

**First Regular Session  
Seventy-fifth General Assembly  
STATE OF COLORADO**

**PREAMENDED**

*This Unofficial Version Includes Committee  
Amendments Not Yet Adopted on Second Reading*

LLS NO. 25-0239.01 Shelby Ross x4510

**HOUSE BILL 25-1159**

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**HOUSE SPONSORSHIP**

**English and Joseph,**

**SENATE SPONSORSHIP**

**(None),**

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**House Committees**

Health & Human Services  
Appropriations

**Senate Committees**

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**A BILL FOR AN ACT**

101     **CONCERNING THE CHILD SUPPORT COMMISSION'S LEGISLATIVE**  
102             **RECOMMENDATIONS, AND, IN CONNECTION THEREWITH, MAKING**  
103             **AN APPROPRIATION.**

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**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)*

The bill implements the legislative recommendations of the child support commission by updating the child support guidelines schedule, updating the monthly incomes eligible for a reduced low-income adjustment, and replacing the current parenting time credit with a formula that provides parents credit for all overnights spent with that parent.

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
Capital letters or bold & italic numbers indicate new material to be added to existing law.  
Dashes through the words or numbers indicate deletions from existing law.

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1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1.** In Colorado Revised Statutes, 14-10-114, **amend**  
3 (8)(c)(IV) as follows:

4 **14-10-114. Spousal maintenance - advisory guidelines -**  
5 **legislative declaration - definitions. (8) Definitions.** As used in this  
6 section, unless the context otherwise requires:

7 (c) (IV) If a party is voluntarily unemployed or underemployed,  
8 maintenance ~~shall~~ MUST be calculated based on a determination of  
9 potential income; except that a determination of potential income ~~shall~~  
10 MUST not be made for a party who is physically or mentally incapacitated  
11 or is caring for a child under the age of ~~thirty~~ TWENTY-FOUR months for  
12 whom the parties owe a joint legal responsibility or for an incarcerated  
13 parent sentenced to ~~one year~~ ONE HUNDRED EIGHTY DAYS or more.

14 **SECTION 2.** In Colorado Revised Statutes, 14-10-115, **amend**  
15 (2)(a), (3)(h), (3)(i), (5)(a) introductory portion, (5)(a)(III)(B), (5)(a)(IV),  
16 (7)(a), (8)(a), (8)(b), (8)(c), (10)(h), (11)(c)(II), (12), and (13)(a)(III);  
17 **repeal (8)(g); repeal and reenact, with amendments, (7)(b); and add**  
18 **(3)(g.5) and (8)(h) as follows:**

19 **14-10-115. Child support guidelines - purpose - determination**  
20 **of income - schedule of basic child support obligations - adjustments**  
21 **to basic child support - additional guidelines - child support**  
22 **commission - definitions. (2) Duty of support - factors to consider.**  
23 (a) In a proceeding for dissolution of marriage, legal separation,  
24 maintenance, or child support, the court ~~may~~ SHALL, TO THE EXTENT  
25 ALLOWABLE WITHIN THE COURT'S JURISDICTION, ENTER AN order  
26 DIRECTING either or both parents owing a duty of support to a child of the

1 marriage to pay an amount reasonable or necessary for the child's support  
2 and may order an amount determined to be reasonable under the  
3 circumstances for a time period that occurred after the date of the parties'  
4 physical separation or the filing of the petition or service upon the  
5 respondent, whichever date is latest, and prior to the month the child  
6 support obligation begins, without regard to marital misconduct.

7 (3) **Definitions.** As used in this section, unless the context  
8 otherwise requires:

9 (g.5) "SELF-SUPPORT RESERVE" MEANS AN AMOUNT EQUAL TO THE  
10 STATE HOURLY MINIMUM WAGE MULTIPLIED BY TWENTY-NINE HOURS PER  
11 WEEK, MULTIPLIED BY FIFTY WEEKS PER YEAR, DIVIDED BY TWELVE  
12 MONTHS.

13 (h) "Shared physical care", for the purposes of the child support  
14 guidelines and schedule of basic child support obligations specified in  
15 this section, and as further specified in ~~paragraph (b) of subsection (8)~~  
16 SUBSECTION (8)(b) of this section, means that each parent keeps the  
17 children ~~overnight for more than ninety-two overnights~~ FOR AT LEAST ONE  
18 OVERNIGHT each year and that both parents contribute to the expenses of  
19 the children in addition to the payment of child support.

20 (i) "Split physical care", for the purposes of the child support  
21 guidelines and schedule of basic child support obligations specified in  
22 this section, and as further specified in ~~paragraph (c) of subsection (8)~~  
23 SUBSECTION (8)(c) of this section, means that each parent has physical  
24 care of at least one of the children by means of that child or children  
25 residing with that parent ~~the majority~~ MORE THAN FIFTY PERCENT of the  
26 time.

27 (5) **Determination of income.** (a) For the purposes of the child

1 support guidelines and schedule of basic child support obligations  
2 specified in this section, the gross income of each parent ~~shall be~~ IS  
3 determined according to the following guidelines:

4 (III) (B) "Ordinary and necessary expenses" does not include  
5 amounts allowable by the internal revenue service for the accelerated  
6 component of depreciation expenses or investment tax credits or any  
7 other business expenses determined by the court to be inappropriate for  
8 determining gross income for purposes of calculating child support;  
9 EXCEPT THAT, THE COURT MAY CONSIDER STRAIGHT-LINE DEPRECIATION,  
10 IF APPROPRIATE, EVEN IF ACCELERATED DEPRECIATION WAS USED IN THE  
11 PARTY'S INCOME TAX FORMS.

12 (IV) If a preexisting court-ordered alimony or maintenance  
13 obligation actually ~~received~~ PAID by a party does not involve the same  
14 parties as the child support calculation and is not deductible for federal  
15 income tax purposes by that party, then the amount of preexisting  
16 court-ordered alimony or maintenance that is deducted from that party's  
17 gross income is the amount actually ~~received~~ PAID by that party multiplied  
18 by 1.25.

19 (7) **Schedule of basic child support obligations.** (a) (I) The  
20 basic child support obligation ~~shall~~ MUST be determined using the  
21 schedule of basic child support obligations contained in ~~paragraph (b) of~~  
22 ~~this subsection (7)~~ SUBSECTION (7)(b) OF THIS SECTION. The basic child  
23 support obligation ~~shall~~ MUST be divided between the parents in  
24 proportion to ~~their~~ EACH PARENT'S adjusted gross ~~incomes~~ INCOME.

25 (II) ~~(A)~~ For A combined gross income that falls between amounts  
26 shown in the schedule of basic child support obligations, basic child  
27 support amounts ~~shall~~ MUST be interpolated. ~~The category entitled~~

1 ~~"number of children due support" in the schedule of basic child support~~  
2 ~~obligations shall have the meaning defined in subsection (3) of this~~  
3 ~~section.~~

4 (III) (A) IN ANY CIRCUMSTANCE IN WHICH THE OBLIGOR'S  
5 MONTHLY ADJUSTED GROSS INCOME IS LESS THAN OR EQUAL TO SIX  
6 HUNDRED FIFTY DOLLARS, REGARDLESS OF THE MONTHLY ADJUSTED  
7 GROSS INCOME OF THE OBLIGEE, THE COURT SHALL ORDER THE OBLIGOR  
8 TO PAY THE MINIMUM MONTHLY ORDER AMOUNT IN CHILD SUPPORT. THE  
9 MINIMUM ORDER AMOUNT IS TEN DOLLARS PER MONTH, REGARDLESS OF  
10 THE NUMBER OF CHILDREN BETWEEN THE PARTIES. IF, AS A RESULT OF  
11 SHARED PARENTING TIME, THE OBLIGOR'S PRESUMPTIVE TOTAL MONTHLY  
12 CHILD SUPPORT OBLIGATION IS LESS THAN TEN DOLLARS THEN THE  
13 TEN-DOLLAR MINIMUM MONTHLY ORDER AMOUNT DOES NOT APPLY AND  
14 THE PRESUMPTIVE TOTAL MONTHLY CHILD SUPPORT OBLIGATION APPLIES.

15 (B) In circumstances in which the obligor's monthly adjusted  
16 gross income is less than ~~one thousand five hundred dollars~~ OR EQUAL TO  
17 THE SELF-SUPPORT RESERVE but more than six hundred fifty dollars, the  
18 ~~obligor is required to pay a child support payment of~~ OBLIGOR'S BASIC  
19 CHILD SUPPORT OBLIGATION IS REDUCED TO fifty dollars per month for  
20 one child, seventy dollars per month for two children, ninety dollars per  
21 month for three children, one hundred ten dollars per month for four  
22 children, one hundred thirty dollars per month for five children, and one  
23 hundred fifty dollars per month for six or more children. ~~The minimum~~  
24 ~~order amount shall not apply when each parent keeps the children more~~  
25 ~~than ninety-two overnights each year as defined in subsection (3)(h) of~~  
26 ~~this section. In no case, however, shall the amount of child support~~  
27 ~~ordered to be paid exceed the amount of child support that would~~

1 ~~otherwise be ordered to be paid if the parents did not share physical~~  
2 ~~custody.~~ THE REDUCED LOW-INCOME ADJUSTMENT DOES NOT APPLY IF, AS  
3 A RESULT OF SHARED PARENTING TIME, THE ADJUSTMENT IS GREATER  
4 THAN THE OBLIGOR'S PRESUMPTIVE TOTAL MONTHLY CHILD SUPPORT  
5 OBLIGATION CALCULATED PURSUANT TO THE CHILD SUPPORT GUIDELINES.  
6 THE AMOUNT OF CHILD SUPPORT OWED BY A PARENT WITH SHARED  
7 PHYSICAL CARE MUST NOT EXCEED THE AMOUNT OWED BY THAT SAME  
8 PARENT IF THE PARENT HAD NO OVERNIGHTS.

9 (C) For an obligor with an adjusted gross income that is less than  
10 or equal to ~~one thousand five hundred dollars~~ THE SELF-SUPPORT RESERVE  
11 but more than six hundred fifty dollars, the obligor's ~~child support~~  
12 ~~amount, as determined~~ BASIC CHILD SUPPORT OBLIGATION AS REDUCED BY  
13 THE LOW-INCOME ADJUSTMENT pursuant to ~~subsection (7)(a)(II)(B)~~  
14 SUBSECTION (7)(a)(III)(B) of this section, must be adjusted pursuant to  
15 subsection (11)(c)(III) of this section. The obligor's child support amount  
16 may be further adjusted to include a share of the work-related and  
17 education-related child care costs, health insurance, extraordinary medical  
18 expenses, and other extraordinary adjustments as described in subsections  
19 (9), (10), (11)(a), and (11)(b) of this section. However, if at the time the  
20 child support obligation is calculated, adjustments made pursuant to  
21 subsections (9), (10), (11)(a), and (11)(b) of this section, together with the  
22 REDUCED low-income adjustment amount, exceed ~~twenty~~ TEN percent of  
23 the obligor's adjusted gross income, the child support obligation must be  
24 capped at ~~twenty~~ TEN percent of the obligor's adjusted gross income. ~~The~~  
25 ~~low-income adjustment does not apply when each parent keeps the~~  
26 ~~children more than ninety-two overnights each year as defined in~~  
27 ~~subsection (8) of this section. In no case, however, shall the amount of~~

1 child support ordered to be paid exceed the amount of child support that  
2 would otherwise be ordered to be paid if the parents did not share  
3 physical custody. THE AMOUNT OF CHILD SUPPORT OWED BY A PARENT  
4 WITH SHARED PARENTING TIME MUST NOT EXCEED THE AMOUNT OWED BY  
5 THAT SAME PARENT IF THE PARENT HAD NO OVERNIGHTS.

6 (D) ~~In any circumstance in which the obligor's monthly adjusted~~  
7 ~~gross income is less than or equal to six hundred fifty dollars, regardless~~  
8 ~~of the monthly adjusted gross income of the obligee, the obligor must be~~  
9 ~~ordered to pay the minimum monthly order amount in child support. The~~  
10 ~~minimum order amount is ten dollars per month, regardless of the number~~  
11 ~~of children between these parties. The ten-dollar minimum monthly order~~  
12 ~~amount is not adjusted by the number of the obligor's overnights with~~  
13 ~~children.~~

14 (E) ~~The judge may use discretion to determine child support in~~  
15 ~~circumstances where combined adjusted gross income exceeds the~~  
16 ~~uppermost levels of the schedule of basic child support obligations;~~  
17 ~~except that the presumptive basic child support obligation shall not be~~  
18 ~~less than it would be based on the highest level of adjusted gross income~~  
19 ~~set forth in the schedule of basic child support obligations.~~

20 (IV) THE FINAL PRESUMPTIVE CHILD SUPPORT OBLIGATION,  
21 INCLUDING ADJUSTMENTS MADE PURSUANT TO SUBSECTIONS (9), (10),  
22 (11)(a), (11)(b), AND (11)(c)(III) OF THIS SECTION, MUST NOT EXCEED  
23 TWENTY PERCENT OF THE OBLIGOR'S ADJUSTED GROSS INCOME IF THE  
24 OBLIGOR'S MONTHLY ADJUSTED GROSS INCOME IS ABOVE THE  
25 SELF-SUPPORT RESERVE AND LESS THAN OR EQUAL TO THE STATE MINIMUM  
26 WAGE MULTIPLIED BY FORTY HOURS, MULTIPLIED BY FIFTY-TWO WEEKS A  
27 YEAR, DIVIDED BY TWELVE MONTHS. THE AMOUNT OF CHILD SUPPORT

1       OWED BY A PARENT WITH SHARED PHYSICAL CARE MUST NOT EXCEED THE  
2       AMOUNT OWED BY THAT SAME PARENT IF THE PARENT HAD NO  
3       OVERNIGHTS.

4               (V) (A) FOR AN OBLIGOR WITH AN ADJUSTED GROSS INCOME THAT  
5       IS ABOVE THE SELF-SUPPORT RESERVE, THE OBLIGOR'S BASIC CHILD  
6       SUPPORT OBLIGATION MUST BE ADJUSTED BY DEDUCTING THE  
7       SELF-SUPPORT RESERVE AMOUNT FROM THE OBLIGOR'S ADJUSTED GROSS  
8       INCOME. THE DIFFERENCE CALCULATED MUST BE EQUAL TO EIGHTY  
9       PERCENT OF THE DIFFERENCE FOR ONE CHILD, EIGHTY-FIVE PERCENT OF  
10      THE DIFFERENCE FOR TWO CHILDREN, EIGHTY-NINE PERCENT OF THE  
11      DIFFERENCE FOR THREE CHILDREN, NINETY-TWO PERCENT OF THE  
12      DIFFERENCE FOR FOUR CHILDREN, NINETY-FOUR PERCENT OF THE  
13      DIFFERENCE FOR FIVE CHILDREN, AND NINETY-FIVE PERCENT OF THE  
14      DIFFERENCE FOR SIX OR MORE CHILDREN.

15              (B) IF THE RESULTING DIFFERENCE CALCULATED PURSUANT TO  
16      SUBSECTION (7)(a)(V)(A) OF THIS SECTION IS LESS THAN THE REDUCED  
17      LOW-INCOME ADJUSTMENT CALCULATED PURSUANT TO SUBSECTION  
18      (7)(a)(III)(A) OF THIS SECTION, THE OBLIGOR'S BASIC CHILD SUPPORT  
19      OBLIGATION IS EQUAL TO THE REDUCED LOW-INCOME ADJUSTMENT.

20              (C) IF THE RESULTING DIFFERENCE CALCULATED PURSUANT TO  
21      SUBSECTION (7)(a)(V)(A) OF THIS SECTION IS MORE THAN THE REDUCED  
22      LOW-INCOME ADJUSTMENT CALCULATED PURSUANT TO SUBSECTION  
23      (7)(a)(III)(A) OF THIS SECTION BUT LESS THAN THE SCHEDULE OF BASIC  
24      CHILD SUPPORT OBLIGATION, THE OBLIGOR'S BASIC CHILD SUPPORT  
25      OBLIGATION IS EQUAL TO THE AMOUNT CALCULATED PURSUANT TO  
26      SUBSECTION (7)(a)(V)(A) OF THIS SECTION.

27              (D) IF THE RESULTING DIFFERENCE CALCULATED PURSUANT TO

1 SUBSECTION (7)(a)(V)(A) OF THIS SECTION IS EQUAL TO OR MORE THAN  
 2 THE SCHEDULE OF BASIC CHILD SUPPORT OBLIGATION, THE AMOUNT LISTED  
 3 IN THE SCHEDULE OF BASIC CHILD SUPPORT OBLIGATION APPLIES.

4 (VI) IN ADDITION TO THE ADJUSTMENTS DESCRIBED IN THIS  
 5 SUBSECTION (7)(a), THE OBLIGOR'S CHILD SUPPORT AMOUNT MUST BE  
 6 FURTHER ADJUSTED FOR WORK-RELATED AND EDUCATION-RELATED CHILD  
 7 CARE COSTS, HEALTH INSURANCE, EXTRAORDINARY MEDICAL EXPENSES,  
 8 AND OTHER EXTRAORDINARY ADJUSTMENTS AS DESCRIBED IN  
 9 SUBSECTIONS (9), (10), (11)(a), (11)(b), AND (11)(c)(II) OF THIS SECTION.

10 (VII) THE JUDGE MAY USE DISCRETION TO DETERMINE CHILD  
 11 SUPPORT IN CIRCUMSTANCES WHEN THE COMBINED ADJUSTED GROSS  
 12 INCOME EXCEEDS THE UPPERMOST LEVELS OF THE SCHEDULE OF BASIC  
 13 CHILD SUPPORT OBLIGATIONS; EXCEPT THAT THE PRESUMPTIVE BASIC  
 14 CHILD SUPPORT OBLIGATION MUST NOT BE LESS THAN IT WOULD BE BASED  
 15 ON THE HIGHEST LEVEL OF ADJUSTED GROSS INCOME SET FORTH IN THE  
 16 SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS.

