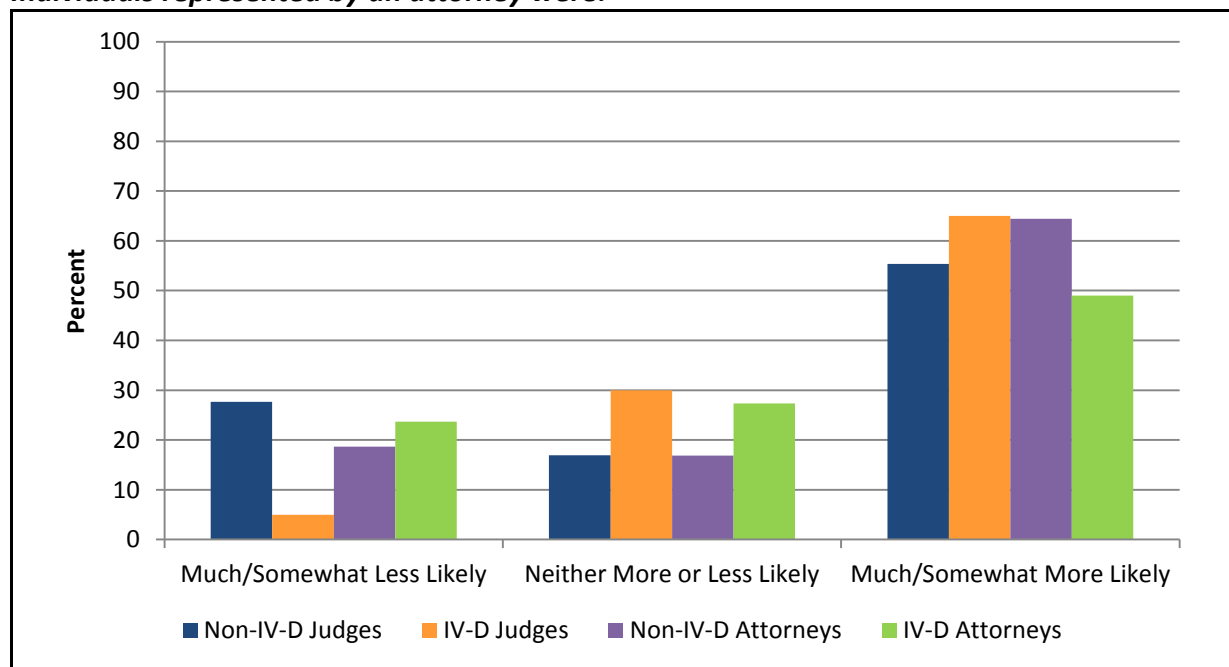


Figure 40: In the past month, considering the establishment and modification cases that you have worked with, how likely were individuals who were represented by an attorney to have a deviation granted compared to individuals who were not represented by an attorney?

Note: If you are representing one of these parties, please also consider the opposing party. Individuals represented by an attorney were:

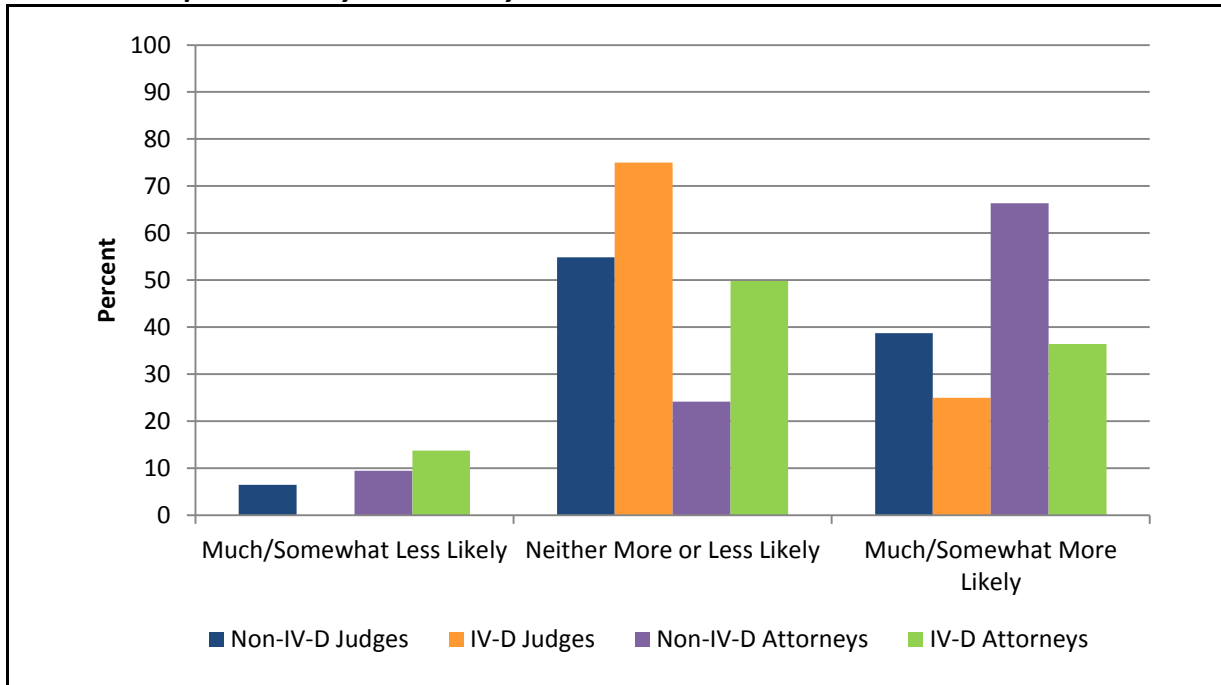
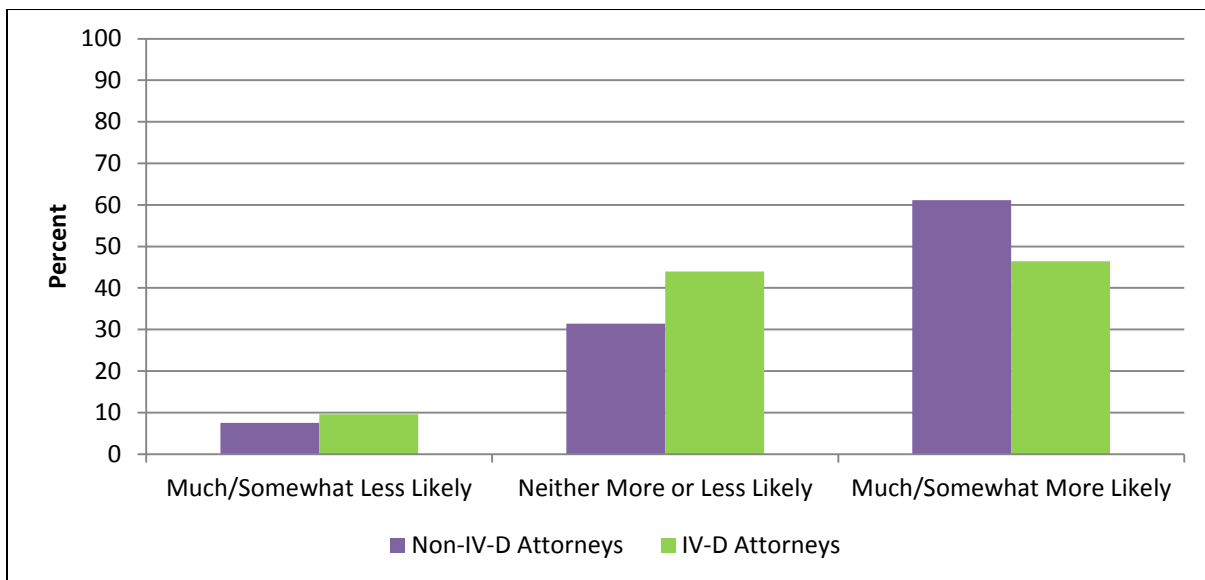


Figure 41: In your opinion, considering the establishment and modification cases that you have worked with, to what extent are judges more likely to grant a deviation if an individual is represented by an attorney?



CHAPTER 7: SUMMARY AND RECOMMENDATIONS

Purpose and Introduction

The aim of this report is to provide a comprehensive review of the Texas Child Support Guidelines according to the stipulations set forth in the Texas Family Code Chapter 154 as required by 42 U.S.C. Section 667(a) (see Appendix A), and report the results of the review and any recommendations for changes to the guidelines to the Office of the Attorney General (OAG).

In Texas' 82nd legislative session, the legislature passed Senate Bill 716, which modified the Texas Family Code (TFC) §111.001 for the Child Support Guidelines and mandates that Texas review its current guidelines and submit recommendations to the legislature by January 1, 2013. The recommendations presented in this report are CFRP's recommendations to the OAG.

A comprehensive review of the guidelines is needed given the substantial changes in family formation and employment patterns that have occurred since the guidelines were initially enacted in the late 1980s. Today, more families enter the child support system following a nonmarital birth, while fewer families seek to establish child support orders as a result of divorce. As families continue to become more complex and less stable, the need for child support services will increase along with the challenges of providing one set of guidelines that fits the needs of all families.

Moreover, when the child support guidelines were initially established, fathers were more likely to be the primary breadwinner of the household, and fewer households had two income earners. Today, more families rely on the income of both parents to make ends meet; therefore, taking into consideration the income of only one parent when establishing a child support award may not be reflective of today's families. In addition, male employment and earnings, particularly among less educated fathers, have declined, which makes it increasingly difficult for some fathers to meet their financial obligations to their children.

To conduct the comprehensive review, CFRP employed a multiple-method approach. These methods include: reviewing the academic literature and reports on child support models used in other U.S. states and territories; observing child support court processes and negotiations; conducting a survey of IV-D and non-IV-D judges and attorneys to assess the frequency of deviations from the initial calculation of the child support order; surveying stakeholders to garner their views and opinions regarding the guidelines; holding focus groups and interviews with stakeholders (IV-D attorneys, judges, advocates, custodial parents, and noncustodial parents) about the child support guidelines; reviewing and estimating the costs of raising a child in Texas; and assessing the frequency of deviations for IV-D orders that were established or modified in the two-year period following the 2010 guideline review.

This report provided an overview of the three child support models currently used in the U.S.; information on the views and concerns of stakeholders regarding the child support guidelines; an estimate of the costs of raising a child in Texas, as well as an assessment of the adequacy of the current guidelines in providing these resources to children; and an analysis of the proportion of child support orders that deviate from the initial calculation and the most commonly used deviations.

Summary and Discussion of Findings

CHILD SUPPORT MODELS USED IN TEXAS AND THE U.S.

All states and U.S. territories use one of three child support models: the percentage of income model, the income shares model, or the Melson Formula. Texas is one of nine states that use the percentage of income model to determine child support awards, whereas most states use the income shares model.

A primary strength of the percentage of income model is it is simple and transparent. The child support award is determined by a percentage of the noncustodial parent's resources (i.e., gross income, net income, or net resources), and the courts are provided with several reasons for deviations that may be applied to the initial calculation to meet the unique needs of each family. In Texas, the standard child support award for one child is 20% of the obligor's net resources, and the Texas Family Code stipulates numerous reasons the award may deviate from the initial calculation.

A potential weakness of the percentage of income model is that it does not take into consideration the custodial parent's resources; neglecting these resources may not reflect the reality of most dual-earner families today and may lead to perceptions of inequity among the parents. The other models base the child support awards on the parents' combined incomes and each parent is responsible for contributing a proportionate amount.

Taking into consideration both parents' incomes when establishing or modifying a child support award is often perceived as fairer, but this approach may also double the demand on the courts to verify the incomes of both parents and modify the orders when income levels change. In addition, the actual dollar amount that most obligors owe is quite similar across models, and in every model it is only the obligor who bears the legal responsibility for paying child support. Specifying in the child support order the expected contributions of both parents may increase perceptions of fairness without the need to use a different child support model.

Another perceived weakness of the percentage of income model is that it does not account for the financial needs that noncustodial parents require to maintain a residence for their child's visitation. States that use the Melson Formula and many states that use the income shares model take into account a self-support reserve that ensures noncustodial parents have at least a subsistence level of resources to provide for themselves and their children when the children visit. A percentage of income model could include a self-support reserve by reducing the

obligor's income by a given amount prior to applying the percentage to net resources; however, no state that uses the percentage of income model currently applies this approach.

Texas' Child Support Guidelines do not clearly state the purpose or the goals of the child support awards. Therefore, it is difficult to determine what child support model is preferable in Texas. States that use the income shares model and the Melson Formula, as well as Wisconsin which uses the percentage of income model, provide specific language in their guidelines indicating that the goal of child support is for children to have the same standard of living they would enjoy if their parents had not separated. Policy clarity on the aims of the Texas Child Support Guidelines is necessary to determine whether they are adequately addressing the needs of families.

Moreover, states that set their child support awards proportionate to the parents' combined income also clearly indicate what each parent is expected to contribute toward the costs of raising a child. In those states, the child support schedule is directly aligned to the estimated costs of raising a child at each income level, and the costs are shared proportionately among the parents. Texas' guidelines are not directly aligned to the costs of raising a child, and therefore it is not clear what the percentage of net resources is supposed to represent relative to the costs of raising a child.

STAKEHOLDER VIEWS AND CONCERNS

CFRP consulted stakeholders to provide their opinions on the current guidelines and to offer suggestions to improve the guidelines. The analysis included advocates, parents, and stakeholders who primarily work within the IV-D system and those who do not.

Importantly, it is difficult for stakeholders to determine the adequacy of the Child Support Guidelines without a clear understanding of the underlying principles or goals of the guidelines. Most stakeholders were aware that Texas' guidelines do not have specific aims, and they desired greater clarity from the state. Many stakeholders were under the assumption that the policy goals are to provide the child with the same standard of living the child would have if the parents did not separate, and they worked toward child support awards that would reflect this standard.

Stakeholders also did not fully agree on what the guidelines should require the noncustodial parent to contribute relative to the costs of raising a child. The current guidelines are not specific on this point. For example, should 20% of net resources for one child cover half of the costs of raising a child, a proportionate amount, or some other amount?

Most survey participants responded that each parent should pay a proportionate amount of the costs of raising a child. However, currently in Texas, only the obligor's income is considered in the establishment or modification of a child support award. Without a clear indication of what the noncustodial parent is supposed to contribute toward the costs of raising a child, it is difficult for stakeholders to determine if the guidelines are meeting the best interest standard.

Overall, judges and attorneys voiced strong support for the current guidelines, noting their ease of implementation, simplicity, and consistency. However, many stakeholders also cited concerns that the guidelines are not equitable or perceived as fair by custodial and noncustodial parents, and that they may not result in an order that provides adequate support for the child.

Discussions with various stakeholders revealed that their priorities and concerns differ somewhat systematically based on their professional and family roles. For example, the top priority or concern for judges is to have discretion to set awards in the best interest of the child. IV-D attorneys noted concerns that time pressures due to heavy caseloads often results in an inability to meet the unique needs of individual families.

Noncustodial parents are concerned that they bear the full legal burden of the child support system. These parents state they are more concerned about the responsiveness of the system, how the child support dollars are spent by the custodial parent, and other factors that affect their perceptions of equity and fairness, than they are concerned about the actual amount of the child support award.

By contrast, custodial parents' primary concerns are for the noncustodial parent to spend time with their child, in addition to providing financial support, and they are concerned that their own time and investment in their children be recognized. Additionally, they are concerned with their ability to support their child, particularly the financial burden of child care expenses.

These findings indicate that the actual guidelines, or the rules that specify precisely how much an obligor owes each month in child support, are not the primary concern of stakeholders. Rather, stakeholders are concerned more about the implementation of the guidelines and the perceptions of fairness between custodial and noncustodial parents.

COSTS OF RAISING A CHILD IN TEXAS

CFRP used USDA expenditure data to determine the costs of raising a child in Texas. The costs of raising a child differ based on the level of income or education of the parents, the age of the child, the number of children in the household, and the marital status of the parents. In Texas, the average annual costs of raising a child range between approximately \$8,500 for lower-income families up to \$18,300 for higher income families. These dollar amounts exclude child care, education, and health care expenses.

Because Texas guidelines do not specify what proportion of the costs of raising a child the obligor is supposed to contribute, it is difficult to determine whether the current guidelines result in adequate awards. In addition, the amount of the obligation is not always equal to the amount the obligee actually receives, therefore our analysis may overstate the actual contributions of noncustodial parents.

The results from our analysis suggest, however, that the average monthly child support award that is established in the Texas IV-D system (\$341) provides approximately half (48%) of the estimated costs of raising a child. This amount may overstate the amount that many of the noncustodial parents in the IV-D system are obligated to pay, however, because two-fifths (39%) of the obligors in the IV-D system have an order set at the minimum wage presumption (\$225 per month) or lower. Noncustodial parents who receive the minimum wage order provide approximately one-third (32%) of the costs of raising a child.

Parents who establish child support awards outside of the IV-D system typically have higher incomes and therefore the average award amounts are higher (\$597 per month). The costs of raising a child for these families are also higher, however. Our analysis suggests that non-IV-D obligors pay approximately 48% of the costs of raising a child in Texas.

USE OF DEVIATIONS FROM THE INITIAL CHILD SUPPORT CALCULATION

One of the requirements of the comprehensive review is to determine the proportion of child support awards that deviate from the initial calculation. The federal statute indicates that the use of deviations should be “limited,” but the statute provides no guidance on the definition of limited. Therefore, it is not possible to determine if Texas’ results are limited or not.

An analysis of the OAG automated system reveals that approximately 20% of the IV-D child support orders in Texas deviate from the initial calculation. This proportion is consistent with the level of deviations applied to IV-D orders over the past decade in Texas. Unfortunately, data from an automated system are not available for non-IV-D orders.

CFRP asked IV-D and non-IV-D judges and attorneys to indicate their professional opinions on the proportion of child support establishment or modification orders that deviate from the initial calculation. The results from the survey data concur with the results from the OAG automated system; approximately 20% of child support orders deviate from the initial calculation.

The survey results also show that non-IV-D judges reported using deviations somewhat less frequently than IV-D judges, and judges reported using fewer deviations than attorneys. Among attorneys, there are no substantial differences between IV-D and non-IV-D attorneys in the use of deviations from the initial calculation.

The most commonly used reason for deviating from the guidelines is “agreement.” Although this deviation implies that both parties are accepting of the deviation, it does not provide information on the reason for deviating from the initial calculation or if there are consistent reasons the parties are agreeing to deviate.

The second most commonly reported deviation in the OAG automated system is “other reasons.” Again, this reason for deviation does not provide guidance as to whether the guidelines need to change to meet a common need among families. No other deviation is used

frequently. A clearer alignment between the data collected by the OAG and the deviations stipulated in the Texas Family Code would provide greater insight on this issue. In addition, better information is necessary for non-IV-D orders.

One issue for consideration is whether the guidelines are being applied too frequently, rather than tailoring the child support award to the needs of the family. For example, in the IV-D system, two-fifths of the orders are set at the minimum wage presumption (\$225) or lower. In some of these families, the noncustodial parent likely has a lower level of income than the minimum wage level for a full-time/full-year employee. Research suggests these families may benefit if the order is reduced somewhat to allow the noncustodial parent to pay “something,” rather than setting an order that the noncustodial parent cannot reasonably meet.

Recommendations

Based on our comprehensive review, we provide recommendations for broad policy considerations, as well as recommendations for specific aspects of the Texas Child Support Guidelines. Defining the underlying principles or goals of the child support guidelines is essential for making decisions for any specific changes to the guidelines.

SUMMARY OF RECOMMENDATIONS

- ***Recommendation 1: Clearly articulate the policy goal or underlying principles of the Child Support Guidelines***
- ***Recommendation 2: Specify what each parent should contribute to the costs of raising a child and align the child support award with this decision***
- ***Recommendation 3: To facilitate future reviews, explore data collection options (such as worksheets, order findings, or the like) to document the net resources used to determine the initial calculation and clearly specify the reasons for any deviation from the initial calculation per the Texas Family Code.***
- ***Additional Aspects to Consider:***
 - ***Necessary changes to the Medical Support provision in the guidelines related to the Affordable Care Act***
 - ***Lack of use of the child care deviation***
 - ***Equitable application of the multiple family adjustment***
 - ***Treatment of low-income obligors***
 - ***Effective use of retroactive child support***
 - ***Fast-track process for modifications to orders due to job loss and increased income***
 - ***Integration of parenting time and child support orders***

POLICY CONSIDERATIONS

Recommendation 1: Clearly articulate the policy goal or underlying principles of the Child Support Guidelines

Currently the Texas Child Support Guidelines do not clearly specify what aim they are trying to achieve with regard to the best interest of the child. Most states' guidelines, particularly income shares states, clearly articulate the principle known in the academic literature as the "continuity of expenditures principle."²⁰⁵ This principle asserts that a child should be afforded the same standard of living that the child would have enjoyed if the parents had not separated.

We recommend that the state begin a conversation to determine the underlying principles and goals of the Texas Child Support Guidelines, but we do not offer a recommendation on what those principles should be, other than that they should ensure the best interest of Texas children and families.

Although the continuity of expenditure principle is straightforward and provides guidance to achieve an equitable child support order, it may not be fully reflective of the realities of many Texas families. Today, many parents do not share a residence prior to their separation, therefore the child's standard of living is often more associated with the custodial parent's resources rather than the resources of a married-parent household.

In addition, the continuity of expenditures principle may not fully recognize the needs for parents to maintain two independent households that can fully support a child during visitation. The continuity of expenditures model determines the costs of raising a child based on a married-parent household, whereas the actual costs may exceed that amount because two households cannot reap the benefits of economies of scale on many items.

Recommendation 2: Specify what each parent should contribute to the costs of raising a child and align the child support award with this decision

To assess the adequacy of the Child Support Guidelines, the state must have a benchmark by which the amount of child support is measured. Currently, Texas does not clearly articulate what the purpose of the child support award amount represents relative to the costs of raising a child. The state should consider whether the child support award amount is intended to provide for the full costs of raising a child, a share proportionate to each parent's contribution to the parents' total combined incomes, half of the costs of raising a child, a token or symbolic amount, or some other amount.

States that use the income shares model or Melson Formula specify that the parents should each pay a proportionate amount of the child support award, and the child support award is directly aligned with the costs of raising a child at each income level. In Texas, the Child Support Guidelines do not specify what each parent should contribute to the costs of raising a child and the child support awards are only aligned with the obligor's net resources, not the costs of

raising a child. Therefore, the contributions of noncustodial parents to the costs of raising their children will vary widely across families.

Clearly articulating what each parent is supposed to contribute to the provisions of a child may also increase perceptions of fairness and equity among noncustodial and custodial parents. Currently, only the noncustodial parents' contributions are formally recognized and enforced. Although it may be impractical to enforce the custodial parents' contributions, formally recognizing them in the child support order may lead to a better understanding that each parent is responsible for the financial and emotional well-being of the child.

In addition, the state should specify what childrearing costs are included in, or excluded from, the initial calculation of the child support award. This clarification will provide parents, judges, and attorneys with meaningful information regarding what expenditures may be the sole responsibilities of the noncustodial parent or custodial parent, or what expenditures should be shared between the parents.

For instance, currently judges, attorneys, and parents have differing perceptions as to whether child care expenditures are included in the child support award amount. Identifying this information will improve the perception of fairness and adequacy of the child support award.

Recommendation 3: To facilitate future reviews, explore data collection options (such as worksheets, order findings, or the like) to document the net resources used to determine the initial calculation and clearly specify the reasons for any deviation from the initial calculation per the Texas Family Code.

State and federal statutes require analyses of the child support case files to determine if the guidelines are being applied to most cases and the proportion of cases that deviate from the initial calculation. Federal code also states that "Findings that rebut the guidelines shall state the amount of support that would have been required under the guidelines and include a justification of why the order varies from the guidelines."²⁰⁶

Unfortunately, the data currently available in the OAG automated system do not provide this information on cases established within the IV-D system, and there is no common database for cases established outside of the IV-D system. In addition, prior reviews of case files demonstrated that the files are often incomplete in regards to the initial calculation and the reasons for deviation.

Creating a simple worksheet that could be placed in each case file would ensure the information is collected and that the information is available when the case is subsequently reviewed. Entering this information into a statewide automated system would require significant resources, but it is a worthy goal if the state desires to know whether the current guidelines lead to adequate and equitable child support awards for all Texas families.

SPECIFIC CONSIDERATIONS

Below, we discuss several issues relevant to the guidelines that warrant consideration and discussion. Decisions regarding the broader policy considerations mentioned above will lead to better discussions of the issues mentioned below.

Medical Support

The Affordable Care Act (ACA) requires parents to provide health insurance to their dependent children or face a tax penalty. Currently in Texas, the noncustodial parent is required to pay for the child's health care costs in the form of health insurance coverage or cash support as long as the costs are considered reasonable.²⁰⁷ The noncustodial parent, however, does not claim the child as a dependent on the tax return, and therefore the current guidelines are inconsistent with the ACA.

After Texas determines how it will implement the ACA within the state, further discussion on this topic is necessary. At that time, the medical support provisions in the Texas Child Support Guidelines will need to be modified to prevent most custodial parents from facing a tax penalty if insurance is not provided by the noncustodial parent.

In addition, Texas should consider whether the noncustodial parent should continue to be responsible for the full costs associated with health care premiums. This guideline was established when most fathers were the primary breadwinners of a household and employer-provided health insurance was more common. Today, many families have dual earners and employer-provided health insurance is less common.

Regardless of whether the state determines that noncustodial parents should provide the full cost of health insurance premiums to supplement the child support award, we recommend that the state review whether up to 9% of the obligor's gross income is the appropriate amount for medical support. Texas has one of the higher medical support obligations compared to other U.S. states.

Additionally, the state should consider changing the order in which the guidelines recommend that medical support be provided. Currently, the first priority is for the noncustodial parent to provide health insurance for the child through his or her employer, whereas reimbursement to the custodial parent who provides health insurance from his or her employer is a lower priority.

Based on conversations with stakeholders, we recommend that this ordering is switched to instruct the custodial parent to provide the insurance if possible. This modification would allow custodial parents to provide insurance that is readily accessible in their geographical area and to ensure that the custodial parent is fully aware of the child's insured status.

Judges and attorneys mentioned that they have experienced several incidences in which the noncustodial parent allows a lapse in coverage or changes policy information without informing the custodial parent. The custodial parent is unaware until the custodial parent takes the child to the doctor, and cannot receive services without incurring significant financial obligations.

Child Care

Based on conversations with family law professionals and analyses of the OAG automated system data on deviations, we found that the child care deviation (154.123 (b)(6)) is rarely used. Indeed, the OAG reports applying the child care deviation to IV-D cases only 187 times in the past two years (July 2010 to June 2012). A common concern for custodial parents, however, is the ability to pay for child care. We recommend that the state discuss in greater depth why the child care deviation is rarely used, especially considering how common it is that custodial parents incur the expense of child care to hold a job or attend school.

Our discussions with stakeholders revealed contradicting concerns with the lack of application of the child care deviation. Attorneys and judges were concerned that allowing noncustodial parents to pay a portion of the child care costs would increase the noncustodial parents' involvement in deciding where the children should attend child care, and make it more difficult for the parents to agree on a child support order amount. Attorneys and judges preferred that the custodial parent have the primary say in where the child attends child care because the custodial parent was most likely to take the child to and from child care. The stakeholders were also concerned that it would be time consuming to modify orders any time the costs of child care changed.

Custodial parents, however, were concerned that they were unable to afford child care which limited their ability to work or attend school. They often would remark that the amount of the child support order was not enough to cover half of child care costs, let alone other childrearing expenditures. Importantly, however, custodial parents were rarely aware that they had an option to request a deviation for child care.

In addition, we recommend modifying the language of the child care deviation (154.123 (b)(6)) to include child care expenses incurred while attending school as well as employment.

