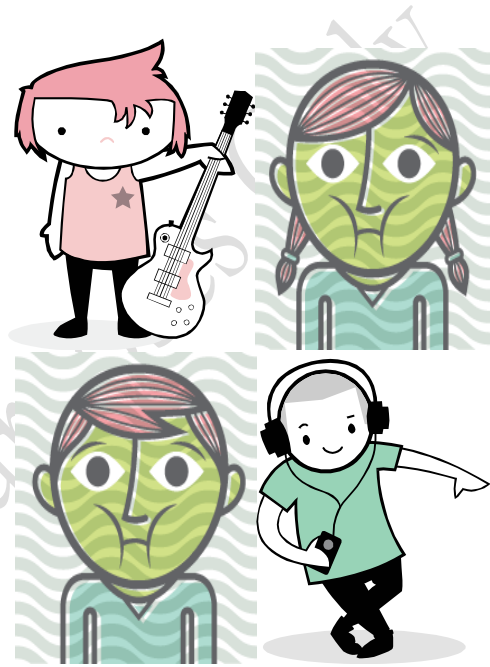


# Virginia Child Support Guidelines: Updating for 2013 Economic Data and Other Issues



*Prepared for:*  
2013 Virginia Child Support Guidelines Review Panel

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Points of view expressed in this document are those of the author and do not necessarily represent the official position of the Virginia Child Support Guidelines Review Panel, Court or State.

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## PURPOSE

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The briefing provides additional information on the following issues.

- Updated schedule based on 2013 federal and state income tax rates and FICA and 2013 price levels.
- Comparisons with two other recently updated states with no housing adjustment.
- Additional information to consider when recommending an updated low-income adjustment.
- Examples of complex family issues as a deviation factor in other state guidelines.
- Examples of language used to address unreimbursed medical expenses in child support orders.
- Florida's language on deviation for child's age.
- How Kansas adjusts for differences in cost of living between Kansas and other states.

In addition, the chart on regional differences in housing costs has been provided as an Excel file to Ms. Burlinson, who staffs the Panel.

These items were requested during the Panel's November 5, 2012 meeting. This briefing builds on materials explained in Dr. Venohr's 2012 briefing entitled *Virginia Child Support Guidelines review: Selected Guidelines Factors* dated October 15, 2012.

## UPDATED SCHEDULE USING 2013 DATA

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When CPR prepared updated schedules for the November meeting, there was uncertainty about the 2013 federal tax rate. Since then, Congress has made permanent changes to the federal tax code that became effective January 2013. Those 2013 tax rates are incorporated into the updated schedules (Schedules C and D) shown in Appendix A.

The Panel should eliminate Schedules A and B for consideration. The tax assumptions underlying Schedules A and B are wrong; that is, they do not reflect actual 2013 tax rates. Other than the tax rates, Schedule C and D are updated to 2013 price levels and for the most recent measurements of child-rearing expenditures (*i.e.*, the Betson-Rothbarth measurements, which is explained in the October briefing materials). The only difference

between Schedules C and D are at low incomes because they use different low-income adjustments. They use the low-income adjustments for Schedules A and B, respectively, as described in the October briefing. As discussed earlier, the low-income adjustment is largely a policy decision. The Panel may select another option or change the parameters of the adjustment (*e.g.*, use a higher or lower self-support reserve).

The table below summarizes the differences between the existing and updated Schedules C and D.

Comparison of the Economic Basis of Existing and Updated Schedules			
	Existing	Schedule C <sup>1</sup>	Schedule D
<b>Economist and Methodology Used to Measure Child-Rearing Expenditures</b>	Espenshade-Engel	Betson-Rothbarth (4 <sup>th</sup> study)	Betson-Rothbarth (4 <sup>th</sup> study)
<b>Years that Expenditures Data Were Collected</b>	1972-73	2004-2009	2004-2009
<b>Price Levels</b>	Late 1980s	2013	2013
<b>Tax Rates</b>	Late 1980's	2013	2013
<b>Low-Income Adjustment</b>	A self-support reserve (SSR) of about \$480/mo is incorporated into the schedule.	At approximate earnings from f-t min. wage income (\$1,250 per gross), support is set at: 1 child: 17% 2 children: 21% 3 children: 23% 4 children: 27% 5 children: 28% Below \$1,250, the schedule amounts are interpolated from the minimum order amounts.	A self-support reserve (SSR) equivalent to the current FPL
<b>Federal Poverty Level for 1 Person</b>	The SSR (\$480) is based on the FPL in the late 1980's	Not applicable	\$957.50 (2013 FPL)
<b>Monthly Minimum Order</b>	\$65	One child: \$65 Two children: \$70 Three or more children: \$75	One child: \$65 Two children: \$70 Three or more children: \$75
<b>Difference in the order amount</b> • When the custodial parent has no income • When the custodial parent has income	Order amount could increase	Order amount remains the same or less as long as the noncustodial parent is eligible for the low-income adjustment <sup>2</sup>	Order amount remains the same or less as long as the noncustodial parent is eligible for the low-income adjustment