17 (b) SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS:

| 18 | COMBINED |       |          |          |          |          |          |
|----|----------|-------|----------|----------|----------|----------|----------|
| 19 | ADJUSTED |       |          |          |          |          | SIX OR   |
| 20 | GROSS    | ONE   | TWO      | THREE    | FOUR     | FIVE     | MORE     |
| 21 | INCOME   | CHILD | CHILDREN | CHILDREN | CHILDREN | CHILDREN | CHILDREN |
| 22 | 50       | 11    | 17       | 20       | 23       | 25       | 27       |
| 23 | 100      | 22    | 33       | 40       | 45       | 50       | 54       |
| 24 | 150      | 33    | 50       | 61       | 68       | 74       | 81       |
| 25 | 200      | 44    | 67       | 81       | 90       | 99       | 108      |
| 26 | 250      | 55    | 83       | 101      | 113      | 124      | 135      |
| 27 | 300      | 66    | 100      | 121      | 135      | 149      | 162      |
| 28 | 350      | 77    | 117      | 141      | 158      | 174      | 189      |
| 29 | 400      | 87    | 133      | 161      | 180      | 198      | 215      |
| 30 | 450      | 98    | 149      | 180      | 201      | 221      | 241      |
| 31 | 500      | 108   | 165      | 199      | 223      | 245      | 266      |
| 32 | 550      | 119   | 181      | 219      | 244      | 269      | 292      |
| 33 | 600      | 129   | 197      | 238      | 266      | 292      | 318      |
| 34 | 650      | 140   | 213      | 257      | 287      | 316      | 343      |
| 35 | 700      | 150   | 228      | 276      | 308      | 339      | 369      |
| 36 | 750      | 160   | 244      | 295      | 330      | 363      | 395      |

|    | COMBINED<br>ADJUSTED<br>GROSS<br>INCOME | ONE<br>CHILD | TWO<br>CHILDREN | THREE<br>CHILDREN | FOUR<br>CHILDREN | FIVE<br>CHILDREN | SIX OR<br>MORE<br>CHILDREN |
|----|-----------------------------------------|--------------|-----------------|-------------------|------------------|------------------|----------------------------|
| 1  | 800                                     | 171          | 260             | 315               | 351              | 387              | 420                        |
| 2  | 850                                     | 181          | 276             | 334               | 373              | 410              | 446                        |
| 3  | 900                                     | 192          | 292             | 353               | 394              | 434              | 471                        |
| 4  | 950                                     | 202          | 308             | 372               | 416              | 457              | 497                        |
| 5  | 1000                                    | 213          | 324             | 391               | 437              | 481              | 523                        |
| 6  | 1050                                    | 223          | 340             | 411               | 459              | 505              | 548                        |
| 7  | 1100                                    | 234          | 356             | 430               | 480              | 528              | 574                        |
| 8  | 1150                                    | 244          | 371             | 449               | 502              | 552              | 600                        |
| 9  | 1200                                    | 253          | 386             | 466               | 521              | 573              | 623                        |
| 10 | 1250                                    | 263          | 400             | 483               | 540              | 594              | 645                        |
| 11 | 1300                                    | 272          | 414             | 500               | 559              | 615              | 668                        |
| 12 | 1350                                    | 281          | 428             | 517               | 578              | 636              | 691                        |
| 13 | 1400                                    | 290          | 442             | 534               | 597              | 657              | 714                        |
| 14 | 1450                                    | 300          | 456             | 551               | 616              | 678              | 736                        |
| 15 | 1500                                    | 309          | 470             | 568               | 635              | 698              | 759                        |
| 16 | 1550                                    | 318          | 484             | 585               | 654              | 719              | 782                        |
| 17 | 1600                                    | 327          | 498             | 602               | 673              | 740              | 805                        |
| 18 | 1650                                    | 337          | 512             | 620               | 692              | 761              | 827                        |
| 19 | 1700                                    | 346          | 527             | 637               | 711              | 782              | 850                        |
| 20 | 1750                                    | 355          | 541             | 654               | 730              | 803              | 873                        |
| 21 | 1800                                    | 364          | 555             | 671               | 749              | 824              | 896                        |
| 22 | 1850                                    | 374          | 569             | 688               | 768              | 845              | 918                        |
| 23 | 1900                                    | 383          | 583             | 705               | 787              | 866              | 941                        |
| 24 | 1950                                    | 392          | 597             | 722               | 806              | 887              | 964                        |
| 25 | 2000                                    | 401          | 611             | 739               | 825              | 908              | 987                        |
| 26 | 2050                                    | 411          | 625             | 756               | 844              | 929              | 1009                       |
| 27 | 2100                                    | 420          | 639             | 772               | 863              | 949              | 1032                       |
| 28 | 2150                                    | 429          | 653             | 789               | 881              | 970              | 1054                       |
| 29 | 2200                                    | 438          | 666             | 806               | 900              | 990              | 1076                       |
| 30 | 2250                                    | 447          | 680             | 822               | 918              | 1010             | 1098                       |
| 31 | 2300                                    | 456          | 694             | 839               | 937              | 1031             | 1120                       |
| 32 | 2350                                    | 465          | 708             | 855               | 956              | 1051             | 1143                       |
| 33 | 2400                                    | 474          | 721             | 872               | 974              | 1071             | 1165                       |
| 34 | 2450                                    | 483          | 735             | 889               | 993              | 1092             | 1187                       |
| 35 | 2500                                    | 492          | 749             | 905               | 1011             | 1112             | 1209                       |
| 36 | 2550                                    | 501          | 763             | 922               | 1030             | 1133             | 1231                       |
| 37 | 2600                                    | 510          | 776             | 938               | 1048             | 1153             | 1253                       |
| 38 | 2650                                    | 519          | 790             | 955               | 1067             | 1173             | 1275                       |
| 39 | 2700                                    | 528          | 804             | 972               | 1085             | 1194             | 1298                       |
| 40 | 2750                                    | 537          | 817             | 988               | 1104             | 1214             | 1320                       |
| 41 | 2800                                    | 546          | 831             | 1005              | 1122             | 1235             | 1342                       |
| 42 | 2850                                    | 555          | 845             | 1021              | 1141             | 1255             | 1364                       |
| 43 | 2900                                    | 564          | 859             | 1038              | 1159             | 1275             | 1386                       |
| 44 | 2950                                    | 573          | 872             | 1055              | 1178             | 1296             | 1408                       |
| 45 | 3000                                    | 582          | 886             | 1071              | 1196             | 1316             | 1431                       |
| 46 | 3050                                    | 591          | 900             | 1088              | 1215             | 1336             | 1453                       |
| 47 | 3100                                    | 600          | 913             | 1104              | 1234             | 1357             | 1475                       |
| 48 | 3150                                    | 609          | 927             | 1121              | 1252             | 1377             | 1497                       |

|    | COMBINED<br>ADJUSTED<br>GROSS<br>INCOME | ONE<br>CHILD | TWO<br>CHILDREN | THREE<br>CHILDREN | FOUR<br>CHILDREN | FIVE<br>CHILDREN | SIX OR<br>MORE<br>CHILDREN |
|----|-----------------------------------------|--------------|-----------------|-------------------|------------------|------------------|----------------------------|
| 1  | 3200                                    | 618          | 941             | 1137              | 1271             | 1398             | 1519                       |
| 2  | 3250                                    | 627          | 955             | 1154              | 1289             | 1418             | 1541                       |
| 3  | 3300                                    | 636          | 968             | 1171              | 1308             | 1438             | 1564                       |
| 4  | 3350                                    | 645          | 982             | 1187              | 1326             | 1459             | 1586                       |
| 5  | 3400                                    | 654          | 996             | 1204              | 1345             | 1479             | 1608                       |
| 6  | 3450                                    | 663          | 1010            | 1220              | 1363             | 1500             | 1630                       |
| 7  | 3500                                    | 672          | 1023            | 1237              | 1382             | 1520             | 1652                       |
| 8  | 3550                                    | 681          | 1037            | 1254              | 1400             | 1540             | 1674                       |
| 9  | 3600                                    | 690          | 1051            | 1270              | 1419             | 1561             | 1696                       |
| 10 | 3650                                    | 699          | 1064            | 1287              | 1437             | 1581             | 1719                       |
| 11 | 3700                                    | 708          | 1078            | 1303              | 1456             | 1601             | 1741                       |
| 12 | 3750                                    | 717          | 1092            | 1320              | 1474             | 1622             | 1763                       |
| 13 | 3800                                    | 726          | 1106            | 1337              | 1493             | 1642             | 1785                       |
| 14 | 3850                                    | 735          | 1119            | 1353              | 1511             | 1663             | 1807                       |
| 15 | 3900                                    | 744          | 1133            | 1370              | 1530             | 1683             | 1829                       |
| 16 | 3950                                    | 753          | 1147            | 1386              | 1549             | 1703             | 1852                       |
| 17 | 4000                                    | 762          | 1161            | 1403              | 1567             | 1724             | 1874                       |
| 18 | 4050                                    | 771          | 1173            | 1417              | 1583             | 1742             | 1893                       |
| 19 | 4100                                    | 780          | 1185            | 1431              | 1598             | 1758             | 1911                       |
| 20 | 4150                                    | 789          | 1197            | 1445              | 1614             | 1775             | 1930                       |
| 21 | 4200                                    | 798          | 1209            | 1458              | 1629             | 1792             | 1948                       |
| 22 | 4250                                    | 807          | 1221            | 1472              | 1644             | 1809             | 1966                       |
| 23 | 4300                                    | 816          | 1232            | 1486              | 1659             | 1825             | 1984                       |
| 24 | 4350                                    | 825          | 1244            | 1499              | 1675             | 1842             | 2002                       |
| 25 | 4400                                    | 834          | 1256            | 1513              | 1690             | 1859             | 2020                       |
| 26 | 4450                                    | 843          | 1268            | 1526              | 1705             | 1875             | 2039                       |
| 27 | 4500                                    | 852          | 1280            | 1540              | 1720             | 1892             | 2057                       |
| 28 | 4550                                    | 861          | 1292            | 1554              | 1735             | 1909             | 2075                       |
| 29 | 4600                                    | 870          | 1304            | 1567              | 1751             | 1926             | 2093                       |
| 30 | 4650                                    | 879          | 1316            | 1581              | 1766             | 1942             | 2111                       |
| 31 | 4700                                    | 888          | 1328            | 1596              | 1783             | 1961             | 2131                       |
| 32 | 4750                                    | 896          | 1342            | 1612              | 1800             | 1980             | 2152                       |
| 33 | 4800                                    | 904          | 1355            | 1627              | 1818             | 1999             | 2173                       |
| 34 | 4850                                    | 912          | 1368            | 1643              | 1835             | 2019             | 2194                       |
| 35 | 4900                                    | 920          | 1381            | 1658              | 1852             | 2037             | 2214                       |
| 36 | 4950                                    | 927          | 1393            | 1672              | 1867             | 2054             | 2233                       |
| 37 | 5000                                    | 934          | 1404            | 1685              | 1882             | 2071             | 2251                       |
| 38 | 5050                                    | 941          | 1416            | 1699              | 1898             | 2087             | 2269                       |
| 39 | 5100                                    | 948          | 1427            | 1713              | 1913             | 2104             | 2287                       |
| 40 | 5150                                    | 955          | 1439            | 1726              | 1928             | 2121             | 2306                       |
| 41 | 5200                                    | 962          | 1450            | 1740              | 1943             | 2138             | 2324                       |
| 42 | 5250                                    | 969          | 1462            | 1754              | 1959             | 2155             | 2342                       |
| 43 | 5300                                    | 977          | 1473            | 1767              | 1974             | 2171             | 2360                       |
| 44 | 5350                                    | 984          | 1485            | 1781              | 1989             | 2188             | 2379                       |
| 45 | 5400                                    | 990          | 1496            | 1794              | 2004             | 2204             | 2396                       |
| 46 | 5450                                    | 996          | 1504            | 1804              | 2015             | 2216             | 2409                       |
| 47 | 5500                                    | 1002         | 1513            | 1814              | 2026             | 2229             | 2423                       |
| 48 | 5550                                    | 1008         | 1522            | 1824              | 2038             | 2241             | 2436                       |

|    | COMBINED<br>ADJUSTED<br>GROSS<br>INCOME | ONE<br>CHILD | TWO<br>CHILDREN | THREE<br>CHILDREN | FOUR<br>CHILDREN | FIVE<br>CHILDREN | SIX OR<br>MORE<br>CHILDREN |
|----|-----------------------------------------|--------------|-----------------|-------------------|------------------|------------------|----------------------------|
| 1  | 5600                                    | 1013         | 1530            | 1834              | 2049             | 2254             | 2450                       |
| 2  | 5650                                    | 1019         | 1539            | 1845              | 2060             | 2266             | 2464                       |
| 3  | 5700                                    | 1025         | 1547            | 1855              | 2072             | 2279             | 2477                       |
| 4  | 5750                                    | 1031         | 1556            | 1865              | 2083             | 2292             | 2491                       |
| 5  | 5800                                    | 1036         | 1565            | 1875              | 2095             | 2304             | 2504                       |
| 6  | 5850                                    | 1042         | 1573            | 1885              | 2106             | 2317             | 2518                       |
| 7  | 5900                                    | 1048         | 1582            | 1896              | 2117             | 2329             | 2532                       |
| 8  | 5950                                    | 1054         | 1590            | 1906              | 2129             | 2342             | 2545                       |
| 9  | 6000                                    | 1060         | 1599            | 1916              | 2140             | 2354             | 2559                       |
| 10 | 6050                                    | 1065         | 1608            | 1926              | 2151             | 2367             | 2573                       |
| 11 | 6100                                    | 1071         | 1616            | 1936              | 2163             | 2379             | 2586                       |
| 12 | 6150                                    | 1076         | 1624            | 1946              | 2173             | 2391             | 2598                       |
| 13 | 6200                                    | 1080         | 1629            | 1951              | 2180             | 2398             | 2606                       |
| 14 | 6250                                    | 1083         | 1634            | 1957              | 2186             | 2405             | 2614                       |
| 15 | 6300                                    | 1087         | 1639            | 1963              | 2193             | 2412             | 2622                       |
| 16 | 6350                                    | 1091         | 1644            | 1969              | 2199             | 2419             | 2629                       |
| 17 | 6400                                    | 1094         | 1650            | 1974              | 2205             | 2426             | 2637                       |
| 18 | 6450                                    | 1098         | 1655            | 1980              | 2212             | 2433             | 2645                       |
| 19 | 6500                                    | 1101         | 1660            | 1986              | 2218             | 2440             | 2652                       |
| 20 | 6550                                    | 1105         | 1665            | 1992              | 2225             | 2447             | 2660                       |
| 21 | 6600                                    | 1108         | 1670            | 1998              | 2231             | 2454             | 2668                       |
| 22 | 6650                                    | 1112         | 1675            | 2003              | 2238             | 2461             | 2676                       |
| 23 | 6700                                    | 1115         | 1680            | 2009              | 2244             | 2469             | 2683                       |
| 24 | 6750                                    | 1119         | 1685            | 2015              | 2251             | 2476             | 2691                       |
| 25 | 6800                                    | 1122         | 1690            | 2021              | 2257             | 2483             | 2699                       |
| 26 | 6850                                    | 1126         | 1695            | 2026              | 2264             | 2490             | 2707                       |
| 27 | 6900                                    | 1129         | 1700            | 2032              | 2269             | 2496             | 2714                       |
| 28 | 6950                                    | 1133         | 1704            | 2035              | 2273             | 2500             | 2718                       |
| 29 | 7000                                    | 1136         | 1708            | 2038              | 2276             | 2504             | 2722                       |
| 30 | 7050                                    | 1139         | 1711            | 2041              | 2279             | 2507             | 2726                       |
| 31 | 7100                                    | 1142         | 1715            | 2044              | 2283             | 2511             | 2730                       |
| 32 | 7150                                    | 1145         | 1719            | 2047              | 2286             | 2515             | 2734                       |
| 33 | 7200                                    | 1149         | 1722            | 2050              | 2290             | 2518             | 2738                       |
| 34 | 7250                                    | 1152         | 1726            | 2053              | 2293             | 2522             | 2742                       |
| 35 | 7300                                    | 1155         | 1730            | 2056              | 2296             | 2526             | 2746                       |
| 36 | 7350                                    | 1158         | 1733            | 2059              | 2300             | 2530             | 2750                       |
| 37 | 7400                                    | 1161         | 1737            | 2062              | 2303             | 2533             | 2754                       |
| 38 | 7450                                    | 1165         | 1741            | 2065              | 2306             | 2537             | 2758                       |
| 39 | 7500                                    | 1168         | 1744            | 2068              | 2310             | 2541             | 2762                       |
| 40 | 7550                                    | 1171         | 1748            | 2071              | 2313             | 2544             | 2766                       |
| 41 | 7600                                    | 1174         | 1752            | 2074              | 2316             | 2548             | 2770                       |
| 42 | 7650                                    | 1178         | 1756            | 2078              | 2321             | 2553             | 2775                       |
| 43 | 7700                                    | 1182         | 1763            | 2088              | 2332             | 2565             | 2788                       |
| 44 | 7750                                    | 1187         | 1771            | 2098              | 2343             | 2577             | 2801                       |
| 45 | 7800                                    | 1191         | 1778            | 2107              | 2354             | 2589             | 2815                       |
| 46 | 7850                                    | 1195         | 1786            | 2117              | 2365             | 2602             | 2828                       |
| 47 | 7900                                    | 1200         | 1793            | 2127              | 2376             | 2614             | 2841                       |
| 48 | 7950                                    | 1204         | 1801            | 2137              | 2387             | 2626             | 2855                       |

|    | COMBINED<br>ADJUSTED<br>GROSS<br>INCOME | ONE<br>CHILD | TWO<br>CHILDREN | THREE<br>CHILDREN | FOUR<br>CHILDREN | FIVE<br>CHILDREN | SIX OR<br>MORE<br>CHILDREN |
|----|-----------------------------------------|--------------|-----------------|-------------------|------------------|------------------|----------------------------|
| 1  | 8000                                    | 1209         | 1808            | 2147              | 2398             | 2638             | 2868                       |
| 2  | 8050                                    | 1213         | 1816            | 2157              | 2410             | 2651             | 2881                       |
| 3  | 8100                                    | 1218         | 1823            | 2167              | 2421             | 2663             | 2894                       |
| 4  | 8150                                    | 1222         | 1831            | 2177              | 2432             | 2675             | 2908                       |
| 5  | 8200                                    | 1227         | 1838            | 2187              | 2443             | 2687             | 2921                       |
| 6  | 8250                                    | 1231         | 1846            | 2197              | 2454             | 2699             | 2934                       |
| 7  | 8300                                    | 1236         | 1853            | 2207              | 2465             | 2712             | 2948                       |
| 8  | 8350                                    | 1240         | 1861            | 2217              | 2476             | 2724             | 2961                       |
| 9  | 8400                                    | 1244         | 1868            | 2226              | 2487             | 2735             | 2973                       |
| 10 | 8450                                    | 1247         | 1871            | 2229              | 2489             | 2738             | 2977                       |
| 11 | 8500                                    | 1250         | 1874            | 2231              | 2492             | 2741             | 2980                       |
| 12 | 8550                                    | 1253         | 1877            | 2234              | 2495             | 2745             | 2983                       |
| 13 | 8600                                    | 1255         | 1881            | 2236              | 2498             | 2748             | 2987                       |
| 14 | 8650                                    | 1258         | 1884            | 2239              | 2501             | 2751             | 2990                       |
| 15 | 8700                                    | 1261         | 1887            | 2241              | 2504             | 2754             | 2993                       |
| 16 | 8750                                    | 1263         | 1890            | 2244              | 2506             | 2757             | 2997                       |
| 17 | 8800                                    | 1266         | 1893            | 2246              | 2509             | 2760             | 3000                       |
| 18 | 8850                                    | 1269         | 1896            | 2249              | 2512             | 2763             | 3004                       |
| 19 | 8900                                    | 1272         | 1899            | 2251              | 2515             | 2766             | 3007                       |
| 20 | 8950                                    | 1274         | 1902            | 2254              | 2518             | 2769             | 3010                       |
| 21 | 9000                                    | 1277         | 1905            | 2256              | 2520             | 2772             | 3014                       |
| 22 | 9050                                    | 1280         | 1909            | 2259              | 2523             | 2776             | 3017                       |
| 23 | 9100                                    | 1282         | 1912            | 2261              | 2526             | 2779             | 3020                       |
| 24 | 9150                                    | 1285         | 1915            | 2264              | 2529             | 2782             | 3024                       |
| 25 | 9200                                    | 1289         | 1920            | 2269              | 2534             | 2788             | 3030                       |
| 26 | 9250                                    | 1292         | 1924            | 2274              | 2540             | 2794             | 3037                       |
| 27 | 9300                                    | 1296         | 1929            | 2279              | 2545             | 2800             | 3043                       |
| 28 | 9350                                    | 1300         | 1934            | 2284              | 2551             | 2806             | 3050                       |
| 29 | 9400                                    | 1303         | 1939            | 2288              | 2556             | 2812             | 3056                       |
| 30 | 9450                                    | 1307         | 1944            | 2293              | 2562             | 2818             | 3063                       |
| 31 | 9500                                    | 1311         | 1948            | 2298              | 2567             | 2824             | 3069                       |
| 32 | 9550                                    | 1314         | 1953            | 2303              | 2572             | 2830             | 3076                       |
| 33 | 9600                                    | 1318         | 1958            | 2308              | 2578             | 2836             | 3082                       |
| 34 | 9650                                    | 1322         | 1963            | 2313              | 2583             | 2842             | 3089                       |
| 35 | 9700                                    | 1325         | 1968            | 2318              | 2589             | 2848             | 3095                       |
| 36 | 9750                                    | 1329         | 1972            | 2322              | 2594             | 2854             | 3102                       |
| 37 | 9800                                    | 1333         | 1977            | 2327              | 2600             | 2860             | 3108                       |
| 38 | 9850                                    | 1336         | 1982            | 2332              | 2605             | 2866             | 3115                       |
| 39 | 9900                                    | 1340         | 1987            | 2337              | 2611             | 2872             | 3121                       |
| 40 | 9950                                    | 1345         | 1993            | 2344              | 2618             | 2880             | 3130                       |
| 41 | 10000                                   | 1350         | 2001            | 2352              | 2628             | 2890             | 3142                       |
| 42 | 10050                                   | 1355         | 2008            | 2361              | 2637             | 2901             | 3153                       |
| 43 | 10100                                   | 1361         | 2016            | 2369              | 2646             | 2911             | 3164                       |
| 44 | 10150                                   | 1366         | 2024            | 2378              | 2656             | 2922             | 3176                       |
| 45 | 10200                                   | 1372         | 2031            | 2386              | 2665             | 2932             | 3187                       |
| 46 | 10250                                   | 1377         | 2039            | 2395              | 2675             | 2942             | 3198                       |
| 47 | 10300                                   | 1383         | 2047            | 2403              | 2684             | 2953             | 3210                       |
| 48 | 10350                                   | 1388         | 2054            | 2412              | 2694             | 2963             | 3221                       |