Multiple Family Adjustment

The current Texas Child Support Guidelines allow the courts to provide a reduction in the amount an obligor is required to pay per child if the obligor has children in multiple households that he or she has a "legal duty to support."²⁰⁸ This stipulation means that when an obligor has a new child, he or she may request a modification to all existing child support orders^j. We

^j The obligor must request the modification within the jurisdiction in which the original order was established.

recommend that the state consider whether it is equitable to a child or a custodial parent to have his or her child support order reduced because the obligor had a child with a new partner. Some states are explicit in their guidelines that the multiple family adjustment can only apply to subsequent children, and not to children who have existing orders.

In addition to reducing the amount on established awards, the multiple family adjustment also allows the court to set a reduced child support award on the case before the court based on the number of children the obligor has a legal duty to support. Our observations and conversations with stakeholders find that obligors are seldom required to prove that they have a legal duty to support another child and that they are often given the reduced award even if they are not financially contributing to other children. We recommend that the state provide more guidance on the definition of “legal duty to support” and require that the noncustodial parent is actually financially supporting the other child in order to receive the multiple family adjustment.

Low-Income Obligor

Although it is imperative that children have the financial commitments of both of their parents, it is also the reality that many noncustodial parents have very limited resources and find it challenging to meet their child support obligations and maintain a residence for the child to visit. We recommend that the state determine whether a goal of the child support guidelines should be to allow noncustodial parents to retain at least a subsistence level of resources that allows them to provide a home for their child to visit.

We also recommend that the state discuss other strategies to increase the level of child support paid among low-income obligors. These strategies may include a self-support reserve or reducing the award amount to a level that would allow the obligor to pay a small amount without incurring substantial arrears that are likely not to be collected.

Retroactive Child Support

The Texas Child Support Guidelines currently instruct the court to consider setting the retroactive child support to an amount equivalent to “what would have been due for the four years preceding the date the petition seeking support was filed.”²⁰⁹ The guidelines allow the court to consider a longer time period if evidence suggests that the noncustodial parent purposefully avoided paying child care in the past. Moreover, the guidelines allow the court to consider several other factors that may reduce the amount of retroactive child support, such as placing an undue financial burden on the obligor and whether the mother of the child attempted to notify the obligor of his paternity.

Retroactive child support may provide an important source of resources for custodial parents who have sought support from the noncustodial parent but have not been able to receive the support. However, because of the substantial changes in family formation, we recommend that the application of retroactive support be limited in most cases to the time period following a

separation or divorce or subsequent to the time period at which the obligee initiated the process of establishing a child support order.

As stated previously, family formation has changed considerably since the current Texas Child Support Guidelines were established. Previously, the modal entry into the system was following divorce, whereas today the modal entry into the child support system is through nonmarital childbearing. Approximately half of unmarried parents live together and share resources, similar to married parents. Another one-third of unmarried parents may not live together, but still have a romantic relationship, and they have an informal arrangement for providing for their joint child.

These unmarried parents do not anticipate their relationship ending and therefore may not retain records of the specific contributions the parents are making to the child in anticipation that these will be necessary at a later time. Requiring the noncustodial parent to pay retroactive child support for the time period in which the parents were still romantically involved and making their own informal arrangements to provide for the child is not reflective of the realities of today's families.

This modification to the guidelines would reduce the amount of retroactive child support for some noncustodial parents who were actively involved in the raising of their child prior to the parents end of their romantic relationship. It may also encourage the custodial parent to apply for child support services sooner if she or he does not consider the contributions of the noncustodial parent adequate.

Modifications of Orders

The current guidelines allow a child support award to be modified before the standard three year review if the circumstances of the families have “materially and substantively changed” since the order was established²¹⁰. Currently, parents often incur a lengthy wait time to have an order modified. Noncustodial parents and attorneys explained to CFRP that the current process for modifying an order may take six to ten months or longer. During that time the noncustodial parent may accumulate substantial arrears or the custodial parent may receive a child support order that does not accurately reflect the available resources from the noncustodial parent.

We recommend that the state consider a fast-track process for order modifications for noncustodial parents who experience involuntary job loss or who have significant increases in income. To the extent practicable, the state may consider implementing an administrative process for modifying some child support orders. An administrative process would also alleviate some of the burden on the court for modifications that require minimal attention from child support review officers, AAGs, or judges.

Parenting Time

Texas sets an access and visitation obligation at the time parents establish a child support obligation. The order establishing parenting time is an important contribution to families who view child support and visitation as inextricably linked issues.

Although Texas establishes the two obligations simultaneously, the obligations are enforced separately. The OAG does not assist parents in enforcing the parenting time orders; rather obligations must be enforced with the assistance of a private attorney. In conversations, custodial and noncustodial parents voiced considerable concern that these issues are treated separately in the courts. We recommend that the state consider methods to integrate these issues to a larger degree.

Moreover, the guidelines allow the courts to consider parenting time as a deviation to the initial calculation. Some states include parenting time that exceeds the standard visitation schedule in the initial calculation. Although this approach may be fairer to noncustodial parents who spend considerable resources to maintain a home for their child to visit regularly, we do not recommend that Texas adopts this approach at this time. Because the noncustodial parents' right to visit their child is not an enforceable duty, noncustodial parents may seek a reduction in their child support award with the promise that they will care for the child regularly, and that promise cannot be enforced. Therefore, the custodial parent would have fewer resources to provide for the child, without an enforceable reduction in the amount of time the custodial parent must care for the child.

Conclusion

Texas Child Support Guidelines provide a simple, straightforward, and consistent process to establishing and modifying child support awards. In addition, the guidelines generally lead to awards that provide approximately half of the costs of raising a child in Texas, and the courts have considerable discretion in setting the awards to meet the needs of each family.

The main limitation of the Child Support Guidelines is that they do not provide specific goals as to the standard of living for the child or the contributions that parents should make toward the costs of raising a child. Without policy clarity on these issues, it is difficult to determine fully whether the Texas Child Support Guidelines adequately address the best interests of the child and lead to equitable child support orders.

APPENDICES

Appendix A: Texas and Federal Codes

TEXAS FAMILY CODE § 111.001. REVIEW OF GUIDELINES

- (b) At least once every four years, the Title IV-D agency shall review the child support guidelines under Chapter 154 as required by 42 U.S.C. Section 667(a) and report the results of the review and any recommendations for any changes to the guidelines and their manner of application to the standing committees of each house of the legislature having jurisdiction over family law issues.

Amended by Acts 2011, 82nd Leg., ch. 8 (S.B. 716), § 1, eff. Sept. 1, 2011.

Appendix A: Texas and Federal Codes

42 U.S.C § 667: STATE GUIDELINES FOR CHILD SUPPORT AWARDS

(a) Establishment of guidelines; method

Each State, as a condition for having its State plan approved under this part, must establish guidelines for child support award amounts within the State. The guidelines may be established by law or by judicial or administrative action, and shall be reviewed at least once every 4 years to ensure that their application results in the determination of appropriate child support award amounts.

(b) Availability of guidelines; rebuttable presumption

- (1) The guidelines established pursuant to subsection (a) of this section shall be made available to all judges and other officials who have the power to determine child support awards within such State.
- (2) There shall be a rebuttable presumption, in any judicial or administrative proceeding for the award of child support, that the amount of the award which would result from the application of such guidelines is the correct amount of child support to be awarded. A written finding or specific finding on the record that the application of the guidelines would be unjust or inappropriate in a particular case, as determined under criteria established by the State, shall be sufficient to rebut the presumption in that case.

(c) Technical assistance to States; State to furnish Secretary with copies

The Secretary shall furnish technical assistance to the States for establishing the guidelines, and each State shall furnish the Secretary with copies of its guidelines.

(Aug. 14, 1935, ch. 531, title IV, §467, as added Pub. L. 98–378, §18(a), Aug. 16, 1984, 98 Stat. 1321; amended Pub. L. 100–485, title I, §103(a), (b), Oct. 13, 1988, 102 Stat. 2346.)

Subsec. (b). Pub. L. 100–485, §103(a), designated existing provisions as par. (1), struck out “, but need not be binding upon such judges or other officials” after “within such State”, and added par. (2).

Appendix A: Texas and Federal Codes

45 CFR 302.56: GUIDELINES FOR SETTING CHILD SUPPORT AWARDS

- (a) Effective October 13, 1989, as a condition of approval of its State plan, the State shall establish one set of guidelines by law or by judicial or administrative action for setting and modifying child support award amounts within the State.
- (b) The State shall have procedures for making the guidelines available to all persons in the State whose duty it is to set child support award amounts.
- (c) The guidelines established under paragraph (a) of this section must at a minimum:
- (1) Take into consideration all earnings and income of the noncustodial parent;
 - (2) Be based on specific descriptive and numeric criteria and result in a computation of the support obligation; and
 - (3) Address how the parents will provide for the child(ren)'s health care needs through health insurance coverage and/or through cash medical support in accordance with § 303.31 of this chapter.
- (d) The State must include a copy of the guidelines in its State plan.
- (e) The State must review, and revise, if appropriate, the guidelines established under paragraph (a) of this section at least once every four years to ensure that their application results in the determination of appropriate child support award amounts.
- (f) Effective October 13, 1989, the State must provide that there shall be a rebuttable presumption, in any judicial or administrative proceeding for the award of child support, that the amount of the award which would result from the application of the guidelines established under paragraph (a) of this section is the correct amount of child support to be awarded.
- (g) A written finding or specific finding on the record of a judicial or administrative proceeding for the award of child support that the application of the guidelines established under paragraph (a) of this section would be unjust or inappropriate in a particular case shall be sufficient to rebut the presumption in that case, as determined under criteria established by the State. Such criteria must take into consideration the best interests of the child. Findings that rebut the guidelines shall state the amount of support that would have been required under the guidelines and include a justification of why the order varies from the guidelines.

Appendix A: Texas and Federal Codes

(h) As part of the review of a State's guidelines required under paragraph (e) of this section, a State must consider economic data on the cost of raising children and analyze case data, gathered through sampling or other methods, on the application of, and deviations from, the guidelines. The analysis of the data must be used in the State's review of the guidelines to ensure that deviations from the guidelines are limited.

(Approved by the Office of Management and Budget under control number 0960-0385)

[50 FR 19649, May 9, 1985; 50 FR 23958, June 7, 1985, as amended at 51 FR 37731, Oct. 24, 1986; 56 FR 22354, May 15, 1991; 73 FR 42441, July 21, 2008]

Appendix B: Citations for States' Child Support Guidelines and Reviews

State	Source
Alabama	Alabama Rules of Judicial Administration. Rule 32. Child-support Guidelines. 2009 Child-support Guidelines. Retrieved from http://judicial.alabama.gov/library/rules/ja32.pdf .
Alaska	Alaska Rules of Civil Procedure. Ch. 12, § 90.3. Child Support Awards. 1990 Alaska Rules of Civil Procedure. Retrieved from http://www.courts.alaska.gov/civ2.htm#90.3 .
Arizona	Supreme Court of Arizona. Ch. 3, § 25-320. Arizona Child Support Guidelines. 2005 Administrative Order No. 2004-29. Retrieved from http://www.azcourts.gov/Portals/31/Child%20Support/CSG2004.pdf .
Arkansas	Supreme Court of Arkansas. Arkansas Child Support Guidelines. 2011 Administrative Order No. 10. Retrieved from https://courts.arkansas.gov/aoc/acs_guidelines.cfm .
California	California Code of Regulations. Division 13, Ch. 1-13. Child Support Services. Retrieved in November 2011 from http://www.childsup.ca.gov/Resources/ChildSupportRegulations.aspx .
Colorado	Colorado Revised Statutes. §14-10-115. Child Support Guidelines. 2011 Child Support Guidelines. Retrieved from http://www.courts.state.co.us/Forms/PDF/jdf1822%20instructions%20for%20child%20support%20rev%201-2011.pdf .
Connecticut	Connecticut General Statutes. Ch. 815e § 46b. 2005 Child Support Guidelines. Retrieved from http://www.jud.ct.gov/Publications/ChildSupport/2005CSguidelines.pdf .
Delaware	Delaware Family Court Rules of Civil Procedure. Chapter 27, §500-509. Delaware Child Support Formula. 2010. Retrieved from http://courts.delaware.gov/forms/download.aspx?id=39308 .
District of Columbia	District of Columbia Official Code. Ch. 9 § 16-916.01. Child Support Guidelines. 2001 DC Judiciary and Judicial Procedure. Retrieved from http://weblinks.westlaw.com/result/default.aspx?cite=UUID%28NFE14CF10FF%2D5211DC9638D%2DC1FE7902831%29&db=1000869&findtype=VQ&fn=%5Ftop&pbcd=DA010192&rlt=CLID%5FFQRLT9040794514412&rp=%2FSearch%2Fdefault%2Ewl&rs=WEBL12%2E10&service=Find&spa=dcc%2D1000&sr=TC&vr=2%2E0 .
Florida	Florida Statutes. Ch. 61 § 61.13. Dissolution of Marriage; Support; Time-Sharing. 2011 Support of children; parenting and time-sharing; powers of court. Retrieved from http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=61.30&URL=0000-0099/0061/Sections/0061.13.html .

Appendix B: Citations for States' Child Support Guidelines and Reviews

State	Source
Georgia	Georgia Code. Ch. 6 §19-6-1-35. Alimony and Child Support. 2009 General Provisions. Retrieved from http://law.justia.com/codes/georgia/2010/title-19/chapter-6/article-1/ .
Guam	Guam Administrative Rules, Ch. 2, §1201-1210. Child Support Guidelines. 2009 Guam Public Law. Retrieved from http://www.guamcse.net/forms/guidelinesC.pdf .
Hawaii	Hawaii Administrative Rules, Ch. 5, §5-31. Child Support. 2009 Hawaii Administrative Rules. Retrieved from http://www.courts.state.hi.us/docs/form/maui/2CE248.pdf .
Idaho	Idaho Official Code. Ch. 6. §1-12. Idaho Child Support Guidelines. 2012 Child Support Guidelines. Retrieved from http://www.isc.idaho.gov/files/ICSG-July_1_2012.pdf .
Illinois	Illinois Child Support Services (2011). Calculating Child Support Obligation. Retrieved from http://www.childsupportillinois.com/general/calculating.html .
Indiana	Indiana Rules of Court. Ch. 3, §302. Child Support Rules and Guidelines. 2010 Indiana Rules of Court. Retrieved from http://www.in.gov/judiciary/rules/child_support/#r1 .
Iowa	Iowa Official Code. Ch. 9. §1-15. Child Support Guidelines. Retrieved from https://secureapp.dhs.state.ia.us/childsupport/includes/PDFfiles/Court%20Rules.pdf .
Kansas	Kansas Supreme Court. Kansas Child Support Guidelines. 2009 Administrative Order No. 216. Retrieved from http://www.kscourts.org/rules-procedures-forms/child-support-guidelines/2010-Guidelines-Final.pdf .
Kentucky	Kentucky Revised Statutes. Ch. 403 §403.212. Child Support Guidelines. Retrieved from http://www.lrc.ky.gov/krs/403-00/212.pdf .
Louisiana	Louisiana Statute. Ch. 9 §315. Child Support. Retrieved from http://www.legis.state.la.us/lss/lss.asp?doc=107373 .
Maine	Maine Revised Statute Title 19-A. Ch. 63, Child Support Guidelines. 2011 Office of the Revisor of Statutes. Retrieved from http://www.mainelegislature.org/legis/statutes/19-A/title19-Ach63.pdf .
Maryland	Code of Maryland. Ch. 12 §201-204. Child Support Guidelines. Retrieved from http://mlis.state.md.us/asp/web_statutes.asp?gfl&1-201 .
Massachusetts	General Laws of Massachusetts. Ch. 208 §28. 2009 Child Support Guidelines. Retrieved from http://www.mass.gov/courts/childsupport/guidelines.pdf .
Minnesota	Minnesota Official Code. Ch. 518, §01-78. Child Support. 2005 Guidelines Used in Child Support Determinations. Retrieved from https://www.revisor.leg.state.mn.us/statutes/?id=518A .

Appendix B: Citations for States' Child Support Guidelines and Reviews

State	Source
Mississippi	Mississippi Code. Ch. 19 §101-103. Child support award guidelines. 2000 Child Support Award Guidelines. Retrieved from http://www.mscode.com/free/statutes/43/019/0101.htm , and http://www.mscode.com/free/statutes/43/019/0103.htm .
Michigan	Michigan State Court Administrative Office, Family Services Division. 2008 Michigan Child Support Formula. Retrieved from http://courts.michigan.gov/Administration/SCAO/Resources/Documents/Publications/Manuals/focb/2008MCSFmanual.pdf .
Missouri	Missouri Revised Statutes. Ch. 452, §540.342. Dissolution of Marriage, Divorce, Alimony and Separate Maintenance. Retrieved from http://www.moga.mo.gov/statutes/c400-499/4520000340.htm .
Montana	Montana Official Code. Ch. 62, §1. Child Support Guidelines. Retrieved from http://www.dphhs.mt.gov/csed/packet/guidelines.pdf .
Nebraska	Nebraska Supreme Court Rules. Ch. 4, §201-222. Child Support Guidelines. Retrieved from http://www.supremecourt.ne.gov/supreme-court-rules/ch4 .
Nevada	Nevada Department of Health and Human Services. <i>Child Support Enforcement Manual</i> . Ch. 100-800. Retrieved from https://dwss.nv.gov/pdf/ChildSupportManual.pdf .
New Hampshire	New Hampshire Statutes. Ch. 458-C §1-7. Child Support Guidelines. Retrieved from http://www.gencourt.state.nh.us/rsa/html/NHTOC/NHTOC-XLIII-458-C.htm .
New Jersey	Rules Governing the Courts of the State of New Jersey. Rule 5:6A, Appendix IX-A. Child Support Guidelines, Including Amendments through June 14, 2011. Retrieved from http://www.judiciary.state.nj.us/csguide/app9a.pdf
New Mexico	New Mexico Code. Ch. 40, §40-4-11.1. Child Support Guidelines. Retrieved from http://www.hsd.state.nm.us/csed/guidelines.html .
New York	New York Social Services Law. § 111-i. Child Support Standards. Retrieved from https://www.childsupport.ny.gov/dcse/pdfs/cssa_2012.pdf .
North Carolina	North Carolina General Statutes. Ch 50 §1-40. Divorce, Alimony and Child Support, Generally. 2010 North Carolina General Statutes. Retrieved from http://www.ncga.state.nc.us/EnactedLegislation/Statutes/HTML/ByArticle/Chapter_110/Article_9.html .
North Dakota	North Dakota Century Code. Ch. 14, §8. Child Support Guidelines. 2011 North Dakota Century Code. Retrieved from http://www.nd.gov/dhs/services/childsupport/progserv/guidelines/guidelines.html
Ohio	Ohio Administrative Code. Ch. 5101.12 §45-60. Child Support. Retrieved from http://codes.ohio.gov/oac/5101%3A12 .

Appendix B: Citations for States' Child Support Guidelines and Reviews

State	Source
Oklahoma	Oklahoma Statute. Title 43, §118. Child Support Guidelines 2009. Retrieved from http://www.okdhs.org/programsandservices/ocss/docs/computation.htm .
Oregon	Oregon Statutes. Rule 137, §050-055. Child Support. Retrieved from http://www.oregonchildsupport.gov/laws/rules/pages/index.aspx .
Pennsylvania	Pennsylvania Code. Ch. 1910 § 1910.16-1. Amount of Support. Support Guidelines. Updated through September 10, 2011. Retrieved from http://www.pacode.com/secure/data/231/chapter1910/chap1910toc.html
Rhode Island	The State of Rhode Island General Laws. Ch. 15 § 9. Support of children. Retrieved from http://www.rilin.state.ri.us/Statutes/TITLE15/15-9/15-9-1.HTM .
South Carolina	South Carolina Code of Laws. Ch. 17. §17.310-520. Child Support General Provisions. South Carolina Children's Code. Retrieved from http://www.scstatehouse.gov/code/t63c017.php .
South Dakota	South Dakota Codified Laws. Ch. 25, § 7-6.2. Child Support Guidelines. Retrieved from http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=StatuteChapter&Statute=25-7
Tennessee	Rules of Tennessee Department of Human Services Child Support Division. Ch. 1240, §2-4. Child Support Guidelines. Retrieved from http://www.tn.gov/sos/rules/1240/1240-02/1240-02-04.20080815.pdf .
Texas	Texas Statutes. Title 5. Ch. 154. §154.001-309. Child Support. 2011 Family Code. Retrieved from http://www.statutes.legis.state.tx.us/Docs/FA/htm/FA.154.htm .
Utah	Utah Statutes. Chapter 12. Child Support. Retrieved from http://le.utah.gov/UtahCode/section.jsp?code=78B-12
Vermont	Vermont Statutes Annotated. Title 15, Ch. 11. Child Support Guidelines. Retrieved from http://dcf.vermont.gov/sites/dcf/files/pdf/ocs/GuidelinesSoleandSplit.pdf .
Virginia	Code of Virginia. Ch. 20. §20.10.1. Determination of Child or Spousal Support. Retrieved from http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+20-108.1 .
Washington	Washington Administrative Code. Ch. 388-422. Child Support. Retrieved from http://apps.leg.wa.gov/WAC/default.aspx?cite=388-422&full=true .
West Virginia	West Virginia Code. Chapter 48, §13.101. Guidelines for Child Support Awards. Retrieved from http://www.legis.state.wv.us/wvcode/code.cfm?chap=48&art=13 .

Appendix B: Citations for States' Child Support Guidelines and Reviews

State	Source
Wisconsin	Wisconsin Official Code. Ch. 49, §11-385 Children and Family Support Services. 2004 Child Support. Retrieved from http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&fn=default.htm&d=code&jd=ch.%20dcf%20150 .
Wyoming	Wyoming Official Code. Ch. 20, §3 Child Support. 2011 Child Support. Retrieved from http://legisweb.state.wy.us/statutes/titles/Title20/T20CH2AR3.htm .

Appendix C: Delaware Calculation Worksheet

The Family Court of the State of Delaware CHILD SUPPORT CALCULATION

Case Name: _____
 Date: _____
 Petition #: _____
 Covered: _____

Calculation
 Period

		Wages	2d Job	self	taxable	nontax	Father		Mother	
NET INCOME AVAILABLE	1	Gross Income								
		Father								
		Mother								
	2	Taxes	Federal	FICA	self	State	local			
		Father								
		Mother								
	3	Deductions	Health	Pension	Union	Disability	other			
		Father								
		Mother								
	4	Self Support Allowance*						4	\$ 1120	\$ 1120
	5	Net Income after Self-Support (Line 1 – Lines 2, 3 & 4)						5		
	6	Number of Children <u>not</u> of this union supported by						6		
7	Adjustment for Support of Dependent children (Table A)						7	%	%	
8	Net Available for Primary Support (Line 5 x Line 7)						8			
PRIMARY	9	Share of Total Net Available (Line 8 ÷ Line 8 Total)					9	%	%	100%
	10	Number of Children of this union in each household					10			
	11	Primary Support Allowance (Table B)					11			
	12	A – Child Care expenses necessary for parent to work					12A			
		B – Health Insurance Allocable to children					12B			
		C - Private School Tuition other primary expenses					12C			
	13	Primary Need (Line 11 Total + Lines 12A & B Totals)					13			
	14	Primary Support Obligation (Line 9 x Line 13)					14			
SOLA	15	Net Available for SOLA (Line 8 minus Line 14)					15			
	16	Standard of Living Adjustment Percentage (Table B)					16	%	%	
	17	A – SOLA Obligation (Line 15 x Line 16)					17A			
		B – SOLA per child (Line 17A Total ÷ Line 10 Total)					17B			
18	Gross Monthly Obligation (Line 14 + Line 17A)					18				
CREDITS	19	Primary/SOLA retained (Line 10 x per child SOLA +					19			
	20	Other primary paid by each parent (Lines 12A, B & C)					20			
	21	A - Parenting Time Percentage (Table C)					21A	%	%	
		B – Parenting Time Adjustment (L21A x other party's					21B			
	22	Maximum Allowable Obligation (Line 7 x Line 8)					22			
23 Net Monthly Obligation		(Line 18 minus Lines 19, 20 & 21B but not more than Line 22)					23			

Appendix C: Delaware Calculation Worksheet

Table A*		Table B*				Table C	
children	%	children	primary	SOLA	minimum	overnights	%
0	100	1	510	17	130	110 – 132	10
1	82	2	810	24	200	133 – 150	20
2	73	3	1090	29	270	151 – 164	30
3+	67	EA	+250	+4	+60	165 – 174	40

*Effective January 1, 2011 to December 31, 2011.

Appendix D: New Hampshire Child Support Percentage of Combined Net Income

Parents' Total Net Income	1 Child	2 Children	3 Children	4 or More Children
\$15,000 or less	25.6%	35.5%	42.5%	45%
\$25,000	25%	35%	42%	44.5%
\$35,000	24%	33.5%	40.5%	53%
\$50,000	23%	31.5%	38%	40.5%
\$60,000	22%	30.5%	36.5%	39%
\$70,000	21.5%	30%	36%	38.5%
\$80,000	21%	29%	35%	37.5%
\$90,000	21%	28.5%	34.5%	37%
\$100,000	20%	27.5%	33%	33.5%
\$125,000 or more	19%	26%	31%	33.5%

Source: New Hampshire Statutes. Ch. 458-C §1-7. Child Support Guidelines. Retrieved from <http://www.gencourt.state.nh.us/rsa/html/NHTOC/NHTOC-XLIII-458-C.htm>.

Note: The New Hampshire guidelines require the department to interpolate between the percentages to calculate the appropriate percentage for a given income level.

Appendix E: Massachusetts Child Support Calculation Worksheet

Case Name Date Prepared
 Docket Number Name of Preparer

CHILD SUPPORT GUIDELINES WORKSHEET

All amounts are \$ / week, rounded to the nearest dollar

1. INCOME

	Recipient	Payor
a. Gross Weekly income	\$ <input style="width: 100px;" type="text"/>	\$ <input style="width: 100px;" type="text"/>
b. Minus Child Care cost paid	\$ (<input style="width: 100px;" type="text"/>)	\$ (<input style="width: 100px;" type="text"/>)
c. Minus Health insurance cost paid	\$ (<input style="width: 100px;" type="text"/>)	\$ (<input style="width: 100px;" type="text"/>)
d. Minus Dental/Vision insurance cost paid	\$ (<input style="width: 100px;" type="text"/>)	\$ (<input style="width: 100px;" type="text"/>)
e. Minus Other Support Obligations paid	\$ (<input style="width: 100px;" type="text"/>)	\$ (<input style="width: 100px;" type="text"/>)
f. Available income	= \$ <input style="width: 100px;" type="text"/>	\$ <input style="width: 100px;" type="text"/>
g. Combined Available Income Recipient 1(f) + Payor 1(f)		= \$ <input style="width: 100px;" type="text"/>

2. CHILD SUPPORT CALCULATION

a. Combined amount for one child (See Table A)

b. Adjustment for number of children covered by this order (See Table B) Number of children ×

c. Combined support amount 2(a) × 2(b) = \$

d. Recipient's % of combined income Recipient 1(f) ÷ 1(g) %

e. Minus Recipient's share of combined support amount 2(c) × 2(d) = \$ ()

f. Payor's proportional weekly support amount 2(c) - 2(e) = \$

g. Weekly support amount as % of Recipient income 2(f) ÷ Recipient 1(f) %

h. Payor's final weekly support amount = \$
 if 2(g) is 10% or more, then enter 2(f) here
 Otherwise, enter the lesser of 2(f) OR (10% + 2(g)) × Payor 1(f)

**TABLE A:
CHILD SUPPORT OBLIGATION SCHEDULE**
All amounts are \$ / week, rounded to the nearest dollar

COMBINED AVAILABLE INCOME FROM LINE 1(g)		CHILD SUPPORT AMOUNT (1 CHILD)			
Minimum	Maximum				
\$-	\$100	At court discretion, but not less than \$80/month			
\$101	\$200	21%			
\$201	\$320	24%			
\$321	\$500	\$77	+ 26%	above	\$320
\$501	\$1,000	\$124	+ 25%	above	\$500
\$1,001	\$1,500	\$249	+ 22%	above	\$1,000
\$1,501	\$2,500	\$359	+ 19%	above	\$1,500
\$2,501	\$3,500	\$549	+ 17%	above	\$2,500
\$3,501	\$4,808	\$719	+ 15%	above	\$3,500

**TABLE B:
ADJUSTMENT FOR NUMBER OF CHILDREN**

CHILDREN	ADJUSTMENT
1	1.00
2	1.20
3	1.27
4	1.32
5	1.35

[Child Support Guidelines](#)
[Child Support Guidelines Chart](#)

Appendix F: Federal Performance Measures of Percentage of Income States, 2011

State	Paternity Establishment Percentage (IV-D)	Paternity Establishment Percentage (Statewide)	Percent of Cases with Child Support Orders	Percent of Current Collections	Percent of Arrearage Cases with Collections	Cost Effectiveness Ratio
Alaska	-	101.28%	91.76%	59.07%	66.31%	4
Arkansas	98.11%	-	85.3%	61.58%	66.14%	4.28
Illinois	-	84.95%	80.13%	58.62%	61.19%	4.72
Mississippi	90.16%	-	58.54%	54.45%	60.3%	9.79
Nevada	109.3%	-	80.96%	51.11%	59.91%	3.98
North Dakota	109.5%	-	89.84%	74.57%	69%	6.32
Texas	-	97.6%	82.9%	64.83%	65.07%	9.29
Virgin Islands	-	89.75%	67.95%	56.08%	52.32%	1.98
Wisconsin	101.38%	-	84.78%	70.59%	63.47%	6.44

Source: U.S. Department of Health and Human Services, Administration for Children & Families. Table P-35: Unaudited Incentive Performance Measures, for Fiscal Year 2011. Retrieved November 2012 from <http://www.acf.hhs.gov/programs/css/resource/fy2011-preliminary-report-table-p-35>.