<sup>1</sup> See page 12 of the October briefing for the rationale basis of the low-income adjustment in Schedule C.

<sup>2</sup>Without a provision, the order amount could be more when the custodial parent has income. For example, consider two scenarios in which the noncustodial parent's gross income is \$1,000 per month and there is one child. When the custodial parent has no income, the order amount would be \$131 under Schedule C. When the custodial parent's gross income is \$1,000, the combined income of the parents would be \$2,000. Under Schedule C, the basic obligation for one child for a combined gross income of \$2,000 is \$355 per month. If the parents share that amount equally, the child support order would be \$177.50 per month (50% of \$355). Examples of provisions are provided in Appendix B.

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## COMPARISONS

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Side-by-side comparisons of the existing Schedule, Schedule C and Schedule D are provided in Appendix C. In addition, graphical comparisons using the same case scenarios shown in the November 2012 briefing are considered. The previous comparisons considered the guidelines of Maryland and the District of Columbia, two guidelines that are high relative to the national average. The Panel requested comparisons with two other states with income shares guidelines that recently updated their guidelines but no adjustment was made for that state's extraordinarily high or low housing expenses or income as was made for Maryland and District of Columbia. States that have updated their guidelines in the last five years and meet those criteria are Arizona, Iowa, Kansas, Massachusetts,<sup>3</sup> Michigan, Missouri, Nebraska, North Carolina, and Pennsylvania. Most of these states base their guidelines on the third set of Betson-Rothbarth measurements. The exceptions are Kansas (which uses a basis unique to Kansas), Massachusetts, Michigan, and North Carolina.