|    | COMBINED<br>ADJUSTED<br>GROSS<br>INCOME | ONE<br>CHILD | TWO<br>CHILDREN | THREE<br>CHILDREN | FOUR<br>CHILDREN | FIVE<br>CHILDREN | SIX OR<br>MORE<br>CHILDREN |
|----|-----------------------------------------|--------------|-----------------|-------------------|------------------|------------------|----------------------------|
| 1  | 10400                                   | 1394         | 2062            | 2420              | 2703             | 2973             | 3232                       |
| 2  | 10450                                   | 1399         | 2070            | 2429              | 2713             | 2984             | 3243                       |
| 3  | 10500                                   | 1404         | 2077            | 2437              | 2722             | 2994             | 3255                       |
| 4  | 10550                                   | 1410         | 2085            | 2445              | 2732             | 3005             | 3266                       |
| 5  | 10600                                   | 1415         | 2092            | 2454              | 2741             | 3015             | 3277                       |
| 6  | 10650                                   | 1421         | 2100            | 2462              | 2750             | 3025             | 3289                       |
| 7  | 10700                                   | 1426         | 2108            | 2471              | 2760             | 3036             | 3300                       |
| 8  | 10750                                   | 1432         | 2115            | 2479              | 2769             | 3046             | 3311                       |
| 9  | 10800                                   | 1437         | 2123            | 2488              | 2779             | 3057             | 3323                       |
| 10 | 10850                                   | 1443         | 2131            | 2496              | 2788             | 3067             | 3334                       |
| 11 | 10900                                   | 1448         | 2138            | 2505              | 2798             | 3077             | 3345                       |
| 12 | 10950                                   | 1453         | 2146            | 2513              | 2807             | 3088             | 3357                       |
| 13 | 11000                                   | 1459         | 2154            | 2522              | 2817             | 3098             | 3368                       |
| 14 | 11050                                   | 1464         | 2161            | 2530              | 2826             | 3109             | 3379                       |
| 15 | 11100                                   | 1469         | 2169            | 2539              | 2836             | 3119             | 3390                       |
| 16 | 11150                                   | 1473         | 2175            | 2547              | 2845             | 3130             | 3402                       |
| 17 | 11200                                   | 1477         | 2182            | 2556              | 2855             | 3140             | 3413                       |
| 18 | 11250                                   | 1481         | 2188            | 2564              | 2864             | 3151             | 3425                       |
| 19 | 11300                                   | 1485         | 2195            | 2573              | 2874             | 3161             | 3436                       |
| 20 | 11350                                   | 1489         | 2201            | 2581              | 2883             | 3171             | 3447                       |
| 21 | 11400                                   | 1493         | 2208            | 2590              | 2893             | 3182             | 3459                       |
| 22 | 11450                                   | 1497         | 2214            | 2598              | 2902             | 3192             | 3470                       |
| 23 | 11500                                   | 1501         | 2221            | 2607              | 2912             | 3203             | 3482                       |
| 24 | 11550                                   | 1505         | 2228            | 2615              | 2921             | 3213             | 3493                       |
| 25 | 11600                                   | 1509         | 2234            | 2624              | 2931             | 3224             | 3504                       |
| 26 | 11650                                   | 1513         | 2241            | 2632              | 2940             | 3234             | 3516                       |
| 27 | 11700                                   | 1517         | 2247            | 2641              | 2950             | 3245             | 3527                       |
| 28 | 11750                                   | 1521         | 2254            | 2649              | 2959             | 3255             | 3538                       |
| 29 | 11800                                   | 1525         | 2260            | 2658              | 2969             | 3266             | 3550                       |
| 30 | 11850                                   | 1529         | 2267            | 2666              | 2978             | 3276             | 3561                       |
| 31 | 11900                                   | 1533         | 2273            | 2675              | 2988             | 3287             | 3573                       |
| 32 | 11950                                   | 1537         | 2280            | 2683              | 2997             | 3297             | 3584                       |
| 33 | 12000                                   | 1541         | 2287            | 2692              | 3007             | 3308             | 3595                       |
| 34 | 12050                                   | 1545         | 2293            | 2701              | 3016             | 3318             | 3607                       |
| 35 | 12100                                   | 1549         | 2300            | 2709              | 3026             | 3329             | 3618                       |
| 36 | 12150                                   | 1553         | 2306            | 2718              | 3036             | 3339             | 3630                       |
| 37 | 12200                                   | 1557         | 2313            | 2726              | 3045             | 3350             | 3641                       |
| 38 | 12250                                   | 1561         | 2319            | 2735              | 3055             | 3360             | 3652                       |
| 39 | 12300                                   | 1564         | 2324            | 2739              | 3060             | 3366             | 3659                       |
| 40 | 12350                                   | 1567         | 2328            | 2744              | 3065             | 3372             | 3665                       |
| 41 | 12400                                   | 1570         | 2332            | 2749              | 3070             | 3377             | 3671                       |
| 42 | 12450                                   | 1573         | 2337            | 2754              | 3076             | 3383             | 3678                       |
| 43 | 12500                                   | 1576         | 2341            | 2758              | 3081             | 3389             | 3684                       |
| 44 | 12550                                   | 1579         | 2345            | 2763              | 3086             | 3395             | 3690                       |
| 45 | 12600                                   | 1583         | 2349            | 2768              | 3092             | 3401             | 3697                       |
| 46 | 12650                                   | 1586         | 2354            | 2772              | 3097             | 3406             | 3703                       |
| 47 | 12700                                   | 1589         | 2358            | 2777              | 3102             | 3412             | 3709                       |
| 48 | 12750                                   | 1592         | 2362            | 2782              | 3107             | 3418             | 3715                       |

|    | COMBINED<br>ADJUSTED<br>GROSS<br>INCOME | ONE<br>CHILD | TWO<br>CHILDREN | THREE<br>CHILDREN | FOUR<br>CHILDREN | FIVE<br>CHILDREN | SIX OR<br>MORE<br>CHILDREN |
|----|-----------------------------------------|--------------|-----------------|-------------------|------------------|------------------|----------------------------|
| 1  | 12800                                   | 1595         | 2367            | 2787              | 3113             | 3424             | 3722                       |
| 2  | 12850                                   | 1598         | 2371            | 2791              | 3118             | 3430             | 3728                       |
| 3  | 12900                                   | 1601         | 2375            | 2796              | 3123             | 3436             | 3734                       |
| 4  | 12950                                   | 1604         | 2380            | 2801              | 3129             | 3441             | 3741                       |
| 5  | 13000                                   | 1607         | 2384            | 2806              | 3134             | 3447             | 3747                       |
| 6  | 13050                                   | 1610         | 2388            | 2810              | 3139             | 3453             | 3753                       |
| 7  | 13100                                   | 1614         | 2393            | 2815              | 3144             | 3459             | 3760                       |
| 8  | 13150                                   | 1617         | 2397            | 2820              | 3150             | 3465             | 3766                       |
| 9  | 13200                                   | 1620         | 2401            | 2824              | 3155             | 3470             | 3772                       |
| 10 | 13250                                   | 1623         | 2406            | 2829              | 3160             | 3476             | 3779                       |
| 11 | 13300                                   | 1626         | 2410            | 2834              | 3166             | 3482             | 3785                       |
| 12 | 13350                                   | 1629         | 2414            | 2839              | 3171             | 3488             | 3791                       |
| 13 | 13400                                   | 1633         | 2419            | 2844              | 3177             | 3494             | 3798                       |
| 14 | 13450                                   | 1637         | 2425            | 2850              | 3183             | 3502             | 3806                       |
| 15 | 13500                                   | 1641         | 2430            | 2856              | 3190             | 3509             | 3814                       |
| 16 | 13550                                   | 1646         | 2436            | 2862              | 3197             | 3516             | 3822                       |
| 17 | 13600                                   | 1650         | 2442            | 2868              | 3203             | 3524             | 3830                       |
| 18 | 13650                                   | 1654         | 2448            | 2874              | 3210             | 3531             | 3838                       |
| 19 | 13700                                   | 1659         | 2454            | 2880              | 3217             | 3538             | 3846                       |
| 20 | 13750                                   | 1663         | 2460            | 2886              | 3223             | 3546             | 3854                       |
| 21 | 13800                                   | 1667         | 2465            | 2892              | 3230             | 3553             | 3862                       |
| 22 | 13850                                   | 1672         | 2471            | 2898              | 3237             | 3560             | 3870                       |
| 23 | 13900                                   | 1676         | 2477            | 2904              | 3243             | 3568             | 3878                       |
| 24 | 13950                                   | 1681         | 2483            | 2910              | 3250             | 3575             | 3886                       |
| 25 | 14000                                   | 1685         | 2489            | 2916              | 3257             | 3583             | 3894                       |
| 26 | 14050                                   | 1689         | 2495            | 2922              | 3264             | 3590             | 3902                       |
| 27 | 14100                                   | 1694         | 2500            | 2928              | 3270             | 3597             | 3910                       |
| 28 | 14150                                   | 1698         | 2506            | 2934              | 3277             | 3605             | 3918                       |
| 29 | 14200                                   | 1703         | 2512            | 2940              | 3284             | 3612             | 3926                       |
| 30 | 14250                                   | 1707         | 2518            | 2946              | 3290             | 3619             | 3934                       |
| 31 | 14300                                   | 1711         | 2524            | 2952              | 3297             | 3627             | 3942                       |
| 32 | 14350                                   | 1716         | 2529            | 2958              | 3304             | 3634             | 3950                       |
| 33 | 14400                                   | 1720         | 2535            | 2964              | 3310             | 3641             | 3958                       |
| 34 | 14450                                   | 1724         | 2541            | 2970              | 3317             | 3649             | 3966                       |
| 35 | 14500                                   | 1729         | 2547            | 2976              | 3324             | 3656             | 3974                       |
| 36 | 14550                                   | 1733         | 2553            | 2982              | 3331             | 3664             | 3982                       |
| 37 | 14600                                   | 1738         | 2559            | 2988              | 3337             | 3671             | 3990                       |
| 38 | 14650                                   | 1742         | 2564            | 2994              | 3344             | 3678             | 3998                       |
| 39 | 14700                                   | 1746         | 2570            | 3000              | 3351             | 3686             | 4006                       |
| 40 | 14750                                   | 1751         | 2576            | 3006              | 3357             | 3693             | 4014                       |
| 41 | 14800                                   | 1755         | 2582            | 3012              | 3364             | 3700             | 4022                       |
| 42 | 14850                                   | 1759         | 2586            | 3016              | 3369             | 3706             | 4028                       |
| 43 | 14900                                   | 1761         | 2590            | 3019              | 3373             | 3710             | 4033                       |
| 44 | 14950                                   | 1764         | 2593            | 3023              | 3376             | 3714             | 4037                       |
| 45 | 15000                                   | 1767         | 2597            | 3026              | 3380             | 3718             | 4042                       |
| 46 | 15050                                   | 1770         | 2600            | 3029              | 3384             | 3722             | 4046                       |
| 47 | 15100                                   | 1773         | 2604            | 3033              | 3388             | 3726             | 4051                       |
| 48 | 15150                                   | 1775         | 2607            | 3036              | 3391             | 3731             | 4055                       |

|    | COMBINED<br>ADJUSTED<br>GROSS<br>INCOME | ONE<br>CHILD | TWO<br>CHILDREN | THREE<br>CHILDREN | FOUR<br>CHILDREN | FIVE<br>CHILDREN | SIX OR<br>MORE<br>CHILDREN |
|----|-----------------------------------------|--------------|-----------------|-------------------|------------------|------------------|----------------------------|
| 1  | 15200                                   | 1778         | 2611            | 3040              | 3395             | 3735             | 4060                       |
| 2  | 15250                                   | 1781         | 2614            | 3043              | 3399             | 3739             | 4064                       |
| 3  | 15300                                   | 1784         | 2618            | 3046              | 3403             | 3743             | 4069                       |
| 4  | 15350                                   | 1786         | 2621            | 3050              | 3406             | 3747             | 4073                       |
| 5  | 15400                                   | 1789         | 2625            | 3053              | 3410             | 3751             | 4077                       |
| 6  | 15450                                   | 1792         | 2628            | 3056              | 3414             | 3755             | 4082                       |
| 7  | 15500                                   | 1795         | 2632            | 3060              | 3418             | 3759             | 4086                       |
| 8  | 15550                                   | 1798         | 2635            | 3063              | 3421             | 3763             | 4091                       |
| 9  | 15600                                   | 1800         | 2639            | 3066              | 3425             | 3768             | 4095                       |
| 10 | 15650                                   | 1803         | 2642            | 3070              | 3429             | 3772             | 4100                       |
| 11 | 15700                                   | 1806         | 2646            | 3073              | 3433             | 3776             | 4104                       |
| 12 | 15750                                   | 1809         | 2649            | 3076              | 3436             | 3780             | 4109                       |
| 13 | 15800                                   | 1812         | 2653            | 3080              | 3440             | 3784             | 4113                       |
| 14 | 15850                                   | 1814         | 2656            | 3083              | 3444             | 3788             | 4118                       |
| 15 | 15900                                   | 1817         | 2660            | 3086              | 3448             | 3792             | 4122                       |
| 16 | 15950                                   | 1820         | 2663            | 3090              | 3451             | 3796             | 4127                       |
| 17 | 16000                                   | 1823         | 2667            | 3093              | 3455             | 3801             | 4131                       |
| 18 | 16050                                   | 1825         | 2670            | 3096              | 3459             | 3805             | 4136                       |
| 19 | 16100                                   | 1828         | 2674            | 3100              | 3463             | 3809             | 4140                       |
| 20 | 16150                                   | 1831         | 2677            | 3103              | 3466             | 3813             | 4145                       |
| 21 | 16200                                   | 1834         | 2681            | 3107              | 3470             | 3817             | 4149                       |
| 22 | 16250                                   | 1837         | 2686            | 3112              | 3476             | 3823             | 4156                       |
| 23 | 16300                                   | 1843         | 2693            | 3121              | 3486             | 3834             | 4168                       |
| 24 | 16350                                   | 1847         | 2701            | 3129              | 3495             | 3845             | 4179                       |
| 25 | 16400                                   | 1852         | 2707            | 3137              | 3504             | 3855             | 4190                       |
| 26 | 16450                                   | 1857         | 2714            | 3145              | 3513             | 3864             | 4201                       |
| 27 | 16500                                   | 1861         | 2721            | 3153              | 3522             | 3874             | 4211                       |
| 28 | 16550                                   | 1866         | 2728            | 3161              | 3531             | 3884             | 4222                       |
| 29 | 16600                                   | 1870         | 2735            | 3169              | 3540             | 3894             | 4233                       |
| 30 | 16650                                   | 1875         | 2741            | 3177              | 3549             | 3904             | 4243                       |
| 31 | 16700                                   | 1879         | 2748            | 3185              | 3558             | 3913             | 4254                       |
| 32 | 16750                                   | 1884         | 2755            | 3193              | 3566             | 3923             | 4264                       |
| 33 | 16800                                   | 1888         | 2761            | 3201              | 3575             | 3933             | 4275                       |
| 34 | 16850                                   | 1893         | 2768            | 3208              | 3584             | 3942             | 4285                       |
| 35 | 16900                                   | 1897         | 2775            | 3216              | 3593             | 3952             | 4296                       |
| 36 | 16950                                   | 1902         | 2781            | 3224              | 3601             | 3962             | 4306                       |
| 37 | 17000                                   | 1906         | 2788            | 3232              | 3610             | 3971             | 4317                       |
| 38 | 17050                                   | 1911         | 2795            | 3240              | 3619             | 3981             | 4327                       |
| 39 | 17100                                   | 1915         | 2801            | 3248              | 3628             | 3990             | 4338                       |
| 40 | 17150                                   | 1920         | 2808            | 3256              | 3636             | 4000             | 4348                       |
| 41 | 17200                                   | 1924         | 2815            | 3263              | 3645             | 4010             | 4359                       |
| 42 | 17250                                   | 1929         | 2821            | 3271              | 3654             | 4019             | 4369                       |
| 43 | 17300                                   | 1933         | 2828            | 3279              | 3663             | 4029             | 4380                       |
| 44 | 17350                                   | 1938         | 2835            | 3287              | 3672             | 4039             | 4390                       |
| 45 | 17400                                   | 1942         | 2841            | 3295              | 3680             | 4048             | 4401                       |
| 46 | 17450                                   | 1947         | 2848            | 3303              | 3689             | 4058             | 4411                       |
| 47 | 17500                                   | 1951         | 2855            | 3311              | 3698             | 4068             | 4422                       |
| 48 | 17550                                   | 1956         | 2861            | 3318              | 3707             | 4077             | 4432                       |