Appendix G: Federal Performance Measures of Income Shares States, 2011

State	Paternity Establishment Percentage (IV-D)	Paternity Establishment Percentage (Statewide)	Percent of Cases with Child Support Orders	Percent of Current Collections	Percent of Arrearage Cases	Cost Effectiveness Ratio
Alabama	94.63%	-	82.56%	50.97%	56.09%	4.46
Arizona	126.33%	-	85.09%	51.45%	54.69%	6.03
California	-	106.95%	85.81%	58.56%	61.58%	2.29
Colorado	-	103.02%	86.46%	63.32%	69.88%	4.49
Connecticut	94.47%	-	73.7%	58.16%	59.16%	3.65
D.C.	-	90%	68.2%	59.97%	51.89%	2.13
Florida	-	94.37%	75.67%	53.06%	60.76%	5.44
Georgia	-	98.8%	83.44%	60.79%	66.75%	7.02
Guam	92.65%	-	77.28%	63.39%	64.81%	2.31
Idaho	92.67%	-	87.26%	59.9%	57.2%	6.94
Indiana	104.09%	-	80.43%	58.88%	64.69%	5.35
Iowa	-	97.8%	89.03%	71.66%	70.27%	6.24
Kansas	-	93.46%	78.14%	53.37%	62.95%	3.45
Kentucky	95.93%	-	89.03%	58.33%	59.74%	5.99
Louisiana	90.5%	-	78.14%	56.22%	58.39%	5.05
Maine	100.53%	-	89.74%	59.26%	57.85%	3.84
Maryland	-	91.88%	82.9%	64.7%	61.57%	4.13
Massachusetts	-	91.1%	83.31%	68.23%	59.72%	9.45
Michigan	-	91.52%	75.75%	62%	57.2%	6.18

Appendix G: Federal Performance Measures of Income Shares States, 2011

State	Paternity Establishment Percentage (IV-D)	Paternity Establishment Percentage (Statewide)	Percent of Cases with Child Support Orders	Percent of Current Collections	Percent of Arrearage Cases	Cost Effectiveness Ratio
Minnesota	101.37%	-	86.02%	70.48%	70.53%	3.6
Missouri	-	93.46%	85.91%	56.8%	58.62%	7.46
Nebraska	-	91.39%	84.63%	69.75%	69.06%	5.78
New Jersey	-	99.92%	77.08%	64.64%	62.37%	4.64
New Mexico	94.8%	-	74.98%	55.03%	67.39%	2.71
North Carolina	99.74%	-	82.01%	65.26%	64.53%	5.55
Ohio	-	90.44%	82.21%	66.61%	64.14%	6.77
Oklahoma	-	112.76%	75.48%	54.9%	61.64%	4.58
Oregon	-	93.33%	76.54%	59.7%	58.67%	5.41
Pennsylvania	-	97.32%	89.39%	83.9%	83.77%	5.8
Rhode Island	92.35%	-	65.81%	59.93%	56.5%	4.1
South Carolina	-	92.5%	71.3%	52.26%	53.85%	4.56
South Dakota	108.22%	-	93.06%	69%	66.33%	10.41
Tennessee	-	90.93%	70.66%	53.14%	57.53%	7.31
Utah	-	103.8%	88.04%	60.03%	64.15%	5.59
Vermont	103.84%	-	89.65%	68.03%	69.96%	3.29

Appendix G: Federal Performance Measures of Income Shares States, 2011

State	Paternity Establishment Percentage (IV-D)	Paternity Establishment Percentage (Statewide)	Percent of Cases with Child Support Orders	Percent of Current Collections	Percent of Arrearage Cases	Cost Effectiveness Ratio
Virginia	-	93.9%	87.22%	62.81%	61.38%	6.99
Washington	101.6%	-	89.77%	64.66%	61.45%	4.68
West Virginia	102.81%	-	87.88%	65.68%	61%	4.73
Wyoming	-	94.5%	92.5%	66.63%	72.18%	5.3

Source: U.S. Department of Health and Human Services, Administration for Children & Families. Table P-35: Unaudited Incentive Performance Measures, for Fiscal Year 2011. Retrieved November 2012 from <http://www.acf.hhs.gov/programs/css/resource/fy2011-preliminary-report-table-p-35>.

Appendix H: Federal Performance Measures of Melson Model States, 2011

State	Paternity Establishment Percentage (IV-D)	Paternity Establishment Percentage (Statewide)	Percent of Cases with Child Support Orders	Percent of Current Collections	Percent of Arrearage Cases	Cost Effectiveness Ratio
Delaware	77.98%	-	66.41%	59.79%	57.42%	2.23
Hawaii	-	99.47%	67.81%	62.52%	45.37%	5.95
Montana	107.05%	-	88.77%	62.31%	65.94%	5.13

Source: U.S. Department of Health and Human Services, Administration for Children & Families. Table P-35: Unaudited Incentive Performance Measures, for Fiscal Year 2011. Retrieved November 2012 from <http://www.acf.hhs.gov/programs/css/resource/fy2011-preliminary-report-table-p-35>.

Appendix I: Federal Performance Measures of Hybrid States, 2011

State	Paternity Establishment Percentage (IV-D)	Paternity Establishment Percentage (Statewide)	Percent of Cases with Child Support Orders	Percent of Current Collections	Percent of Arrearage Cases	Cost Effectiveness Ratio
New Hampshire	105.61%	-	86.43%	62.05%	65.19%	4.31
New York	-	90.55%	79.72%	66.43%	58.81%	5.47
Puerto Rico	-	97.39%	78.51%	56.62%	50.43%	8.86

Source: U.S. Department of Health and Human Services, Administration for Children & Families. Table P-35: Unaudited Incentive Performance Measures, for Fiscal Year 2011. Retrieved November 2012 from <http://www.acf.hhs.gov/programs/css/resource/fy2011-preliminary-report-table-p-35>.

Appendix J: Federal Performance Measures for States that Switched Guidelines Models, 2001-2011

Federal Performance Measure	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Paternity Establishment Percentage (IV-D)											
District of Columbia	-	-	-	-	-	-	-	-	-	-	
Georgia	-	-	-	-	-	-	-	-	112.4	-	
Massachusetts	-	-	-	-	-	-	-	-	-	-	
Minnesota	79.57	-	84.90	98.78	96.09	96.48	96.39	97.40	99.70	100.39	101.37
Tennessee	-	-	-	-	-	-	-	-	-	-	
<i>Texas</i>	-	-	-	-	-	-	-	-	-	-	
Paternity Establishment Percentage (Statewide)											
District of Columbia	59.83	75.23	63.90	64.34	74.81	78.09	81.10	83.20	86.30	88.35	90
Georgia	-	83.25	95.00	81.64	83.69	87.30	90.72	90.72	-	92.52	98.8
Massachusetts	92.19	82.45	86.50	85.86	91.22	96.46	96.43	94.00	92.50	92.89	91.1
Minnesota	-	82.06	-	-	-	-	-	-	-	-	-
Tennessee	73.79	76.94	79.00	77.71	80.48	89.48	90.14	90.00	90.60	90.28	90.93
<i>Texas</i>	81.81	108.43	112.1	103.47	107.95	92.96	93.16	91.00	92.30	94.69	97.6
Percent of Cases with Orders											
District of Columbia	27.97	29.66	31.90	34.92	39.60	45.43	50.38	54.80	61.50	64.76	68.2
Georgia	45.70	68.16	70.10	71.13	74.47	75.67	79.72	83.50	85.40	84.33	83.44
Massachusetts	65.33	71.17	73.90	74.42	73.60	74.85	76.22	77.30	81.30	81.90	83.31
Minnesota	76.80	78.04	79.60	81.00	82.12	82.54	82.35	84.30	84.90	85.27	86.02
Tennessee	44.18	56.55	60.30	63.92	64.84	63.87	63.97	64.80	66.20	68.88	70.66
<i>Texas</i>	62.61	69.00	75.70	79.83	82.33	82.74	83.55	83.50	83.00	82.06	82.9
Percent of Current Collections											
District of Columbia	36.16	47.96	49.70	51.22	52.89	52.53	54.25	57.30	57.40	58.09	59.97
Georgia	48.18	49.73	51.00	51.88	52.56	51.93	55.86	58.20	59.30	60.67	60.79
Massachusetts	63.55	59.68	60.90	62.64	63.79	65.44	66.44	66.80	67.60	67.89	68.23
Minnesota	67.35	72.96	69.90	69.53	69.31	68.83	69.20	70.10	70.20	69.63	70.48
Tennessee	48.34	50.44	53.70	54.71	55.43	55.68	55.80	54.00	52.60	51.87	53.14
<i>Texas</i>	61.98	59.93	57.70	58.54	60.51	62.33	63.43	64.50	63.60	63.44	64.83

Appendix J: Federal Performance Measures for States that Switched Guidelines Models, 2001-2011

Federal Performance Measure	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Percent of Arrearage Cases											
District of Columbia	75.06	30.21	37.00	42.33	43.68	41.66	44.74	48.00	50.50	49.71	51.89
Georgia	76.31	60.78	63.60	59.12	59.16	60.24	62.16	67.30	69.20	68.17	66.75
Massachusetts	57.02	58.32	60.40	58.81	57.86	58.54	59.35	62.10	62.00	57.10	59.72
Minnesota	81.90	65.07	68.00	66.00	66.08	66.22	67.00	68.30	67.50	70.02	70.53
Tennessee	49.67	54.54	57.30	59.17	60.05	60.56	59.39	60.90	59.90	57.45	57.53
<i>Texas</i>	<i>62.99</i>	<i>64.45</i>	<i>62.30</i>	<i>63.54</i>	<i>65.23</i>	<i>67.35</i>	<i>67.30</i>	<i>68.60</i>	<i>66.60</i>	<i>64.51</i>	<i>65.07</i>
Cost Effectiveness Ratio											
District of Columbia	2.26	2.69	2.09	3.14	2.45	2.55	2.40	2.76	2.02	2.10	2.13
Georgia	3.96	4.24	4.47	4.67	5.20	6.18	5.43	6.59	7.22	6.58	7.02
Massachusetts	5.14	5.77	5.46	4.88	5.93	5.59	6.81	7.18	7.04	4.87	9.45
Minnesota	4.13	4.05	4.05	4.10	4.22	4.05	4.01	3.92	3.72	3.70	3.6
Tennessee	4.99	4.50	5.47	5.16	5.44	6.08	6.11	6.09	7.51	6.68	7.31
<i>Texas</i>	<i>5.23</i>	<i>5.41</i>	<i>5.63</i>	<i>5.95</i>	<i>6.81</i>	<i>7.52</i>	<i>8.29</i>	<i>9.42</i>	<i>9.80</i>	<i>8.80</i>	<i>9.29</i>

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
1. This survey is in regards to the work you do with child support cases. Approximately what proportion of your work time is dedicated to serving individuals who currently have a child support order or who would like to establish a child support order?	
Non-IV-D Judges	
0.00	None (0%)
17.65	1-19%
29.41	20-39%
20.59	40-59%
10.78	60-79%
21.57	80-100%
IV-D Judges	
0.00	None (0%)
0.00	1-19%
0.00	20-39%
0.00	40-59%
4.35	60-79%
95.65	80-100%
Non-IV-D Attorneys	
0.38	None (0%)
13.31	1-19%
16.16	20-39%
20.34	40-59%
27.00	60-79%
22.81	80-100%
IV-D Attorneys	
0.21	None (0%)
3.30	1-19%
3.51	20-39%
7.42	40-59%
11.13	60-79%
74.43	80-100%

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
2. Your practice is primarily in:	
Non-IV-D Judges	
39.22	An urban area
22.55	A suburban area
38.24	A rural area
IV-D Judges	
47.83	An urban area
21.74	A suburban area
30.43	A rural area
Non-IV-D Attorneys	
59.32	An urban area
25.29	A suburban area
15.40	A rural area
IV-D Attorneys	
61.24	An urban area
18.14	A suburban area
20.62	A rural area
3. What is your current position?	
7.39	Judge
1.98	Associate Judge for Title IV-D cases
1.38	Associate Judge
40.76	Private or family law attorney
8.17	Paralegal or legal assistant
28.03	Child support review officer
9.97	Assistant Attorney General
2.32	Advocate
4. For how many years have you served in your current position in Texas?	
Non-IV-D Judges	
3.92	Less than 1 year
31.37	1 to 5 years
26.47	6 to 10 years
19.61	11 to 15 years
10.78	16 to 20 years
3.92	21 to 25 years
3.92	Over 25 years

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
IV-D Judges	
4.35	Less than 1 year
21.74	1 to 5 years
21.74	6 to 10 years
17.39	11 to 15 years
17.39	16 to 20 years
4.35	21 to 25 years
13.04	Over 25 years
Non-IV-D Attorneys	
3.23	Less than 1 year
15.97	1 to 5 years
17.30	6 to 10 years
11.79	11 to 15 years
11.98	16 to 20 years
9.13	21 to 25 years
30.61	Over 25 years
IV-D Attorneys	
7.42	Less than 1 year
33.61	1 to 5 years
23.51	6 to 10 years
17.32	11 to 15 years
8.87	16 to 20 years
6.19	21 to 25 years
3.09	Over 25 years
5. Of the child support cases that you work with, approximately what proportion of the cases are Attorney General child support cases (IV-D)?	
Non-IV-D Judges	
6.06	None (0%)
46.46	1 - 19%
29.29	20 - 39%
12.12	40 - 59%
4.04	60 - 79%
2.02	80 - 100%

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
IV-D Judges	
0.00	None (0%)
0.00	1 - 19%
0.00	20 - 39%
0.00	40 - 59%
0.00	60 - 79%
100.00	80 - 100%
Non-IV-D Attorneys	
5.18	None (0%)
52.40	1 - 19%
23.42	20 - 39%
13.44	40 - 59%
2.11	60 - 79%
3.45	80 - 100%
IV-D Attorneys	
0.21	None (0%)
0.41	1 - 19%
0.83	20 - 39%
1.24	40 - 59%
14.49	60 - 79%
82.82	80 - 100%
6. Of the child support establishment or modification cases that you work with, approximately how many result in a child support award each week?	
Non-IV-D Judges	
16.16	Less than 1 per week
32.32	1 – 5 cases per week
39.39	6 – 19 cases per week
9.09	20 – 59 cases per week
3.03	60 or more cases per week
IV-D Judges	
0.00	Less than 1 per week
0.00	1 – 5 cases per week
8.70	6 – 19 cases per week
34.78	20 – 59 cases per week
56.52	60 or more cases per week

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
Non-IV-D Attorneys	
57.97	Less than 1 per week
37.04	1 – 5 cases per week
3.65	6 – 19 cases per week
0.96	20 – 59 cases per week
0.38	60 or more cases per week
IV-D Attorneys	
9.73	Less than 1 per week
28.78	1 – 5 cases per week
32.30	6 – 19 cases per week
19.67	20 – 59 cases per week
9.52	60 or more cases per week
7. Approximately what proportion of the child support orders that you work with deviate from the standard order?	
Non-IV-D Judges	
4.08	None (0%)
84.69	1 - 19%
8.16	20 - 39%
3.06	40 - 59%
0.00	60 - 79%
0.00	80 – 100%
IV-D Judges	
0.00	None (0%)
69.57	1 - 19%
17.39	20 - 39%
13.04	40 - 59%
0.00	60 - 79%
0.00	80 – 100%
Non-IV-D Attorneys	
10.74	None (0%)
57.81	1 - 19%
18.16	20 - 39%
8.40	40 - 59%
4.10	60 - 79%
0.78	80 – 100%

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
IV-D Attorneys	
11.18	None (0%)
62.32	1 - 19%
13.46	20 - 39%
8.07	40 - 59%
3.52	60 - 79%
1.45	80 – 100%
8. When the orders that you work with deviate from the standard order, is it typically because the initial calculation of the percentage of net resources is:	
Non-IV-D Judges	
12.90	Too low (a deviation is needed to increase final award)?
21.51	Too high (a deviation is needed to decrease final award)?
38.71	Final order is just as likely to increase as to decrease from initial calculation.
26.88	The orders I work with rarely or never include a deviation.
IV-D Judges	
13.04	Too low (a deviation is needed to increase final award)?
39.13	Too high (a deviation is needed to decrease final award)?
34.78	Final order is just as likely to increase as to decrease from initial calculation.
13.04	The orders I work with rarely or never include a deviation.
Non- IV-D Attorneys	
22.98	Too low (a deviation is needed to increase final award)?
27.13	Too high (a deviation is needed to decrease final award)?
30.63	Final order is just as likely to increase as to decrease from initial calculation.
19.26	The orders I work with rarely or never include a deviation.
IV-D Attorneys	
6.56	Too low (a deviation is needed to increase final award)?
39.34	Too high (a deviation is needed to decrease final award)?
25.06	Final order is just as likely to increase as to decrease from initial calculation.
29.04	The orders I work with rarely or never include a deviation.
9. Select up to five (5) of the most common reasons from the Family Code you used to deviate from the standard order in the past year.	
Non- IV-D Judges	
18.63	154.122(b) unjust or inappropriate
17.65	154.123(b)(1) age and needs of the child
32.35	154.123(b)(2) ability of the parents to contribute
10.78	154.123(b)(3) any financial resources available for support

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
33.33	154.123(b)(4) amount of time of possession and access
13.73	154.123(b)(5) amount of the obligee's net resources
7.84	154.123(b)(6) child care expenses incurred in order to maintain gainful employment
12.75	154.123(b)(7) managing conservatorship or physical custody of another child
0.98	154.123(b)(8) amount of alimony or spousal maintenance being paid or received
0.98	154.123(b)(9) expenses for education beyond secondary school
6.86	154.123(b)(10) obligor or obligee has benefits furnished by an employer, another person, or a business entity
0.00	154.123(b)(11) deductions from the wage or salary income for personal services of the parties
8.82	154.123(b)(12) provision for health care insurance and payment of uninsured medical expenses
14.71	154.123(b)(13) special or extraordinary educational, health care, or other expenses of the parties or child
31.37	154.123(b)(14) cost of travel to exercise possession of and access to a child
1.96	154.123(b)(15) cash flow from real and personal property and assets, including business and investments
0.98	154.123(b)(16) debts or debt service assumed by either party
14.71	154.123(b)(17) any other reason consistent with the best interest of the child
30.39	154.124 agreement concerning support
5.88	154.126 net resources of more than \$7500 monthly
9.80	154.128 & .129 support for children in more than one household
9.80	154.132 disabled obligors
12.75	154.133 children of obligors receiving Social Security
3.92	154.183(b) increased child support because obligee maintains health insurance coverage for the child(ren)
IV-D Judges	
34.78	154.122(b) unjust or inappropriate
13.04	154.123(b)(1) age and needs of the child
30.43	154.123(b)(2) ability of the parents to contribute
4.35	154.123(b)(3) any financial resources available for support
26.09	154.123(b)(4) amount of time of possession and access
13.73	154.123(b)(5) amount of the obligee's net resources
7.84	154.123(b)(6) child care expenses incurred in order to maintain gainful employment
12.75	154.123(b)(7) managing conservatorship or physical custody of another child
0.98	154.123(b)(8) amount of alimony or spousal maintenance being paid or received
0.98	154.123(b)(9) expenses for education beyond secondary school
6.86	154.123(b)(10) obligor or obligee has benefits furnished by an employer, another

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
	person, or a business entity
0.00	154.123(b)(11) deductions from the wage or salary income for personal services of the parties
8.82	154.123(b)(12) provision for health care insurance and payment of uninsured medical expenses
14.71	154.123(b)(13) special or extraordinary educational, health care, or other expenses of the parties or child
31.37	154.123(b)(14) cost of travel to exercise possession of and access to a child
1.96	154.123(b)(15) cash flow from real and personal property and assets, including business and investments
0.98	154.123(b)(16) debts or debt service assumed by either party
14.71	154.123(b)(17) any other reason consistent with the best interest of the child
30.39	154.124 agreement concerning support
5.88	154.126 net resources of more than \$7500 monthly
9.80	154.128 & .129 support for children in more than one household
9.80	154.132 disabled obligors
12.75	154.133 children of obligors receiving Social Security
3.92	154.183(b) increased child support because obligee maintains health insurance coverage for the child(ren)
Non- IV-D Attorneys	
14.83	154.122(b) unjust or inappropriate
15.59	154.123(b)(1) age and needs of the child
30.99	154.123(b)(2) ability of the parents to contribute
13.50	154.123(b)(3) any financial resources available for support
35.55	154.123(b)(4) amount of time of possession and access
13.69	154.123(b)(5) amount of the obligee's net resources
8.37	154.123(b)(6) child care expenses incurred in order to maintain gainful employment
12.17	154.123(b)(7) managing conservatorship or physical custody of another child
3.23	154.123(b)(8) amount of alimony or spousal maintenance being paid or received
4.75	154.123(b)(9) expenses for education beyond secondary school
3.42	154.123(b)(10) obligor or obligee has benefits furnished by an employer, another person, or a business entity
0.38	154.123(b)(11) deductions from the wage or salary income for personal services of the parties
7.60	154.123(b)(12) provision for health care insurance and payment of uninsured medical expenses
11.03	154.123(b)(13) special or extraordinary educational, health care, or other expenses of the parties or child

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
21.67	154.123(b)(14) cost of travel to exercise possession of and access to a child
1.90	154.123(b)(15) cash flow from real and personal property and assets, including business and investments
2.85	154.123(b)(16) debts or debt service assumed by either party
7.22	154.123(b)(17) any other reason consistent with the best interest of the child
39.73	154.124 agreement concerning support
15.21	154.126 net resources of more than \$7500 monthly
13.31	154.128 & .129 support for children in more than one household
6.08	154.132 disabled obligors
7.79	154.133 children of obligors receiving Social Security
9.89	154.183(b) increased child support because obligor maintains health insurance coverage for the child(ren)
IV-D Attorneys	
4.54	154.122(b) unjust or inappropriate
6.19	154.123(b)(1) age and needs of the child
15.26	154.123(b)(2) ability of the parents to contribute
8.04	154.123(b)(3) any financial resources available for support
25.77	154.123(b)(4) amount of time of possession and access
6.39	154.123(b)(5) amount of the obligee's net resources
5.36	154.123(b)(6) child care expenses incurred in order to maintain gainful employment
13.81	154.123(b)(7) managing conservatorship or physical custody of another child
0.21	154.123(b)(8) amount of alimony or spousal maintenance being paid or received
1.24	154.123(b)(9) expenses for education beyond secondary school
3.30	154.123(b)(10) obligor or obligee has benefits furnished by an employer, another person, or a business entity
1.03	154.123(b)(11) deductions from the wage or salary income for personal services of the parties
8.66	154.123(b)(12) provision for health care insurance and payment of uninsured medical expenses
5.57	154.123(b)(13) special or extraordinary educational, health care, or other expenses of the parties or child
14.02	154.123(b)(14) cost of travel to exercise possession of and access to a child
0.41	154.123(b)(15) cash flow from real and personal property and assets, including business and investments
2.47	154.123(b)(16) debts or debt service assumed by either party
8.66	154.123(b)(17) any other reason consistent with the best interest of the child
47.01	154.124 agreement concerning support
4.33	154.126 net resources of more than \$7500 monthly

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
18.56	154.128 & .129 support for children in more than one household
22.89	154.132 disabled obligors
30.93	154.133 children of obligors receiving Social Security
11.34	154.183(b) increased child support because obligee maintains health insurance coverage for the child(ren)
10. Over the past 5 years, what general trend have you observed concerning the calculation of child support awards?	
Non- IV-D Judges	
26.87	Many fewer deviations applied in calculating final awards
31.34	Somewhat fewer deviations applied in calculating final awards
25.37	A steady number of deviations applied in calculating final awards
14.93	Somewhat more deviations applied in calculating final awards
1.49	Many more deviations applied in calculating final awards
IV-D Judges	
25.00	Many fewer deviations applied in calculating final awards
5.00	Somewhat fewer deviations applied in calculating final awards
45.00	A steady number of deviations applied in calculating final awards
15.00	Somewhat more deviations applied in calculating final awards
10.00	Many more deviations applied in calculating final awards
Non- IV-D Attorneys	
17.28	Many fewer deviations applied in calculating final awards
26.35	Somewhat fewer deviations applied in calculating final awards
33.43	A steady number of deviations applied in calculating final awards
18.70	Somewhat more deviations applied in calculating final awards
4.25	Many more deviations applied in calculating final awards
IV-D Attorneys	
16.72	Many fewer deviations applied in calculating final awards
23.75	Somewhat fewer deviations applied in calculating final awards
34.11	A steady number of deviations applied in calculating final awards
19.06	Somewhat more deviations applied in calculating final awards
6.35	Many more deviations applied in calculating final awards

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
<p>11. In your experience, which reasons for deviation, if any, have become more common over the past five years? Please select up to five (5) reasons.</p> <p>(Note: Percentages do not include respondents who selected “no change”)</p>	
Non- IV-D Judges	
10.78	154.122(b) unjust or inappropriate
7.84	154.123(b)(1) age and needs of the child
11.76	154.123(b)(2) ability of the parents to contribute
12.75	154.123(b)(3) any financial resources available for support
24.51	154.123(b)(4) amount of time of possession and access
9.80	154.123(b)(5) amount of the obligee’s net resources
6.86	154.123(b)(6) child care expenses incurred in order to maintain gainful employment
9.80	154.123(b)(7) managing conservatorship or physical custody of another child
0.98	154.123(b)(8) amount of alimony or spousal maintenance being paid or received
1.96	154.123(b)(9) expenses for education beyond secondary school
2.94	154.123(b)(10) obligor or obligee has benefits furnished by an employer, another person, or a business entity
0.98	154.123(b)(11) deductions from the wage or salary income for personal services of the parties
8.82	154.123(b)(12) provision for health care insurance and payment of uninsured medical expenses
6.86	154.123(b)(13) special or extraordinary educational, health care, or other expenses of the parties or child
22.55	154.123(b)(14) cost of travel to exercise possession of and access to a child
0.00	154.123(b)(15) cash flow from real and personal property and assets, including business and investments
2.94	154.123(b)(16) debts or debt service assumed by either party
5.88	154.123(b)(17) any other reason consistent with the best interest of the child
21.57	154.124 agreement concerning support
1.96	154.126 net resources of more than \$7500 monthly
5.88	154.128 & .129 support for children in more than one household
5.88	154.132 disabled obligors
10.78	154.133 children of obligors receiving Social Security
1.96	154.183(b) increased child support because obligee maintains health insurance coverage for the child(ren)
	No changes