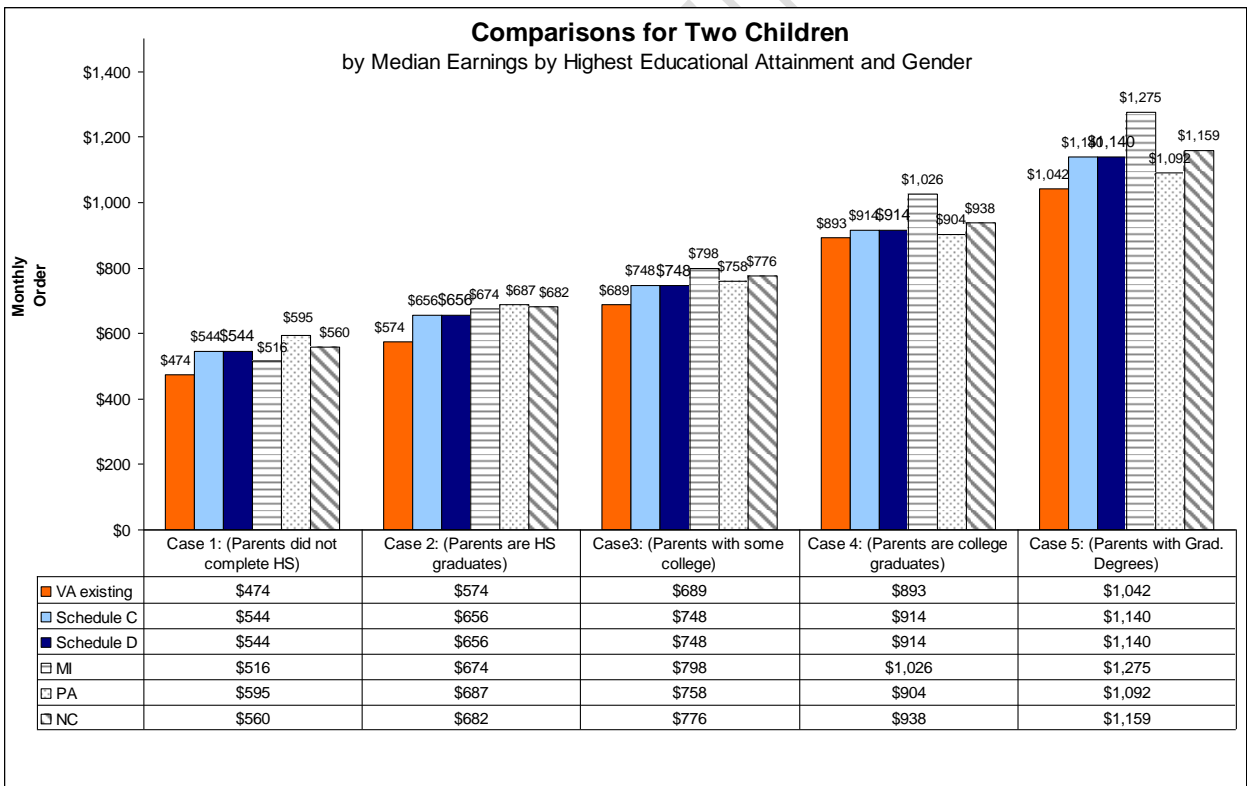
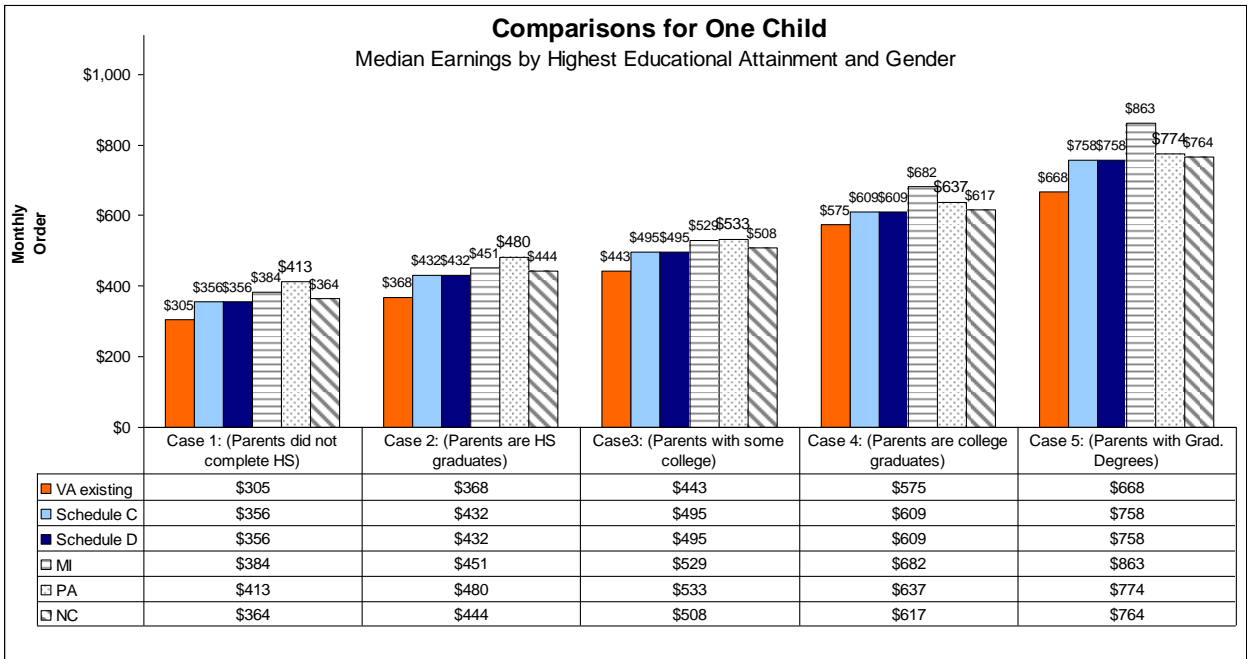
For the sake of variation, Michigan, North Carolina, and Pennsylvania are used in the comparisons. Michigan relies on the Espenshade-Engel measurements of child-rearing expenditures (*i.e.*, the same basis of the existing Virginia schedule) but those measurements are for older children<sup>4</sup> and updated to current price levels using changes in prices in the Detroit metropolitan area. In other words, the Michigan guidelines are based on old measurements of child-rearing expenditures that are updated to 2012 price levels. North Carolina relies on the fourth set of Betson-Rothbarth measurements, the same basis as updated Schedules C and D. Michigan last updated its schedule in 2013 while North Carolina and Pennsylvania last updated their schedules in 2010.<sup>5</sup>