|    | COMBINED<br>ADJUSTED<br>GROSS<br>INCOME | ONE<br>CHILD | TWO<br>CHILDREN | THREE<br>CHILDREN | FOUR<br>CHILDREN | FIVE<br>CHILDREN | SIX OR<br>MORE<br>CHILDREN |
|----|-----------------------------------------|--------------|-----------------|-------------------|------------------|------------------|----------------------------|
| 1  | 17600                                   | 1960         | 2868            | 3326              | 3715             | 4087             | 4443                       |
| 2  | 17650                                   | 1965         | 2875            | 3334              | 3724             | 4097             | 4453                       |
| 3  | 17700                                   | 1969         | 2881            | 3342              | 3733             | 4106             | 4464                       |
| 4  | 17750                                   | 1974         | 2888            | 3350              | 3742             | 4116             | 4474                       |
| 5  | 17800                                   | 1978         | 2895            | 3358              | 3751             | 4126             | 4484                       |
| 6  | 17850                                   | 1983         | 2901            | 3366              | 3759             | 4135             | 4495                       |
| 7  | 17900                                   | 1987         | 2908            | 3373              | 3768             | 4145             | 4505                       |
| 8  | 17950                                   | 1992         | 2915            | 3381              | 3777             | 4155             | 4516                       |
| 9  | 18000                                   | 1996         | 2921            | 3389              | 3786             | 4164             | 4526                       |
| 10 | 18050                                   | 2001         | 2928            | 3397              | 3794             | 4174             | 4537                       |
| 11 | 18100                                   | 2005         | 2935            | 3405              | 3803             | 4183             | 4547                       |
| 12 | 18150                                   | 2010         | 2941            | 3413              | 3812             | 4193             | 4558                       |
| 13 | 18200                                   | 2014         | 2948            | 3420              | 3821             | 4203             | 4568                       |
| 14 | 18250                                   | 2019         | 2955            | 3428              | 3829             | 4212             | 4579                       |
| 15 | 18300                                   | 2023         | 2961            | 3436              | 3838             | 4222             | 4589                       |
| 16 | 18350                                   | 2028         | 2968            | 3444              | 3847             | 4232             | 4600                       |
| 17 | 18400                                   | 2032         | 2975            | 3452              | 3856             | 4241             | 4610                       |
| 18 | 18450                                   | 2037         | 2982            | 3460              | 3865             | 4251             | 4621                       |
| 19 | 18500                                   | 2041         | 2988            | 3468              | 3873             | 4261             | 4631                       |
| 20 | 18550                                   | 2046         | 2995            | 3475              | 3882             | 4270             | 4642                       |
| 21 | 18600                                   | 2050         | 3002            | 3483              | 3891             | 4280             | 4652                       |
| 22 | 18650                                   | 2055         | 3008            | 3491              | 3899             | 4289             | 4662                       |
| 23 | 18700                                   | 2058         | 3013            | 3496              | 3905             | 4295             | 4669                       |
| 24 | 18750                                   | 2062         | 3017            | 3501              | 3910             | 4301             | 4675                       |
| 25 | 18800                                   | 2065         | 3022            | 3505              | 3916             | 4307             | 4682                       |
| 26 | 18850                                   | 2069         | 3027            | 3510              | 3921             | 4313             | 4688                       |
| 27 | 18900                                   | 2073         | 3032            | 3515              | 3926             | 4319             | 4695                       |
| 28 | 18950                                   | 2076         | 3036            | 3520              | 3932             | 4325             | 4701                       |
| 29 | 19000                                   | 2080         | 3041            | 3525              | 3937             | 4331             | 4708                       |
| 30 | 19050                                   | 2083         | 3046            | 3530              | 3943             | 4337             | 4714                       |
| 31 | 19100                                   | 2087         | 3051            | 3535              | 3948             | 4343             | 4721                       |
| 32 | 19150                                   | 2091         | 3055            | 3539              | 3954             | 4349             | 4727                       |
| 33 | 19200                                   | 2094         | 3060            | 3544              | 3959             | 4355             | 4734                       |
| 34 | 19250                                   | 2098         | 3065            | 3549              | 3964             | 4361             | 4740                       |
| 35 | 19300                                   | 2101         | 3070            | 3554              | 3970             | 4367             | 4747                       |
| 36 | 19350                                   | 2105         | 3074            | 3559              | 3975             | 4373             | 4753                       |
| 37 | 19400                                   | 2109         | 3079            | 3564              | 3981             | 4379             | 4760                       |
| 38 | 19450                                   | 2112         | 3084            | 3569              | 3986             | 4385             | 4766                       |
| 39 | 19500                                   | 2116         | 3089            | 3573              | 3992             | 4391             | 4773                       |
| 40 | 19550                                   | 2119         | 3093            | 3578              | 3997             | 4397             | 4779                       |
| 41 | 19600                                   | 2123         | 3098            | 3583              | 4002             | 4403             | 4786                       |
| 42 | 19650                                   | 2126         | 3103            | 3588              | 4008             | 4409             | 4792                       |
| 43 | 19700                                   | 2130         | 3108            | 3593              | 4013             | 4415             | 4799                       |
| 44 | 19750                                   | 2134         | 3112            | 3598              | 4019             | 4421             | 4805                       |
| 45 | 19800                                   | 2137         | 3117            | 3603              | 4024             | 4427             | 4812                       |
| 46 | 19850                                   | 2141         | 3122            | 3608              | 4030             | 4433             | 4818                       |
| 47 | 19900                                   | 2144         | 3127            | 3612              | 4035             | 4439             | 4825                       |
| 48 | 19950                                   | 2148         | 3131            | 3617              | 4040             | 4445             | 4831                       |

|    | <b>COMBINED<br/>ADJUSTED<br/>GROSS<br/>INCOME</b> | <b>ONE<br/>CHILD</b> | <b>TWO<br/>CHILDREN</b> | <b>THREE<br/>CHILDREN</b> | <b>FOUR<br/>CHILDREN</b> | <b>FIVE<br/>CHILDREN</b> | <b>SIX OR<br/>MORE<br/>CHILDREN</b> |
|----|---------------------------------------------------|----------------------|-------------------------|---------------------------|--------------------------|--------------------------|-------------------------------------|
| 1  | 20000                                             | 2152                 | 3136                    | 3622                      | 4046                     | 4451                     | 4838                                |
| 2  | 20050                                             | 2155                 | 3141                    | 3627                      | 4051                     | 4456                     | 4844                                |
| 3  | 20100                                             | 2159                 | 3146                    | 3632                      | 4057                     | 4462                     | 4851                                |
| 4  | 20150                                             | 2162                 | 3150                    | 3637                      | 4062                     | 4468                     | 4857                                |
| 5  | 20200                                             | 2166                 | 3155                    | 3642                      | 4068                     | 4474                     | 4864                                |
| 6  | 20250                                             | 2170                 | 3160                    | 3646                      | 4073                     | 4480                     | 4870                                |
| 7  | 20300                                             | 2173                 | 3164                    | 3651                      | 4079                     | 4486                     | 4877                                |
| 8  | 20350                                             | 2177                 | 3169                    | 3656                      | 4084                     | 4492                     | 4883                                |
| 9  | 20400                                             | 2180                 | 3174                    | 3661                      | 4089                     | 4498                     | 4890                                |
| 10 | 20450                                             | 2184                 | 3179                    | 3666                      | 4095                     | 4504                     | 4896                                |
| 11 | 20500                                             | 2187                 | 3183                    | 3670                      | 4100                     | 4510                     | 4902                                |
| 12 | 20550                                             | 2191                 | 3188                    | 3675                      | 4105                     | 4516                     | 4908                                |
| 13 | 20600                                             | 2194                 | 3192                    | 3680                      | 4110                     | 4521                     | 4915                                |
| 14 | 20650                                             | 2197                 | 3197                    | 3684                      | 4115                     | 4527                     | 4921                                |
| 15 | 20700                                             | 2201                 | 3201                    | 3689                      | 4121                     | 4533                     | 4927                                |
| 16 | 20750                                             | 2204                 | 3206                    | 3694                      | 4126                     | 4538                     | 4933                                |
| 17 | 20800                                             | 2208                 | 3210                    | 3698                      | 4131                     | 4544                     | 4939                                |
| 18 | 20850                                             | 2211                 | 3215                    | 3703                      | 4136                     | 4550                     | 4945                                |
| 19 | 20900                                             | 2215                 | 3219                    | 3707                      | 4141                     | 4555                     | 4952                                |
| 20 | 20950                                             | 2218                 | 3224                    | 3712                      | 4146                     | 4561                     | 4958                                |
| 21 | 21000                                             | 2221                 | 3228                    | 3717                      | 4152                     | 4567                     | 4964                                |
| 22 | 21050                                             | 2225                 | 3233                    | 3721                      | 4157                     | 4572                     | 4970                                |
| 23 | 21100                                             | 2228                 | 3237                    | 3726                      | 4162                     | 4578                     | 4976                                |
| 24 | 21150                                             | 2232                 | 3242                    | 3731                      | 4167                     | 4584                     | 4982                                |
| 25 | 21200                                             | 2235                 | 3246                    | 3735                      | 4172                     | 4589                     | 4989                                |
| 26 | 21250                                             | 2238                 | 3251                    | 3740                      | 4177                     | 4595                     | 4995                                |
| 27 | 21300                                             | 2242                 | 3255                    | 3744                      | 4183                     | 4601                     | 5001                                |
| 28 | 21350                                             | 2245                 | 3260                    | 3749                      | 4188                     | 4606                     | 5007                                |
| 29 | 21400                                             | 2249                 | 3264                    | 3754                      | 4193                     | 4612                     | 5013                                |
| 30 | 21450                                             | 2252                 | 3269                    | 3758                      | 4198                     | 4618                     | 5020                                |
| 31 | 21500                                             | 2255                 | 3273                    | 3763                      | 4203                     | 4623                     | 5026                                |
| 32 | 21550                                             | 2259                 | 3278                    | 3768                      | 4208                     | 4629                     | 5032                                |
| 33 | 21600                                             | 2262                 | 3282                    | 3772                      | 4213                     | 4635                     | 5038                                |
| 34 | 21650                                             | 2266                 | 3287                    | 3777                      | 4219                     | 4641                     | 5044                                |
| 35 | 21700                                             | 2269                 | 3291                    | 3781                      | 4224                     | 4646                     | 5050                                |
| 36 | 21750                                             | 2273                 | 3296                    | 3786                      | 4229                     | 4652                     | 5057                                |
| 37 | 21800                                             | 2276                 | 3300                    | 3791                      | 4234                     | 4658                     | 5063                                |
| 38 | 21850                                             | 2279                 | 3305                    | 3795                      | 4239                     | 4663                     | 5069                                |
| 39 | 21900                                             | 2283                 | 3309                    | 3800                      | 4244                     | 4669                     | 5075                                |
| 40 | 21950                                             | 2286                 | 3314                    | 3805                      | 4250                     | 4675                     | 5081                                |
| 41 | 22000                                             | 2289                 | 3319                    | 3811                      | 4257                     | 4683                     | 5090                                |
| 42 | 22050                                             | 2292                 | 3324                    | 3818                      | 4265                     | 4691                     | 5099                                |
| 43 | 22100                                             | 2295                 | 3329                    | 3825                      | 4273                     | 4700                     | 5109                                |
| 44 | 22150                                             | 2298                 | 3334                    | 3832                      | 4280                     | 4708                     | 5118                                |
| 45 | 22200                                             | 2301                 | 3340                    | 3839                      | 4288                     | 4717                     | 5127                                |
| 46 | 22250                                             | 2304                 | 3345                    | 3846                      | 4296                     | 4725                     | 5137                                |
| 47 | 22300                                             | 2307                 | 3350                    | 3853                      | 4304                     | 4734                     | 5146                                |
| 48 | 22350                                             | 2310                 | 3355                    | 3860                      | 4311                     | 4743                     | 5155                                |

|    | COMBINED<br>ADJUSTED<br>GROSS<br>INCOME | ONE<br>CHILD | TWO<br>CHILDREN | THREE<br>CHILDREN | FOUR<br>CHILDREN | FIVE<br>CHILDREN | SIX OR<br>MORE<br>CHILDREN |
|----|-----------------------------------------|--------------|-----------------|-------------------|------------------|------------------|----------------------------|
| 1  | 22400                                   | 2313         | 3360            | 3867              | 4319             | 4751             | 5164                       |
| 2  | 22450                                   | 2316         | 3365            | 3874              | 4327             | 4760             | 5174                       |
| 3  | 22500                                   | 2319         | 3371            | 3881              | 4335             | 4768             | 5183                       |
| 4  | 22550                                   | 2322         | 3376            | 3888              | 4342             | 4777             | 5192                       |
| 5  | 22600                                   | 2325         | 3381            | 3895              | 4350             | 4785             | 5201                       |
| 6  | 22650                                   | 2328         | 3386            | 3901              | 4358             | 4794             | 5211                       |
| 7  | 22700                                   | 2331         | 3391            | 3908              | 4366             | 4802             | 5220                       |
| 8  | 22750                                   | 2334         | 3396            | 3915              | 4373             | 4811             | 5229                       |
| 9  | 22800                                   | 2337         | 3401            | 3922              | 4381             | 4819             | 5239                       |
| 10 | 22850                                   | 2340         | 3407            | 3929              | 4389             | 4828             | 5248                       |
| 11 | 22900                                   | 2343         | 3412            | 3936              | 4397             | 4836             | 5257                       |
| 12 | 22950                                   | 2346         | 3417            | 3943              | 4404             | 4845             | 5266                       |
| 13 | 23000                                   | 2349         | 3422            | 3950              | 4412             | 4853             | 5276                       |
| 14 | 23050                                   | 2352         | 3427            | 3957              | 4420             | 4862             | 5285                       |
| 15 | 23100                                   | 2355         | 3432            | 3964              | 4428             | 4871             | 5294                       |
| 16 | 23150                                   | 2358         | 3437            | 3971              | 4436             | 4879             | 5304                       |
| 17 | 23200                                   | 2361         | 3443            | 3978              | 4443             | 4888             | 5313                       |
| 18 | 23250                                   | 2364         | 3448            | 3985              | 4451             | 4896             | 5322                       |
| 19 | 23300                                   | 2367         | 3453            | 3992              | 4459             | 4905             | 5331                       |
| 20 | 23350                                   | 2370         | 3458            | 3999              | 4467             | 4913             | 5341                       |
| 21 | 23400                                   | 2373         | 3463            | 4006              | 4474             | 4922             | 5350                       |
| 22 | 23450                                   | 2376         | 3468            | 4013              | 4482             | 4930             | 5359                       |
| 23 | 23500                                   | 2379         | 3474            | 4020              | 4490             | 4939             | 5369                       |
| 24 | 23550                                   | 2382         | 3479            | 4027              | 4498             | 4947             | 5378                       |
| 25 | 23600                                   | 2385         | 3484            | 4033              | 4505             | 4956             | 5387                       |
| 26 | 23650                                   | 2388         | 3489            | 4040              | 4513             | 4964             | 5396                       |
| 27 | 23700                                   | 2391         | 3494            | 4047              | 4521             | 4973             | 5406                       |
| 28 | 23750                                   | 2394         | 3499            | 4054              | 4529             | 4982             | 5415                       |
| 29 | 23800                                   | 2397         | 3504            | 4061              | 4536             | 4990             | 5424                       |
| 30 | 23850                                   | 2400         | 3510            | 4068              | 4544             | 4999             | 5433                       |
| 31 | 23900                                   | 2403         | 3515            | 4075              | 4552             | 5007             | 5443                       |
| 32 | 23950                                   | 2406         | 3520            | 4082              | 4560             | 5016             | 5452                       |
| 33 | 24000                                   | 2409         | 3525            | 4089              | 4567             | 5024             | 5461                       |
| 34 | 24050                                   | 2412         | 3530            | 4096              | 4575             | 5033             | 5471                       |
| 35 | 24100                                   | 2415         | 3535            | 4103              | 4583             | 5041             | 5480                       |
| 36 | 24150                                   | 2418         | 3541            | 4110              | 4591             | 5050             | 5489                       |
| 37 | 24200                                   | 2421         | 3546            | 4117              | 4599             | 5058             | 5498                       |
| 38 | 24250                                   | 2424         | 3551            | 4124              | 4606             | 5067             | 5508                       |
| 39 | 24300                                   | 2427         | 3556            | 4131              | 4614             | 5075             | 5517                       |
| 40 | 24350                                   | 2430         | 3561            | 4138              | 4622             | 5084             | 5526                       |
| 41 | 24400                                   | 2433         | 3566            | 4145              | 4630             | 5093             | 5536                       |
| 42 | 24450                                   | 2436         | 3571            | 4152              | 4637             | 5101             | 5545                       |
| 43 | 24500                                   | 2439         | 3577            | 4159              | 4645             | 5110             | 5554                       |
| 44 | 24550                                   | 2442         | 3582            | 4165              | 4653             | 5118             | 5563                       |
| 45 | 24600                                   | 2445         | 3587            | 4172              | 4661             | 5127             | 5573                       |
| 46 | 24650                                   | 2448         | 3592            | 4179              | 4668             | 5135             | 5582                       |
| 47 | 24700                                   | 2451         | 3597            | 4186              | 4676             | 5144             | 5591                       |
| 48 | 24750                                   | 2454         | 3602            | 4193              | 4684             | 5152             | 5601                       |

|    | COMBINED<br>ADJUSTED<br>GROSS<br>INCOME | ONE<br>CHILD | TWO<br>CHILDREN | THREE<br>CHILDREN | FOUR<br>CHILDREN | FIVE<br>CHILDREN | SIX OR<br>MORE<br>CHILDREN |
|----|-----------------------------------------|--------------|-----------------|-------------------|------------------|------------------|----------------------------|
| 1  | 24800                                   | 2457         | 3608            | 4200              | 4692             | 5161             | 5610                       |
| 2  | 24850                                   | 2460         | 3613            | 4207              | 4699             | 5169             | 5619                       |
| 3  | 24900                                   | 2463         | 3618            | 4214              | 4707             | 5178             | 5628                       |
| 4  | 24950                                   | 2466         | 3623            | 4221              | 4715             | 5186             | 5638                       |
| 5  | 25000                                   | 2469         | 3628            | 4228              | 4723             | 5195             | 5647                       |
| 6  | 25050                                   | 2472         | 3633            | 4235              | 4730             | 5204             | 5656                       |
| 7  | 25100                                   | 2475         | 3638            | 4242              | 4738             | 5212             | 5665                       |
| 8  | 25150                                   | 2478         | 3644            | 4249              | 4746             | 5221             | 5675                       |
| 9  | 25200                                   | 2481         | 3649            | 4256              | 4754             | 5229             | 5684                       |
| 10 | 25250                                   | 2484         | 3654            | 4263              | 4762             | 5238             | 5693                       |
| 11 | 25300                                   | 2487         | 3659            | 4270              | 4769             | 5246             | 5703                       |
| 12 | 25350                                   | 2490         | 3664            | 4277              | 4777             | 5255             | 5712                       |
| 13 | 25400                                   | 2493         | 3669            | 4284              | 4785             | 5263             | 5721                       |
| 14 | 25450                                   | 2496         | 3675            | 4291              | 4793             | 5272             | 5730                       |
| 15 | 25500                                   | 2499         | 3680            | 4297              | 4800             | 5280             | 5740                       |
| 16 | 25550                                   | 2502         | 3685            | 4304              | 4808             | 5289             | 5749                       |
| 17 | 25600                                   | 2505         | 3690            | 4311              | 4816             | 5297             | 5758                       |
| 18 | 25650                                   | 2508         | 3695            | 4318              | 4824             | 5306             | 5768                       |
| 19 | 25700                                   | 2511         | 3700            | 4325              | 4831             | 5314             | 5777                       |
| 20 | 25750                                   | 2514         | 3705            | 4332              | 4839             | 5323             | 5786                       |
| 21 | 25800                                   | 2517         | 3711            | 4339              | 4847             | 5332             | 5795                       |
| 22 | 25850                                   | 2520         | 3716            | 4346              | 4855             | 5340             | 5805                       |
| 23 | 25900                                   | 2523         | 3721            | 4353              | 4862             | 5349             | 5814                       |
| 24 | 25950                                   | 2526         | 3726            | 4360              | 4870             | 5357             | 5823                       |
| 25 | 26000                                   | 2529         | 3731            | 4367              | 4878             | 5366             | 5833                       |
| 26 | 26050                                   | 2532         | 3736            | 4374              | 4886             | 5374             | 5842                       |
| 27 | 26100                                   | 2535         | 3742            | 4381              | 4893             | 5383             | 5851                       |
| 28 | 26150                                   | 2538         | 3747            | 4388              | 4901             | 5391             | 5860                       |
| 29 | 26200                                   | 2541         | 3752            | 4395              | 4909             | 5400             | 5870                       |
| 30 | 26250                                   | 2544         | 3757            | 4402              | 4917             | 5408             | 5879                       |
| 31 | 26300                                   | 2547         | 3762            | 4409              | 4924             | 5417             | 5888                       |
| 32 | 26350                                   | 2550         | 3767            | 4416              | 4932             | 5425             | 5897                       |
| 33 | 26400                                   | 2553         | 3772            | 4423              | 4940             | 5434             | 5907                       |
| 34 | 26450                                   | 2556         | 3778            | 4430              | 4948             | 5443             | 5916                       |
| 35 | 26500                                   | 2559         | 3783            | 4436              | 4956             | 5451             | 5925                       |
| 36 | 26550                                   | 2562         | 3788            | 4443              | 4963             | 5460             | 5935                       |
| 37 | 26600                                   | 2565         | 3793            | 4450              | 4971             | 5468             | 5944                       |
| 38 | 26650                                   | 2568         | 3798            | 4457              | 4979             | 5477             | 5953                       |
| 39 | 26700                                   | 2571         | 3803            | 4464              | 4987             | 5485             | 5962                       |
| 40 | 26750                                   | 2574         | 3808            | 4471              | 4994             | 5494             | 5972                       |
| 41 | 26800                                   | 2577         | 3814            | 4478              | 5002             | 5502             | 5981                       |
| 42 | 26850                                   | 2580         | 3819            | 4485              | 5010             | 5511             | 5990                       |
| 43 | 26900                                   | 2583         | 3824            | 4492              | 5018             | 5519             | 6000                       |
| 44 | 26950                                   | 2586         | 3829            | 4499              | 5025             | 5528             | 6009                       |
| 45 | 27000                                   | 2589         | 3834            | 4506              | 5033             | 5536             | 6018                       |
| 46 | 27050                                   | 2592         | 3839            | 4513              | 5041             | 5545             | 6027                       |
| 47 | 27100                                   | 2595         | 3844            | 4518              | 5047             | 5552             | 6035                       |
| 48 | 27150                                   | 2598         | 3849            | 4524              | 5053             | 5558             | 6042                       |