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
IV-D Judges	
17.39	154.122(b) unjust or inappropriate
4.35	154.123(b)(1) age and needs of the child
8.70	154.123(b)(2) ability of the parents to contribute
8.70	154.123(b)(3) any financial resources available for support
21.74	154.123(b)(4) amount of time of possession and access
4.35	154.123(b)(5) amount of the obligee's net resources
4.35	154.123(b)(6) child care expenses incurred in order to maintain gainful employment
13.04	154.123(b)(7) managing conservatorship or physical custody of another child
0.00	154.123(b)(8) amount of alimony or spousal maintenance being paid or received
4.35	154.123(b)(9) expenses for education beyond secondary school
4.35	154.123(b)(10) obligor or obligee has benefits furnished by an employer, another person, or a business entity
0.00	154.123(b)(11) deductions from the wage or salary income for personal services of the parties
17.39	154.123(b)(12) provision for health care insurance and payment of uninsured medical expenses
0.00	154.123(b)(13) special or extraordinary educational, health care, or other expenses of the parties or child
0.00	154.123(b)(14) cost of travel to exercise possession of and access to a child
0.00	154.123(b)(15) cash flow from real and personal property and assets, including business and investments
8.70	154.123(b)(16) debts or debt service assumed by either party
21.74	154.123(b)(17) any other reason consistent with the best interest of the child
39.13	154.124 agreement concerning support
0.00	154.126 net resources of more than \$7500 monthly
17.39	154.128 & .129 support for children in more than one household
52.17	154.132 disabled obligors
17.39	154.133 children of obligors receiving Social Security
4.35	154.183(b) increased child support because obligee maintains health insurance coverage for the child(ren)
100.00	No changes
Non- IV-D Attorneys	
10.65	154.122(b) unjust or inappropriate
8.94	154.123(b)(1) age and needs of the child
20.91	154.123(b)(2) ability of the parents to contribute
8.37	154.123(b)(3) any financial resources available for support
29.66	154.123(b)(4) amount of time of possession and access

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
9.70	154.123(b)(5) amount of the obligee's net resources
7.98	154.123(b)(6) child care expenses incurred in order to maintain gainful employment
7.22	154.123(b)(7) managing conservatorship or physical custody of another child
1.90	154.123(b)(8) amount of alimony or spousal maintenance being paid or received
4.75	154.123(b)(9) expenses for education beyond secondary school
1.33	154.123(b)(10) obligor or obligee has benefits furnished by an employer, another person, or a business entity
0.57	154.123(b)(11) deductions from the wage or salary income for personal services of the parties
8.37	154.123(b)(12) provision for health care insurance and payment of uninsured medical expenses
7.22	154.123(b)(13) special or extraordinary educational, health care, or other expenses of the parties or child
17.30	154.123(b)(14) cost of travel to exercise possession of and access to a child
0.95	154.123(b)(15) cash flow from real and personal property and assets, including business and investments
4.18	154.123(b)(16) debts or debt service assumed by either party
4.56	154.123(b)(17) any other reason consistent with the best interest of the child
31.75	154.124 agreement concerning support
10.27	154.126 net resources of more than \$7500 monthly
9.70	154.128 & .129 support for children in more than one household
4.56	154.132 disabled obligors
4.75	154.133 children of obligors receiving Social Security
6.46	154.183(b) increased child support because obligee maintains health insurance coverage for the child(ren)
100.00	No changes
IV-D Attorneys	
4.95	154.122(b) unjust or inappropriate
3.92	154.123(b)(1) age and needs of the child
13.40	154.123(b)(2) ability of the parents to contribute
6.39	154.123(b)(3) any financial resources available for support
17.32	154.123(b)(4) amount of time of possession and access
5.57	154.123(b)(5) amount of the obligee's net resources
4.33	154.123(b)(6) child care expenses incurred in order to maintain gainful employment
9.90	154.123(b)(7) managing conservatorship or physical custody of another child
0.00	154.123(b)(8) amount of alimony or spousal maintenance being paid or received
1.03	154.123(b)(9) expenses for education beyond secondary school
2.89	154.123(b)(10) obligor or obligee has benefits furnished by an employer, another

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
	person, or a business entity
1.24	154.123(b)(11) deductions from the wage or salary income for personal services of the parties
6.39	154.123(b)(12) provision for health care insurance and payment of uninsured medical expenses
1.65	154.123(b)(13) special or extraordinary educational, health care, or other expenses of the parties or child
8.25	154.123(b)(14) cost of travel to exercise possession of and access to a child
0.21	154.123(b)(15) cash flow from real and personal property and assets, including business and investments
1.65	154.123(b)(16) debts or debt service assumed by either party
3.71	154.123(b)(17) any other reason consistent with the best interest of the child
38.14	154.124 agreement concerning support
1.65	154.126 net resources of more than \$7500 monthly
15.46	154.128 & .129 support for children in more than one household
24.12	154.132 disabled obligors
29.07	154.133 children of obligors receiving Social Security
10.10	154.183(b) increased child support because obligee maintains health insurance coverage for the child(ren)
100.00	No changes
<p>12. In your experience, which reasons for deviation, if any, have become less common over the past five years? Please select up to five (5) reasons.</p> <p>(Note: Percentages do not include respondents who selected “no change”)</p>	
Non- IV-D Judges	
13.73	154.122(b) unjust or inappropriate
3.92	154.123(b)(1) age and needs of the child
7.84	154.123(b)(2) ability of the parents to contribute
4.90	154.123(b)(3) any financial resources available for support
8.82	154.123(b)(4) amount of time of possession and access
10.78	154.123(b)(5) amount of the obligee’s net resources
3.92	154.123(b)(6) child care expenses incurred in order to maintain gainful employment
3.92	154.123(b)(7) managing conservatorship or physical custody of another child
7.84	154.123(b)(8) amount of alimony or spousal maintenance being paid or received
13.73	154.123(b)(9) expenses for education beyond secondary school
6.86	154.123(b)(10) obligor or obligee has benefits furnished by an employer, another person, or a business entity

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
2.94	154.123(b)(11) deductions from the wage or salary income for personal services of the parties
2.94	154.123(b)(12) provision for health care insurance and payment of uninsured medical expenses
3.92	154.123(b)(13) special or extraordinary educational, health care, or other expenses of the parties or child
1.96	154.123(b)(14) cost of travel to exercise possession of and access to a child
7.84	154.123(b)(15) cash flow from real and personal property and assets, including business and investments
7.84	154.123(b)(16) debts or debt service assumed by either party
0.00	154.123(b)(17) any other reason consistent with the best interest of the child
2.94	154.124 agreement concerning support
12.75	154.126 net resources of more than \$7500 monthly
0.98	154.128 & .129 support for children in more than one household
2.94	154.132 disabled obligors
2.94	154.133 children of obligors receiving Social Security
0.98	154.183(b) increased child support because obligee maintains health insurance coverage for the child(ren)
100.00	No changes
IV-D Judges	
8.70	154.122(b) unjust or inappropriate
8.70	154.123(b)(1) age and needs of the child
8.70	154.123(b)(2) ability of the parents to contribute
0.00	154.123(b)(3) any financial resources available for support
4.35	154.123(b)(4) amount of time of possession and access
26.09	154.123(b)(5) amount of the obligee's net resources
17.39	154.123(b)(6) child care expenses incurred in order to maintain gainful employment
4.35	154.123(b)(7) managing conservatorship or physical custody of another child
26.09	154.123(b)(8) amount of alimony or spousal maintenance being paid or received
13.04	154.123(b)(9) expenses for education beyond secondary school
8.70	154.123(b)(10) obligor or obligee has benefits furnished by an employer, another person, or a business entity
0.00	154.123(b)(11) deductions from the wage or salary income for personal services of the parties
0.00	154.123(b)(12) provision for health care insurance and payment of uninsured medical expenses
4.35	154.123(b)(13) special or extraordinary educational, health care, or other expenses of the parties or child

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
17.39	154.123(b)(14) cost of travel to exercise possession of and access to a child
4.35	154.123(b)(15) cash flow from real and personal property and assets, including business and investments
8.70	154.123(b)(16) debts or debt service assumed by either party
0.00	154.123(b)(17) any other reason consistent with the best interest of the child
4.35	154.124 agreement concerning support
4.35	154.126 net resources of more than \$7500 monthly
0.00	154.128 & .129 support for children in more than one household
4.35	154.132 disabled obligors
0.00	154.133 children of obligors receiving Social Security
0.00	154.183(b) increased child support because obligor maintains health insurance coverage for the child(ren)
100.00	No changes
Non- IV-D Attorneys	
12.36	154.122(b) unjust or inappropriate
9.32	154.123(b)(1) age and needs of the child
6.08	154.123(b)(2) ability of the parents to contribute
3.23	154.123(b)(3) any financial resources available for support
7.79	154.123(b)(4) amount of time of possession and access
9.89	154.123(b)(5) amount of the obligee's net resources
7.41	154.123(b)(6) child care expenses incurred in order to maintain gainful employment
3.80	154.123(b)(7) managing conservatorship or physical custody of another child
11.79	154.123(b)(8) amount of alimony or spousal maintenance being paid or received
14.26	154.123(b)(9) expenses for education beyond secondary school
5.51	154.123(b)(10) obligor or obligee has benefits furnished by an employer, another person, or a business entity
6.08	154.123(b)(11) deductions from the wage or salary income for personal services of the parties
3.23	154.123(b)(12) provision for health care insurance and payment of uninsured medical expenses
4.94	154.123(b)(13) special or extraordinary educational, health care, or other expenses of the parties or child
3.99	154.123(b)(14) cost of travel to exercise possession of and access to a child
9.32	154.123(b)(15) cash flow from real and personal property and assets, including business and investments
8.56	154.123(b)(16) debts or debt service assumed by either party
2.47	154.123(b)(17) any other reason consistent with the best interest of the child
2.85	154.124 agreement concerning support

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
7.79	154.126 net resources of more than \$7500 monthly
1.71	154.128 & .129 support for children in more than one household
2.47	154.132 disabled obligors
2.85	154.133 children of obligors receiving Social Security
2.66	154.183(b) increased child support because obligee maintains health insurance coverage for the child(ren)
100.00	No changes
V-D Attorneys	
12.58	154.122(b) unjust or inappropriate
8.66	154.123(b)(1) age and needs of the child
8.45	154.123(b)(2) ability of the parents to contribute
2.27	154.123(b)(3) any financial resources available for support
5.57	154.123(b)(4) amount of time of possession and access
8.25	154.123(b)(5) amount of the obligee's net resources
7.01	154.123(b)(6) child care expenses incurred in order to maintain gainful employment
2.68	154.123(b)(7) managing conservatorship or physical custody of another child
13.20	154.123(b)(8) amount of alimony or spousal maintenance being paid or received
15.88	154.123(b)(9) expenses for education beyond secondary school
3.92	154.123(b)(10) obligor or obligee has benefits furnished by an employer, another person, or a business entity
4.33	154.123(b)(11) deductions from the wage or salary income for personal services of the parties
2.06	154.123(b)(12) provision for health care insurance and payment of uninsured medical expenses
4.74	154.123(b)(13) special or extraordinary educational, health care, or other expenses of the parties or child
6.60	154.123(b)(14) cost of travel to exercise possession of and access to a child
7.84	154.123(b)(15) cash flow from real and personal property and assets, including business and investments
6.80	154.123(b)(16) debts or debt service assumed by either party
1.65	154.123(b)(17) any other reason consistent with the best interest of the child
2.89	154.124 agreement concerning support
10.93	154.126 net resources of more than \$7500 monthly
1.44	154.128 & .129 support for children in more than one household
1.86	154.132 disabled obligors
2.47	154.133 children of obligors receiving Social Security

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
2.27	154.183(b) increased child support because obligee maintains health insurance coverage for the child(ren)
100.00	No changes
13. In your experience, considering the establishment and modification cases that you have worked with, how likely were individuals who were represented by an attorney to request a deviation compared to individuals who were not represented by an attorney? Individuals represented by an attorney were:	
Non- IV-D Judges	
16.92	Much less likely to request a deviation
10.77	Somewhat less likely to request a deviation
16.92	Neither more or less likely to request a deviation
33.85	Somewhat more likely to request a deviation
21.54	Much more likely to request a deviation
IV-D Judges	
5.00	Much less likely to request a deviation
0.00	Somewhat less likely to request a deviation
30.00	Neither more or less likely to request a deviation
35.00	Somewhat more likely to request a deviation
30.00	Much more likely to request a deviation
Non- IV-D Attorneys	
12.05	Much less likely to request a deviation
6.63	Somewhat less likely to request a deviation
16.87	Neither more or less likely to request a deviation
27.41	Somewhat more likely to request a deviation
37.05	Much more likely to request a deviation
IV-D Attorneys	
13.51	Much less likely to request a deviation
10.14	Somewhat less likely to request a deviation
27.36	Neither more or less likely to request a deviation
25.68	Somewhat more likely to request a deviation
23.31	Much more likely to request a deviation

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
14. In the past month, considering the establishment and modification cases that you worked with for which a deviation was granted, approximately what proportion of the cases were set lower than the standard order?	
Non- IV-D Judges	
21.88	None (0%)
45.31	1 -19%
7.81	20 – 39%
9.38	40 – 59%
9.38	60 – 79%
6.25	80 – 100%
IV-D Judges	
5.00	None (0%)
50.00	1 -19%
15.00	20 – 39%
5.00	40 – 59%
10.00	60 – 79%
15.00	80 – 100%
Non- IV-D Attorneys	
33.64	None (0%)
40.37	1 -19%
8.56	20 – 39%
8.26	40 – 59%
4.89	60 – 79%
4.28	80 – 100%
IV-D Attorneys	
10.20	None (0%)
43.54	1 -19%
15.31	20 – 39%
11.22	40 – 59%
7.48	60 – 79%
12.24	80 – 100%
15. In the past month, considering the establishment and modification cases you worked with for which the final order was set lower than the standard order (i.e., a deviation resulted in a decrease in the initial calculation amount), approximately what was the average monthly dollar decrease in the order?	
Non- IV-D Judges	
10.00	\$0 to \$25 decrease in the order

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
26.00	\$26 to \$50 decrease in the order
44.00	\$51 to \$100 decrease in the order
16.00	\$101 to \$150 decrease in the order
4.00	\$151 to \$200 decrease in the order
0.00	Over \$200 decrease in the order
IV-D Judges	
5.26	\$0 to \$25 decrease in the order
42.11	\$26 to \$50 decrease in the order
31.58	\$51 to \$100 decrease in the order
15.79	\$101 to \$150 decrease in the order
5.26	\$151 to \$200 decrease in the order
0.00	Over \$200 decrease in the order
Non- IV-D Attorneys	
7.44	\$0 to \$25 decrease in the order
18.14	\$26 to \$50 decrease in the order
34.88	\$51 to \$100 decrease in the order
17.21	\$101 to \$150 decrease in the order
9.77	\$151 to \$200 decrease in the order
12.56	Over \$200 decrease in the order
IV-D Attorneys	
5.32	\$0 to \$25 decrease in the order
19.01	\$26 to \$50 decrease in the order
38.40	\$51 to \$100 decrease in the order
19.39	\$101 to \$150 decrease in the order
11.03	\$151 to \$200 decrease in the order
6.84	Over \$200 decrease in the order
16. In the past month, considering the establishment and modification cases that you worked with for which a deviation was granted, approximately what proportion of the cases were set higher than the standard order?	
Non- IV-D Judges	
32.81	None (0%)
43.75	1 -19%
15.63	20 – 39%
1.56	40 – 59%
3.13	60 – 79%
3.13	80 – 100%

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
IV-D Judges	
30.00	None (0%)
55.00	1 -19%
10.00	20 – 39%
5.00	40 – 59%
0.00	60 – 79%
0.00	80 – 100%
Non-IV-D Attorneys	
44.06	None (0%)
37.19	1 -19%
9.06	20 – 39%
5.31	40 – 59%
2.19	60 – 79%
2.19	80 – 100%
IV-D Attorneys	
41.10	None (0%)
45.55	1 -19%
6.16	20 – 39%
5.14	40 – 59%
1.37	60 – 79%
0.68	80 – 100%
<p>17. In the past month, considering the establishment and modification cases you worked with for which the final order was set higher than the standard order (i.e., a deviation resulted in an increase in the initial calculation amount), approximately what was the average monthly dollar increase in the order?</p>	
Non- IV-D Judges	
2.33	\$0 to \$25 decrease in the order
16.28	\$26 to \$50 decrease in the order
41.86	\$51 to \$100 decrease in the order
25.58	\$101 to \$150 decrease in the order
11.63	\$151 to \$200 decrease in the order
2.33	Over \$200 decrease in the order

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
IV-D Judges	
0.00	\$0 to \$25 decrease in the order
35.71	\$26 to \$50 decrease in the order
50.00	\$51 to \$100 decrease in the order
7.14	\$101 to \$150 decrease in the order
7.14	\$151 to \$200 decrease in the order
0.00	Over \$200 decrease in the order
Non- IV-D Attorneys	
5.68	\$0 to \$25 decrease in the order
12.50	\$26 to \$50 decrease in the order
25.00	\$51 to \$100 decrease in the order
19.32	\$101 to \$150 decrease in the order
16.48	\$151 to \$200 decrease in the order
21.02	Over \$200 decrease in the order
IV-D Attorneys	
11.63	\$0 to \$25 decrease in the order
25.00	\$26 to \$50 decrease in the order
38.95	\$51 to \$100 decrease in the order
14.53	\$101 to \$150 decrease in the order
8.14	\$151 to \$200 decrease in the order
1.74	Over \$200 decrease in the order
<p>18. In the past month, considering the establishment and modification cases that you have worked with, how likely were individuals who were represented by an attorney to have a deviation granted compared to individuals who were not represented by an attorney? Note: If you are representing only one of these parties, please also consider the opposing party. Individuals represented by an attorney were:</p>	
Non- IV-D Judges	
3.23	Much less likely to have a deviation granted
3.23	Somewhat less likely to have a deviation granted
54.84	Neither more or less likely to have a deviation granted
25.81	Somewhat more likely to have a deviation granted
12.90	Much more likely to have a deviation granted

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
IV-D Judges	
0.00	Much less likely to have a deviation granted
0.00	Somewhat less likely to have a deviation granted
75.00	Neither more or less likely to have a deviation granted
20.00	Somewhat more likely to have a deviation granted
5.00	Much more likely to have a deviation granted
Non- IV-D Attorneys	
4.25	Much less likely to have a deviation granted
5.23	Somewhat less likely to have a deviation granted
24.18	Neither more or less likely to have a deviation granted
36.27	Somewhat more likely to have a deviation granted
30.07	Much more likely to have a deviation granted
IV-D Attorneys	
7.90	Much less likely to have a deviation granted
5.84	Somewhat less likely to have a deviation granted
49.83	Neither more or less likely to have a deviation granted
23.02	Somewhat more likely to have a deviation granted
13.40	Much more likely to have a deviation granted
19. In your opinion, considering the establishment and modification cases that you have worked with, to what extent are judges more likely to grant a deviation if an individual is represented by an attorney?	
Non- IV-D Attorneys	
2.61	Much less likely to grant a deviation
4.90	Somewhat less likely to grant a deviation
31.37	Neither more or less likely to grant a deviation
37.58	Somewhat more likely to grant a deviation
23.53	Much more likely to grant a deviation
IV-D Attorneys	
4.47	Much less likely to grant a deviation
5.15	Somewhat less likely to grant a deviation
43.99	Neither more or less likely to grant a deviation
29.55	Somewhat more likely to grant a deviation
16.84	Much more likely to grant a deviation

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
20. In the past month, in approximately what proportion of all establishment and modification cases that you worked with was the custodial parent represented by an attorney?	
Non- IV-D Judges	
1.11	None (0%)
3.33	1 -19%
6.67	20 – 39%
22.22	40 – 59%
36.67	60 – 79%
30.00	80 – 100%
IV-D Judges	
4.35	None (0%)
91.30	1 -19%
4.35	20 – 39%
0.00	40 – 59%
0.00	60 – 79%
0.00	80 – 100%
Non- IV-D Attorneys	
5.92	None (0%)
9.79	1 -19%
5.92	20 – 39%
8.66	40 – 59%
16.86	60 – 79%
52.85	80 – 100%
IV-D Attorneys	
34.55	None (0%)
52.79	1 -19%
7.51	20 – 39%
1.07	40 – 59%
1.93	60 – 79%
2.15	80 – 100%

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
21. In the past month, in approximately what proportion of all establishment and modification cases that you worked with was the noncustodial parent represented by an attorney?	
Non- IV-D Judges	
1.11	None (0%)
7.78	1 -19%
13.33	20 – 39%
38.89	40 – 59%
21.11	60 – 79%
17.78	80 – 100%
IV-D Judges	
0.00	None (0%)
78.26	1 -19%
17.39	20 – 39%
0.00	40 – 59%
4.35	60 – 79%
0.00	80 – 100%
Non- IV-D Attorneys	
5.47	None (0%)
11.39	1 -19%
10.48	20 – 39%
15.03	40 – 59%
21.64	60 – 79%
35.99	80 – 100%
IV-D Attorneys	
22.53	None (0%)
45.49	1 -19%
21.03	20 – 39%
6.65	40 – 59%
2.58	60 – 79%
1.72	80 – 100%

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
22. In the past month, on average, considering all establishment and modification cases that you worked with, what was the approximate dollar amount of the child support award?	
Non- IV-D Judges	
1.12	Less than \$100
3.37	\$100 to \$199
8.99	\$200 to \$299
31.46	\$300 to \$399
25.84	\$400 to \$499
29.21	\$500 or more
IV-D Judges	
0.00	Less than \$100
0.00	\$100 to \$199
65.22	\$200 to \$299
26.09	\$300 to \$399
8.70	\$400 to \$499
0.00	\$500 or more
Non- IV-D Attorneys	
2.07	Less than \$100
2.07	\$100 to \$199
7.36	\$200 to \$299
15.63	\$300 to \$399
15.40	\$400 to \$499
57.47	\$500 or more
IV-D Attorneys	
1.72	Less than \$100
4.29	\$100 to \$199
48.07	\$200 to \$299
30.26	\$300 to \$399
8.58	\$400 to \$499
7.08	\$500 or more

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
23. In the past month, in approximately what proportion of all establishment and modification cases that you worked with was the custodial parent a minor?	
Non- IV-D Judges	
62.92	None (0%)
34.84	1 -19%
1.12	20 – 39%
0.00	40 – 59%
1.12	60 – 79%
0.00	80 – 100%
IV-D Judges	
4.35	None (0%)
95.65	1 -19%
0.00	20 – 39%
0.00	40 – 59%
0.00	60 – 79%
0.00	80 – 100%
Non- IV-D Attorneys	
81.44	None (0%)
14.39	1 -19%
1.39	20 – 39%
2.09	40 – 59%
0.70	60 – 79%
0.00	80 – 100%
IV-D Attorneys	
48.39	None (0%)
48.60	1 -19%
2.80	20 – 39%
0.22	40 – 59%
0.00	60 – 79%
0.00	80 – 100%

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
24. In the past month, in approximately what proportion of all establishment and modification cases that you worked with was the noncustodial parent a minor?	
Non- IV-D Judges	
64.04	None (0%)
33.71	1 -19%
2.25	20 – 39%
0.00	40 – 59%
0.00	60 – 79%
0.00	80 – 100%
IV-D Judges	
4.35	None (0%)
95.65	1 -19%
0.00	20 – 39%
0.00	40 – 59%
0.00	60 – 79%
0.00	80 – 100%
Non- IV-D Attorneys	
82.37	None (0%)
13.23	1 -19%
1.62	20 – 39%
2.32	40 – 59%
0.46	60 – 79%
0.00	80 – 100%
IV-D Attorneys	
52.90	None (0%)
43.66	1 -19%
3.01	20 – 39%
0.22	40 – 59%
0.22	60 – 79%
0.00	80 – 100%

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
25. In the past month, in approximately what proportion of all establishment and modification cases that you worked with did the noncustodial parent have children living in more than one household?	
Non- IV-D Judges	
2.27	None (0%)
23.86	1 -19%
48.86	20 – 39%
19.32	40 – 59%
4.55	60 – 79%
1.14	80 – 100%
IV-D Judges	
0.00	None (0%)
4.35	1 -19%
34.78	20 – 39%
34.78	40 – 59%
17.39	60 – 79%
8.70	80 – 100%
Non- IV-D Attorneys	
13.75	None (0%)
31.00	1 -19%
27.74	20 – 39%
18.41	40 – 59%
5.83	60 – 79%
3.26	80 – 100%
IV-D Attorneys	
3.66	None (0%)
18.49	1 -19%
24.95	20 – 39%
31.18	40 – 59%
15.70	60 – 79%
6.02	80 – 100%

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
26. In the past month, in approximately what proportion of all establishment and modification cases that you worked with was the noncustodial parent incarcerated?	
Non- IV-D Judges	
5.68	None (0%)
78.41	1 -19%
11.36	20 – 39%
3.41	40 – 59%
1.14	60 – 79%
0.00	80 – 100%
IV-D Judges	
0.00	None (0%)
34.78	1 -19%
60.87	20 – 39%
0.00	40 – 59%
4.35	60 – 79%
0.00	80 – 100%
Non- IV-D Attorneys	
55.76	None (0%)
35.53	1 -19%
5.41	20 – 39%
2.35	40 – 59%
0.94	60 – 79%
0.00	80 – 100%
IV-D Attorneys	
15.05	None (0%)
48.60	1 -19%
28.60	20 – 39%
6.67	40 – 59%
0.86	60 – 79%
0.22	80 – 100%

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
27. In the past month, in approximately what proportion of all establishment and modification cases that you worked with did you rely on the minimum wage presumption for the noncustodial parent?	
Non- IV-D Judges	
1.14	None (0%)
36.36	1 -19%
43.18	20 – 39%
11.36	40 – 59%
3.41	60 – 79%
4.55	80 – 100%
IV-D Judges	
0.00	None (0%)
0.00	1 -19%
21.74	20 – 39%
47.83	40 – 59%
26.09	60 – 79%
4.35	80 – 100%
Non- IV-D Attorneys	
22.82	None (0%)
45.41	1 -19%
19.29	20 – 39%
6.82	40 – 59%
4.24	60 – 79%
1.41	80 – 100%
IV-D Attorneys	
3.66	None (0%)
15.27	1 -19%
29.68	20 – 39%
26.67	40 – 59%
18.06	60 – 79%
6.67	80 – 100%

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
28. Please rank order the following five statements based on how important you believe it is that the child support guidelines should meet each characteristic. (Note: Results presented for all groups combined)	
1	The final child support order should provide adequate financial support for the children.
2	The final child support order should be equitable for the custodial and noncustodial parents.
3	The guidelines should be easy to implement.
4	The final child support order should be perceived as fair by the custodial parent.
5	The final child support order should be perceived as fair by the noncustodial parent.
29. The guidelines should consider child care costs as a component of all applicable child support orders.	
Non- IV-D Judges	
2.30	Strongly Disagree
13.79	Disagree
21.84	Neither Disagree or Agree
49.43	Agree
12.64	Strongly Agree
IV-D Judges	
0.00	Strongly Disagree
9.09	Disagree
45.45	Neither Disagree or Agree
27.27	Agree
18.18	Strongly Agree
Non- IV-D Attorneys	
9.76	Strongly Disagree
12.38	Disagree
11.67	Neither Disagree or Agree
43.57	Agree
22.62	Strongly Agree
IV-D Attorneys	
10.41	Strongly Disagree
20.82	Disagree
25.16	Neither Disagree or Agree
33.19	Agree
10.41	Strongly Agree