|    | COMBINED<br>ADJUSTED<br>GROSS<br>INCOME | ONE<br>CHILD | TWO<br>CHILDREN | THREE<br>CHILDREN | FOUR<br>CHILDREN | FIVE<br>CHILDREN | SIX OR<br>MORE<br>CHILDREN |
|----|-----------------------------------------|--------------|-----------------|-------------------|------------------|------------------|----------------------------|
| 1  | 27200                                   | 2601         | 3853            | 4529              | 5058             | 5564             | 6048                       |
| 2  | 27250                                   | 2605         | 3857            | 4534              | 5064             | 5570             | 6055                       |
| 3  | 27300                                   | 2608         | 3862            | 4539              | 5070             | 5577             | 6062                       |
| 4  | 27350                                   | 2611         | 3866            | 4544              | 5075             | 5583             | 6068                       |
| 5  | 27400                                   | 2614         | 3871            | 4549              | 5081             | 5589             | 6075                       |
| 6  | 27450                                   | 2617         | 3875            | 4554              | 5087             | 5595             | 6082                       |
| 7  | 27500                                   | 2620         | 3880            | 4559              | 5092             | 5601             | 6089                       |
| 8  | 27550                                   | 2623         | 3884            | 4564              | 5098             | 5608             | 6095                       |
| 9  | 27600                                   | 2626         | 3889            | 4569              | 5103             | 5614             | 6102                       |
| 10 | 27650                                   | 2629         | 3893            | 4574              | 5109             | 5620             | 6109                       |
| 11 | 27700                                   | 2633         | 3897            | 4579              | 5115             | 5626             | 6116                       |
| 12 | 27750                                   | 2636         | 3902            | 4584              | 5120             | 5632             | 6122                       |
| 13 | 27800                                   | 2639         | 3906            | 4589              | 5126             | 5638             | 6129                       |
| 14 | 27850                                   | 2642         | 3911            | 4594              | 5131             | 5645             | 6136                       |
| 15 | 27900                                   | 2645         | 3915            | 4599              | 5137             | 5651             | 6142                       |
| 16 | 27950                                   | 2648         | 3920            | 4604              | 5143             | 5657             | 6149                       |
| 17 | 28000                                   | 2651         | 3924            | 4609              | 5148             | 5663             | 6156                       |
| 18 | 28050                                   | 2654         | 3929            | 4614              | 5154             | 5669             | 6163                       |
| 19 | 28100                                   | 2657         | 3933            | 4619              | 5160             | 5676             | 6169                       |
| 20 | 28150                                   | 2661         | 3938            | 4624              | 5165             | 5682             | 6176                       |
| 21 | 28200                                   | 2664         | 3942            | 4629              | 5171             | 5688             | 6183                       |
| 22 | 28250                                   | 2667         | 3946            | 4634              | 5176             | 5694             | 6190                       |
| 23 | 28300                                   | 2670         | 3951            | 4639              | 5182             | 5700             | 6196                       |
| 24 | 28350                                   | 2673         | 3955            | 4644              | 5188             | 5706             | 6203                       |
| 25 | 28400                                   | 2676         | 3960            | 4649              | 5193             | 5713             | 6210                       |
| 26 | 28450                                   | 2679         | 3964            | 4654              | 5199             | 5719             | 6216                       |
| 27 | 28500                                   | 2682         | 3969            | 4659              | 5205             | 5725             | 6223                       |
| 28 | 28550                                   | 2685         | 3973            | 4664              | 5210             | 5731             | 6230                       |
| 29 | 28600                                   | 2689         | 3978            | 4669              | 5216             | 5737             | 6237                       |
| 30 | 28650                                   | 2692         | 3982            | 4675              | 5221             | 5744             | 6243                       |
| 31 | 28700                                   | 2695         | 3986            | 4680              | 5227             | 5750             | 6250                       |
| 32 | 28750                                   | 2698         | 3991            | 4685              | 5233             | 5756             | 6257                       |
| 33 | 28800                                   | 2701         | 3995            | 4690              | 5238             | 5762             | 6263                       |
| 34 | 28850                                   | 2704         | 4000            | 4695              | 5244             | 5768             | 6270                       |
| 35 | 28900                                   | 2707         | 4004            | 4700              | 5250             | 5775             | 6277                       |
| 36 | 28950                                   | 2710         | 4009            | 4705              | 5255             | 5781             | 6284                       |
| 37 | 29000                                   | 2713         | 4013            | 4710              | 5261             | 5787             | 6290                       |
| 38 | 29050                                   | 2717         | 4018            | 4715              | 5266             | 5793             | 6297                       |
| 39 | 29100                                   | 2720         | 4022            | 4720              | 5272             | 5799             | 6304                       |
| 40 | 29150                                   | 2723         | 4027            | 4725              | 5278             | 5805             | 6311                       |
| 41 | 29200                                   | 2726         | 4031            | 4730              | 5283             | 5812             | 6317                       |
| 42 | 29250                                   | 2729         | 4035            | 4735              | 5289             | 5818             | 6324                       |
| 43 | 29300                                   | 2732         | 4040            | 4740              | 5295             | 5824             | 6331                       |
| 44 | 29350                                   | 2735         | 4044            | 4745              | 5300             | 5830             | 6337                       |
| 45 | 29400                                   | 2738         | 4049            | 4750              | 5306             | 5836             | 6344                       |
| 46 | 29450                                   | 2741         | 4053            | 4755              | 5311             | 5843             | 6351                       |
| 47 | 29500                                   | 2745         | 4058            | 4760              | 5317             | 5849             | 6358                       |
| 48 | 29550                                   | 2748         | 4062            | 4765              | 5323             | 5855             | 6364                       |

|    | COMBINED<br>ADJUSTED<br>GROSS<br>INCOME | ONE<br>CHILD | TWO<br>CHILDREN | THREE<br>CHILDREN | FOUR<br>CHILDREN | FIVE<br>CHILDREN | SIX OR<br>MORE<br>CHILDREN |
|----|-----------------------------------------|--------------|-----------------|-------------------|------------------|------------------|----------------------------|
| 1  | 29600                                   | 2751         | 4067            | 4770              | 5328             | 5861             | 6371                       |
| 2  | 29650                                   | 2754         | 4071            | 4775              | 5334             | 5867             | 6378                       |
| 3  | 29700                                   | 2757         | 4075            | 4780              | 5340             | 5873             | 6384                       |
| 4  | 29750                                   | 2760         | 4080            | 4785              | 5345             | 5880             | 6391                       |
| 5  | 29800                                   | 2763         | 4084            | 4790              | 5351             | 5886             | 6398                       |
| 6  | 29850                                   | 2766         | 4089            | 4795              | 5356             | 5892             | 6405                       |
| 7  | 29900                                   | 2769         | 4093            | 4800              | 5362             | 5898             | 6411                       |
| 8  | 29950                                   | 2773         | 4098            | 4805              | 5368             | 5904             | 6418                       |
| 9  | 30000                                   | 2776         | 4102            | 4810              | 5373             | 5911             | 6425                       |
| 10 | 30050                                   | 2779         | 4107            | 4815              | 5379             | 5917             | 6432                       |
| 11 | 30100                                   | 2782         | 4111            | 4821              | 5385             | 5923             | 6438                       |
| 12 | 30150                                   | 2785         | 4116            | 4826              | 5390             | 5929             | 6445                       |
| 13 | 30200                                   | 2788         | 4120            | 4831              | 5396             | 5935             | 6452                       |
| 14 | 30250                                   | 2791         | 4124            | 4836              | 5401             | 5942             | 6458                       |
| 15 | 30300                                   | 2794         | 4129            | 4841              | 5407             | 5948             | 6465                       |
| 16 | 30350                                   | 2798         | 4133            | 4846              | 5413             | 5954             | 6472                       |
| 17 | 30400                                   | 2801         | 4138            | 4851              | 5418             | 5960             | 6479                       |
| 18 | 30450                                   | 2804         | 4142            | 4856              | 5424             | 5966             | 6485                       |
| 19 | 30500                                   | 2807         | 4147            | 4861              | 5429             | 5972             | 6492                       |
| 20 | 30550                                   | 2810         | 4151            | 4866              | 5435             | 5979             | 6499                       |
| 21 | 30600                                   | 2813         | 4156            | 4871              | 5441             | 5985             | 6505                       |
| 22 | 30650                                   | 2816         | 4160            | 4876              | 5446             | 5991             | 6512                       |
| 23 | 30700                                   | 2819         | 4164            | 4881              | 5452             | 5997             | 6519                       |
| 24 | 30750                                   | 2822         | 4169            | 4886              | 5458             | 6003             | 6526                       |
| 25 | 30800                                   | 2826         | 4173            | 4891              | 5463             | 6010             | 6532                       |
| 26 | 30850                                   | 2829         | 4178            | 4896              | 5469             | 6016             | 6539                       |
| 27 | 30900                                   | 2832         | 4182            | 4901              | 5474             | 6022             | 6546                       |
| 28 | 30950                                   | 2835         | 4187            | 4906              | 5480             | 6028             | 6553                       |
| 29 | 31000                                   | 2838         | 4191            | 4911              | 5486             | 6034             | 6559                       |
| 30 | 31050                                   | 2841         | 4196            | 4916              | 5491             | 6040             | 6566                       |
| 31 | 31100                                   | 2844         | 4200            | 4921              | 5497             | 6047             | 6573                       |
| 32 | 31150                                   | 2847         | 4205            | 4926              | 5503             | 6053             | 6579                       |
| 33 | 31200                                   | 2850         | 4209            | 4931              | 5508             | 6059             | 6586                       |
| 34 | 31250                                   | 2854         | 4213            | 4936              | 5514             | 6065             | 6593                       |
| 35 | 31300                                   | 2857         | 4218            | 4941              | 5519             | 6071             | 6600                       |
| 36 | 31350                                   | 2860         | 4222            | 4946              | 5525             | 6078             | 6606                       |
| 37 | 31400                                   | 2863         | 4227            | 4951              | 5531             | 6084             | 6613                       |
| 38 | 31450                                   | 2866         | 4231            | 4956              | 5536             | 6090             | 6620                       |
| 39 | 31500                                   | 2869         | 4236            | 4961              | 5542             | 6096             | 6627                       |
| 40 | 31550                                   | 2872         | 4240            | 4966              | 5548             | 6102             | 6633                       |
| 41 | 31600                                   | 2875         | 4245            | 4972              | 5553             | 6109             | 6640                       |
| 42 | 31650                                   | 2878         | 4249            | 4977              | 5559             | 6115             | 6647                       |
| 43 | 31700                                   | 2882         | 4253            | 4982              | 5564             | 6121             | 6653                       |
| 44 | 31750                                   | 2885         | 4258            | 4987              | 5570             | 6127             | 6660                       |
| 45 | 31800                                   | 2888         | 4262            | 4992              | 5576             | 6133             | 6667                       |
| 46 | 31850                                   | 2891         | 4267            | 4997              | 5581             | 6139             | 6674                       |
| 47 | 31900                                   | 2894         | 4271            | 5002              | 5587             | 6146             | 6680                       |
| 48 | 31950                                   | 2897         | 4276            | 5007              | 5593             | 6152             | 6687                       |

|    | COMBINED<br>ADJUSTED<br>GROSS<br>INCOME | ONE<br>CHILD | TWO<br>CHILDREN | THREE<br>CHILDREN | FOUR<br>CHILDREN | FIVE<br>CHILDREN | SIX OR<br>MORE<br>CHILDREN |
|----|-----------------------------------------|--------------|-----------------|-------------------|------------------|------------------|----------------------------|
| 1  | 32000                                   | 2900         | 4280            | 5012              | 5598             | 6158             | 6694                       |
| 2  | 32050                                   | 2903         | 4285            | 5017              | 5604             | 6164             | 6700                       |
| 3  | 32100                                   | 2906         | 4289            | 5022              | 5609             | 6170             | 6707                       |
| 4  | 32150                                   | 2910         | 4294            | 5027              | 5615             | 6177             | 6714                       |
| 5  | 32200                                   | 2913         | 4298            | 5032              | 5621             | 6183             | 6721                       |
| 6  | 32250                                   | 2916         | 4302            | 5037              | 5626             | 6189             | 6727                       |
| 7  | 32300                                   | 2919         | 4307            | 5042              | 5632             | 6195             | 6734                       |
| 8  | 32350                                   | 2922         | 4311            | 5047              | 5638             | 6201             | 6741                       |
| 9  | 32400                                   | 2925         | 4316            | 5052              | 5643             | 6207             | 6748                       |
| 10 | 32450                                   | 2928         | 4320            | 5057              | 5649             | 6214             | 6754                       |
| 11 | 32500                                   | 2931         | 4325            | 5062              | 5654             | 6220             | 6761                       |
| 12 | 32550                                   | 2934         | 4329            | 5067              | 5660             | 6226             | 6768                       |
| 13 | 32600                                   | 2938         | 4334            | 5072              | 5666             | 6232             | 6774                       |
| 14 | 32650                                   | 2941         | 4338            | 5077              | 5671             | 6238             | 6781                       |
| 15 | 32700                                   | 2944         | 4342            | 5082              | 5677             | 6245             | 6788                       |
| 16 | 32750                                   | 2947         | 4347            | 5087              | 5683             | 6251             | 6795                       |
| 17 | 32800                                   | 2950         | 4351            | 5092              | 5688             | 6257             | 6801                       |
| 18 | 32850                                   | 2953         | 4356            | 5097              | 5694             | 6263             | 6808                       |
| 19 | 32900                                   | 2956         | 4360            | 5102              | 5699             | 6269             | 6815                       |
| 20 | 32950                                   | 2959         | 4365            | 5107              | 5705             | 6276             | 6821                       |
| 21 | 33000                                   | 2962         | 4369            | 5112              | 5711             | 6282             | 6828                       |
| 22 | 33050                                   | 2966         | 4374            | 5117              | 5716             | 6288             | 6835                       |
| 23 | 33100                                   | 2969         | 4378            | 5123              | 5722             | 6294             | 6842                       |
| 24 | 33150                                   | 2972         | 4383            | 5128              | 5727             | 6300             | 6848                       |
| 25 | 33200                                   | 2975         | 4387            | 5133              | 5733             | 6306             | 6855                       |
| 26 | 33250                                   | 2978         | 4391            | 5138              | 5739             | 6313             | 6862                       |
| 27 | 33300                                   | 2981         | 4396            | 5143              | 5744             | 6319             | 6869                       |
| 28 | 33350                                   | 2984         | 4400            | 5148              | 5750             | 6325             | 6875                       |
| 29 | 33400                                   | 2987         | 4405            | 5153              | 5756             | 6331             | 6882                       |
| 30 | 33450                                   | 2990         | 4409            | 5158              | 5761             | 6337             | 6889                       |
| 31 | 33500                                   | 2994         | 4414            | 5163              | 5767             | 6344             | 6895                       |
| 32 | 33550                                   | 2997         | 4418            | 5168              | 5772             | 6350             | 6902                       |
| 33 | 33600                                   | 3000         | 4423            | 5173              | 5778             | 6356             | 6909                       |
| 34 | 33650                                   | 3003         | 4427            | 5178              | 5784             | 6362             | 6916                       |
| 35 | 33700                                   | 3006         | 4431            | 5183              | 5789             | 6368             | 6922                       |
| 36 | 33750                                   | 3009         | 4436            | 5188              | 5795             | 6374             | 6929                       |
| 37 | 33800                                   | 3012         | 4440            | 5193              | 5801             | 6381             | 6936                       |
| 38 | 33850                                   | 3015         | 4445            | 5198              | 5806             | 6387             | 6942                       |
| 39 | 33900                                   | 3019         | 4449            | 5203              | 5812             | 6393             | 6949                       |
| 40 | 33950                                   | 3022         | 4454            | 5208              | 5817             | 6399             | 6956                       |
| 41 | 34000                                   | 3025         | 4458            | 5213              | 5823             | 6405             | 6963                       |
| 42 | 34050                                   | 3028         | 4463            | 5218              | 5829             | 6412             | 6969                       |
| 43 | 34100                                   | 3031         | 4467            | 5223              | 5834             | 6418             | 6976                       |
| 44 | 34150                                   | 3034         | 4472            | 5228              | 5840             | 6424             | 6983                       |
| 45 | 34200                                   | 3037         | 4476            | 5233              | 5846             | 6430             | 6990                       |
| 46 | 34250                                   | 3040         | 4480            | 5238              | 5851             | 6436             | 6996                       |
| 47 | 34300                                   | 3043         | 4485            | 5243              | 5857             | 6442             | 7003                       |
| 48 | 34350                                   | 3047         | 4489            | 5248              | 5862             | 6449             | 7010                       |

|    | COMBINED<br>ADJUSTED<br>GROSS<br>INCOME | ONE<br>CHILD | TWO<br>CHILDREN | THREE<br>CHILDREN | FOUR<br>CHILDREN | FIVE<br>CHILDREN | SIX OR<br>MORE<br>CHILDREN |
|----|-----------------------------------------|--------------|-----------------|-------------------|------------------|------------------|----------------------------|
| 1  | 34400                                   | 3050         | 4494            | 5253              | 5868             | 6455             | 7016                       |
| 2  | 34450                                   | 3053         | 4498            | 5258              | 5874             | 6461             | 7023                       |
| 3  | 34500                                   | 3056         | 4503            | 5263              | 5879             | 6467             | 7030                       |
| 4  | 34550                                   | 3059         | 4507            | 5269              | 5885             | 6473             | 7037                       |
| 5  | 34600                                   | 3062         | 4512            | 5274              | 5891             | 6480             | 7043                       |
| 6  | 34650                                   | 3065         | 4516            | 5279              | 5896             | 6486             | 7050                       |
| 7  | 34700                                   | 3068         | 4521            | 5284              | 5902             | 6492             | 7057                       |
| 8  | 34750                                   | 3071         | 4525            | 5289              | 5907             | 6498             | 7063                       |
| 9  | 34800                                   | 3075         | 4529            | 5294              | 5913             | 6504             | 7070                       |
| 10 | 34850                                   | 3078         | 4534            | 5299              | 5919             | 6511             | 7077                       |
| 11 | 34900                                   | 3081         | 4538            | 5304              | 5924             | 6517             | 7084                       |
| 12 | 34950                                   | 3084         | 4543            | 5309              | 5930             | 6523             | 7090                       |
| 13 | 35000                                   | 3087         | 4547            | 5314              | 5936             | 6529             | 7097                       |
| 14 | 35050                                   | 3090         | 4552            | 5319              | 5941             | 6535             | 7104                       |
| 15 | 35100                                   | 3093         | 4556            | 5324              | 5947             | 6541             | 7111                       |
| 16 | 35150                                   | 3096         | 4561            | 5329              | 5952             | 6548             | 7117                       |
| 17 | 35200                                   | 3099         | 4565            | 5334              | 5958             | 6554             | 7124                       |
| 18 | 35250                                   | 3103         | 4569            | 5339              | 5964             | 6560             | 7131                       |
| 19 | 35300                                   | 3106         | 4574            | 5344              | 5969             | 6566             | 7137                       |
| 20 | 35350                                   | 3109         | 4578            | 5349              | 5975             | 6572             | 7144                       |
| 21 | 35400                                   | 3112         | 4583            | 5354              | 5981             | 6579             | 7151                       |
| 22 | 35450                                   | 3115         | 4587            | 5359              | 5986             | 6585             | 7158                       |
| 23 | 35500                                   | 3118         | 4592            | 5364              | 5992             | 6591             | 7164                       |
| 24 | 35550                                   | 3121         | 4596            | 5369              | 5997             | 6597             | 7171                       |
| 25 | 35600                                   | 3124         | 4601            | 5374              | 6003             | 6603             | 7178                       |
| 26 | 35650                                   | 3127         | 4605            | 5379              | 6009             | 6609             | 7185                       |
| 27 | 35700                                   | 3131         | 4610            | 5384              | 6014             | 6616             | 7191                       |
| 28 | 35750                                   | 3134         | 4614            | 5389              | 6020             | 6622             | 7198                       |
| 29 | 35800                                   | 3137         | 4618            | 5394              | 6025             | 6628             | 7205                       |
| 30 | 35850                                   | 3140         | 4623            | 5399              | 6031             | 6634             | 7211                       |
| 31 | 35900                                   | 3143         | 4627            | 5404              | 6037             | 6640             | 7218                       |
| 32 | 35950                                   | 3146         | 4632            | 5409              | 6042             | 6647             | 7225                       |
| 33 | 36000                                   | 3149         | 4636            | 5414              | 6048             | 6653             | 7232                       |
| 34 | 36050                                   | 3152         | 4641            | 5420              | 6054             | 6659             | 7238                       |
| 35 | 36100                                   | 3155         | 4645            | 5425              | 6059             | 6665             | 7245                       |
| 36 | 36150                                   | 3159         | 4650            | 5430              | 6065             | 6671             | 7252                       |
| 37 | 36200                                   | 3162         | 4654            | 5435              | 6070             | 6678             | 7258                       |
| 38 | 36250                                   | 3165         | 4658            | 5440              | 6076             | 6684             | 7265                       |
| 39 | 36300                                   | 3168         | 4663            | 5445              | 6082             | 6690             | 7272                       |
| 40 | 36350                                   | 3171         | 4667            | 5450              | 6087             | 6696             | 7279                       |
| 41 | 36400                                   | 3174         | 4672            | 5455              | 6093             | 6702             | 7285                       |
| 42 | 36450                                   | 3177         | 4676            | 5460              | 6099             | 6708             | 7292                       |
| 43 | 36500                                   | 3180         | 4681            | 5465              | 6104             | 6715             | 7299                       |
| 44 | 36550                                   | 3183         | 4685            | 5470              | 6110             | 6721             | 7306                       |
| 45 | 36600                                   | 3187         | 4690            | 5475              | 6115             | 6727             | 7312                       |
| 46 | 36650                                   | 3190         | 4694            | 5480              | 6121             | 6733             | 7319                       |
| 47 | 36700                                   | 3193         | 4699            | 5485              | 6127             | 6739             | 7326                       |
| 48 | 36750                                   | 3196         | 4703            | 5490              | 6132             | 6746             | 7332                       |