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
30. The guidelines should stipulate that retroactive child support can only be applied to a child support order for a noncustodial parent beginning from the date a pleading is filed, rather than for up to four years prior to establishing a child support order.	
Non- IV-D Judges	
17.24	Strongly Disagree
35.63	Disagree
12.64	Neither Disagree or Agree
27.59	Agree
6.90	Strongly Agree
IV-D Judges	
22.73	Strongly Disagree
40.91	Disagree
9.09	Neither Disagree or Agree
18.18	Agree
9.09	Strongly Agree
Non- IV-D Attorneys	
20.48	Strongly Disagree
25.00	Disagree
9.52	Neither Disagree or Agree
26.67	Agree
18.33	Strongly Agree
IV-D Attorneys	
28.42	Strongly Disagree
29.93	Disagree
13.88	Neither Disagree or Agree
16.27	Agree
11.50	Strongly Agree
31. The guidelines should include a fast-track process to ensure that all modification requests due to involuntary job loss or reduced income will be reviewed and processed within a timely manner.	
Non- IV-D Judges	
8.05	Strongly Disagree
3.45	Disagree
18.39	Neither Disagree or Agree
43.68	Agree
26.44	Strongly Agree

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
IV-D Judges	
9.09	Strongly Disagree
9.09	Disagree
18.18	Neither Disagree or Agree
36.36	Agree
27.27	Strongly Agree
Non- IV-D Attorneys	
4.05	Strongly Disagree
2.62	Disagree
7.38	Neither Disagree or Agree
40.24	Agree
45.71	Strongly Agree
IV-D Attorneys	
6.29	Strongly Disagree
7.59	Disagree
17.14	Neither Disagree or Agree
42.30	Agree
26.68	Strongly Agree
32. The guidelines should require that the costs for medical insurance premiums be shared equally between the noncustodial and custodial parents for all cases.	
Non- IV-D Judges	
5.75	Strongly Disagree
31.03	Disagree
27.59	Neither Disagree or Agree
31.03	Agree
4.60	Strongly Agree
IV-D Judges	
0.00	Strongly Disagree
18.18	Disagree
36.36	Neither Disagree or Agree
31.82	Agree
13.64	Strongly Agree

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
Non- IV-D Attorneys	
9.29	Strongly Disagree
22.14	Disagree
16.43	Neither Disagree or Agree
32.38	Agree
19.76	Strongly Agree
IV-D Attorneys	
6.72	Strongly Disagree
17.35	Disagree
17.14	Neither Disagree or Agree
42.73	Agree
16.05	Strongly Agree
33. The guidelines should consider the amount of noncustodial parenting time for all cases in which the noncustodial parent has custody of the children for more than the standard access and visitation order.	
Non- IV-D Judges	
3.49	Strongly Disagree
19.77	Disagree
19.77	Neither Disagree or Agree
45.35	Agree
11.63	Strongly Agree
IV-D Judges	
0.00	Strongly Disagree
18.18	Disagree
27.27	Neither Disagree or Agree
40.19	Agree
13.64	Strongly Agree
Non- IV-D Attorneys	
7.14	Strongly Disagree
15.71	Disagree
10.00	Neither Disagree or Agree
46.67	Agree
20.48	Strongly Agree

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
IV-D Attorneys	
6.72	Strongly Disagree
18.66	Disagree
24.73	Neither Disagree or Agree
39.26	Agree
10.63	Strongly Agree
34. The courts should verify that the noncustodial parent has a legal obligation to another child(ren) before implementing the multiple family adjusted guidelines (TFC Sec. 154.129).	
Non- IV-D Judges	
4.65	Strongly Disagree
18.60	Disagree
11.63	Neither Disagree or Agree
53.49	Agree
11.63	Strongly Agree
IV-D Judges	
0.00	Strongly Disagree
27.27	Disagree
22.73	Neither Disagree or Agree
36.36	Agree
13.64	Strongly Agree
Non- IV-D Attorneys	
1.90	Strongly Disagree
6.67	Disagree
12.14	Neither Disagree or Agree
52.14	Agree
27.14	Strongly Agree
IV-D Attorneys	
4.56	Strongly Disagree
11.06	Disagree
15.18	Neither Disagree or Agree
47.51	Agree
21.69	Strongly Agree

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
35. Courts should be required to consider that the multiple family adjusted guidelines (TFC Sec. 154.129) be applied to all applicable cases, including previously established cases, upon learning that a noncustodial parent has children living in more than one household.	
Non- IV-D Judges	
6.98	Strongly Disagree
20.93	Disagree
16.28	Neither Disagree or Agree
51.16	Agree
4.65	Strongly Agree
IV-D Judges	
0.00	Strongly Disagree
9.09	Disagree
13.64	Neither Disagree or Agree
54.55	Agree
22.73	Strongly Agree
Non- IV-D Attorneys	
1.67	Strongly Disagree
9.07	Disagree
17.18	Neither Disagree or Agree
53.94	Agree
18.14	Strongly Agree
IV-D Attorneys	
3.25	Strongly Disagree
8.89	Disagree
14.75	Neither Disagree or Agree
56.83	Agree
16.27	Strongly Agree

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
36. The guidelines should require that the court verify the noncustodial parent's net resources (e.g., income) prior to setting a child support order.	
Non- IV-D Judges	
10.47	Strongly Disagree
34.88	Disagree
11.63	Neither Disagree or Agree
38.37	Agree
4.65	Strongly Agree
IV-D Judges	
4.55	Strongly Disagree
18.18	Disagree
22.73	Neither Disagree or Agree
40.91	Agree
13.64	Strongly Agree
Non- IV-D Attorneys	
2.63	Strongly Disagree
10.02	Disagree
12.41	Neither Disagree or Agree
46.78	Agree
28.16	Strongly Agree
IV-D Attorneys	
4.56	Strongly Disagree
11.71	Disagree
15.18	Neither Disagree or Agree
49.46	Agree
19.09	Strongly Agree
37. The guidelines should allow the noncustodial parent to retain a proportion of his or her income to maintain a standard of living that is at or above the poverty level when calculating net resources used to establish a child support order.	
Non- IV-D Judges	
8.24	Strongly Disagree
29.41	Disagree
24.71	Neither Disagree or Agree
25.88	Agree
11.76	Strongly Agree

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
IV-D Judges	
4.55	Strongly Disagree
27.27	Disagree
27.27	Neither Disagree or Agree
31.82	Agree
9.09	Strongly Agree
Non- IV-D Attorneys	
3.58	Strongly Disagree
16.47	Disagree
19.09	Neither Disagree or Agree
43.91	Agree
16.95	Strongly Agree
IV-D Attorneys	
6.52	Strongly Disagree
21.30	Disagree
24.35	Neither Disagree or Agree
37.61	Agree
10.22	Strongly Agree
38. The guidelines should presume that each parent pay a proportionate amount of the parents' combined net resources toward the costs of raising a child.	
Non- IV-D Judges	
3.53	Strongly Disagree
16.47	Disagree
18.82	Neither Disagree or Agree
50.59	Agree
10.59	Strongly Agree
IV-D Judges	
0.00	Strongly Disagree
9.09	Disagree
31.82	Neither Disagree or Agree
36.36	Agree
22.73	Strongly Agree

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
Non- IV-D Attorneys	
5.25	Strongly Disagree
14.56	Disagree
18.38	Neither Disagree or Agree
41.77	Agree
20.05	Strongly Agree
IV-D Attorneys	
8.70	Strongly Disagree
18.48	Disagree
21.74	Neither Disagree or Agree
38.91	Agree
12.17	Strongly Agree
39. The guidelines should state what proportion of the costs of raising a child each parent is responsible for providing.	
Non- IV-D Judges	
20.00	Strongly Disagree
43.53	Disagree
20.00	Neither Disagree or Agree
14.12	Agree
2.35	Strongly Agree
IV-D Judges	
4.55	Strongly Disagree
31.82	Disagree
31.82	Neither Disagree or Agree
9.09	Agree
22.73	Strongly Agree
Non- IV-D Attorneys	
11.22	Strongly Disagree
23.63	Disagree
22.43	Neither Disagree or Agree
33.41	Agree
9.31	Strongly Agree

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
IV-D Attorneys	
11.30	Strongly Disagree
24.57	Disagree
25.00	Neither Disagree or Agree
29.78	Agree
9.35	Strongly Agree
40. The guidelines should require that the court ensure that the parents understand how the dollar amount of their child support order is determined.	
Non- IV-D Judges	
11.76	Strongly Disagree
42.35	Disagree
12.94	Neither Disagree or Agree
28.24	Agree
4.71	Strongly Agree
IV-D Judges	
0.00	Strongly Disagree
22.73	Disagree
27.27	Neither Disagree or Agree
36.36	Agree
13.64	Strongly Agree
Non- IV-D Attorneys	
5.49	Strongly Disagree
14.08	Disagree
20.53	Neither Disagree or Agree
44.87	Agree
15.04	Strongly Agree
IV-D Attorneys	
4.35	Strongly Disagree
8.26	Disagree
14.78	Neither Disagree or Agree
51.96	Agree
20.65	Strongly Agree

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
41. The courts should have more consistency in applying the guidelines for establishment and modification cases.	
Non- IV-D Judges	
5.88	Strongly Disagree
24.71	Disagree
28.24	Neither Disagree or Agree
35.29	Agree
5.88	Strongly Agree
IV-D Judges	
13.64	Strongly Disagree
9.09	Disagree
31.82	Neither Disagree or Agree
31.82	Agree
13.64	Strongly Agree
Non- IV-D Attorneys	
1.67	Strongly Disagree
13.16	Disagree
31.58	Neither Disagree or Agree
43.06	Agree
10.53	Strongly Agree
IV-D Attorneys	
2.39	Strongly Disagree
5.00	Disagree
27.39	Neither Disagree or Agree
50.00	Agree
15.22	Strongly Agree
42. The guidelines should presume that each parent provides approximately half of the costs of raising a child.	
Non- IV-D Judges	
8.24	Strongly Disagree
48.24	Disagree
18.82	Neither Disagree or Agree
21.18	Agree
3.53	Strongly Agree

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
IV-D Judges	
13.64	Strongly Disagree
50.00	Disagree
13.64	Neither Disagree or Agree
18.18	Agree
4.55	Strongly Agree
Non- IV-D Attorneys	
11.72	Strongly Disagree
34.93	Disagree
19.14	Neither Disagree or Agree
24.16	Agree
10.05	Strongly Agree
IV-D Attorneys	
9.35	Strongly Disagree
20.43	Disagree
27.61	Neither Disagree or Agree
33.48	Agree
9.13	Strongly Agree
43. The current child support guidelines are easy to implement when establishing a child support order.	
Non- IV-D Judges	
2.35	Strongly Disagree
4.71	Disagree
5.88	Neither Disagree or Agree
74.12	Agree
12.94	Strongly Agree
IV-D Judges	
0.00	Strongly Disagree
9.09	Disagree
9.09	Neither Disagree or Agree
68.18	Agree
13.64	Strongly Agree

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
Non- IV-D Attorneys	
2.39	Strongly Disagree
10.05	Disagree
12.20	Neither Disagree or Agree
61.72	Agree
13.64	Strongly Agree
IV-D Attorneys	
1.53	Strongly Disagree
3.72	Disagree
10.07	Neither Disagree or Agree
62.80	Agree
21.88	Strongly Agree
44. The current child support guidelines result in a child support order that is perceived as fair by custodial parents.	
Non- IV-D Judges	
3.53	Strongly Disagree
28.24	Disagree
30.59	Neither Disagree or Agree
32.94	Agree
4.71	Strongly Agree
IV-D Judges	
4.55	Strongly Disagree
31.82	Disagree
45.45	Neither Disagree or Agree
13.64	Agree
4.55	Strongly Agree
Non- IV-D Attorneys	
4.31	Strongly Disagree
35.65	Disagree
28.23	Neither Disagree or Agree
29.19	Agree
2.63	Strongly Agree

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
IV-D Attorneys	
2.63	Strongly Disagree
18.38	Disagree
31.95	Neither Disagree or Agree
41.14	Agree
5.91	Strongly Agree
45. The current process of establishing a child support order allows parents enough time to understand the legal obligations associated with a child support order.	
Non- IV-D Judges	
3.53	Strongly Disagree
22.35	Disagree
21.18	Neither Disagree or Agree
47.06	Agree
5.88	Strongly Agree
IV-D Judges	
0.00	Strongly Disagree
9.09	Disagree
31.82	Neither Disagree or Agree
59.09	Agree
0.00	Strongly Agree
Non- IV-D Attorneys	
3.85	Strongly Disagree
18.03	Disagree
25.96	Neither Disagree or Agree
47.84	Agree
4.33	Strongly Agree
IV-D Attorneys	
4.38	Strongly Disagree
19.26	Disagree
20.35	Neither Disagree or Agree
49.45	Agree
6.56	Strongly Agree

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
46. The current process of considering only the noncustodial parent's net resources (e.g., income) prior to setting a child support order is appropriate.	
Non- IV-D Judges	
7.06	Strongly Disagree
32.94	Disagree
12.94	Neither Disagree or Agree
40.00	Agree
70.6	Strongly Agree
IV-D Judges	
4.55	Strongly Disagree
36.36	Disagree
9.09	Neither Disagree or Agree
45.45	Agree
4.55	Strongly Agree
Non- IV-D Attorneys	
14.42	Strongly Disagree
41.11	Disagree
11.54	Neither Disagree or Agree
26.20	Agree
6.73	Strongly Agree
IV-D Attorneys	
6.56	Strongly Disagree
18.16	Disagree
16.63	Neither Disagree or Agree
44.86	Agree
13.79	Strongly Agree
47. The current child support guidelines result in a child support order that is perceived as fair by noncustodial parents.	
Non- IV-D Judges	
5.88	Strongly Disagree
34.12	Disagree
42.35	Neither Disagree or Agree
16.47	Agree
1.18	Strongly Agree

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
IV-D Judges	
9.09	Strongly Disagree
31.82	Disagree
31.82	Neither Disagree or Agree
27.27	Agree
0.00	Strongly Agree
Non- IV-D Attorneys	
18.03	Strongly Disagree
44.95	Disagree
26.20	Neither Disagree or Agree
9.86	Agree
0.96	Strongly Agree
IV-D Attorneys	
8.99	Strongly Disagree
36.18	Disagree
33.77	Neither Disagree or Agree
19.30	Agree
1.75	Strongly Agree
48. The current child support guidelines result in a child support order that is equitable for custodial and noncustodial parents.	
Non- IV-D Judges	
3.53	Strongly Disagree
16.47	Disagree
31.76	Neither Disagree or Agree
44.71	Agree
3.53	Strongly Agree
IV-D Judges	
0.00	Strongly Disagree
31.82	Disagree
40.91	Neither Disagree or Agree
22.73	Agree
4.55	Strongly Agree

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
Non- IV-D Attorneys	
9.86	Strongly Disagree
36.54	Disagree
29.57	Neither Disagree or Agree
21.88	Agree
2.16	Strongly Agree
IV-D Attorneys	
3.95	Strongly Disagree
22.59	Disagree
34.21	Neither Disagree or Agree
35.53	Agree
3.73	Strongly Agree
49. The current child support guidelines result in a child support order that provides adequate financial support for children.	
Non- IV-D Judges	
5.88	Strongly Disagree
21.18	Disagree
44.71	Neither Disagree or Agree
27.06	Agree
1.18	Strongly Agree
IV-D Judges	
9.09	Strongly Disagree
50.00	Disagree
31.82	Neither Disagree or Agree
9.09	Agree
0.00	Strongly Agree
Non- IV-D Attorneys	
5.07	Strongly Disagree
30.92	Disagree
38.65	Neither Disagree or Agree
23.67	Agree
1.69	Strongly Agree

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
IV-D Attorneys	
4.18	Strongly Disagree
25.71	Disagree
35.82	Neither Disagree or Agree
31.21	Agree
3.08	Strongly Agree
50. The current process of allowing orders to be set without verifying income is appropriate.	
Non- IV-D Judges	
4.71	Strongly Disagree
25.88	Disagree
30.59	Neither Disagree or Agree
37.65	Agree
1.18	Strongly Agree
IV-D Judges	
0.00	Strongly Disagree
40.91	Disagree
45.45	Neither Disagree or Agree
13.64	Agree
0.00	Strongly Agree
Non- IV-D Attorneys	
15.94	Strongly Disagree
49.03	Disagree
18.60	Neither Disagree or Agree
14.73	Agree
1.69	Strongly Agree
IV-D Attorneys	
11.87	Strongly Disagree
39.34	Disagree
28.35	Neither Disagree or Agree
17.58	Agree
2.86	Strongly Agree

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
51. The current process of allowing the court to determine whether a noncustodial parent will owe retroactive child support for up to four years prior to the establishment of a child support order contributes to adequate orders.	
Non- IV-D Judges	
4.71	Strongly Disagree
23.53	Disagree
24.71	Neither Disagree or Agree
38.82	Agree
8.24	Strongly Agree
IV-D Judges	
4.55	Strongly Disagree
4.55	Disagree
13.64	Neither Disagree or Agree
68.18	Agree
9.09	Strongly Agree
Non- IV-D Attorneys	
12.80	Strongly Disagree
28.74	Disagree
18.60	Neither Disagree or Agree
34.54	Agree
5.31	Strongly Agree
IV-D Attorneys	
7.47	Strongly Disagree
16.70	Disagree
21.54	Neither Disagree or Agree
49.45	Agree
4.84	Strongly Agree
52. The current process of reviewing and processing modification requests due to involuntary job loss or lowered income is appropriate.	
Non- IV-D Judges	
7.06	Strongly Disagree
29.41	Disagree
21.18	Neither Disagree or Agree
40.00	Agree
2.35	Strongly Agree

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
IV-D Judges	
9.09	Strongly Disagree
31.82	Disagree
9.09	Neither Disagree or Agree
40.91	Agree
9.09	Strongly Agree
Non- IV-D Attorneys	
18.84	Strongly Disagree
35.27	Disagree
19.57	Neither Disagree or Agree
23.91	Agree
2.42	Strongly Agree
IV-D Attorneys	
6.59	Strongly Disagree
19.78	Disagree
20.88	Neither Disagree or Agree
48.79	Agree
3.96	Strongly Agree
53. The current process of considering child care costs as a deviation is appropriate.	
Non- IV-D Judges	
1.19	Strongly Disagree
11.90	Disagree
17.86	Neither Disagree or Agree
64.29	Agree
4.76	Strongly Agree
IV-D Judges	
4.55	Strongly Disagree
27.27	Disagree
18.18	Neither Disagree or Agree
40.91	Agree
9.09	Strongly Agree
Non- IV-D Attorneys	
5.08	Strongly Disagree
23.97	Disagree
23.73	Neither Disagree or Agree
42.37	Agree
4.84	Strongly Agree

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
IV-D Attorneys	
4.85	Strongly Disagree
15.86	Disagree
35.90	Neither Disagree or Agree
39.87	Agree
3.52	Strongly Agree
54. The current process of requiring the noncustodial parent to provide medical support or reimburse the custodial parent for medical support is appropriate.	
Non- IV-D Judges	
2.38	Strongly Disagree
23.81	Disagree
15.48	Neither Disagree or Agree
53.57	Agree
4.76	Strongly Agree
IV-D Judges	
9.09	Strongly Disagree
4.55	Disagree
18.18	Neither Disagree or Agree
59.09	Agree
9.09	Strongly Agree
Non- IV-D Attorneys	
5.08	Strongly Disagree
24.46	Disagree
15.74	Neither Disagree or Agree
46.00	Agree
8.72	Strongly Agree
IV-D Attorneys	
2.86	Strongly Disagree
19.82	Disagree
15.86	Neither Disagree or Agree
51.10	Agree
10.35	Strongly Agree

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
55. The current process fully apprises all parties of potential enforcement remedies as well as any assignments of a child support order.	
Non- IV-D Judges	
9.52	Strongly Disagree
23.81	Disagree
33.33	Neither Disagree or Agree
33.33	Agree
0.00	Strongly Agree
IV-D Judges	
4.55	Strongly Disagree
36.36	Disagree
27.27	Neither Disagree or Agree
31.82	Agree
0.00	Strongly Agree
Non- IV-D Attorneys	
7.28	Strongly Disagree
35.92	Disagree
21.12	Neither Disagree or Agree
31.55	Agree
4.13	Strongly Agree
IV-D Attorneys	
4.19	Strongly Disagree
17.40	Disagree
24.23	Neither Disagree or Agree
47.80	Agree
6.39	Strongly Agree
56. The current process of considering time spent with each parent as a deviation when establishing a child support order is appropriate.	
Non- IV-D Judges	
3.57	Strongly Disagree
13.10	Disagree
15.48	Neither Disagree or Agree
59.52	Agree
8.33	Strongly Agree

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
IV-D Judges	
0.00	Strongly Disagree
18.18	Disagree
36.36	Neither Disagree or Agree
36.36	Agree
9.09	Strongly Agree
Non- IV-D Attorneys	
6.57	Strongly Disagree
25.55	Disagree
23.11	Neither Disagree or Agree
38.69	Agree
6.08	Strongly Agree
IV-D Attorneys	
5.51	Strongly Disagree
16.08	Disagree
32.28	Neither Disagree or Agree
42.29	Agree
3.74	Strongly Agree
57. The current process of modifying previously established orders by request only to reflect changes in the noncustodial parent's having children in multiple households contributes to adequate orders.	
Non- IV-D Judges	
1.19	Strongly Disagree
16.67	Disagree
25.00	Neither Disagree or Agree
51.19	Agree
5.95	Strongly Agree
IV-D Judges	
0.00	Strongly Disagree
45.45	Disagree
22.73	Neither Disagree or Agree
27.27	Agree
4.55	Strongly Agree

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
Non- IV-D Attorneys	
3.65	Strongly Disagree
26.28	Disagree
29.68	Neither Disagree or Agree
36.50	Agree
3.89	Strongly Agree
IV-D Attorneys	
4.19	Strongly Disagree
16.08	Disagree
27.53	Neither Disagree or Agree
49.34	Agree
2.86	Strongly Agree
58. The level of discretion that courts have leads to inconsistencies in the application of the child support guidelines.	
Non- IV-D Judges	
21.43	Strongly Disagree
39.29	Disagree
25.00	Neither Disagree or Agree
14.29	Agree
0.00	Strongly Agree
IV-D Judges	
27.27	Strongly Disagree
27.27	Disagree
22.73	Neither Disagree or Agree
18.18	Agree
4.55	Strongly Agree
Non- IV-D Attorneys	
4.63	Strongly Disagree
27.32	Disagree
27.56	Neither Disagree or Agree
32.20	Agree
8.29	Strongly Agree

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
IV-D Attorneys	
3.74	Strongly Disagree
17.62	Disagree
38.11	Neither Disagree or Agree
31.28	Agree
9.25	Strongly Agree
59. Every child support order should include specific findings documenting the calculation of the child support order.	
Non- IV-D Judges	
20.24	Strongly Disagree
39.29	Disagree
16.67	Neither Disagree or Agree
21.43	Agree
2.38	Strongly Agree
IV-D Judges	
13.64	Strongly Disagree
13.64	Disagree
22.73	Neither Disagree or Agree
36.36	Agree
13.64	Strongly Agree
Non- IV-D Attorneys	
7.32	Strongly Disagree
29.76	Disagree
16.34	Neither Disagree or Agree
34.15	Agree
12.44	Strongly Agree
IV-D Attorneys	
2.42	Strongly Disagree
9.25	Disagree
13.22	Neither Disagree or Agree
58.81	Agree
16.30	Strongly Agree

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
60. Applying the child support guidelines when setting a child support order is...	
Non- IV-D Judges	
1.19	Very Difficult
2.38	Difficult
35.71	Neither Difficult or Easy
41.67	Easy
17.86	Very Easy
1.19	Not Applicable
IV-D Judges	
0.00	Very Difficult
0.00	Difficult
31.82	Neither Difficult or Easy
59.09	Easy
9.09	Very Easy
0.00	Not Applicable
Non- IV-D Attorneys	
1.22	Very Difficult
5.12	Difficult
25.12	Neither Difficult or Easy
45.37	Easy
22.20	Very Easy
0.98	Not Applicable
IV-D Attorneys	
0.44	Very Difficult
3.30	Difficult
19.82	Neither Difficult or Easy
48.02	Easy
26.65	Very Easy
1.76	Not Applicable
61. Explaining the child support guidelines to custodial parents is...	
Non- IV-D Judges	
3.57	Very Difficult
8.33	Difficult
36.90	Neither Difficult or Easy
29.76	Easy
8.33	Very Easy
13.10	Not Applicable

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
IV-D Judges	
0.00	Very Difficult
9.09	Difficult
45.45	Neither Difficult or Easy
45.45	Easy
0.00	Very Easy
0.00	Not Applicable
Non- IV-D Attorneys	
2.68	Very Difficult
11.46	Difficult
26.10	Neither Difficult or Easy
43.90	Easy
15.12	Very Easy
0.73	Not Applicable
IV-D Attorneys	
0.88	Very Difficult
7.05	Difficult
22.25	Neither Difficult or Easy
49.56	Easy
18.94	Very Easy
1.32	Not Applicable
62. Explaining the child support guidelines to noncustodial parents is...	
Non- IV-D Judges	
2.38	Very Difficult
15.48	Difficult
33.33	Neither Difficult or Easy
28.57	Easy
7.14	Very Easy
13.10	Not Applicable
IV-D Judges	
0.00	Very Difficult
13.64	Difficult
40.91	Neither Difficult or Easy
40.91	Easy
0.00	Very Easy
4.55	Not Applicable

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
Non- IV-D Attorneys	
4.40	Very Difficult
19.07	Difficult
24.69	Neither Difficult or Easy
39.12	Easy
11.98	Very Easy
0.73	Not Applicable
IV-D Attorneys	
2.42	Very Difficult
13.22	Difficult
20.48	Neither Difficult or Easy
44.93	Easy
17.62	Very Easy
1.32	Not Applicable
63. Interpreting the child support guidelines so I can carry out my professional duties is...	
Non- IV-D Judges	
1.19	Very Difficult
8.33	Difficult
33.33	Neither Difficult or Easy
44.05	Easy
11.90	Very Easy
1.19	Not Applicable
IV-D Judges	
0.00	Very Difficult
4.55	Difficult
27.27	Neither Difficult or Easy
59.09	Easy
4.55	Very Easy
4.55	Not Applicable
Non- IV-D Attorneys	
1.22	Very Difficult
8.56	Difficult
27.38	Neither Difficult or Easy
47.43	Easy
15.40	Very Easy
0.00	Not Applicable

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
IV-D Attorneys	
0.88	Very Difficult
5.29	Difficult
23.79	Neither Difficult or Easy
47.58	Easy
21.59	Very Easy
0.88	Not Applicable
64. For a single-parent household, what proportion of the parents' gross annual income goes to raise one child? The parents' gross annual income is \$12,500.	
Non- IV-D Judges	
4.94	Less than 10%
11.11	11 – 20%
14.81	21 – 30%
14.81	31 – 40%
19.75	41 – 50%
34.57	50% or more
IV-D Judges	
0.00	Less than 10%
14.29	11 – 20%
28.57	21 – 30%
9.52	31 – 40%
14.29	41 – 50%
33.33	50% or more
Non- IV-D Attorneys	
7.46	Less than 10%
10.20	11 – 20%
16.17	21 – 30%
16.42	31 – 40%
14.43	41 – 50%
35.32	50% or more
IV-D Attorneys	
6.62	Less than 10%
16.11	11 – 20%
13.91	21 – 30%
15.67	31 – 40%
13.69	41 – 50%
34.00	50% or more

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
65. For a single-parent household, what proportion of the parents' gross annual income goes to raise one child? The parents' gross annual income is \$25,000.	
Non- IV-D Judges	
2.47	Less than 10%
14.81	11 – 20%
23.46	21 – 30%
19.75	31 – 40%
22.22	41 – 50%
17.28	50% or more
IV-D Judges	
0.00	Less than 10%
38.10	11 – 20%
9.52	21 – 30%
9.52	31 – 40%
19.05	41 – 50%
23.81	50% or more
Non- IV-D Attorneys	
2.74	Less than 10%
15.42	11 – 20%
26.37	21 – 30%
18.16	31 – 40%
17.91	41 – 50%
19.40	50% or more
IV-D Attorneys	
3.09	Less than 10%
18.32	11 – 20%
20.75	21 – 30%
17.44	31 – 40%
18.54	41 – 50%
21.85	50% or more

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
66. For a dual-earner household, what proportion of the parents' combined gross annual income goes to raise one child? The parents' combined gross annual income is \$40,000.	
Non- IV-D Judges	
4.94	Less than 10%
20.99	11 – 20%
28.40	21 – 30%
20.99	31 – 40%
13.58	41 – 50%
11.11	50% or more
IV-D Judges	
4.76	Less than 10%
28.57	11 – 20%
23.81	21 – 30%
19.05	31 – 40%
14.29	41 – 50%
9.52	50% or more
Non- IV-D Attorneys	
3.73	Less than 10%
19.15	11 – 20%
34.08	21 – 30%
21.89	31 – 40%
11.69	41 – 50%
9.45	50% or more
IV-D Attorneys	
2.87	Less than 10%
17.66	11 – 20%
26.27	21 – 30%
23.40	31 – 40%
19.21	41 – 50%
10.60	50% or more

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
67. For a dual-earner household, what proportion of the parents' combined gross annual income goes to raise one child? The parents' combined gross annual income is \$60,000.	
Non- IV-D Judges	
6.17	Less than 10%
28.40	11 – 20%
33.33	21 – 30%
13.58	31 – 40%
11.11	41 – 50%
7.41	50% or more
IV-D Judges	
4.76	Less than 10%
33.33	11 – 20%
33.33	21 – 30%
4.76	31 – 40%
19.05	41 – 50%
4.76	50% or more
Non- IV-D Attorneys	
5.47	Less than 10%
29.85	11 – 20%
27.86	21 – 30%
18.91	31 – 40%
13.43	41 – 50%
4.48	50% or more
IV-D Attorneys	
8.39	Less than 10%
19.87	11 – 20%
26.27	21 – 30%
23.62	31 – 40%
13.69	41 – 50%
8.17	50% or more

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
68. For a dual-earner household, what proportion of the parents' combined gross annual income goes to raise one child? The parents' combined gross annual income is \$150,000.	
Non- IV-D Judges	
19.75	Less than 10%
30.86	11 – 20%
20.99	21 – 30%
18.52	31 – 40%
6.17	41 – 50%
3.70	50% or more
IV-D Judges	
19.05	Less than 10%
33.33	11 – 20%
23.81	21 – 30%
14.29	31 – 40%
4.76	41 – 50%
4.76	50% or more
Non- IV-D Attorneys	
21.14	Less than 10%
30.35	11 – 20%
19.65	21 – 30%
16.17	31 – 40%
7.96	41 – 50%
4.73	50% or more
IV-D Attorneys	
20.53	Less than 10%
21.41	11 – 20%
20.75	21 – 30%
17.00	31 – 40%
11.48	41 – 50%
8.83	50% or more
69. What changes, if any, do you believe would improve the Texas child support guidelines? Why would the change(s) be important?	
	Participants typed response.
70. What aspects of the current Texas child support guidelines, if any, would you NOT like to see changed in the future? Why would you not like to see these aspects changed?	
	Participants typed response.