|    | COMBINED<br>ADJUSTED<br>GROSS<br>INCOME | ONE<br>CHILD | TWO<br>CHILDREN | THREE<br>CHILDREN | FOUR<br>CHILDREN | FIVE<br>CHILDREN | SIX OR<br>MORE<br>CHILDREN |
|----|-----------------------------------------|--------------|-----------------|-------------------|------------------|------------------|----------------------------|
| 1  | 36800                                   | 3199         | 4707            | 5495              | 6138             | 6752             | 7339                       |
| 2  | 36850                                   | 3202         | 4712            | 5500              | 6144             | 6758             | 7346                       |
| 3  | 36900                                   | 3205         | 4716            | 5505              | 6149             | 6764             | 7353                       |
| 4  | 36950                                   | 3208         | 4721            | 5510              | 6155             | 6770             | 7359                       |
| 5  | 37000                                   | 3211         | 4725            | 5515              | 6160             | 6776             | 7366                       |
| 6  | 37050                                   | 3215         | 4730            | 5520              | 6166             | 6783             | 7373                       |
| 7  | 37100                                   | 3218         | 4734            | 5525              | 6172             | 6789             | 7379                       |
| 8  | 37150                                   | 3221         | 4739            | 5530              | 6177             | 6795             | 7386                       |
| 9  | 37200                                   | 3224         | 4743            | 5535              | 6183             | 6801             | 7393                       |
| 10 | 37250                                   | 3227         | 4747            | 5540              | 6189             | 6807             | 7400                       |
| 11 | 37300                                   | 3230         | 4752            | 5545              | 6194             | 6814             | 7406                       |
| 12 | 37350                                   | 3233         | 4756            | 5550              | 6200             | 6820             | 7413                       |
| 13 | 37400                                   | 3236         | 4761            | 5555              | 6205             | 6826             | 7420                       |
| 14 | 37450                                   | 3240         | 4765            | 5560              | 6211             | 6832             | 7427                       |
| 15 | 37500                                   | 3243         | 4770            | 5565              | 6217             | 6838             | 7433                       |
| 16 | 37550                                   | 3246         | 4774            | 5571              | 6222             | 6845             | 7440                       |
| 17 | 37600                                   | 3249         | 4779            | 5576              | 6228             | 6851             | 7447                       |
| 18 | 37650                                   | 3252         | 4783            | 5581              | 6234             | 6857             | 7453                       |
| 19 | 37700                                   | 3255         | 4788            | 5586              | 6239             | 6863             | 7460                       |
| 20 | 37750                                   | 3258         | 4792            | 5591              | 6245             | 6869             | 7467                       |
| 21 | 37800                                   | 3261         | 4796            | 5596              | 6250             | 6875             | 7474                       |
| 22 | 37850                                   | 3264         | 4801            | 5601              | 6256             | 6882             | 7480                       |
| 23 | 37900                                   | 3268         | 4805            | 5606              | 6262             | 6888             | 7487                       |
| 24 | 37950                                   | 3271         | 4810            | 5611              | 6267             | 6894             | 7494                       |
| 25 | 38000                                   | 3274         | 4814            | 5616              | 6273             | 6900             | 7500                       |
| 26 | 38050                                   | 3277         | 4819            | 5621              | 6279             | 6906             | 7507                       |
| 27 | 38100                                   | 3280         | 4823            | 5626              | 6284             | 6913             | 7514                       |
| 28 | 38150                                   | 3283         | 4828            | 5631              | 6290             | 6919             | 7521                       |
| 29 | 38200                                   | 3286         | 4832            | 5636              | 6295             | 6925             | 7527                       |
| 30 | 38250                                   | 3289         | 4836            | 5641              | 6301             | 6931             | 7534                       |
| 31 | 38300                                   | 3292         | 4841            | 5646              | 6307             | 6937             | 7541                       |
| 32 | 38350                                   | 3296         | 4845            | 5651              | 6312             | 6943             | 7548                       |
| 33 | 38400                                   | 3299         | 4850            | 5656              | 6318             | 6950             | 7554                       |
| 34 | 38450                                   | 3302         | 4854            | 5661              | 6323             | 6956             | 7561                       |
| 35 | 38500                                   | 3305         | 4859            | 5666              | 6329             | 6962             | 7568                       |
| 36 | 38550                                   | 3308         | 4863            | 5671              | 6335             | 6968             | 7574                       |
| 37 | 38600                                   | 3311         | 4868            | 5676              | 6340             | 6974             | 7581                       |
| 38 | 38650                                   | 3314         | 4872            | 5681              | 6346             | 6981             | 7588                       |
| 39 | 38700                                   | 3317         | 4877            | 5686              | 6352             | 6987             | 7595                       |
| 40 | 38750                                   | 3320         | 4881            | 5691              | 6357             | 6993             | 7601                       |
| 41 | 38800                                   | 3324         | 4885            | 5696              | 6363             | 6999             | 7608                       |
| 42 | 38850                                   | 3327         | 4890            | 5701              | 6368             | 7005             | 7615                       |
| 43 | 38900                                   | 3330         | 4894            | 5706              | 6374             | 7012             | 7622                       |
| 44 | 38950                                   | 3333         | 4899            | 5711              | 6380             | 7018             | 7628                       |
| 45 | 39000                                   | 3336         | 4903            | 5717              | 6385             | 7024             | 7635                       |
| 46 | 39050                                   | 3339         | 4908            | 5722              | 6391             | 7030             | 7642                       |
| 47 | 39100                                   | 3342         | 4912            | 5727              | 6397             | 7036             | 7648                       |
| 48 | 39150                                   | 3345         | 4917            | 5732              | 6402             | 7042             | 7655                       |

|    | COMBINED<br>ADJUSTED<br>GROSS<br>INCOME | ONE<br>CHILD | TWO<br>CHILDREN | THREE<br>CHILDREN | FOUR<br>CHILDREN | FIVE<br>CHILDREN | SIX OR<br>MORE<br>CHILDREN |
|----|-----------------------------------------|--------------|-----------------|-------------------|------------------|------------------|----------------------------|
| 1  | 39200                                   | 3348         | 4921            | 5737              | 6408             | 7049             | 7662                       |
| 2  | 39250                                   | 3352         | 4925            | 5742              | 6413             | 7055             | 7669                       |
| 3  | 39300                                   | 3355         | 4930            | 5747              | 6419             | 7061             | 7675                       |
| 4  | 39350                                   | 3358         | 4934            | 5752              | 6425             | 7067             | 7682                       |
| 5  | 39400                                   | 3361         | 4939            | 5757              | 6430             | 7073             | 7689                       |
| 6  | 39450                                   | 3364         | 4943            | 5762              | 6436             | 7080             | 7695                       |
| 7  | 39500                                   | 3367         | 4948            | 5767              | 6442             | 7086             | 7702                       |
| 8  | 39550                                   | 3370         | 4952            | 5772              | 6447             | 7092             | 7709                       |
| 9  | 39600                                   | 3373         | 4957            | 5777              | 6453             | 7098             | 7716                       |
| 10 | 39650                                   | 3376         | 4961            | 5782              | 6458             | 7104             | 7722                       |
| 11 | 39700                                   | 3380         | 4966            | 5787              | 6464             | 7110             | 7729                       |
| 12 | 39750                                   | 3383         | 4970            | 5792              | 6470             | 7117             | 7736                       |
| 13 | 39800                                   | 3386         | 4974            | 5797              | 6475             | 7123             | 7743                       |
| 14 | 39850                                   | 3389         | 4979            | 5802              | 6481             | 7129             | 7749                       |
| 15 | 39900                                   | 3392         | 4983            | 5807              | 6487             | 7135             | 7756                       |
| 16 | 39950                                   | 3395         | 4988            | 5812              | 6492             | 7141             | 7763                       |
| 17 | 40000                                   | 3398         | 4992            | 5817              | 6498             | 7148             | 7769                       |

18           (8) **Computation of basic child support - shared overnight**  
 19 **parenting time - split physical care - stipulations - deviations - basis**  
 20 **for periodic updates.** (a) ~~Except in cases of shared physical care or split~~  
 21 ~~physical care as defined in paragraphs (h) and (i) of subsection (3) of this~~  
 22 ~~section,~~ A total child support obligation is determined by adding each  
 23 parent's respective basic child support obligation, as determined through  
 24 the CHILD SUPPORT guidelines and schedule of basic child support  
 25 obligations specified in subsection (7) of this section, EDUCATION AND  
 26 work-related net child care costs, extraordinary medical expenses, and  
 27 extraordinary adjustments to the schedule of basic child support  
 28 obligations, AS DESCRIBED IN SUBSECTIONS (9), (10), (11)(a), (11)(b), AND  
 29 (11)(c)(II) OF THIS SECTION. The parent receiving a child support payment  
 30 ~~shall be~~ IS presumed to spend his or her THE total child support obligation  
 31 directly on the children. The parent paying child support to the other  
 32 parent ~~shall owe his or her~~ OWES THE total child support obligation as  
 33 child support to the other parent minus any ordered payments included in

1 the calculations made directly on behalf of the children for EDUCATION  
2 AND work-related net child care costs, extraordinary medical expenses, or  
3 extraordinary adjustments to the schedule of basic child support  
4 obligations, AS DESCRIBED IN SUBSECTIONS (9), (10), (11)(a), (11)(b), AND  
5 (11)(c)(II) OF THIS SECTION.

6 (b) ~~Because shared physical care~~ SHARED OVERNIGHT PARENTING  
7 TIME presumes that certain basic expenses for the children will be PAID  
8 DIRECTLY BY THE OVERNIGHT PARENT; THEREFORE, EXPENSES MAY BE  
9 duplicated AND an adjustment for shared ~~physical care is made by~~  
10 ~~multiplying the basic child support obligation by one and fifty hundredths~~  
11 ~~(1.50). In cases of shared physical care, each parent's adjusted basic child~~  
12 ~~support obligation obtained by application of paragraph (b) of subsection~~  
13 ~~(7) of this section shall first be divided between the parents in proportion~~  
14 ~~to their respective adjusted gross incomes. Each parent's share of the~~  
15 ~~adjusted basic child support obligation shall then be multiplied by the~~  
16 ~~percentage of time the children spend with the other parent to determine~~  
17 ~~the theoretical basic child support obligation owed to the other parent~~  
18 PARENTING TIME IS NECESSARY. THE SHARED PARENTING TIME  
19 ADJUSTMENT IS CALCULATED BY IDENTIFYING THE PARENTING TIME  
20 CREDIT PERCENTAGE LISTED IN THE PARENTING TIME TABLE IN  
21 SUBSECTION (8)(h) OF THIS SECTION BASED UPON THE NUMBER OF  
22 OVERNIGHTS FOR EACH PARENT. THE PARENTING TIME CREDIT IS THE  
23 TOTAL BASIC CHILD SUPPORT OBLIGATION MULTIPLIED BY THAT PARENT'S  
24 PARENTING TIME CREDIT PERCENTAGE. THE SHARED PARENTING  
25 ADJUSTMENT IS DEDUCTED FROM EACH PARENT'S SHARE OF THE BASIC  
26 CHILD SUPPORT OBLIGATION, WHICH IS IN ADDITION ~~to these amounts shall~~  
27 ~~be added~~ each parent's proportionate share of EDUCATION AND

1 work-related net child care costs, extraordinary medical expenses, and  
2 extraordinary adjustments to the schedule of basic child support  
3 obligations, AS DESCRIBED IN SUBSECTIONS (9), (10), (11)(a), (11)(b), AND  
4 (11)(c)(II) OF THIS SECTION. The parent owing the greater amount of child  
5 support ~~shall owe~~ OWES the difference between the two amounts as a  
6 child support order minus any ordered direct payments made on behalf of  
7 the children for EDUCATION AND work-related net child care costs,  
8 extraordinary medical expenses, or extraordinary adjustments to the  
9 schedule of basic child support obligations. ~~In no case, however, shall~~  
10 OBLIGATIONS, AS DESCRIBED IN SUBSECTIONS (9), (10), (11)(a), (11)(b),  
11 AND (11)(c)(II) OF THIS SECTION. The amount of child support ordered to  
12 be paid MUST NOT exceed the amount ~~of child support that would~~  
13 ~~otherwise be ordered to be paid if the parents did not share physical~~  
14 ~~custody~~ OWED BY THAT SAME PARENT IF THE PARENT HAD NO  
15 OVERNIGHTS. FOR PURPOSES OF CALCULATING OVERNIGHTS WHEN TWO OR  
16 MORE CHILDREN ARE INCLUDED IN THE CHILD SUPPORT WORKSHEET  
17 CALCULATION AND THE PARTIES HAVE A DIFFERENT NUMBER OF  
18 OVERNIGHTS WITH EACH OF THE TWO OR MORE CHILDREN, THE NUMBER OF  
19 OVERNIGHTS IS DETERMINED BY ADDING THE NUMBER OF OVERNIGHTS FOR  
20 EACH CHILD AND DIVIDING THE RESULTING NUMBER BY THE NUMBER OF  
21 CHILDREN INCLUDED IN THE CHILD SUPPORT WORKSHEET CALCULATION.

22 (c) ~~(f)~~ In cases of split physical care, THE NUMBER OF OVERNIGHTS  
23 USED TO CALCULATE a child support obligation ~~shall~~ MUST be computed  
24 ~~separately for each parent based upon the number of children living with~~  
25 ~~the other parent in accordance with subsections (7), (9), (10), and (11) of~~  
26 ~~this section. The amount so determined shall be a theoretical support~~  
27 ~~obligation due each parent for support of the child or children for whom~~

1 ~~he or she has primary physical custody. The obligations so determined~~  
2 ~~shall then be offset, with the parent owing the larger amount owing the~~  
3 ~~difference between the two amounts as a child support order IN THE SAME~~  
4 ~~MANNER AS SHARED OVERNIGHT PARENTING TIME: BY ADDING THE~~  
5 ~~NUMBER OF OVERNIGHTS FOR EACH CHILD AND DIVIDING THE RESULTING~~  
6 ~~NUMBER BY THE NUMBER OF CHILDREN INCLUDED IN THE CHILD SUPPORT~~  
7 ~~WORKSHEET CALCULATION.~~

8 (H) ~~If the parents also share physical care as outlined in paragraph~~  
9 ~~(b) of this subsection (8), an additional adjustment for shared physical~~  
10 ~~care shall be made as provided in paragraph (b) of this subsection (8).~~

11 (g) ~~For purposes of calculating child support, when two or more~~  
12 ~~children are included in the child support worksheet calculation and the~~  
13 ~~parties have a different number of overnights with two or more of the~~  
14 ~~children, the number of overnights used to determine child support is~~  
15 ~~determined by adding together the number of overnights for each child~~  
16 ~~and then dividing that number by the number of children included in the~~  
17 ~~child support worksheet calculation.~~

18 (h) PARENTING TIME TABLE:

| OVERNIGHTS | CREDIT % | OVERNIGHTS | CREDIT % | OVERNIGHTS | CREDIT % | OVERNIGHTS | CREDIT % | OVERNIGHTS | CREDIT % |
|------------|----------|------------|----------|------------|----------|------------|----------|------------|----------|
| 0          | 0.00%    | 73         | 8.87%    | 146        | 32.32%   | 218        | 67.23%   | 291        | 90.93%   |
| 1          | 0.07%    | 74         | 9.07%    | 147        | 32.77%   | 219        | 67.68%   | 292        | 91.13%   |
| 2          | 0.14%    | 75         | 9.27%    | 148        | 33.22%   | 220        | 68.12%   | 293        | 91.33%   |
| 3          | 0.21%    | 76         | 9.48%    | 149        | 33.68%   | 221        | 68.56%   | 294        | 91.53%   |
| 4          | 0.28%    | 77         | 9.68%    | 150        | 34.13%   | 222        | 69.00%   | 295        | 91.72%   |
| 5          | 0.35%    | 78         | 9.90%    | 151        | 34.59%   | 223        | 69.44%   | 296        | 91.91%   |
| 6          | 0.42%    | 79         | 10.11%   | 152        | 35.05%   | 224        | 69.87%   | 297        | 92.09%   |
| 7          | 0.49%    | 80         | 10.33%   | 153        | 35.52%   | 225        | 70.30%   | 298        | 92.28%   |
| 8          | 0.57%    | 81         | 10.55%   | 154        | 35.99%   | 226        | 70.73%   | 299        | 92.46%   |
| 9          | 0.65%    | 82         | 10.77%   | 155        | 36.45%   | 227        | 71.15%   | 300        | 92.64%   |
| 10         | 0.72%    | 83         | 11.00%   | 156        | 36.93%   | 228        | 71.57%   | 301        | 92.81%   |
| 11         | 0.80%    | 84         | 11.23%   | 157        | 37.40%   | 229        | 71.99%   | 302        | 92.99%   |
| 12         | 0.88%    | 85         | 11.47%   | 158        | 37.88%   | 230        | 72.40%   | 303        | 93.16%   |
| 13         | 0.96%    | 86         | 11.70%   | 159        | 38.35%   | 231        | 72.81%   | 304        | 93.33%   |
| 14         | 1.04%    | 87         | 11.94%   | 160        | 38.83%   | 232        | 73.22%   | 305        | 93.49%   |
| 15         | 1.13%    | 88         | 12.19%   | 161        | 39.32%   | 233        | 73.62%   | 306        | 93.66%   |
| 16         | 1.21%    | 89         | 12.43%   | 162        | 39.80%   | 234        | 74.02%   | 307        | 93.82%   |