Appendix K: Judge and Attorney Deviation and Stakeholder Survey Results

%	Options
	<p>71. You may use the space below to explain any of your previous responses in this survey or to discuss any other topic you feel is important for us to consider when reviewing the Texas child support guidelines. Note: If you have questions or would like to provide additional feedback regarding the review of the Texas child support guidelines, please contact the Texas Child and Family Research Partnership toll-free at 1-855-471-CFRP (2377).</p>
	Participants typed response.
	<p>72. As part of the review of the Texas child support guidelines, we are talking with stakeholders about their experience working with the guidelines. If you would be willing to discuss your experience with us over the phone or in person, please provide your contact information below. Note: If you submit your contact information, your survey will no longer be considered anonymous. If you choose to share your contact information, no identifying information will be provided to the OAG or published in the guidelines review.</p>
	Participants typed response.

Appendix L: Advocate Stakeholder Survey Results

%	Options
46. What is the name of your organization?	
	Participants typed name of organization.
47. What is your role in the organization?	
23.53	Executive Director
23.53	Other administrative staff
29.41	Direct service provider
23.53	Other
48. How often do you work with unmarried parents who have the potential to be affected by the Texas child support guidelines?	
62.96	Every day
14.81	Most days
18.52	Occasionally
0.00	Rarely
3.70	Never
49. How often do you work with individuals or families with a formal child support order (a legally binding child support order)? Please also consider children if their parents likely receive or pay child support.	
32.00	Every day
28.00	Most days
32.00	Occasionally
4.00	Rarely
4.00	Never
50. What population(s) does your organization most directly serve? Select all that apply.	
66.67	Mothers 20 years of age or older
51.85	Fathers 20 years of age or older
51.85	Teen mothers
44.44	Teen fathers
40.74	Children under age 5 (pre-kindergarten)
40.74	Children ages 5 – 12
51.85	Teens ages 13 – 17
40.74	Teens ages 18 – 19
11.11	Incarcerated individuals
25.93	Paroled individuals
62.96	Adults who have experienced domestic violence
74.07	Low-income families

Appendix L: Advocate Stakeholder Survey Results

%	Options
55.56	Noncustodial parents
70.37	Custodial parents
14.81	Other (please specify)
51. What is the primary purpose of your work with parents and/or children? Select all that apply.	
40.74	Child support related services
51.85	Provide legal advice
33.33	Parenting skills training or services
18.52	Financial literacy training or services
11.11	Child care and/or early education
0.00	After-school care or education
44.44	Domestic violence counseling or services
14.81	Homelessness counseling or services
33.33	Advocate for mother's rights
25.93	Advocate for father's rights
33.33	Advocate for children's rights
14.81	Provide employment services
11.11	Provide social program services (TANF, Medicaid, etc.)
29.63	Other (please specify)
52. For how many years have you worked in your current field?	
0.00	Less than 1 year
20.00	1 to 5 years
32.00	6 to 10 years
20.00	11 to 15 years
20.00	16 to 20 years
4.00	21 to 25 years
4.00	Over 25 years
53. How familiar are you with the Texas child support guidelines?	
44.00	Very familiar
40.00	Somewhat familiar
16.00	Neither familiar or unfamiliar
0.00	Somewhat unfamiliar
0.00	Not at all familiar

Appendix L: Advocate Stakeholder Survey Results

%	Options
54. To what extent do you use all or part of the Texas child support guidelines in your work?	
12.50	Daily
45.83	Somewhat regularly
25.00	Occasionally
16.67	Rarely
0.00	Never
55. To what extent do you feel prepared to explain the Texas child support guidelines to custodial and/or noncustodial parents?	
33.33	Completely prepared
41.67	Somewhat prepared
20.83	Somewhat unprepared
4.17	Completely unprepared
56. Are you a judge, attorney, child support review officer, or other family law professional who completed (or plan to complete) the Texas child support guidelines review Deviation and Stakeholder Survey?	
16.67	Yes
83.33	No
57. Please rank order the following five statements based on how important you believe it is that the child support guidelines should meet each characteristic.	
1	The final child support order should provide adequate financial support for the children.
2	The guidelines should be easy to implement.
3	The final child support order should be equitable for the custodial and noncustodial parents.
4	The final child support order should be perceived as fair by the custodial parent.
5	The final child support order should be perceived as fair by the noncustodial parent.
58. The guidelines should require that a noncustodial parent contributes to child care costs for his or her child.	
0.00	Strongly Disagree
4.17	Disagree
16.67	Neither Disagree or Agree
33.33	Agree
45.83	Strongly Agree
0.00	Don't Know/Not Applicable

Appendix L: Advocate Stakeholder Survey Results

%	Options
<p>59. To avoid the accumulation of unpaid child support, the guidelines should state that retroactive child support can only be applied to a child support order for a noncustodial parent beginning from the date a child support case is opened, rather than for up to four years prior to establishing a child support order.</p>	
20.83	Strongly Disagree
41.67	Disagree
25.00	Neither Disagree or Agree
4.17	Agree
4.17	Strongly Agree
4.17	Don't Know/Not Applicable
<p>60. To avoid the accumulation of unpaid child support, the guidelines should include a fast-track process to ensure that all requests to modify a child support order amount due to involuntary job loss or reduced income will be reviewed and processed within a timely manner.</p>	
0.00	Strongly Disagree
4.17	Disagree
0.00	Neither Disagree or Agree
41.67	Agree
50.00	Strongly Agree
4.17	Don't Know/Not Applicable
<p>61. The guidelines should require that the costs for medical insurance premiums be shared equally between the noncustodial and custodial parents for all cases.</p>	
4.17	Strongly Disagree
20.83	Disagree
25.00	Neither Disagree or Agree
33.33	Agree
8.33	Strongly Agree
8.33	Don't Know/Not Applicable

Appendix L: Advocate Stakeholder Survey Results

%	Options
62. The guidelines should reduce the amount of child support owed by a noncustodial parent when the parent has custody of the child for more than the standard access and visitation order.	
8.33	Strongly Disagree
12.50	Disagree
25.00	Neither Disagree or Agree
37.50	Agree
12.50	Strongly Agree
4.17	Don't Know/Not Applicable
63. The courts should verify that a noncustodial parent has a legal obligation to another child(ren) before implementing the multiple family adjusted guidelines (TFC Sec. 154.129).	
0.00	Strongly Disagree
4.17	Disagree
4.17	Neither Disagree or Agree
50.00	Agree
37.50	Strongly Agree
4.17	Don't Know/Not Applicable
64. Courts should be required to consider that the multiple family adjusted guidelines (TFC Sec. 154.129) be applied to all applicable cases, including previously established cases, upon learning that a noncustodial parent has children living in more than one household.	
0.00	Strongly Disagree
4.17	Disagree
4.17	Neither Disagree or Agree
75.00	Agree
8.33	Strongly Agree
8.33	Don't Know/Not Applicable
65. The guidelines should require that the court verify the noncustodial parent's net resources (e.g., income) prior to setting a child support order.	
0.00	Strongly Disagree
4.17	Disagree
12.50	Neither Disagree or Agree
54.17	Agree
25.00	Strongly Agree
4.17	Don't Know/Not Applicable

Appendix L: Advocate Stakeholder Survey Results

%	Options
66. The guidelines should allow the noncustodial parent to retain a proportion of his or her income to maintain a standard of living that is at or above the poverty level when calculating a child support order.	
0.00	Strongly Disagree
8.33	Disagree
12.50	Neither Disagree or Agree
54.17	Agree
20.83	Strongly Agree
4.17	Don't Know/Not Applicable
67. The guidelines should presume that each parent pay a proportionate amount of the parents' combined net resources (e.g., incomes) toward the costs of raising a child.	
0.00	Strongly Disagree
12.50	Disagree
16.67	Neither Disagree or Agree
54.17	Agree
12.50	Strongly Agree
4.17	Don't Know/Not Applicable
68. The guidelines should state what proportion of the costs of raising a child each parent is responsible for providing.	
4.17	Strongly Disagree
12.50	Disagree
8.33	Neither Disagree or Agree
50.00	Agree
20.83	Strongly Agree
4.17	Don't Know/Not Applicable
69. The guidelines should require that the court ensure that parents understand how the dollar amount of their child support order is determined.	
0.00	Strongly Disagree
8.33	Disagree
12.50	Neither Disagree or Agree
41.67	Agree
33.33	Strongly Agree
4.17	Don't Know/Not Applicable

Appendix L: Advocate Stakeholder Survey Results

%	Options
70. The courts should have more consistency in applying the guidelines for establishment and modification cases across all child support orders.	
0.00	Strongly Disagree
0.00	Disagree
8.33	Neither Disagree or Agree
41.67	Agree
41.67	Strongly Agree
8.33	Don't Know/Not Applicable
71. The guidelines should presume that each parent provides approximately half of the costs of raising a child.	
8.33	Strongly Disagree
16.67	Disagree
25.00	Neither Disagree or Agree
29.17	Agree
12.50	Strongly Agree
8.33	Don't Know/Not Applicable
72. When a child is born to unmarried parents, the biological father automatically has the same legal rights and legal responsibilities as the biological mother.	
47.83	True
47.83	False
4.35	Not Sure
73. Legal establishment of paternity is required to obtain a child support order.	
82.61	True
17.39	False
0.00	Not Sure
74. Noncustodial parents do not have to pay child support if they do not get to see their child.	
0.00	True
100.00	False
0.00	Not Sure
75. Giving the baby the father's last name is one way to establish paternity.	
4.35	True
78.26	False
17.39	Not Sure

Appendix L: Advocate Stakeholder Survey Results

%	Options
76. A father cannot establish paternity if he is undocumented.	
0.00	True
95.65	False
4.35	Not Sure
77. A lot of mothers who receive child support payments spend the money on themselves and not the child.	
17.39	True
60.87	False
21.74	Not Sure
78. The child support guidelines specify that a noncustodial parent will provide 20% of his or her net resources to the custodial parent for the care of one child, and 25% of net resources for the care of two children.	
50.00	True
18.18	False
31.82	Not Sure
79. A noncustodial parent may still owe child support even if he or she does not have a job.	
95.65	True
4.35	False
0.00	Not Sure
80. A noncustodial parent may be required to pay as much as 50% of his or her monthly income toward child support.	
21.74	True
47.83	False
30.43	Not Sure
81. The currently child support guidelines are easy to implement when establishing a child support order.	
0.00	Strongly Disagree
8.33	Disagree
25.00	Neither Disagree or Agree
45.83	Agree
12.50	Strongly Agree
8.33	Don't Know/Not Applicable

Appendix L: Advocate Stakeholder Survey Results

%	Options
82. The current child support guidelines result in a child support order that is perceived as fair by custodial parents.	
0.00	Strongly Disagree
29.17	Disagree
37.50	Neither Disagree or Agree
20.83	Agree
4.17	Strongly Agree
8.33	Don't Know/Not Applicable
83. The current process of establishing a child support order allows parents enough time to understand the legal obligations associated with a child support order.	
0.00	Strongly Disagree
30.43	Disagree
26.09	Neither Disagree or Agree
26.09	Agree
4.35	Strongly Agree
13.04	Don't Know/Not Applicable
84. The current process of considering only the noncustodial parent's net resources (e.g., income) and not the custodial parent's net resources prior to setting a child support order is appropriate.	
0.00	Strongly Disagree
39.13	Disagree
21.74	Neither Disagree or Agree
30.43	Agree
0.00	Strongly Agree
8.70	Don't Know/Not Applicable
85. The current child support guidelines result in a child support order that is perceived as fair by noncustodial parents.	
0.00	Strongly Disagree
59.09	Disagree
27.27	Neither Disagree or Agree
4.55	Agree
0.00	Strongly Agree
9.09	Don't Know/Not Applicable

Appendix L: Advocate Stakeholder Survey Results

%	Options
86. The current child support guidelines result in a child support order that is equitable for custodial and noncustodial parents.	
0.00	Strongly Disagree
31.82	Disagree
54.55	Neither Disagree or Agree
9.09	Agree
0.00	Strongly Agree
4.55	Don't Know/Not Applicable
87. The current child support guidelines result in a child support order that provides adequate financial support for children.	
0.00	Strongly Disagree
36.36	Disagree
40.91	Neither Disagree or Agree
13.64	Agree
0.00	Strongly Agree
9.09	Don't Know/Not Applicable
88. The current process of allowing orders to be set without verifying the noncustodial parent's income is appropriate.	
13.64	Strongly Disagree
45.45	Disagree
27.27	Neither Disagree or Agree
4.55	Agree
4.55	Strongly Agree
4.55	Don't Know/Not Applicable
89. The current process of allowing the court to determine whether a noncustodial parent will owe retroactive child support for up to four years prior to the establishment of a child support order contributes to adequate orders.	
0.00	Strongly Disagree
18.18	Disagree
18.18	Neither Disagree or Agree
45.45	Agree
13.64	Strongly Agree
4.55	Don't Know/Not Applicable

Appendix L: Advocate Stakeholder Survey Results

%	Options
90. The current process of reviewing and processing modification requests due to involuntary job loss or lowered income is appropriate.	
9.09	Strongly Disagree
31.82	Disagree
13.64	Neither Disagree or Agree
36.36	Agree
0.00	Strongly Agree
9.09	Don't Know/Not Applicable
91. The current process of considering child care as a deviation (i.e., not applied to all applicable cases) is appropriate.	
0.00	Strongly Disagree
18.18	Disagree
22.73	Neither Disagree or Agree
31.82	Agree
9.09	Strongly Agree
18.18	Don't Know/Not Applicable
92. The current process of requiring the noncustodial parent to provide medical support or reimburse the custodial parent for medical support is appropriate.	
0.00	Strongly Disagree
18.18	Disagree
4.55	Neither Disagree or Agree
63.64	Agree
13.64	Strongly Agree
0.00	Don't Know/Not Applicable
93. The current process adequately explains potential enforcement strategies for the nonpayment of child support at the time a child support order is set.	
13.64	Strongly Disagree
18.18	Disagree
13.64	Neither Disagree or Agree
31.82	Agree
4.55	Strongly Agree
18.18	Don't Know/Not Applicable

Appendix L: Advocate Stakeholder Survey Results

%	Options
94. The current process adequately explains who (the custodial parent or the state) will receive all or a portion of each child support payment.	
4.55	Strongly Disagree
22.73	Disagree
18.18	Neither Disagree or Agree
36.36	Agree
9.09	Strongly Agree
9.09	Don't Know/Not Applicable
95. The current process of considering time spent with each parent as a deviate (i.e., not applied to all applicable cases) when establishing a child support order is appropriate.	
0.00	Strongly Disagree
4.55	Disagree
27.27	Neither Disagree or Agree
50.00	Agree
9.09	Strongly Agree
9.09	Don't Know/Not Applicable
96. The current process of modifying previously established orders by request only to reflect changes in the noncustodial parent's having children in multiple households contributes to adequate orders.	
4.55	Strongly Disagree
18.18	Disagree
18.18	Neither Disagree or Agree
36.36	Agree
4.55	Strongly Agree
18.18	Don't Know/Not Applicable
97. The level of discretion that courts have leads to inconsistencies in the application of the child support guidelines.	
4.55	Strongly Disagree
13.64	Disagree
9.09	Neither Disagree or Agree
45.45	Agree
13.64	Strongly Agree
13.64	Don't Know/Not Applicable

Appendix L: Advocate Stakeholder Survey Results

%	Options
98. Every child support order should include specific documentation of how the child support order was calculated.	
4.55	Strongly Disagree
18.18	Disagree
4.55	Neither Disagree or Agree
50.00	Agree
18.18	Strongly Agree
4.55	Don't Know/Not Applicable
99. Please indicate to what extent the following situations impact your clients. Please consider only your clients (and not parents, in general) when responding.	
If the noncustodial parent does not pay child support in full, he or she will accumulate arrears (debt for unpaid child support, including interest charges).	
0.00	1 (Does not impact my clients)
0.00	2
13.64	3 (Somewhat impacts my clients)
22.73	4
59.09	5 (Greatly impacts my clients)
4.55	6 (Don't Know/Not Applicable)
If the noncustodial parent does not pay child support either in full or in part, the custodial parent must provide all necessities for the child.	
0.00	1 (Does not impact my clients)
0.00	2
0.00	3 (Somewhat impacts my clients)
27.27	4
68.18	5 (Greatly impacts my clients)
4.55	6 (Don't Know/Not Applicable)
If the noncustodial parent incurs involuntary job loss or reduced income, it may take the court several months to review and potentially reduce the child support order.	
0.00	1 (Does not impact my clients)
4.55	2
31.82	3 (Somewhat impacts my clients)
22.73	4
36.36	5 (Greatly impacts my clients)
4.55	6 (Don't Know/Not Applicable)

Appendix L: Advocate Stakeholder Survey Results

%	Options
100. Please indicate to what extent the following situations impact your clients. Please consider only your clients (and not parents, in general) when responding.	
Establishing or modifying child support orders without the assistance of a personal attorney.	
4.55	1 (Does not impact my clients)
0.00	2
9.09	3 (Somewhat impacts my clients)
22.73	4
63.64	5 (Greatly impacts my clients)
0.00	6 (Don't Know/Not Applicable)
The biological father must complete an Acknowledgement of Paternity form to secure the father's legal rights and to establish a child support order.	
0.00	1 (Does not impact my clients)
4.55	2
31.82	3 (Somewhat impacts my clients)
22.73	4
36.36	5 (Greatly impacts my clients)
4.55	6 (Don't Know/Not Applicable)
Custodial parents must cooperate with the court to establish a child support order if they would like to receive Medicaid or TANF (welfare) benefits.	
0.00	1 (Does not impact my clients)
0.00	2
9.09	3 (Somewhat impacts my clients)
13.64	4
68.18	5 (Greatly impacts my clients)
9.09	6 (Don't Know/Not Applicable)
101. For a single-parent household, what proportion of the parent's gross annual income goes to raise one child? The parent's gross annual income is \$12,500.	
10.00	Less than 10%
10.00	11 – 20%
5.00	21 – 30%
5.00	31 – 40%
25.00	41 – 50%
45.00	51% or more

Appendix L: Advocate Stakeholder Survey Results

%	Options
56. For a single-parent household, what proportion of the parent's gross annual income goes to raise one child? The parent's gross annual income is \$25,000.	
0.00	Less than 10%
11.11	11 – 20%
11.11	21 – 30%
22.22	31 – 40%
33.33	41 – 50%
22.22	51% or more
102. For a dual-earner household, what proportion of the parents' combined gross annual income goes to raise one child? The parents' combined gross annual income is \$40,000.	
0.00	Less than 10%
5.00	11 – 20%
20.00	21 – 30%
45.00	31 – 40%
15.00	41 – 50%
15.00	51% or more
57. For a dual-earner household, what proportion of the parents' combined gross annual income goes to raise one child? The parents' combined gross annual income is \$60,000.	
0.00	Less than 10%
5.88	11 – 20%
29.41	21 – 30%
41.18	31 – 40%
17.65	41 – 50%
5.88	51% or more
57. For a dual-earner household, what proportion of the parents' combined gross annual income goes to raise one child? The parents' combined gross annual income is \$150,000.	
0.00	Less than 10%
6.25	11 – 20%
43.75	21 – 30%
37.50	31 – 40%
12.50	41 – 50%
0.00	51% or more

Appendix L: Advocate Stakeholder Survey Results

%	Options
103.	What changes, if any, do you believe would improve the child support guidelines for your clients? Please consider what concerns your clients may have mentioned regarding child support or the child support process. Why would these changes be important?
	Respondents typed response.
104.	What aspects of the current child support guidelines, if any, would you or your clients NOT like to see changed in the future? Why would your clients not like to see these aspects changed?
	Respondents typed response.
105.	Please use the space below to explain any of your previous responses in this survey or to discuss any other topic you feel is important for us to consider when reviewing the child support guidelines. Note: If you have questions or would like to provide additional feedback regarding the review of the Texas child support guidelines, please contact the Texas Child and Family Research Partnership toll-free at 1-855-471-CFRP (2377).
	Respondents typed response.
106.	CFRP is attempting to contact as many organizations as possible to complete this survey. We ask for your help in identifying other organizations that have a stake in the Texas child support guidelines. If you know of any other organizations or advocacy groups who have a n interest in the child support guidelines, please share the name of the organization below.
	Respondents typed response.
107.	If you would be willing to discuss your opinions regarding the Texas child support guidelines in greater detail over the phone or in person, please provide your contact information below.
	Respondents typed response.

Appendix M: Allowable Deviations from the Initial Child Support Calculation

Texas Family Code		
154.122	Application of Guidelines Rebuttably Presumed in Best Interest of Child	
	154.122 (b)	A court may determine that the application of the guidelines would be unjust or inappropriate under the circumstances
154.123	Additional Factors for Court to Consider	
	154.123 (b)(1)	The age and needs of the child
	154.123 (b)(2)	The ability of the parents to contribute to the support of the child
	154.123 (b)(3)	Any financial resources available for the support of the child
	154.123 (b)(4)	The amount of time of possession of and access to a child
	154.123 (b)(5)	The amount of the obligee's net resources, including the earning potential of the obligee if the actual income of the obligee is significantly less than what the obligee could earn because the obligee is intentionally unemployed or underemployed and including an increase or decrease in the income of the obligee or income that may be attributed to the property and assets of the obligee
	154.123 (b)(6)	Child care expenses incurred by either party in order to maintain gainful employment
	154.123 (b)(7)	Whether either party has the managing conservatorship or actual physical custody of another child
	154.123 (b)(8)	The amount of alimony or spousal maintenance actually and currently being paid or received by a party
	154.123 (b)(9)	The expenses for a son or daughter for education beyond secondary school
	154.123 (b)(10)	Whether the obligor or obligee has an automobile, housing, or other benefits furnished by his or her employer, another person, or a business entity
	154.123 (b)(11)	The amount of other deductions from the wage or salary income and from other compensation for personal services of the parties
	154.123 (b)(12)	Provision for health care insurance and payment of uninsured medical expenses
	154.123 (b)(13)	Special or extraordinary educational, health care, or other

Appendix M: Allowable Deviations from the Initial Child Support Calculation

Texas Family Code		
		expenses of the parties or of the child
	154.123 (b)(14)	The cost of travel in order to exercise possession of and access to a child
	154.123 (b)(15)	Positive or negative cash flow from any real and personal property and assets, including a business and investments
	154.123 (b)(16)	Debts or debt services assumed by either party
	154.123 (b)(17)	Any other reason consistent with the best interest of the child, taking into consideration the circumstances of the parents
154.124	Agreement Concerning Support	
	154.124 (a)	To promote the amicable settlement of disputes between the parties to a suit, the parties may enter into a written agreement containing provisions for support of the child and for modification of the agreement, including the variations from the child support guidelines...
154.126	Application of Guidelines to Additional Net Resources	
154.132	Application of Guidelines to Children of Certain Disabled Obligor	
154.133	Application of Guidelines to Children of Obligor Receiving Social Security	
154.183	Medical Support Additional Support Duty of Obligor	

Appendix N: Office of the Attorney General of Texas 2012 Revised Tax Charts

OFFICE OF THE ATTORNEY GENERAL 2012 REVISED TAX CHARTS

Pursuant to § 154.061(b) of the Texas Family Code, the Office of the Attorney General of Texas, as the Title IV-D agency, has promulgated the following tax charts to assist courts in establishing the amount of a child support order. These tax charts are applicable to employed and self-employed persons in computing net monthly income.

INSTRUCTIONS FOR USE

To use these tables, first compute the obligor's annual gross income. Then recompute to determine the obligor's average monthly gross income. These tables provide a method for calculating "monthly net income" for child support purposes, subtracting from monthly gross income the social security taxes and the federal income tax withholding for a single person claiming one personal exemption and the standard deduction.

Thereafter, in many cases the guidelines call for a number of additional steps to complete the necessary calculations. For example, §§ 154.061 - 154.070 provide for appropriate additions to "income" as that term is defined for federal income tax purposes, and for certain subtractions from monthly net income, in order to arrive at the net resources of the obligor available for child support purposes. If necessary, one may compute an obligee's net resources using similar steps.

Reason for Revision:

The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, Pub. L. No. 111-312 (HR 4853) was amended on February 22, 2012 by the Middle Class Tax Relief and Job Creation Act of 2012, Pub. L. No. 112-96 (HR 3630), Section 1001, 126 Stat. 156, 158 (2012). The rate for Old-Age, Survivors and Disability Insurance Taxes is revised to 4.2% for employed persons and 10.4% self-employed persons. These charts should be used for the remainder of 2012.

Appendix N: Office of the Attorney General of Texas 2012 Revised Tax Charts

EMPLOYED PERSONS 2012 REVISED TAX CHART				
Social Security Taxes				
Monthly Gross Wages	Old-Age, Survivors and Disability Insurance Taxes (4.2%)*	Hospital (Medicare) Insurance Taxes (1.45%)*	Federal Income Taxes**	Net Monthly Income
	\$100.00	\$4.20	\$1.45	\$0.00
\$200.00	\$8.40	\$2.90	\$0.00	\$188.70
\$300.00	\$12.60	\$4.35	\$0.00	\$283.05
\$400.00	\$16.80	\$5.80	\$0.00	\$377.40
\$500.00	\$21.00	\$7.25	\$0.00	\$471.75
\$600.00	\$25.20	\$8.70	\$0.00	\$566.10
\$700.00	\$29.40	\$10.15	\$0.00	\$660.45
\$800.00	\$33.60	\$11.60	\$0.00	\$754.80
\$900.00	\$37.80	\$13.05	\$8.75	\$840.40
\$1,000.00	\$42.00	\$14.50	\$18.75	\$924.75
\$1,100.00	\$46.20	\$15.95	\$28.75	\$1,009.10
\$1,200.00	\$50.40	\$17.40	\$38.75	\$1,093.45
\$1,256.67***	\$52.78	\$18.22	\$44.42	\$1,141.25
\$1,300.00	\$54.60	\$18.85	\$48.75	\$1,177.80
\$1,400.00	\$58.80	\$20.30	\$58.75	\$1,262.15
\$1,500.00	\$63.00	\$21.75	\$68.75	\$1,346.50
\$1,600.00	\$67.20	\$23.20	\$81.88	\$1,427.72
\$1,700.00	\$71.40	\$24.65	\$96.88	\$1,507.07
\$1,800.00	\$75.60	\$26.10	\$111.88	\$1,586.42
\$1,900.00	\$79.80	\$27.55	\$126.88	\$1,665.77
\$2,000.00	\$84.00	\$29.00	\$141.88	\$1,745.12
\$2,100.00	\$88.20	\$30.45	\$156.88	\$1,824.47
\$2,200.00	\$92.40	\$31.90	\$171.88	\$1,903.82
\$2,300.00	\$96.60	\$33.35	\$186.88	\$1,983.17
\$2,400.00	\$100.80	\$34.80	\$201.88	\$2,062.52
\$2,500.00	\$105.00	\$36.25	\$216.88	\$2,141.87
\$2,600.00	\$109.20	\$37.70	\$231.88	\$2,221.22
\$2,700.00	\$113.40	\$39.15	\$246.88	\$2,300.57
\$2,800.00	\$117.60	\$40.60	\$261.88	\$2,379.92
\$2,900.00	\$121.80	\$42.05	\$276.88	\$2,459.27
\$3,000.00	\$126.00	\$43.50	\$291.88	\$2,538.62
\$3,100.00	\$130.20	\$44.95	\$306.88	\$2,617.97
\$3,200.00	\$134.40	\$46.40	\$321.88	\$2,697.32
\$3,300.00	\$138.60	\$47.85	\$336.88	\$2,776.67
\$3,400.00	\$142.80	\$49.30	\$351.88	\$2,856.02
\$3,500.00	\$147.00	\$50.75	\$366.88	\$2,935.37
\$3,600.00	\$151.20	\$52.20	\$381.88	\$3,014.72
\$3,700.00	\$155.40	\$53.65	\$396.88	\$3,094.07
\$3,800.00	\$159.60	\$55.10	\$411.88	\$3,173.42
\$3,900.00	\$163.80	\$56.55	\$426.88	\$3,252.77
\$4,000.00	\$168.00	\$58.00	\$441.88	\$3,332.12
\$4,250.00	\$178.50	\$61.63	\$528.54	\$3,481.33
\$4,500.00	\$189.00	\$65.25	\$591.04	\$3,654.71
\$4,750.00	\$199.50	\$68.88	\$653.54	\$3,828.08
\$5,000.00	\$210.00	\$72.50	\$716.04	\$4,001.46
\$5,250.00	\$220.50	\$76.13	\$778.54	\$4,174.83
\$5,500.00	\$231.00	\$79.75	\$841.04	\$4,348.21
\$5,750.00	\$241.50	\$83.38	\$903.54	\$4,521.58
\$6,000.00	\$252.00	\$87.00	\$966.04	\$4,694.96
\$6,250.00	\$262.50	\$90.63	\$1,028.54	\$4,868.33
\$6,500.00	\$273.00	\$94.25	\$1,091.04	\$5,041.71
\$6,750.00	\$283.50	\$97.88	\$1,153.54	\$5,215.08
\$7,000.00	\$294.00	\$101.50	\$1,216.04	\$5,388.46
\$7,500.00	\$315.00	\$108.75	\$1,341.04	\$5,735.21
\$8,000.00	\$336.00	\$116.00	\$1,466.04	\$6,080.46
\$8,500.00	\$357.00	\$123.25	\$1,607.54	\$6,412.21
\$9,000.00	\$378.00	\$130.50	\$1,747.54	\$6,743.96
\$9,500.00	\$385.35****	\$137.75	\$1,887.54	\$7,089.36
\$10,000.00	\$385.35	\$145.00	\$2,027.54	\$7,442.11
\$10,082.06*****	\$385.35	\$146.19	\$2,050.52	\$7,500.00
\$10,500.00	\$385.35	\$152.25	\$2,167.54	\$7,794.86
\$11,000.00	\$385.35	\$159.50	\$2,307.54	\$8,147.61
\$11,500.00	\$385.35	\$166.75	\$2,447.54	\$8,500.36
\$12,000.00	\$385.35	\$174.00	\$2,587.54	\$8,853.11
\$12,500.00	\$385.35	\$181.25	\$2,727.54	\$9,205.86
\$13,000.00	\$385.35	\$188.50	\$2,867.54	\$9,558.61
\$13,500.00	\$385.35	\$195.75	\$3,007.54	\$9,911.36
\$14,000.00	\$385.35	\$203.00	\$3,147.54	\$10,264.11
\$14,500.00	\$385.35	\$210.25	\$3,287.54	\$10,616.86
\$15,000.00	\$385.35	\$217.50	\$3,427.54	\$10,969.61

Appendix N: Office of the Attorney General of Texas 2012 Revised Tax Charts

Footnotes to Employed Persons Revised 2012 Tax Chart:

- * An employed person not subject to the Old-Age, Survivors and Disability Insurance/Hospital (Medicare) Insurance taxes will be allowed the reductions reflected in these columns, unless it is shown that such person has no similar contributory plan such as teacher retirement, federal railroad retirement, federal civil service retirement, etc.
- ** These amounts represent one-twelfth (1/12) of the annual federal income tax calculated for a single taxpayer claiming one personal exemption (\$3,800.00) and taking the standard deduction (\$5,950.00).
- *** The amount represents one-twelfth (1/12) of the gross income of an individual earning the federal minimum wage (\$7.25 per hour) for a 40-hour week for a full year. \$7.25 per hour x 40 hours per week x 52 weeks per year equals \$15,080.00 per year. One-twelfth (1/12) of \$15,080.00 equals \$1,256.67.
- **** For annual gross wages above \$110,100.00, this amount represents a monthly average of the Old-Age, Survivors and Disability Insurance tax based on the 2012 maximum Old-Age, Survivors and Disability Insurance tax of \$4,624.20 per person (4.2% of the first \$110,100.00 of annual gross wages equals \$4,624.20). One-twelfth (1/12) of \$4,624.20 equals \$385.35.
- ***** This amount represents the point where the monthly gross wages of an employed individual would result in \$7,500.00 of net resources.

* * * * *

References Relating to Employed Persons 2012 Revised Tax Chart:

1. Old-Age, Survivors and Disability Insurance Tax
 - (a) Contribution Base
 - (1) Social Security Administration’s notice appearing in 76 Fed. Reg. 66111 (October 25, 2011)
 - (2) Section 3121(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3121(a))
 - (3) Section 230 of the Social Security Act, as amended (42 U.S.C. § 430)
 - (b) Tax Rate
 - (1) Section 3101(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3101(a))
 - (2) Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, Pub. L. No. 111-312 (HR 4853), Section 601(a)(2), 124 Stat. 3296, 3309 (2010) as amended on February 22, 2012 by the Middle Class Tax Relief and Job Creation Act of 2012, Pub. L. No. 112-96 (HR 3630), Section 1001, 126 Stat. 156, 158 (2012)

Appendix N: Office of the Attorney General of Texas 2012 Revised Tax Charts

2. Hospital (Medicare) Insurance Tax
 - (a) Contribution Base
 - (1) Section 3121(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3121(a))
 - (2) Omnibus Budget Reconciliation Act of 1993, Pub. L. No. 103-66, § 13207, 107 Stat. 312, 467-69 (1993)
 - (b) Tax Rate
 - (1) Section 3101(b) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3101(b))
3. Federal Income Tax
 - (a) Tax Rate Schedule for 2012 for Single Taxpayers
 - (1) Revenue Procedure 2011-52, Section 3.01, Table 3 which appears in Internal Revenue Bulletin 2011-45, dated November 7, 2011
 - (2) Section 1(c), (f) and (i) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1(c), 1(f), 1(i))
 - (b) Standard Deduction
 - (1) Revenue Procedure 2011-52, Section 3.11(1), which appears in Internal Revenue Bulletin 2011-45, dated November 7, 2011
 - (2) Section 63(c) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 63(c))
 - (c) Personal Exemption
 - (1) Revenue Procedure 2011-52, Section 3.19, which appears in Internal Revenue Bulletin 2011-45, dated November 7, 2011
 - (2) Section 151(d) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 151(d))

Appendix N: Office of the Attorney General of Texas 2012 Revised Tax Charts

SELF-EMPLOYED PERSONS 2012 REVISED TAX CHART

Monthly Net Earnings From Self-Employment*	Social Security Taxes		Federal Income Taxes***	Net Monthly Income
	Old-Age, Survivors and Disability Insurance Taxes (10.4%)**	Hospital (Medicare) Insurance Taxes (2.9%)**		
\$100.00	\$9.60	\$2.68	\$0.00	\$87.72
\$200.00	\$19.21	\$5.36	\$0.00	\$175.43
\$300.00	\$28.81	\$8.03	\$0.00	\$263.16
\$400.00	\$38.42	\$10.71	\$0.00	\$350.87
\$500.00	\$48.02	\$13.39	\$0.00	\$438.59
\$600.00	\$57.63	\$16.07	\$0.00	\$526.30
\$700.00	\$67.23	\$18.75	\$0.00	\$614.02
\$800.00	\$76.84	\$21.43	\$0.00	\$701.73
\$900.00	\$86.44	\$24.10	\$2.39	\$787.07
\$1,000.00	\$96.04	\$26.78	\$11.69	\$865.49
\$1,100.00	\$105.65	\$29.46	\$20.98	\$943.91
\$1,200.00	\$115.25	\$32.14	\$30.27	\$1,022.34
\$1,300.00	\$124.86	\$34.82	\$39.57	\$1,100.75
\$1,400.00	\$134.46	\$37.49	\$48.86	\$1,179.19
\$1,500.00	\$144.07	\$40.17	\$58.15	\$1,257.61
\$1,600.00	\$153.67	\$42.85	\$67.45	\$1,336.03
\$1,700.00	\$163.27	\$45.53	\$76.74	\$1,414.46
\$1,800.00	\$172.88	\$48.21	\$86.04	\$1,492.88
\$1,900.00	\$182.48	\$50.88	\$95.34	\$1,571.30
\$2,000.00	\$192.09	\$53.56	\$104.63	\$1,649.72
\$2,100.00	\$201.69	\$56.24	\$113.93	\$1,728.14
\$2,200.00	\$211.30	\$58.92	\$123.22	\$1,806.56
\$2,300.00	\$220.90	\$61.60	\$132.52	\$1,884.98
\$2,400.00	\$230.51	\$64.28	\$141.81	\$1,963.40
\$2,500.00	\$240.11	\$66.95	\$151.11	\$2,041.82
\$2,600.00	\$249.71	\$69.63	\$160.40	\$2,120.24
\$2,700.00	\$259.32	\$72.31	\$169.70	\$2,198.66
\$2,800.00	\$268.92	\$74.99	\$179.00	\$2,277.08
\$2,900.00	\$278.53	\$77.67	\$188.29	\$2,355.50
\$3,000.00	\$288.13	\$80.34	\$197.59	\$2,433.92
\$3,100.00	\$297.74	\$83.02	\$206.88	\$2,512.34
\$3,200.00	\$307.34	\$85.70	\$216.18	\$2,590.76
\$3,300.00	\$316.95	\$88.38	\$225.47	\$2,669.18
\$3,400.00	\$326.55	\$91.06	\$234.77	\$2,747.60
\$3,500.00	\$336.15	\$93.74	\$244.06	\$2,826.02
\$3,600.00	\$345.76	\$96.41	\$253.36	\$2,904.44
\$3,700.00	\$355.36	\$99.09	\$262.65	\$2,982.86
\$3,800.00	\$364.97	\$101.77	\$271.95	\$3,061.28
\$3,900.00	\$374.57	\$104.45	\$281.24	\$3,139.70
\$4,000.00	\$384.18	\$107.13	\$290.54	\$3,218.12
\$4,250.00	\$408.19	\$113.82	\$318.83	\$3,526.54
\$4,500.00	\$432.20	\$120.52	\$347.12	\$3,834.96
\$4,750.00	\$456.21	\$127.21	\$375.41	\$4,143.38
\$5,000.00	\$480.22	\$133.91	\$403.70	\$4,451.80
\$5,250.00	\$504.23	\$140.60	\$432.00	\$4,760.22
\$5,500.00	\$528.24	\$147.30	\$460.29	\$5,068.64
\$5,750.00	\$552.25	\$153.99	\$488.58	\$5,377.06
\$6,000.00	\$576.26	\$160.69	\$516.87	\$5,685.48
\$6,250.00	\$600.28	\$167.38	\$545.16	\$5,993.90
\$6,500.00	\$624.29	\$174.08	\$573.45	\$6,302.32
\$6,750.00	\$648.30	\$180.78	\$601.74	\$6,610.74
\$7,000.00	\$672.31	\$187.47	\$630.03	\$6,919.16
\$7,500.00	\$720.33	\$200.86	\$685.41	\$7,523.58
\$8,000.00	\$788.35	\$214.25	\$740.79	\$8,128.00
\$8,500.00	\$816.37	\$227.64	\$796.18	\$8,532.42
\$9,000.00	\$864.40	\$241.03	\$851.56	\$8,936.84
\$9,500.00	\$912.42	\$254.42	\$906.95	\$9,341.26
\$10,000.00	\$954.20****	\$267.82	\$962.33	\$9,745.68
\$10,500.00	\$954.20	\$281.21	\$1,017.72	\$10,150.10
\$10,793.19*****	\$954.20	\$289.06	\$1,046.01	\$10,504.18
\$11,000.00	\$954.20	\$294.60	\$1,074.30	\$10,858.26
\$11,500.00	\$954.20	\$307.99	\$1,129.68	\$11,312.68
\$12,000.00	\$954.20	\$321.38	\$1,185.07	\$11,767.10
\$12,500.00	\$954.20	\$334.77	\$1,240.45	\$12,221.52
\$13,000.00	\$954.20	\$348.16	\$1,295.84	\$12,675.94
\$13,500.00	\$954.20	\$361.55	\$1,351.22	\$13,130.36
\$14,000.00	\$954.20	\$374.94	\$1,406.61	\$13,584.78
\$14,500.00	\$954.20	\$388.33	\$1,462.00	\$14,039.20
\$15,000.00	\$954.20	\$401.72	\$1,517.38	\$14,493.62

Appendix N: Office of the Attorney General of Texas 2012 Revised Tax Charts

Footnotes to Self-Employed Persons 2012 Revised Tax Chart:

* Determined without regard to Section 1402(a)(12) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1402(a)(12)) (the “Code”).

** In calculating each of the Old-Age, Survivors and Disability Insurance tax and the Hospital (Medicare) Insurance tax, net earnings from self-employment are reduced by the deduction under Section 1402(a)(12) of the Code. The deduction under Section 1402(a)(12) of the Code is equal to net earnings from self-employment (determined without regard to Section 1402(a)(12) of the Code) multiplied by one-half (1/2) of the sum of the Old-Age, Survivors and Disability Insurance tax rate (determined without regard to the temporary employee payroll tax cut as described by section 601(b)(1) of the “Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010”) (12.4%) and the Hospital (Medicare) Insurance tax rate (2.9%). The sum of these rates is 15.3% (12.4% + 2.9% = 15.3%). One-half (1/2) of the combined rate is 7.65% (15.3% x 1/2 = 7.65%). The deduction can be computed by multiplying the net earnings from self-employment (determined without regard to Section 1402(a)(12) of the Code) by 92.35%. This gives the same deduction as multiplying the net earnings from self-employment (determined without regard to Section 1402(a)(12) of the Code) by 7.65% and then subtracting the result.

For example, the Social Security taxes imposed on monthly net earnings from self-employment (determined without regard to Section 1402(a)(12) of the Code) of \$2,500.00 are calculated as follows:

(i) Old-Age, Survivors and Disability Insurance Taxes:

$$\$2,500.00 \times 92.35\% \times 10.4\% = \$240.11$$

(ii) Hospital (Medicare) Insurance Taxes:

$$\$2,500.00 \times 92.35\% \times 2.9\% = \$66.95$$

*** These amounts represent one-twelfth (1/12) of the annual federal income tax calculated for a single taxpayer claiming one personal exemption (\$3,800.00) and taking the standard deduction (\$5,950.00).

In calculating the annual federal income tax, gross income is reduced by the deduction under Section 164(f) of the Code. The deduction under Section 164(f) of the Code for 2011 is computed at the rate of 59.6 percent of the OASDI tax paid plus one half of the Hospital (Medicare) Insurance tax paid as described by section 601(b)(2) of the “Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010.” For example, monthly net earnings from self-employment of \$8,500.00 times 12 months equals \$102,000.00. The Old-Age, Survivors and Disability Insurance taxes imposed by Section 1401 of the Code for the taxable year equal \$9,796.49 ($\$102,000.00 \times .9235 \times 10.4\% = \$9,796.49$). The Hospital (Medicare) Insurance taxes imposed by Section 1401 of the Code for the taxable year equal \$2,731.71 ($\$102,000.00 \times .9235 \times 2.9\% = \$2,731.71$). The deduction under Section 164(f) of the Code for 2011 is equal to \$7,204.57 ($(\$9,796.49 \times 0.596) + (\$2,731.72 \times 0.5) = \$7,204.57$).

**** For annual net earnings from self-employment (determined with regard to Section 1402(a)(12) of the Code) above \$110,100.00, this amount represents a monthly average of the Old-Age, Survivors and Disability Insurance tax based on the 2012 maximum Old-

Appendix N: Office of the Attorney General of Texas 2012 Revised Tax Charts

Age, Survivors and Disability Insurance tax of \$11,450.40 per person (10.4% of the first \$110,100.00 of net earnings from self-employment (determined with regard to Section 1402(a)(12) of the Code) equals \$11,450.40). One-twelfth (1/12) of \$11,450.40 equals \$954.20.

***** This amount represents the point where the monthly net earnings from self-employment of a self-employed individual would result in \$7,500.00 of net resources.

* * * * *

References Relating to Self-Employed Persons 2012 Revised Tax Chart:

1. Old-Age, Survivors and Disability Insurance Tax
 - (a) Contribution Base
 - (1) Social Security Administration's notice appearing in 76 Fed. Reg. 66111 (October 25, 2011)
 - (2) Section 1402(b) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1402(b))
 - (3) Section 230 of the Social Security Act, as amended (42 U.S.C. § 430)
 - (b) Tax Rate
 - (1) Section 1401(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1401(a))
 - (2) Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, Pub. L. No. 111-312 (HR 4853), Section 601(a)(2), 124 Stat. 3296, 3309 (2010) as amended on February 22, 2012 by the Middle Class Tax Relief and Job Creation Act of 2012, Pub. L. No. 112-96 (HR 3630), Section 1001, 126 Stat. 156, 158 (2012)
 - (c) Deduction Under Section 1402(a)(12)
 - (1) Section 1402(a)(12) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1402(a)(12))
 - (2) Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, Pub. L. No. 111-312 (HR 4853), Section 601(a)(2), 124 Stat. 3296, 3309 (2010) as amended on February 22, 2012 by the Middle Class Tax Relief and Job Creation Act of 2012, Pub. L. No. 112-96 (HR 3630), Section 1001, 126 Stat. 156, 158 (2012)
2. Hospital (Medicare) Insurance Tax
 - (a) Contribution Base

Appendix N: Office of the Attorney General of Texas 2012 Revised Tax Charts

- (1) Section 1402(b) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1402(b))
- (2) Omnibus Budget Reconciliation Act of 1993, Pub. L. No. 103-66, § 13207, 107 Stat. 312, 467-69 (1993)
- (b) Tax Rate
 - (1) Section 1401(b) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1401(b))
- (c) Deduction Under Section 1402(a)(12)
 - (1) Section 1402(a)(12) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1402(a)(12))
- 3. Federal Income Tax
 - (a) Tax Rate Schedule for 2012 for Single Taxpayers
 - (1) Revenue Procedure 2011-52, Section 3.01, Table 3 which appears in Internal Revenue Bulletin 2011-45, dated November 7, 2011
 - (2) Section 1(c), (f) and (i) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1(c), 1(f), 1(i))
 - (b) Standard Deduction
 - (1) Revenue Procedure 2011-52, Section 3.11(1), which appears in Internal Revenue Bulletin 2011-45, dated November 7, 2011
 - (1) Section 63(c) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 63(c))
 - (c) Personal Exemption
 - (1) Revenue Procedure 2011-52, Section 3.19, which appears in Internal Revenue Bulletin 2011-45, dated November 7, 2011
 - (2) Section 151(d) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 151(d))
 - (d) Deduction Under Section 164(f)
 - (1) Section 164(f) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 164(f))
 - (2) Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, Pub. L. No. 111-312 (HR 4853), Section 601(a)(2), 124 Stat. 3296, 3309 (2010) as amended on February 22, 2012 by the Middle Class Tax Relief and Job Creation Act of 2012, Pub. L. No. 112-96 (HR 3630), Section 1001, 126 Stat. 156, 158 (2012)

ENDNOTES

¹ Texas Family Code 154.121.

² Social Security Act, subchapter IV, §451. [42 U.S.C. 651] - §469B. [42 U.S.C. 669b].

³ Social Security Act, subchapter IV, §451. [42 U.S.C. 651] - §469B. [42 U.S.C. 669b].

⁴ Garfinkel, I., Melli, M. S., & Robertson, J. G. (1994). Child support orders: A perspective on reform. *The Future of Children: Children and Divorce*, 84-100.

⁵ Social Security Act, subchapter IV, §451. [42 U.S.C. 651] - §469B. [42 U.S.C. 669b].

⁶ United States Department of Health and Human Services, Administration for Children and Families. (2008). *Child Support Enforcement FY 2008 Annual Report to Congress*. Retrieved from http://www.acf.hhs.gov/programs/cse/pubs/2011/reports/fy2008_annual_report/.

⁷ U.S. Census Bureau, Current Population Survey, Annual Social and Economic Supplements. (2010). *Table H-12AR: Household by Number of Earners by Median and Mean Income - All Races: 1980 to 2010*. Retrieved from <http://www.census.gov/aprd/techdoc/cps/cpsmar08.pdf>.

⁸ The Annie E. Casey Foundation, KIDS COUNT Data Center. *Profile for the state of Texas: Children in single parent families (Percent) [1990 to 2006-2010]*. Retrieved from <http://datacenter.kidscount.org/data/bystate/StateLanding.aspx?state=TX>.

⁹ U.S. Census Bureau, American Community Survey (ACS). *Texas (2005-2009)*. Retrieved from <http://www.census.gov/acs/www/>.

¹⁰ Martin JA, Hamilton BE, Ventura, SA, et al. (2012). *Births: Final data for 2010*. U.S. Department of Health and Human Services, Centers for Disease Control and Prevention, National Center for Health Statistics.

¹¹ U.S. Department of Health and Human Services, Centers for Disease Control and Prevention National Center for Vital Statistics. (2012). *Birth Data Files: Characteristics of Mother*. Retrieved from http://www.cdc.gov/nchs/data_access/Vitalstatsonline.htm.

¹² U.S. Department of Health and Human Services, Centers for Disease Control and Prevention National Center for Vital Statistics. (2012). *Marriage and divorce – number and rate by state*. Retrieved from http://www.census.gov/compendia/statab/cats/births_deaths_marriages_divorces/marriages_and_divorces.html.

¹³ U.S. Department of Health and Human Services, Centers for Disease Control and Prevention National Center for Vital Statistics. (2012). *Marriage and divorce – number and rate by state*. Retrieved from http://www.census.gov/compendia/statab/cats/births_deaths_marriages_divorces/marriages_and_divorces.html; and U.S. Census Bureau. (2010). *Texas QuickLinks*. Retrieved from <http://quickfacts.census.gov/qfd/states/48000lk.html>; and U.S. Census Bureau. (1980). *US Census of Population and Housing*. Retrieved from <http://www.census.gov/prod/www/abs/decennial/1980cenpopv1.html>.

- ¹⁴ Martin, S. P. (2005). Growing Evidence for a 'Divorce Divide'? Education and Marital Dissolution Rates in the US since the 1970s. College Park, MD: University of Maryland Department of Sociology, unpublished manuscript.
- ¹⁵ U.S. Census Bureau, Current Population Survey. (2011) Table UC-1: Unmarried Partners of the Opposite Sex, by Presence of Children: 1960 to Present. *March and Annual Social and Economic Supplements*.
- ¹⁶ Martinez, G., Daniels, K., & Chandra, A. (2012). Fertility of men and women aged 15-44 years in the United States: National Survey of Family Growth, 2006-2010. *National health statistics reports*, (51), 1.
- ¹⁷ Manning, W. D. (2004). Children and the stability of cohabiting couples. *Journal of Marriage and Family*, 66, 674-689.
- ¹⁸ Cancian, M., Meyer, D. R., & Cook, S. T. (2011). The evolution of family complexity from the perspective of nonmarital children. *Demography*, 48, 957-982.
- ¹⁹ Carlson, M. J., & Furstenberg, F. F. (2006). The prevalence and correlates of multipartnered fertility among urban U.S. parents. *Journal of Marriage and Family*, 68, 718-732.
- ²⁰ C Carlson, M. J., & Furstenberg, F. F. (2006). The prevalence and correlates of multipartnered fertility among urban U.S. parents. *Journal of Marriage and Family*, 68, 718-732.
- ²¹ Bendheim-Thoman Center for Research on Child Well-being, Princeton University. (2002). *Fragile Families Research Brief: Multiple Partner Fertility*. Retrieved from http://www.fragilefamilies.princeton.edu/briefs_fertilitympf.asp.
- ²² The Annie E. Casey Foundation, KIDS COUNT Data Center. *Profile for the state of Texas: Births to teens ages 13-19 out of all live births (Percent) [1990 - 2008]*. Retrieved from <http://datacenter.kidscount.org/data/bystate/StateLanding.aspx?state=TX>.
- ²³ The Annie E. Casey Foundation, KIDS COUNT Data Center. *Profile for the state of Texas: Births to teens ages 13-19 out of all live births (Percent) [1990 - 2008]*. Retrieved from <http://datacenter.kidscount.org/data/bystate/StateLanding.aspx?state=TX>.
- ²⁴ The Annie E. Casey Foundation, KIDS COUNT Data Center. *Profile for the state of Texas: Births to teens ages 13-19 out of all live births (Percent) [1990 - 2008]*. Retrieved from <http://datacenter.kidscount.org/data/bystate/StateLanding.aspx?state=TX>.
- ²⁵ The Annie E. Casey Foundation, KIDS COUNT Data Center. *Profile for the state of Texas: Single-parent families with related children that are below poverty*. Retrieved from <http://datacenter.kidscount.org/data/bystate/StateLanding.aspx?state=TX>.
- ²⁶ The Annie E. Casey Foundation, KIDS COUNT Data Center. Profile for the state of Texas: Married-parent families with related children that are below poverty. Retrieved June 26, 2012 from <http://datacenter.kidscount.org>. Data provided by Center for Public Policy Priorities.
- ²⁷ The Annie E. Casey Foundation, KIDS COUNT Data Center. *Profile for the state of Texas: Female-headed families receiving child support*. Retrieved from <http://datacenter.kidscount.org/data/bystate/StateLanding.aspx?state=TX>.