|    | OVERNIGHTS | CREDIT % | OVERNIGHTS | CREDIT % | OVERNIGHTS | CREDIT % | OVERNIGHTS | CREDIT % | OVERNIGHTS | CREDIT % |
|----|------------|----------|------------|----------|------------|----------|------------|----------|------------|----------|
| 1  | 17         | 1.29%    | 90         | 12.68%   | 163        | 40.29%   | 235        | 74.42%   | 308        | 93.98%   |
| 2  | 18         | 1.38%    | 91         | 12.94%   | 164        | 40.77%   | 236        | 74.81%   | 309        | 94.13%   |
| 3  | 19         | 1.47%    | 92         | 13.19%   | 165        | 41.26%   | 237        | 75.20%   | 310        | 94.29%   |
| 4  | 20         | 1.56%    | 93         | 13.45%   | 166        | 41.75%   | 238        | 75.59%   | 311        | 94.44%   |
| 5  | 21         | 1.65%    | 94         | 13.72%   | 167        | 42.25%   | 239        | 75.97%   | 312        | 94.59%   |
| 6  | 22         | 1.74%    | 95         | 13.98%   | 168        | 42.74%   | 240        | 76.35%   | 313        | 94.73%   |
| 7  | 23         | 1.84%    | 96         | 14.25%   | 169        | 43.23%   | 241        | 76.73%   | 314        | 94.88%   |
| 8  | 24         | 1.93%    | 97         | 14.53%   | 170        | 43.73%   | 242        | 77.10%   | 315        | 95.02%   |
| 9  | 25         | 2.03%    | 98         | 14.80%   | 171        | 44.23%   | 243        | 77.46%   | 316        | 95.16%   |
| 10 | 26         | 2.12%    | 99         | 15.08%   | 172        | 44.73%   | 244        | 77.83%   | 317        | 95.30%   |
| 11 | 27         | 2.22%    | 100        | 15.37%   | 173        | 45.23%   | 245        | 78.19%   | 318        | 95.44%   |
| 12 | 28         | 2.32%    | 101        | 15.66%   | 174        | 45.73%   | 246        | 78.55%   | 319        | 95.57%   |
| 13 | 29         | 2.43%    | 102        | 15.95%   | 175        | 46.23%   | 247        | 78.90%   | 320        | 95.70%   |
| 14 | 30         | 2.53%    | 103        | 16.24%   | 176        | 46.73%   | 248        | 79.25%   | 321        | 95.84%   |
| 15 | 31         | 2.64%    | 104        | 16.54%   | 177        | 47.23%   | 249        | 79.60%   | 322        | 95.96%   |
| 16 | 32         | 2.74%    | 105        | 16.84%   | 178        | 47.73%   | 250        | 79.94%   | 323        | 96.09%   |
| 17 | 33         | 2.85%    | 106        | 17.15%   | 179        | 48.24%   | 251        | 80.28%   | 324        | 96.22%   |
| 18 | 34         | 2.96%    | 107        | 17.46%   | 180        | 48.74%   | 252        | 80.61%   | 325        | 96.34%   |
| 19 | 35         | 3.08%    | 108        | 17.77%   | 181        | 49.24%   | 253        | 80.94%   | 326        | 96.46%   |
| 20 | 36         | 3.19%    | 109        | 18.09%   | 182        | 49.75%   | 254        | 81.27%   | 327        | 96.58%   |
| 21 | 37         | 3.30%    | 110        | 18.41%   | 182.5      | 50.00%   | 255        | 81.59%   | 328        | 96.70%   |
| 22 | 38         | 3.42%    | 111        | 18.73%   | 183        | 50.25%   | 256        | 81.91%   | 329        | 96.81%   |
| 23 | 39         | 3.54%    | 112        | 19.06%   | 184        | 50.76%   | 257        | 82.23%   | 330        | 96.92%   |
| 24 | 40         | 3.66%    | 113        | 19.39%   | 185        | 51.26%   | 258        | 82.54%   | 331        | 97.04%   |
| 25 | 41         | 3.78%    | 114        | 19.72%   | 186        | 51.76%   | 259        | 82.85%   | 332        | 97.15%   |
| 26 | 42         | 3.91%    | 115        | 20.06%   | 187        | 52.27%   | 260        | 83.16%   | 333        | 97.26%   |
| 27 | 43         | 4.04%    | 116        | 20.40%   | 188        | 52.77%   | 261        | 83.46%   | 334        | 97.36%   |
| 28 | 44         | 4.16%    | 117        | 20.75%   | 189        | 53.27%   | 262        | 83.76%   | 335        | 97.47%   |
| 29 | 45         | 4.30%    | 118        | 21.10%   | 190        | 53.77%   | 263        | 84.05%   | 336        | 97.57%   |
| 30 | 46         | 4.43%    | 119        | 21.45%   | 191        | 54.27%   | 264        | 84.34%   | 337        | 97.68%   |
| 31 | 47         | 4.56%    | 120        | 21.81%   | 192        | 54.77%   | 265        | 84.63%   | 338        | 97.78%   |
| 32 | 48         | 4.70%    | 121        | 22.17%   | 193        | 55.27%   | 266        | 84.92%   | 339        | 97.88%   |
| 33 | 49         | 4.84%    | 122        | 22.54%   | 194        | 55.77%   | 267        | 85.20%   | 340        | 97.97%   |
| 34 | 50         | 4.98%    | 123        | 22.90%   | 195        | 56.27%   | 268        | 85.47%   | 341        | 98.07%   |
| 35 | 51         | 5.12%    | 124        | 23.27%   | 196        | 56.77%   | 269        | 85.75%   | 342        | 98.16%   |
| 36 | 52         | 5.27%    | 125        | 23.65%   | 197        | 57.26%   | 270        | 86.02%   | 343        | 98.26%   |
| 37 | 53         | 5.41%    | 126        | 24.03%   | 198        | 57.75%   | 271        | 86.28%   | 344        | 98.35%   |
| 38 | 54         | 5.56%    | 127        | 24.41%   | 199        | 58.25%   | 272        | 86.55%   | 345        | 98.44%   |
| 39 | 55         | 5.71%    | 128        | 24.80%   | 200        | 58.74%   | 273        | 86.81%   | 346        | 98.53%   |
| 40 | 56         | 5.87%    | 129        | 25.19%   | 201        | 59.23%   | 274        | 87.06%   | 347        | 98.62%   |
| 41 | 57         | 6.02%    | 130        | 25.58%   | 202        | 59.71%   | 275        | 87.32%   | 348        | 98.71%   |
| 42 | 58         | 6.18%    | 131        | 25.98%   | 203        | 60.20%   | 276        | 87.57%   | 349        | 98.79%   |
| 43 | 59         | 6.34%    | 132        | 26.38%   | 204        | 60.68%   | 277        | 87.81%   | 350        | 98.87%   |
| 44 | 60         | 6.51%    | 133        | 26.78%   | 205        | 61.17%   | 278        | 88.06%   | 351        | 98.96%   |
| 45 | 61         | 6.67%    | 134        | 27.19%   | 206        | 61.65%   | 279        | 88.30%   | 352        | 99.04%   |
| 46 | 62         | 6.84%    | 135        | 27.60%   | 207        | 62.12%   | 280        | 88.53%   | 353        | 99.12%   |
| 47 | 63         | 7.01%    | 136        | 28.01%   | 208        | 62.60%   | 281        | 88.77%   | 354        | 99.20%   |
| 48 | 64         | 7.19%    | 137        | 28.43%   | 209        | 63.07%   | 282        | 89.00%   | 355        | 99.28%   |
| 49 | 65         | 7.36%    | 138        | 28.85%   | 210        | 63.55%   | 283        | 89.23%   | 356        | 99.35%   |
| 50 | 66         | 7.54%    | 139        | 29.27%   | 211        | 64.01%   | 284        | 89.45%   | 357        | 99.43%   |
| 51 | 67         | 7.72%    | 140        | 29.70%   | 212        | 64.48%   | 285        | 89.67%   | 358        | 99.51%   |
| 52 | 68         | 7.91%    | 141        | 30.13%   | 213        | 64.95%   | 286        | 89.89%   | 359        | 99.58%   |

|   | OVERNIGHTS | CREDIT % | OVERNIGHTS | CREDIT % | OVERNIGHTS | CREDIT % | OVERNIGHTS | CREDIT % | OVERNIGHTS | CREDIT % |
|---|------------|----------|------------|----------|------------|----------|------------|----------|------------|----------|
| 1 | 69         | 8.09%    | 142        | 30.56%   | 214        | 65.41%   | 287        | 90.10%   | 360        | 99.65%   |
| 2 | 70         | 8.28%    | 143        | 31.00%   | 215        | 65.87%   | 288        | 90.32%   | 361        | 99.72%   |
| 3 | 71         | 8.47%    | 144        | 31.44%   | 216        | 66.32%   | 289        | 90.52%   | 362        | 99.79%   |
| 4 | 72         | 8.67%    | 145        | 31.88%   | 217        | 66.78%   | 290        | 90.73%   | 363        | 99.86%   |
| 5 |            |          |            |          |            |          |            |          | 364        | 99.93%   |
| 6 |            |          |            |          |            |          |            |          | 365        | 100.00%  |

(10) **Adjustments for health-care expenditures for children.**

(h) (I) Any extraordinary medical expenses incurred on behalf of the children ~~shall~~ MUST be added to the basic child support obligation and ~~shall be~~ divided between the parents in proportion to ~~their~~ EACH PARENT'S adjusted gross ~~incomes~~ INCOME. ONGOING EXTRAORDINARY MEDICAL EXPENSES MAY BE ADDED AS AN ADJUSTMENT ON THE CHILD SUPPORT WORKSHEET CALCULATION ONLY IF THE EXPENSES ARE CONSISTENT AND EXPECTED TO CONTINUE. EXTRAORDINARY MEDICAL EXPENSES THAT ARE NOT ONGOING AND CONSISTENT OR THAT ARE OTHERWISE NOT ADDED TO THE CHILD SUPPORT WORKSHEET CALCULATION ARE SUBJECT TO REIMBURSEMENT AMONG THE PARTIES.

(II) Extraordinary medical expenses ~~are uninsured expenses, including copayments and deductible amounts, in excess of two hundred fifty dollars per child per calendar year. Extraordinary medical expenses~~ include, but ~~need not be~~ ARE NOT limited to, ~~such,~~ COPAYMENTS, DEDUCTIBLES, AND UNINSURED OUT-OF-POCKET EXPENSES FOR reasonable costs ~~as~~ THAT are reasonably necessary for PROFESSIONAL MEDICAL CARE, PRESCRIPTION MEDICATION, MEDICAL EQUIPMENT, orthodontia, dental treatment, asthma treatments, physical therapy, vision care, professional counseling or psychiatric therapy for behavioral or mental health disorders, and any uninsured ~~chronic~~ health problem. FOR ADULTS AND CHILDREN WITH DISABILITIES OR WITH A DISABLING CONDITION WHO ARE ELIGIBLE FOR LONG-TERM SERVICES AND SUPPORTS PURSUANT TO ARTICLE

1 6 OF TITLE 25.5 AND WHO ARE NOT EMANCIPATED PURSUANT TO  
2 SUBSECTION (13)(a)(II) OF THIS SECTION, EXTRAORDINARY MEDICAL  
3 EXPENSES MAY INCLUDE ANY EXPENSE RESULTING FROM THE ADULT'S OR  
4 CHILD'S DISABILITY OR DISABLING CONDITIONS, INCLUDING EXPENSES  
5 THAT ARE REASONABLY NECESSARY TO SUPPORT THE ADULT'S OR CHILD'S  
6 HEALTH, PROTECTION, AND QUALITY OF LIFE. EXTRAORDINARY MEDICAL  
7 EXPENSES MAY INCLUDE, BUT ARE NOT LIMITED TO, MEDICALLY  
8 NECESSARY EQUIPMENT, HOME AND VEHICLE MODIFICATION,  
9 RECOMMENDED THERAPEUTIC ACTIVITIES, AND REASONABLE RESPITE  
10 CARE. ORDINARY MEDICAL EXPENSES INCLUDED IN THE SCHEDULE OF  
11 BASIC CHILD SUPPORT OBLIGATIONS THAT ARE NOT SUBJECT TO  
12 ALLOCATION PURSUANT TO SUBSECTION (10)(h)(I) OF THIS SECTION  
13 INCLUDE MINOR EXPENSES INCURRED IN THE COURSE OF CARING FOR AN  
14 ADULT OR CHILD, SUCH AS OVER-THE-COUNTER MEDICATION, BANDAGES,  
15 OR REGULAR HYGIENE AND HEALTH PRODUCTS, EXCEPT WHEN THE MINOR  
16 EXPENSES ARE RECOMMENDED BY THE ADULT'S OR CHILD'S TREATMENT  
17 PROVIDER TO TREAT OR MANAGE THE ADULT'S OR CHILD'S CHRONIC  
18 CONDITIONS.

19 (III) (A) The party seeking reimbursement for an ~~uninsured~~  
20 EXTRAORDINARY medical expense ~~must~~ THAT IS NOT INCLUDED AS AN  
21 ADJUSTMENT IN THE MONTHLY CHILD SUPPORT WORKSHEET CALCULATION  
22 AND MONTHLY CHILD SUPPORT ORDER SHALL provide proof of the expense  
23 to the reimbursing party within a reasonable time after incurring the  
24 expense. Absent extraordinary circumstances, failure to provide proof of  
25 the expense to the reimbursing party by July 1 of the year following the  
26 calendar year in which the expense was incurred results in a waiver of the  
27 reimbursement.

1 (B) The party seeking reimbursement may file a motion for  
2 judgment of ~~uninsured~~ EXTRAORDINARY medical expenses for that  
3 particular calendar year if the party fails to respond and reimburse the  
4 expenses or reach a payment arrangement with the requesting party within  
5 forty-nine days after the date the request was received. The motion must  
6 specify the amount of the expense incurred, the amount sought from the  
7 other party pursuant to subsection (10)(h)(I) of this section, and when and  
8 how the request for reimbursement was made to the other party. Any  
9 response to the motion must include any objection to the costs requested  
10 or proposed payment arrangements.

11 (11) **Extraordinary adjustments to the schedule of basic child**  
12 **support obligations - periodic disability benefits.** (c) (II) Absent good  
13 cause shown, the custodial ~~parent~~ PARTY must apply for dependent  
14 benefits for the child or children within sixty days after the custodial  
15 ~~parent~~ PARTY receives notification pursuant to subsection (11)(c)(I) of  
16 this section and shall cooperate with the appropriate federal agency in  
17 completing any application for benefits. NO LATER THAN SEVEN DAYS  
18 AFTER RECEIVING A SOCIAL SECURITY BENEFIT VERIFICATION LETTER OR  
19 OTHER CORRESPONDENCE FROM THE FEDERAL SOCIAL SECURITY  
20 ADMINISTRATION CONFIRMING THE AMOUNT OF THE LUMP SUM  
21 RETROACTIVE PAYMENT AND THE DATES COVERED, THE CUSTODIAL PARTY  
22 SHALL PROVIDE THE NONCUSTODIAL PARENT AND THE DELEGATE CHILD  
23 SUPPORT ENFORCEMENT UNIT, IF THE UNIT IS A PARTY TO THE CASE, WITH  
24 A COPY OF THE LETTER OR CORRESPONDENCE.

25 (12) **Dependency exemptions.** ~~Unless otherwise agreed upon by~~  
26 ~~the parties, the court shall allocate the right to claim dependent children~~  
27 ~~for income tax purposes between the parties. These rights shall be~~

1     ~~allocated between the parties in proportion to their contributions to the~~  
2     ~~costs of raising the children. A parent shall not be entitled to claim a child~~  
3     ~~as a dependent if he or she has not paid all court-ordered child support for~~  
4     ~~that tax year or if claiming the child as a dependent would not result in~~  
5     ~~any tax benefit.~~

6             (a) THE COURT MAY ALLOCATE AN INCOME TAX DEPENDENCY  
7     EXEMPTION AND THE RESULTING TAX BENEFIT FOR A CHILD AND REQUIRE  
8     THE PARTY WHO HAS THE CHILD IN THE PARTY'S PHYSICAL CUSTODY FOR  
9     MORE THAN FIFTY PERCENT OF THE CALENDAR YEAR TO PROVIDE THE  
10    OTHER PARTY A PROPERLY EXECUTED DECLARATION THAT RELEASES THE  
11    PARTY'S CLAIM TO THE CHILD AS A DEPENDENT PURSUANT TO THE FEDERAL  
12    "INTERNAL REVENUE CODE OF 1986", 26 U.S.C. SEC. 152 (e). IF AN  
13    ALLOCATION OF EXEMPTION IS CONTESTED, THE COURT MUST MAKE  
14    FINDINGS SUPPORTING THE COURT'S DECISION FOR THE ALLOCATION.

15            (b) IN DETERMINING THE ALLOCATION PURSUANT TO SUBSECTION  
16    (12)(a) OF THIS SECTION, THE COURT SHALL CONSIDER THE FOLLOWING:

17               (I) THE FINANCIAL RESOURCES OF EACH PARTY;

18               (II) ANY NEGATIVE IMPACTS ON A PARTY'S ABILITY TO PROVIDE  
19    FOR THE NEEDS OF THE CHILD IF THE PARTY IS NOT AWARDED THE  
20    ALLOCATION OF EXEMPTION;

21               (III) IF ONE PARTY OR BOTH PARTIES WOULD EACH RECEIVE A TAX  
22    BENEFIT FROM THE RIGHT TO CLAIM THE CHILD FOR TAX PURPOSES  
23    PURSUANT TO THE FEDERAL "INTERNAL REVENUE CODE OF 1986", 26  
24    U.S.C. SEC. 152 (e). THE FILING STATUS AS HEAD OF HOUSEHOLD IS NOT  
25    IMPACTED BY THIS DESIGNATION.

26               (IV) THE IMPACT OF THE ALLOCATION OF EXEMPTION ON EITHER  
27    PARTY'S ABILITY TO CLAIM A PREMIUM TAX CREDIT OR A PREMIUM

1       SUBSIDY PURSUANT TO THE FEDERAL "PATIENT PROTECTION AND  
2       AFFORDABLE CARE ACT", 42 U.S.C. SEC. 18001 ET SEQ., AS AMENDED BY  
3       THE FEDERAL "HEALTH CARE AND EDUCATION RECONCILIATION ACT OF  
4       2010", 42 U.S.C. SEC. 1305 ET SEQ., AND ANY FEDERAL GUIDANCE OR  
5       REGULATIONS ISSUED PURSUANT TO THE FEDERAL ACTS.

6               (c) (I) THE COURT MAY PLACE REASONABLE CONDITIONS ON A  
7       PARTY'S RIGHT TO CLAIM AN ALLOCATION OF EXEMPTION, INCLUDING A  
8       REQUIREMENT THAT THE PARTY REMAINS IN COMPLIANCE WITH A CHILD  
9       SUPPORT OBLIGATION. IN THE EVENT THE PARTY IS NOT IN COMPLIANCE  
10      WITH A CHILD SUPPORT OBLIGATION OR OTHER COURT ORDER, EITHER  
11      PARTY MAY MOVE TO MODIFY THE ALLOCATION OF EXEMPTION.

12              (II) AS USED IN THIS SUBSECTION (12)(c), "COMPLIANCE WITH A  
13      CHILD SUPPORT OBLIGATION" MEANS MAKING ORDERED PAYMENTS FOR  
14      THE APPLICABLE TAX YEAR.

15              (d) IF THE COURT DETERMINES THAT A PARTY HAS CLAIMED AN  
16      INCOME TAX DEPENDENCY EXEMPTION IN VIOLATION OF A COURT ORDER  
17      OR APPLICABLE LAW, OR HAS FAILED OR REFUSED TO PROVIDE A PROPERLY  
18      EXECUTED WRITTEN DECLARATION THAT RELEASES THE PARTY'S CLAIM TO  
19      A CHILD AS A DEPENDENT TO THE OTHER PARTY AS REQUIRED BY COURT  
20      ORDER, THE COURT MAY ISSUE AN ORDER REQUIRING COMPENSATION IN  
21      THE AMOUNT OF THE LOST TAX BENEFIT AND REASONABLE ATTORNEY FEES  
22      AND COSTS TO THE PARTY WHO WAS WRONGFULLY DEPRIVED OF THE  
23      INCOME TAX DEPENDENCY EXEMPTION. A MOTION FOR RELIEF MUST BE  
24      BROUGHT WITHIN THREE YEARS AFTER THE DATE OF FILING THE INCOME  
25      TAX RETURN IN WHICH THE EXEMPTION WAS CLAIMED OR COULD HAVE  
26      BEEN CLAIMED. A PARTY WHO BRINGS A MERITLESS MOTION FOR RELIEF  
27      MAY BE ORDERED TO PAY REASONABLE ATTORNEY FEES AND COSTS TO

1 THE OTHER PARTY.

2 (13) **Emancipation.** (a) For child support orders entered on or  
3 after July 1, 1997, unless a court finds that a child is otherwise  
4 emancipated, emancipation occurs and child support terminates without  
5 either party filing a motion when the last or only child attains nineteen  
6 years of age unless one or more of the following conditions exist:

7 (III) If the child is still in high school or an equivalent program,  
8 support continues until the end of the month following graduation. A  
9 child who ceases to attend high school prior to graduation and later  
10 reenrolls is entitled to support upon reenrollment and until the end of the  
11 month following graduation, but not beyond age twenty-one. A  
12 CONCURRENT ENROLLMENT PROGRAM, AS DEFINED IN SECTION 22-35-103,  
13 DOES NOT QUALIFY AS AN EQUIVALENT PROGRAM. A CHILD PARTICIPATING  
14 IN A CONCURRENT ENROLLMENT PROGRAM IS EMANCIPATED ONCE THE  
15 CHILD COMPLETES THE LOCAL EDUCATION PROVIDER'S MINIMUM HIGH  
16 SCHOOL GRADUATION REQUIREMENTS.

17

18 **SECTION 3.** In Colorado Revised Statutes, 14-10-122, **amend**  
19 (6)(d) introductory portion and (6)(d)(I) as follows:

20 **14-10-122. Modification and termination of provisions for**  
21 **maintenance, support, and property disposition - automatic lien -**  
22 **definitions.** (6) (d) Notwithstanding the provisions of paragraphs (a) and  
23 ~~(b) of this subsection~~ (6) SUBSECTIONS (6)(a) AND (6)(b) OF THIS SECTION,  
24 a court order for child support ~~shall~~ MUST not be modified or terminated  
25 pursuant to this subsection (6) if:

26 (I) The child support obligor acknowledged paternity pursuant to  
27 section 19-4-105 (1)(c) or ~~(1)(e), C.R.S.,~~ **(2)(a.5)** knowing that he was not

1 the father of the child;

2

3 **SECTION 4.** In Colorado Revised Statutes, 14-14-111.5, **amend**  
4 (4)(c)(II), (4)(c)(III)(B), (4)(c)(IV)(C), and (16.7) as follows:

5 **14-14-111.5. Income assignments for child support or**  
6 **maintenance. (4) Notice to withhold income for support. (c)** A notice  
7 to withhold income for support must be provided on a federal office of  
8 management and budget-approved income withholding for support form  
9 and must contain the following information and, except in cases in which  
10 the obligee is receiving child support enforcement services pursuant to  
11 section 26-13-106, must include a certified copy of the support order:

12 (II) A statement that withholding must begin no later than the first  
13 pay period that begins at least fourteen ~~working~~ CALENDAR days after the  
14 date on the notice to withhold income for support;

15 (III) Instructions concerning withholding the deductions,  
16 including:

17 (B) A statement that the employer, trustee, or other ~~payor~~ PAYER  
18 of funds may deduct a fee ONCE A MONTH to defray the cost of  
19 withholding and that the employer, trustee, or other ~~payor~~ PAYER of funds  
20 shall refer to the laws governing the work state of the employee for the  
21 allowable amount of such fee; and

22 (IV) Instructions about disbursing the withheld amounts,  
23 including the requirements that each disbursement:

24 (C) Must be identified by the remittance identifier, the name ~~and~~  
25 ~~social security number~~ of each obligor, the date the deduction was made,  
26 the amount of the payment, and the family support registry account  
27 number for cases ordered to be paid through the family support registry;

1 and

2 (16.7) The employer, trustee, or other payer of funds may extract  
3 a processing fee of up to five dollars per month. ~~from the remainder of the~~  
4 ~~obligor's income after the deduction and withholding~~ THE TOTAL AMOUNT  
5 WITHHELD, INCLUDING THE PROCESSING FEE, IS SUBJECT TO THE LIMITS  
6 DESCRIBED IN SECTION 13-54-104 (3).

7 **SECTION 5.** In Colorado Revised Statutes, 14-14-113, **amend**  
8 (1)(b) as follows:

9 **14-14-113. Recordation of social security numbers in certain**  
10 **family matters.** (1) (b) The judicial department shall maintain records  
11 of the parties' and children's social security numbers in family matters  
12 filed ~~under~~ PURSUANT TO articles 10 and 14 of this ~~title~~ TITLE 14, articles  
13 4 and 6 of title 19, ~~C.R.S.~~, and article 13.5 of title 26. ~~C.R.S. Nothing in~~  
14 ~~this paragraph (b) shall~~ THIS SUBSECTION (1)(b) DOES NOT require that a  
15 person's social security number TO appear on the face of the court order.  
16 A CASE INFORMATION SHEET THAT CONTAINS A PERSON'S SOCIAL  
17 SECURITY NUMBER MUST BE FILED UNDER SEAL.

18 **SECTION 6.** In Colorado Revised Statutes, 19-4-107.3, **amend**  
19 (3) introductory portion and (3)(a) as follows:

20 **19-4-107.3. When determination of parentage is final -**  
21 **modifications - exceptions.** (3) Notwithstanding ~~the provisions of~~  
22 subsection (1) of this section, ~~neither~~ a determination of parentage ~~nor~~ OR  
23 an order respecting child support ~~shall~~ MUST NOT be modified or set aside  
24 pursuant to this section if:

25 (a) The individual named in the order acknowledged paternity  
26 pursuant to section 19-4-105 (1)(c) or ~~(1)(e)~~ **(2)(a.5)** knowing that he was  
27 not the father of the child;

1           **SECTION 7.** In Colorado Revised Statutes, 19-4-116, **amend** (6)  
2   introductory **portion**, (6)(g), and (6)(j); **repeal** (6)(e); and **add** (6)(l),  
3   (6)(m), (6)(n), (6)(o), (6)(p), and (6)(q) as follows:

4           **19-4-116. Judgment or order - birth-related costs - evidence.**

5   (6) THE COURT OR DELEGATE CHILD SUPPORT ENFORCEMENT UNIT HAS  
6   THE DISCRETION TO ENTER AN ORDER DIRECTING THE OBLIGOR TO PAY A  
7   REASONABLE AMOUNT OF RETROACTIVE CHILD SUPPORT FOR A TIME  
8   PERIOD THAT OCCURRED PRIOR TO THE MONTH THE CHILD SUPPORT  
9   OBLIGATION BEGINS. In determining the amount ~~to be paid by a parent for~~  
10 ~~support of the child and the period during which the duty of support is~~  
11 ~~owed, a court enforcing the obligation of support~~ OF RETROACTIVE CHILD  
12 SUPPORT, THE COURT shall consider all relevant ~~facts~~ FACTORS, including:

13           ~~(e) The need and capacity of the child for education, including~~  
14 ~~higher education;~~

15           (g) The financial resources ~~and the earning ability~~ of the child;

16           (j) The standard of living the child would have enjoyed had the  
17 parents been ~~married, and~~ AN INTACT FAMILY;

18           (l) THE ABILITY OF THE OBLIGOR TO PAY COURT-ORDERED  
19 CURRENT CHILD SUPPORT IN ADDITION TO A POTENTIAL JUDGMENT FOR  
20 RETROACTIVE CHILD SUPPORT;

21           (m) EFFORTS THE PARENTS HAVE MADE TO CONTACT EACH OTHER  
22 AND COMMUNICATE THE NEEDS OF THE CHILD, INCLUDING REQUESTS FOR  
23 FINANCIAL SUPPORT;

24           (n) ANY EVIDENCE REGARDING A PARENT'S ATTEMPT TO AVOID  
25 SERVICE;

26           (o) SUPPORT PROVIDED BY THE OBLIGOR, INCLUDING, BUT NOT  
27 LIMITED TO, MONEY, SUPPLIES, FOOD, CLOTHING, AND GIFTS;

1 (p) EVIDENCE OF EFFORTS TO RESTRICT ACCESS TO THE CHILD  
2 FROM THE OTHER PARENT; AND

3 (q) EVIDENCE THAT THE PARENTS HAD A FINANCIAL AGREEMENT  
4 DURING THE RETROACTIVE TIME PERIOD.

5 **SECTION 8.** In Colorado Revised Statutes, 26-13-122.7, **amend**  
6 (1)(c)(I)(D) as follows:

7 **26-13-122.7. Administrative lien and attachment of insurance**  
8 **claim payments, awards, and settlements - reporting - rules - fund.**

9 (1) (c) (I) For the purposes of this section, an insurance claim payment,  
10 award, or settlement is limited to an individual who receives money in  
11 excess of one thousand dollars after making a claim for payment under an  
12 insurance policy for:

13 (D) ~~A Life insurance policy or annuity contract~~ payable to a  
14 beneficiary.

15 **SECTION 9.** In Colorado Revised Statutes, 26-13-125, **amend**  
16 (1)(a) and (3); and **add** (1)(e), (1)(f), and (9) as follows:

17 **26-13-125. State directory of new hires - definitions.** (1) As  
18 used in this section, unless the context otherwise requires:

19 (a) "Employee" means a natural person who is employed by an  
20 employer in this state for compensation, which employer is required to  
21 report the compensation to the federal internal revenue service.  
22 ~~"Employee" includes a self-employed or contracted employee for whom~~  
23 ~~the employer is required to report compensation to the federal internal~~  
24 ~~revenue service.~~ "Employee" does not include:

25 (I) An employee hired to perform intelligence or  
26 counterintelligence functions for an agency of the United States  
27 government, as those terms are defined in the federal "Intelligence

1 Organization Act of 1992", 50 U.S.C. sec. 401a, when the head of the  
2 agency has determined that reporting the employee could endanger the  
3 safety of the employee or compromise an ongoing investigation or  
4 intelligence mission; OR

5 (II) AN INDEPENDENT CONTRACTOR.

6 (e) "SERVICE PROVIDER" MEANS:

7 (I) AN INDIVIDUAL, SOLE SHAREHOLDER OF A CORPORATION, SOLE  
8 MEMBER OF A LIMITED LIABILITY COMPANY, OR SOLE PROPRIETOR;

9 (II) AN INDIVIDUAL WHO IS NOT AN EMPLOYEE OF A SERVICE  
10 RECIPIENT; OR

11 (III) AN INDEPENDENT CONTRACTOR WHO:

12 (A) CONTRACTS OR PROVIDES SERVICES FOR COMPENSATION TO A  
13 SERVICE RECIPIENT DOING BUSINESS IN COLORADO IN AN AMOUNT EQUAL  
14 TO OR GREATER THAN THE AMOUNT SET FORTH IN 26 U.S.C. SEC. 6041 IN  
15 THE CALENDAR YEAR; OR

16 (B) IS A TRANSPORTATION NETWORK COMPANY DRIVER WHO USES  
17 A PERSONAL VEHICLE TO DELIVER FOOD, GOODS, OR OTHER SERVICES TO  
18 A PERSON IN COLORADO THROUGH THE TRANSPORTATION NETWORK  
19 COMPANY'S DIGITAL NETWORK.

20 (f) "SERVICE RECIPIENT" MEANS:

21 (I) A PERSON DOING BUSINESS IN COLORADO WHO ENTERS INTO A  
22 CONTRACT FOR SERVICES WITH A SERVICE PROVIDER OR RECEIVES  
23 SERVICES FROM A SERVICE PROVIDER; OR

24 (II) A PERSON DOING BUSINESS IN COLORADO AS A COMPANY THAT  
25 MAINTAINS A DIGITAL NETWORK TO FACILITATE SERVICE TRANSPORTATION  
26 NETWORK COMPANY DRIVERS, INCLUDING, BUT NOT LIMITED TO, DRIVERS  
27 DELIVERING FOOD, GOODS, OR SERVICES TO A PERSON SEEKING SUCH

1 SERVICES.

2 (3) ~~Effective October 1, 1997,~~ Each employer shall submit to the  
3 state directory of new hires a copy of the W-4 form, the W-9 form, or, at  
4 the option of the employer, an equivalent form for each newly hired  
5 employee in Colorado. The report may be transmitted to the state  
6 department by first-class mail, magnetically, or electronically. The report  
7 must contain the newly hired employee's name, DATE OF BIRTH, address,  
8 social security number, WHETHER THE NEW HIRE IS AN EMPLOYEE OR  
9 SERVICE PROVIDER, and the date services for remuneration were first  
10 performed by the newly hired employee. The report must contain the  
11 name and address of the employer and the identifying number assigned  
12 to the employer ~~under section 6109 of~~ PURSUANT TO the federal "Internal  
13 Revenue Code of 1986", ~~as amended,~~ 26 U.S.C. SEC. 6109. An employer  
14 is not liable for furnishing information pursuant to this section. An  
15 employer is not required to submit to the state directory of new hires a  
16 report concerning any employee hired for less than thirty days.

17 (9) (a) NO LATER THAN TWENTY DAYS AFTER A SERVICE RECIPIENT  
18 PAYS REMUNERATION TO OR CONTRACTS FOR SERVICES WITH A SERVICE  
19 PROVIDER IN AN AMOUNT SET FORTH IN 26 U.S.C SEC. 6041, WHICHEVER  
20 IS EARLIER, THE SERVICE RECIPIENT SHALL REPORT TO THE STATE  
21 DIRECTORY OF NEW HIRES THE FOLLOWING INFORMATION:

22 (I) FOR EACH SERVICE PROVIDER WHO IS NEWLY PAID OR  
23 CONTRACTED FOR SERVICES PROVIDED IN THIS STATE, THE SERVICE  
24 PROVIDER'S NAME, DATE OF BIRTH, ADDRESS, SOCIAL SECURITY NUMBER,  
25 AND WHETHER THE SERVICE PROVIDER IS BEING REPORTED AS A SERVICE  
26 PROVIDER AND NOT AS AN EMPLOYEE; AND

27 (II) THE SERVICE RECIPIENT'S NAME, ADDRESS, AND SOCIAL

1 SECURITY NUMBER.

2 (b) A SERVICE RECIPIENT MAY REPORT REMUNERATION OR  
3 CONTRACTS FOR SERVICES PURSUANT TO THIS SUBSECTION (9) IF THE  
4 VALUE OF THE SERVICES IS LESS THAN THE AMOUNT SET FORTH IN 26  
5 U.S.C. SEC. 6041 OR UNKNOWN.

6 (c) INFORMATION THAT IS REPORTED BY A SERVICE RECIPIENT  
7 PURSUANT TO THIS SUBSECTION (9) IS CONFIDENTIAL BUT MUST BE MADE  
8 AVAILABLE FOR USE BY STATE AGENCIES THAT ADMINISTER STATE PLANS  
9 PURSUANT TO TITLE IV-D OF THE FEDERAL "SOCIAL SECURITY ACT",  
10 INCLUDING STATE AGENCIES IN OTHER STATES.

11 (d) A SERVICE RECIPIENT WHO FAILS TO PROVIDE A REPORT  
12 PURSUANT TO THIS SUBSECTION (9) IS SUBJECT TO THE SAME  
13 ENFORCEMENT ACTION AVAILABLE FOR FAILURE OF AN EMPLOYER TO  
14 REPORT A NEWLY HIRED EMPLOYEE.

15 (e) A SERVICE RECIPIENT WHO REPORTS INFORMATION TO THE  
16 STATE DIRECTORY OF NEW HIRES PURSUANT TO THIS SECTION IS IMMUNE  
17 FROM CIVIL LIABILITY.

18 **SECTION 10.** In Colorado Revised Statutes, 26-13.5-103,  
19 **amend** (1)(h) and (1)(i.5) as follows:

20 **26-13.5-103. Notice of financial responsibility issued -**  
21 **contents.** (1) The delegate child support enforcement unit shall issue a  
22 notice of financial responsibility to the APA-respondent who is the  
23 obligee or an obligor who owes a child support debt or who is responsible  
24 for the support of a child or to the custodian of a child who is receiving  
25 support enforcement services from the delegate child support enforcement  
26 unit pursuant to article 13 of this title 26. If the obligor has applied for  
27 child support services, the notice must be served on the obligee. The

1 notice must advise the APA-respondent:

2 (h) That, in calculating the amount of monthly support obligation  
3 pursuant to the child support guidelines as set forth in section 14-10-115,  
4 ~~C.R.S.~~, the delegate child support enforcement unit shall set the monthly  
5 support obligation based upon reliable information concerning the  
6 parents' income, which may include wage statements or other wage  
7 information obtained from the department of labor and employment, tax  
8 records, and verified statements and other information provided by the  
9 parents and that, in the absence of any such information, the delegate  
10 child support enforcement unit ~~may~~ SHALL set the monthly support  
11 obligation ~~based on the current minimum wage for a forty-hour~~  
12 ~~workweek~~ PURSUANT TO SECTION 14-10-115 (5)(b.5);

13 (i.5) That the court or delegate child support enforcement unit  
14 may enter an order directing the obligor to pay for support of the child in  
15 an amount ~~as may be~~ determined by the court or delegate child support  
16 enforcement unit to be reasonable under the circumstances, for a time  
17 period prior to the entry of an order establishing paternity or for a time  
18 period prior to the ~~entry of the~~ MONTH THE CHILD SUPPORT OBLIGATION  
19 BEGINS IN A support order established pursuant to section 19-6-104;  
20 ~~C.R.S.~~;

21 **SECTION 11.** In Colorado Revised Statutes, 26-13.5-105,  
22 **amend** (5) as follows:

23 **26-13.5-105. Negotiation conference - issuance of order of**  
24 **financial responsibility - filing of order with district court.** (5) If the  
25 court or delegate child support enforcement unit finds that the obligor has  
26 an obligation to support the child or children mentioned in the petition or  
27 notice, the court or delegate child support enforcement unit may enter an

1 order directing the obligor to pay such sums for support as may be  
2 reasonable under the circumstances, taking into consideration the factors  
3 found DESCRIBED in section 19-4-116 (6) ~~The court or delegate child~~  
4 ~~support enforcement unit may also enter an order directing the~~  
5 ~~appropriate party to pay for support of the child, in an amount as may be~~  
6 ~~determined by the court or delegate child support enforcement unit to be~~  
7 ~~reasonable under the circumstances, for a time period which~~ THAT  
8 occurred prior to the month the child support obligation begins pursuant  
9 to section 19-6-104.

10 **SECTION 12. Appropriation.** (1) For the 2025-26 state fiscal  
11 year, \$46,665 is appropriated to the department of human services. This  
12 appropriation is from the general fund. To implement this act, the  
13 department may use this appropriation for the purchase of information  
14 technology services.

15 (2) For the 2025-26 state fiscal year, the general assembly  
16 anticipates that the department of human services will receive \$90,585 in  
17 federal funds for the purchase of information technology services to  
18 implement this act. The appropriation in subsection (1) of this section is  
19 based on the assumption that the department will receive this amount of  
20 federal funds, which is subject to the "(I)" notation as defined in the  
21 annual general appropriation act for the same fiscal year.

22 (3) For the 2025-26 state fiscal year, \$137,250 is appropriated to  
23 the office of the governor for use by the office of information technology.  
24 This appropriation is from reappropriated funds received from the  
25 department of human services under subsections (1) and (2) of this  
26 section. To implement this act, the office may use this appropriation to  
27 provide information technology services for the department of human

1 services.

2           **SECTION 13. Effective date.** This act takes effect upon passage;  
3 except that section 7 and section 12 of this act take effect on February 1,  
4 2026; and section 14-10-115 (3), (7), and (8), as amended in section 2 of  
5 this act, takes effect on March 1, 2026.

6           **SECTION 14. Safety clause.** The general assembly finds,  
7 determines, and declares that this act is necessary for the immediate  
8 preservation of the public peace, health, or safety or for appropriations for  
9 the support and maintenance of the departments of the state and state  
10 institutions.