- ²⁸ U.S. Census Bureau, Current Population Survey, Annual Social and Economic Supplements. (2012). *Table H-12AR: Household by Number of Earners by Median and Mean Income - All Races: 1980 to 2010*. Retrieved from <http://www.census.gov/aprd/techdoc/cps/cpsmar08.pdf>.
- ²⁹ The National Bureau of Economic Research. *U.S. Business Cycle Expansions and Contractions* (April 23, 2012). Retrieved from http://www.nber.org/cycles/US_Business_Cycle_Expansions_and_Contractions_20120423.pdf
- ³⁰ The Annie E. Casey Foundation, KIDS COUNT Data Center. *Profile for the state of Texas: Unemployment*. Retrieved from <http://datacenter.kidscount.org/data/bystate/StateLanding.aspx?state=TX>.
- ³¹ U.S. Department of Labor, Bureau of Labor Statistics. (2011). *Local Area Unemployment Statistics: Texas*. Retrieved from <http://bls.gov/lau/>.
- ³² Edin, K. & Kissane, R. J. (2010). Poverty and the American family: A decade in review. *Journal of Marriage and Family*, 72, 460-479.
- ³³ Cohen, R. A., Makuc, D. M., Bernstein, A. B., Bilheimer, L. T., & Powell-Griner, E. (2009). *Health insurance coverage trends, 1959-2007: estimates from the National Health Interview Survey*. Department of Health and Human Services, Centers for Disease Control and Prevention, National Center for Health Statistics.
- ³⁴ Craigie, T. A. L. (2010). Child support transfers under family complexity. *Princeton University, Woodrow Wilson School of Public and International Affairs, Center for Research on Child Wellbeing. Working Papers*.
- ³⁵ Cancian, M., Heinrich, C. J., & Chung, Y. (2009). *Does Debt Discourage Employment and Payment of Child Support?: Evidence from a Natural Experiment* (pp. 1366-09). Institute for Research on Poverty.
- ³⁶ Heinrich, C. J., Burkhardt, B. C., & Shager, H. M. (2011). Reducing child support debt and its consequences: Can forgiveness benefit all?. *Journal of Policy Analysis and Management*, 30(4), 755-774.
- ³⁷ Garfinkel, I., Melli, M. S., & Robertson, J. G. (1994). Child support orders: A perspective on reform. *The Future of Children: Children and Divorce*, 84-100.
- ³⁸ Garfinkel, I., Melli, M. S., & Robertson, J. G. (1994). Child support orders: A perspective on reform. *The Future of Children: Children and Divorce*, 84-100.
- ³⁹ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ⁴⁰ Smeeding, T. (2011). *The "Wisconsin Idea" and Antipoverty Innovation*. Retrieved from http://www.stanford.edu/group/scspi/_media/pdf/pathways/summer_2011/PathwaysSummer11_SmeedingMarks.pdf.
- ⁴¹ Institute for Research on Poverty. *IRP Research in Child Support Policy: The Child Support Assurance Proposal, 1982-1992*. Retrieved from <http://www.irp.wisc.edu/research/childsup/cspolicy/cshistory.htm#reports>.
- ⁴² Williams, R. G. (1987). *Development of guidelines for child support orders: Advisory Panel recommendations and final report to the U.S. Office of Child Support Enforcement*. Williamsburg, VA: National Center for State Courts.

⁴³ See Appendix B: Citations for States' Child Support Guidelines and Reviews.

⁴⁴ Texas Family Code: Child Support Guidelines, Chapter 154. §154.001-123.

⁴⁵ See Appendix B: Citations for States' Child Support Guidelines and Reviews.

⁴⁶ Foohey, P. (2009). Child support and (in) ability to pay: the case for the cost shares model. *Journal of Juvenile Law & Policy*, 13(1).

⁴⁷ DC Child Support Guideline Commission. (2004). *DC Child Support Guideline Commission Final Recommendations*;

Massachusetts Child Support Guidelines Task Force. (2008). *Report of the Child Support Guidelines Task Force*. Retrieved from <http://www.mass.gov/courts/childsupport/>; and Tennessee Department of Human Services' Child Support Income Shares Advisory Committee. (2005). *Report of the Tennessee Department of Human Services Child Support Income Shares Advisory Committee*. Retrieved from <http://www.tn.gov/humanserv/cs/isadvcommrpt.pdf>.

⁴⁸ See Appendix B: Citations for States' Child Support Guidelines and Reviews.

⁴⁹ Garfinkel, I., Melli, M. S., & Robertson, J. G. (1994). Child support orders: A perspective on reform. *The Future of Children: Children and Divorce*, 84-100.

⁵⁰ DC Child Support Guideline Commission. (2004). *DC Child Support Guideline Commission Final Recommendations*; Massachusetts Child Support Guidelines Task Force. (2008). *Report of the Child Support Guidelines Task Force*. Retrieved from <http://www.mass.gov/courts/childsupport/>; and Tennessee Department of Human Services' Child Support Income Shares Advisory Committee. (2005). *Report of the Tennessee Department of Human Services Child Support Income Shares Advisory Committee*. Retrieved from <http://www.tn.gov/humanserv/cs/isadvcommrpt.pdf>.

⁵¹ See Appendix B: Citations for States' Child Support Guidelines and Reviews.

⁵² Garfinkel, I., Melli, M. S., & Robertson, J. G. (1994). Child support orders: A perspective on reform. *The Future of Children: Children and Divorce*, 84-100.

⁵³ Garfinkel, I., Melli, M. S., & Robertson, J. G. (1994). Child support orders: A perspective on reform. *The Future of Children: Children and Divorce*, 84-100.

⁵⁴ Judicial Council of California. (2011). *Review of the Statewide Uniform Child Support Guidelines 2010: A Report to the California State Legislature*.

⁵⁵ Garfinkel, I., Melli, M. S., & Robertson, J. G. (1994). Child support orders: A perspective on reform. *The Future of Children: Children and Divorce*, 84-100.

⁵⁶ Williams, R. G. (1987). *Development of guidelines for child support orders: Advisory Panel recommendations and final report to the U.S. Office of Child Support Enforcement*. Williamsburg, VA: National Center for State Courts.

⁵⁷ Garfinkel, I., Melli, M. S., & Robertson, J. G. (1994). Child support orders: A perspective on reform. *The Future of Children: Children and Divorce*, 84-100.

⁵⁸ Venohr, J. C., & Griffith, T. E. (2005). Child support guidelines. *Family Court Review*, 43(3), 415-428.

⁵⁹ The Family Court of the State of Delaware. (2010). *Delaware Child Support Formula: Evaluation and Update*. Retrieved from <http://courts.delaware.gov/forms/download.aspx?id=39228>.

⁶⁰ Takas, M. (1992). Improving child support guidelines: Can simple formulas address complex families. *Family Law Quarterly*, 26, 171.

⁶¹ The Family Court of the State of Delaware. (2010). *Delaware Child Support Formula: Evaluation and Update*. Retrieved from <http://courts.delaware.gov/forms/download.aspx?id=39228>.

⁶² Takas, M. (1992). Improving child support guidelines: Can simple formulas address complex families. *Family Law Quarterly*, 26, 171.

⁶³ See Appendix B: Citations for States' Child Support Guidelines and Reviews.

⁶⁴ Policy Studies Inc. (2002). *Report on Michigan Child Support Formula*. Retrieved from <http://www.courts.mi.gov/scao/services/focb/formula/psi-ch3.pdf>.

⁶⁵ See Appendix B: Citations for States' Child Support Guidelines and Reviews.

⁶⁶ See Appendix B: Citations for States' Child Support Guidelines and Reviews.

⁶⁷ University of New Hampshire Cooperative Extension. (2009). *2009 New Hampshire Child Support Guidelines Review and Recommendations*. Retrieved from http://extension.unh.edu/News/dcss_guidelinesreport.pdf.

⁶⁸ University of New Hampshire Cooperative Extension. (2009). *2009 New Hampshire Child Support Guidelines Review and Recommendations*. Retrieved from http://extension.unh.edu/News/dcss_guidelinesreport.pdf.

⁶⁹ See Appendix B: Citations for States' Child Support Guidelines and Reviews.

⁷⁰ DC Child Support Guideline Commission. (2004). *DC Child Support Guideline Commission Final Recommendations*; Georgia Child Support Commission. (2011). *Georgia Child Support Commission: Final Report*. Retrieved from <http://www.georgiacourts.org/csc/Final%20ReportToTheLegislature041311.pdf>; and Massachusetts Child Support Guidelines Task Force. (2008). *Report of the Child Support Guidelines Task Force*. Retrieved from <http://www.mass.gov/courts/childsupport/>; and Minnesota Guidelines Review Advisory Task Force. (2001). *Child Support Guidelines Review: Advisory Task Force Final Report*.

⁷¹ DC Child Support Guideline Commission. (2004). *DC Child Support Guideline Commission Final Recommendations*; Massachusetts Child Support Guidelines Task Force. (2008). *Report of the Child Support Guidelines Task Force*, 24. Retrieved in from <http://www.mass.gov/courts/childsupport/>; and Tennessee Department of Human Services' Child Support Income Shares Advisory Committee. (2005). *Report of the Tennessee Department of Human Services Child Support Income Shares Advisory Committee*, 15. Retrieved from <http://www.tn.gov/humanserv/cs/isadvcommrpt.pdf>.

⁷² See Appendix B: Citations for States' Child Support Guidelines and Reviews.

⁷³ DC Child Support Guideline Commission. (2004). *DC Child Support Guideline Commission Final Recommendations*.

⁷⁴ Rules of Tennessee Department of Human Services, Child Support Services Division. Tennessee Child Support Guidelines, chapter 1240-2-4.

⁷⁵ DC Child Support Guideline Commission. (2004). *DC Child Support Guideline Commission Final Recommendations*.

⁷⁶ DC Child Support Guideline Commission. (2004). *DC Child Support Guideline Commission Final Recommendations*, 48.

⁷⁷ Morgan, L.W. (2008). Child Support Guidelines. *FindLaw Database*. Retrieved from <http://library.findlaw.com/1999/Jan/1/241469.html>.

⁷⁸ Thoennes, N., Tjaden, P., & Pearson, J. (1991). Impact of Child Support Guidelines on Award Adequacy, Award Variability, and Case Processing Efficiency, *The Family Law Quarterly*, 25, 325.

⁷⁹ Thoennes, N., Tjaden, P., & Pearson, J. (1991). Impact of Child Support Guidelines on Award Adequacy, Award Variability, and Case Processing Efficiency, *The Family Law Quarterly*, 25, 325.

⁸⁰ Georgia Child Support Commission. (2006). *Georgia Child Support Commission: Final Report*. Retrieved from <http://www.georgiacourts.org/csc/Final%20ReportToTheLegislature041311.pdf>.

⁸¹ Georgia Child Support Commission. (2011). *Georgia Child Support Commission: Final Report*, 19-20. Retrieved from <http://www.georgiacourts.org/csc/Final%20ReportToTheLegislature041311.pdf>.

⁸² Coulombe, Peter Chief Counsel for the Massachusetts Department of Revenue, Office of Child Support Enforcement. Personal Interview. 30 October 2012.

⁸³ Latus, Justin Policy Analyst for the Office of the Attorney General for the District of Columbia, Child Support Services Division. Personal Interview. 31 October 2012.

⁸⁴ Texas Family Code: Child Support Guidelines, Ch. 154. §154.181.

⁸⁵ See Appendix B: Citations for States' Child Support Guidelines and Reviews.

⁸⁶ See Appendix B: Citations for States' Child Support Guidelines and Reviews.

⁸⁷ See Appendix B: Citations for States' Child Support Guidelines and Reviews.

⁸⁸ See Appendix B: Citations for States' Child Support Guidelines and Reviews.

⁸⁹ See Appendix B: Citations for States' Child Support Guidelines and Reviews.

⁹⁰ See Appendix B: Citations for States' Child Support Guidelines and Reviews.

⁹¹ See Appendix B: Citations for States' Child Support Guidelines and Reviews.

⁹² See Appendix B: Citations for States' Child Support Guidelines and Reviews.

⁹³ See Appendix B: Citations for States' Child Support Guidelines and Reviews.

⁹⁴ See Appendix B: Citations for States' Child Support Guidelines and Reviews.

⁹⁵ See Appendix B: Citations for States' Child Support Guidelines and Reviews.

⁹⁶ See Appendix B: Citations for States' Child Support Guidelines and Reviews.

⁹⁷ See Appendix B: Citations for States' Child Support Guidelines and Reviews.

⁹⁸ See Appendix B: Citations for States' Child Support Guidelines and Reviews.

⁹⁹ See Appendix B: Citations for States' Child Support Guidelines and Reviews.

¹⁰⁰ See Appendix B: Citations for States' Child Support Guidelines and Reviews.

- ¹⁰¹ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹⁰² See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹⁰³ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹⁰⁴ See Appendix B: Citations for States' Child Support Guidelines and Reviews
- ¹⁰⁵ Craigie, T. (2010). Child Support Transfers Under Family Complexity. *The Bendheim-Thoman Center for Research on Child Well-Being Working Papers*, 2. Retrieved from <http://www.tcrecord.org/content.asp?contentid=12106>.
- ¹⁰⁶ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹⁰⁷ Merrill, J. L. (1996). Multiple Obligees and the Child Support Guidelines: A Mathematical Puzzle Partly Solved. *Texas Bar Journal*, 59, 124-129.
- ¹⁰⁸ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹⁰⁹ Brito, T. (2005). Child support guidelines and complicated families: An analysis of cross-state variation in legal treatment of multiple-partner fertility. *Report to the Wisconsin Department of Workforce Development, Institute for Research on Poverty, Madison, WI*.
- ¹¹⁰ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹¹¹ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹¹² See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹¹³ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹¹⁴ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹¹⁵ Waller, M. R., & Plotnick, R. D. (1999). *Child support and low-income families: Perceptions, practices, and policy*. Public Policy Institute of California.
- ¹¹⁶ Waller, M. R., & Plotnick, R. D. (1999). *Child support and low-income families: Perceptions, practices, and policy*. Public Policy Institute of California.
- ¹¹⁷ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹¹⁸ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹¹⁹ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹²⁰ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹²¹ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹²² See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹²³ U.S. Census Bureau. (2012). *The 2012 HHS Poverty Guidelines*. Retrieved from <http://aspe.hhs.gov/poverty/09poverty.shtml>.
- ¹²⁴ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹²⁵ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹²⁶ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹²⁷ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹²⁸ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹²⁹ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹³⁰ Office of Inspector General, U.S. Department of Health and Human Services. (2000). *The Establishment of Child Support Orders for Low-Income Noncustodial Parents*. Retrieved from <http://oig.hhs.gov/oei/reports/oei-05-99-00390.pdf>.

- ¹³¹ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹³² See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹³³ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹³⁴ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹³⁵ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹³⁶ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹³⁷ Texas Family Code: Modification of Child Support, Ch. 156 §156.401.
- ¹³⁸ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹³⁹ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹⁴⁰ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹⁴¹ Texas Family Code: Modification of Child Support, Ch. 156 §156.401.
- ¹⁴² Child Support Performance and Incentive Act of 1998, 42 U.S.C §458A (4).
- ¹⁴³ Child Support Performance and Incentive Act of 1998, 42 U.S.C §458A (4).
- ¹⁴⁴ Child Support Performance and Incentive Act of 1998, 42 U.S.C §458A (4).
- ¹⁴⁵ Child Support Performance and Incentive Act of 1998, 42 U.S.C §458A (4).
- ¹⁴⁶ Child Support Performance and Incentive Act of 1998, 42 U.S.C §458A (4).
- ¹⁴⁷ Office of Child Support Enforcement, Administration for Children and Families. (2001). Final Rule: Incentives, Penalties and Audit. Action Transmittal 01-01,. (2001). Retrieved from http://www.acf.hhs.gov/sites/default/files/ocse/at_01_01a.txt.
- ¹⁴⁸ The Office of Child Support Enforcement. (2012). *Unaudited Incentive Performance Measures, for Fiscal Year 2011*. Retrieved from <http://www.acf.hhs.gov/programs/css/resource/fy2011-preliminary-report-table-p-35>.
- ¹⁴⁹ The Office of Child Support Enforcement. (2012). *Unaudited Incentive Performance Measures, for Fiscal Year 2011*. Retrieved from <http://www.acf.hhs.gov/programs/css/resource/fy2011-preliminary-report-table-p-35>.
- ¹⁵⁰ Garrison, M. (1999). Child Support Policy: Guidelines and Goals. *Family Law Quarterly*, 33, 157 – 189.
- ¹⁵¹ See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹⁵² See Appendix B: Citations for States' Child Support Guidelines and Reviews.
- ¹⁵³ Texas Family Code: Child Support Guidelines, Ch. 156 §156.121
- ¹⁵⁴ Rothe, I., Cassetty, J., & Boehnen, E. (2001). Estimates of family expenditures for children: A review of the literature. Report prepared for the Wisconsin Department of Workforce Development, Institute for Research on Poverty, University of Wisconsin–Madison.
- ¹⁵⁵ Rothe, I., & Berger, L. M. (2007). Estimating the costs of children: Theoretical considerations related to transitions to adulthood and the valuation of parental time for developing child support guidelines. Report prepared for the Wisconsin Department of Workforce Development, Institute for Research on Poverty, University of Wisconsin–Madison.
- ¹⁵⁶ Rothe, I., & Berger, L. M. (2007). Estimating the costs of children: Theoretical considerations related to transitions to adulthood and the valuation of parental time for developing child

support guidelines. Report prepared for the Wisconsin Department of Workforce Development, Institute for Research on Poverty, University of Wisconsin–Madison.

¹⁵⁷ Rothe, I., Cassetty, J., & Boehnen, E. (2001). Estimates of family expenditures for children: A review of the literature. Report prepared for the Wisconsin Department of Workforce Development, Institute for Research on Poverty, University of Wisconsin–Madison.

¹⁵⁸ Lino, M. (2012). *Expenditures on Children by Families, 2011*. U.S. Department of Agriculture, Center for Nutrition Policy and Promotion. Miscellaneous Publication No. 1528-2011.

¹⁵⁹ Lino, M. (2012). *Expenditures on Children by Families, 2011*. U.S. Department of Agriculture, Center for Nutrition Policy and Promotion. Miscellaneous Publication No. 1528-2011.

¹⁶⁰ Lino, M. (2012). *Expenditures on Children by Families, 2011*. U.S. Department of Agriculture, Center for Nutrition Policy and Promotion. Miscellaneous Publication No. 1528-2011.

¹⁶¹ Venohr, J. (2005). *Technical Documentation: Georgia Child Support Guidelines Obligation Table*, Policy Studies, Inc., Denver, CO.

¹⁶² U.S. Department of Labor, Bureau of Labor Statistics. (2011). *Consumer Expenditure Survey Anthology*. Retrieved from <http://www.bls.gov/cex/>.

¹⁶³ Venohr, J. (2005). *Technical Documentation: Georgia Child Support Guidelines Obligation Table*, Policy Studies, Inc., Denver, CO.

¹⁶⁴ Center for Policy Research. (2011). Economic basis for updating a child support schedule for Georgia. Report to Georgia Administrative Office of the Courts. Retrieved from <http://www.georgiacourts.gov/csc/Final%20ReportToTheLegislature041311.pdf>.

¹⁶⁵ Lino, M. (2012). *Expenditures on Children by Families, 2011*. U.S. Department of Agriculture, Center for Nutrition Policy and Promotion. Miscellaneous Publication No. 1528-2011.

¹⁶⁶ Rogers, M. (2011). Documenting that both Engel and Rothbarth versions of income shares cost tables overestimate child costs. Retrieved from http://www.guidelineeconomics.com/files/GA_cscomm/engel_rothbarth_overestimate.pdf.

¹⁶⁷ Lino, M. (2012). *Expenditures on Children by Families, 2011*. U.S. Department of Agriculture, Center for Nutrition Policy and Promotion. Miscellaneous Publication No. 1528-2011.

¹⁶⁸ Betson, D. M. (1990). Alternative estimates of the cost of children from the 1980-86 Consumer Expenditure Survey. Department of Economics, University of Notre Dame, September 1990.

¹⁶⁹ Betson, D. M. (1990). Alternative estimates of the cost of children from the 1980-86 Consumer Expenditure Survey. Department of Economics, University of Notre Dame, September 1990.

¹⁷⁰ Rogers, R. M. (2005). Documenting that both Engel and Rothbarth versions of income shares costs table overestimate child costs. Retrieved from http://www.guidelineeconomics.com/files/GA_cscomm/engel_rothbarth_overestimate.pdf

¹⁷¹ Betson, D. M. (1990). Alternative estimates of the cost of children from the 1980-86 Consumer Expenditure Survey. Department of Economics, University of Notre Dame, September 1990.

¹⁷² Rothbarth, E. (1943). Note on a method of determining equivalent income for families of different composition. In *War Time Pattern of Saving and Spending*, C. Madge (Ed.) Cambridge: Cambridge University Press.

¹⁷³ Rothe, I., Cassetty, J., & Boehnen, E. (2001). Estimates of family expenditures for children: A review of the literature. Report prepared for the Wisconsin Department of Workforce Development, Institute for Research on Poverty, University of Wisconsin–Madison.

¹⁷⁴ Betson, D. M. (2010). Appendix A: Parental expenditures on children: Rothbarth estimates, in Judicial Council of California, Review of Statewide Uniform Child Support Guidelines, San Francisco, California.

¹⁷⁵ Venohr, J. (2012). Review of the Pennsylvania child support guidelines. Submitted to Pennsylvania Department of Public Welfare Bureau of Child Support Enforcement. Retrieved from <http://origin-www.ns.pacourts.us/NR/rdonlyres/53C33748-91D6-44E0-B739-1951EF0ACE0B/0/EconRptMar302012.pdf>.

¹⁷⁶ Lino, M. (2012). *Expenditures on Children by Families, 2011*. U.S. Department of Agriculture, Center for Nutrition Policy and Promotion. Miscellaneous Publication No. 1528-2011.

¹⁷⁷ Lino, M. (2012). *Expenditures on Children by Families, 2011*. U.S. Department of Agriculture, Center for Nutrition Policy and Promotion. Miscellaneous Publication No. 1528-2011.

¹⁷⁸ Lino, M. (2012). *Expenditures on Children by Families, 2011*. U.S. Department of Agriculture, Center for Nutrition Policy and Promotion. Miscellaneous Publication No. 1528-2011.

¹⁷⁹ Mellgren, L., Burnszynski, S. D., & Sinclair-James, B. (2004). *Characteristics of families using Title IV-D services in 1999 and 2001*. Report conducted for the Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Retrieved from <http://aspe.hhs.gov/hsp/CSE-Char04/index.htm>.

¹⁸⁰ Mellgren, L., Burnszynski, S. D., & Sinclair-James, B. (2004). *Characteristics of families using Title IV-D services in 1999 and 2001*. Report conducted for the Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Retrieved from <http://aspe.hhs.gov/hsp/CSE-Char04/index.htm>.

¹⁸¹ American Community Survey, 2005-2009 5-year estimates, U.S. Census Bureau. Retrieved from www.census.gov.

¹⁸² Annie E. Casey Foundation. National Kids Count Program. Data Across States. Retrieved from <http://datacenter.kidscount.org/data/acrossstates/Rankings.aspx?ind=53>

¹⁸³ Lino, M. (2012). *Expenditures on Children by Families, 2011*. U.S. Department of Agriculture, Center for Nutrition Policy and Promotion. Miscellaneous Publication No. 1528-2011.

¹⁸⁴ Lino, M. (2012). *Expenditures on Children by Families, 2011*. U.S. Department of Agriculture, Center for Nutrition Policy and Promotion. Miscellaneous Publication No. 1528-2011.

¹⁸⁵ Lino, M. (2012). *Expenditures on Children by Families, 2011*. U.S. Department of Agriculture, Center for Nutrition Policy and Promotion. Miscellaneous Publication No. 1528-2011.

¹⁸⁶ Lino, M. (2012). *Expenditures on Children by Families, 2011*. U.S. Department of Agriculture, Center for Nutrition Policy and Promotion. Miscellaneous Publication No. 1528-2011.

¹⁸⁷ Judicial Council of California. (2001). *Review of statewide uniform child support guideline*. Retrieved from <http://www.courts.ca.gov/documents/ChildSupport-2001UniformChildSupportGuideline.pdf>.

¹⁸⁸ Judicial Council of California. (2001). *Review of statewide uniform child support guideline*. Retrieved from <http://www.courts.ca.gov/documents/ChildSupport-2001UniformChildSupportGuideline.pdf>.

¹⁸⁹ Policy Studies Inc. (Venohr, J., Betson, D., Price, D., Zoller, M., & Washington, L.). (2006). State of Oregon child support guidelines review: Updated obligation scales and other considerations. Submitted to Department of Justice, Division of Child Support on June 26, 2006.

¹⁹⁰ McCaleb, T. S., Macpherson, D. A., & Norrbin, S. C. (2008). Review and update of Florida's child support guidelines. Report to the Florida Legislature, November 17, 2008.

¹⁹¹ McCaleb, T. S., Macpherson, D. A., & Norrbin, S. C. (2008). *Review and update of Florida's child support guidelines*. Report to the Florida Legislature, November 17, 2008.

¹⁹² Judicial Council of California. (2011). Review of statewide uniform child support guideline. Retrieved from <http://www.courts.ca.gov/documents/review-sucsg-0611.pdf>

¹⁹³ Lino, M. (2012). *Expenditures on Children by Families, 2011*. U.S. Department of Agriculture, Center for Nutrition Policy and Promotion. Miscellaneous Publication No. 1528-2011.; Note: To calculate household expenditures for one child, the USDA report recommends the following calculation for married-parent households, "To estimate expenses for an only child, multiple the total expense for the appropriate age category by 1.25." (p.30); and for single-parent households, "To estimate expenses for an only child, multiple the total expense for the appropriate age category by 1.29." (p.32).

¹⁹⁴ U.S. Bureau of Labor Statistics. (2012). Highlights of women's earnings in 2011. Report 1038.

¹⁹⁵ Lino, M. (2012). *Expenditures on Children by Families, 2011*. U.S. Department of Agriculture, Center for Nutrition Policy and Promotion. Miscellaneous Publication No. 1528-2011.

¹⁹⁶ Lino, M. (2012). *Expenditures on Children by Families, 2011*. U.S. Department of Agriculture, Center for Nutrition Policy and Promotion. Miscellaneous Publication No. 1528-2011.

¹⁹⁷ Laughlin, L. (2010). Who's minding the kids? Child care arrangements: Spring 2005 and Summer 2006. Current Population Reports, P70-121. U.S. Census Bureau, Washington, DC, 2005.

¹⁹⁸ Laughlin, L. (2010). Who's minding the kids? Child care arrangements: Spring 2005 and Summer 2006. Current Population Reports, P70-121. U.S. Census Bureau, Washington, DC, 2005.

¹⁹⁹ Laughlin, L. (2010). Who's minding the kids? Child care arrangements: Spring 2005 and Summer 2006. Current Population Reports, P70-121. U.S. Census Bureau, Washington, DC, 2005.

²⁰⁰ Laughlin, L. (2010). Who's minding the kids? Child care arrangements: Spring 2005 and Summer 2006. Current Population Reports, P70-121. U.S. Census Bureau, Washington, DC, 2005.

²⁰¹ Abbott, Greg. (n.d.). How the AG helps parents meet their children's medical needs. Attorney General of Texas. Retrieved from https://www.oag.state.tx.us/agency/weeklyag/weekly_columns_view.php?id=109.

²⁰² Lino, M. (2012). *Expenditures on Children by Families, 2011*. U.S. Department of Agriculture, Center for Nutrition Policy and Promotion. Miscellaneous Publication No. 1528-2011.

²⁰³ Appendix A provides the full language of the federal and state codes.

²⁰⁴ Appendix A provides the full language of the federal and state codes.

²⁰⁵ Garrison, M. (1999). Child support policy: Guidelines and goals. *Family Law Quarterly*, 33, 157-189.

²⁰⁶ See Appendix A 45 CFR 302.56 (g). Guidelines for setting child support awards.

²⁰⁷ Texas Family Code: Child Support Guidelines, Ch. 154. §154.181.

²⁰⁸ Texas Family Code 154.128.

²⁰⁹ Texas Family Code 154.131 (c).

²¹⁰ Texas Family Code 156.401 (a)(1).