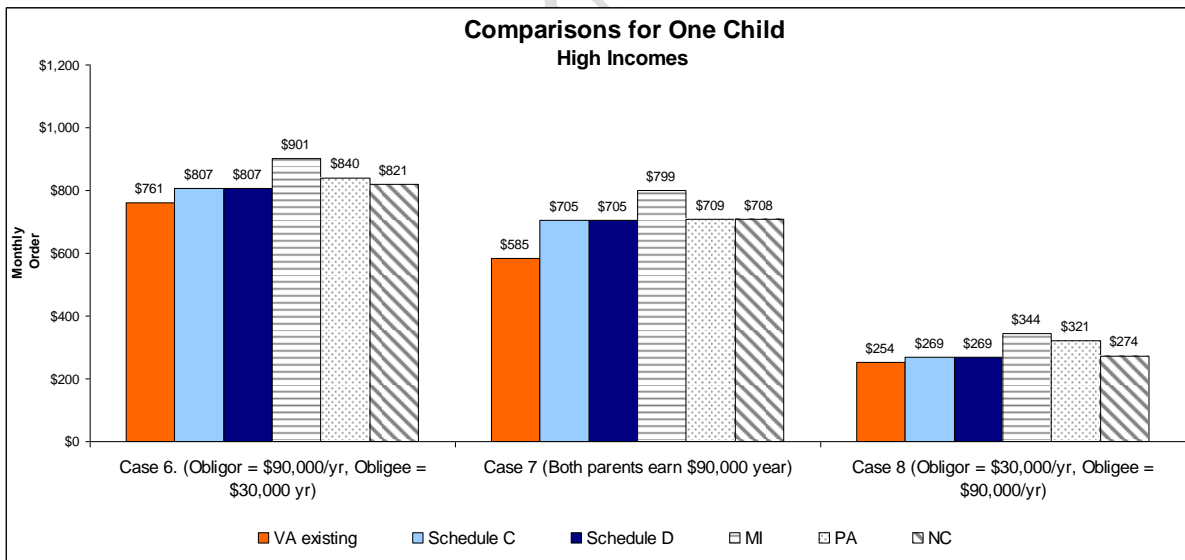
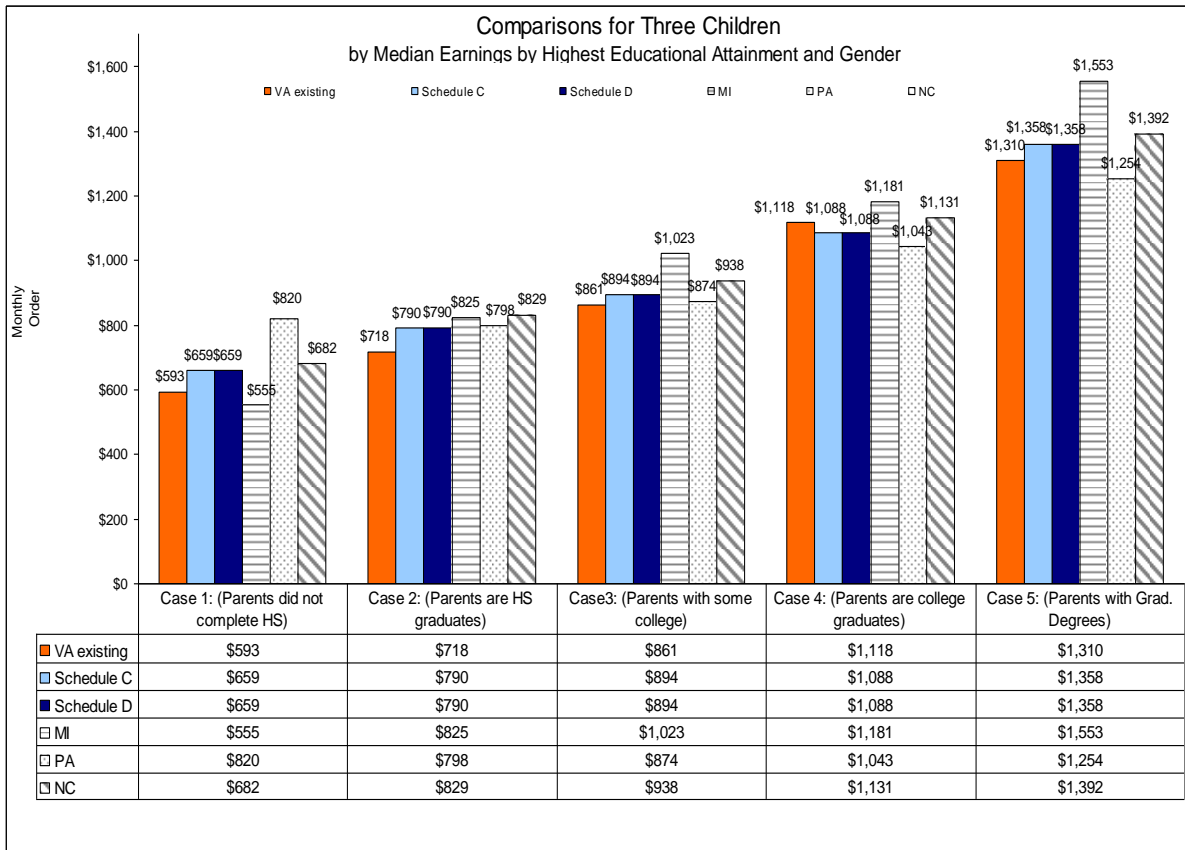
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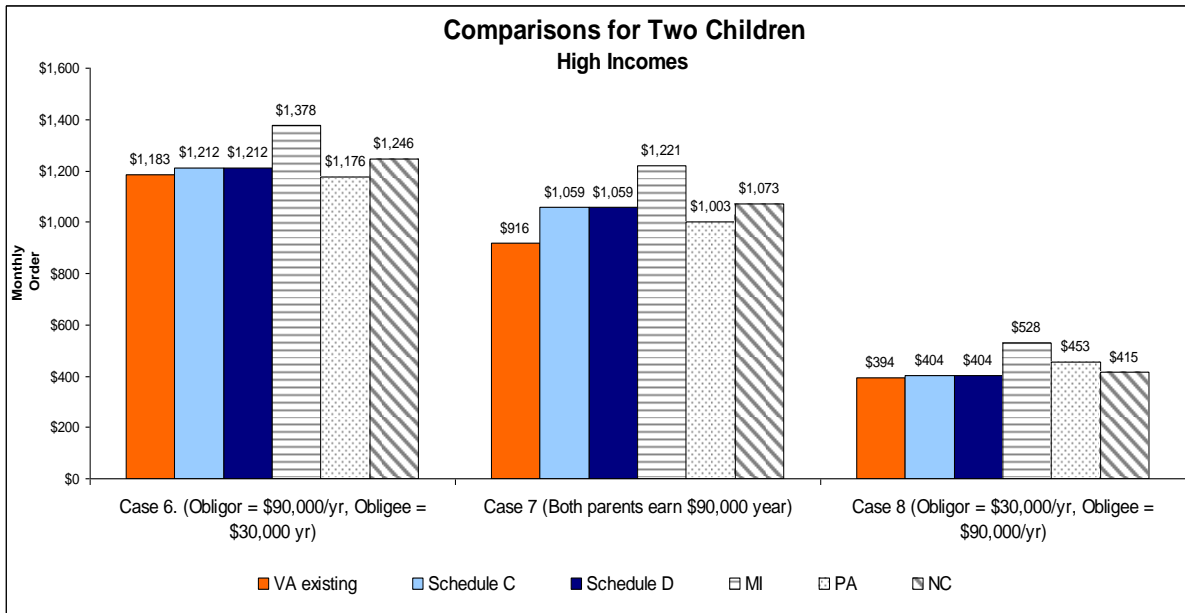
<sup>3</sup> Massachusetts is excluded because it is recognized as having one of the highest guidelines amounts for one child in the nation.

<sup>4</sup> Michigan is the only state known to use average expenditures for older children. Most states, including Virginia, relied on the average expenditures for ages 0 through 17. Michigan made the decision assuming more older children would be entitled to child support than younger children.

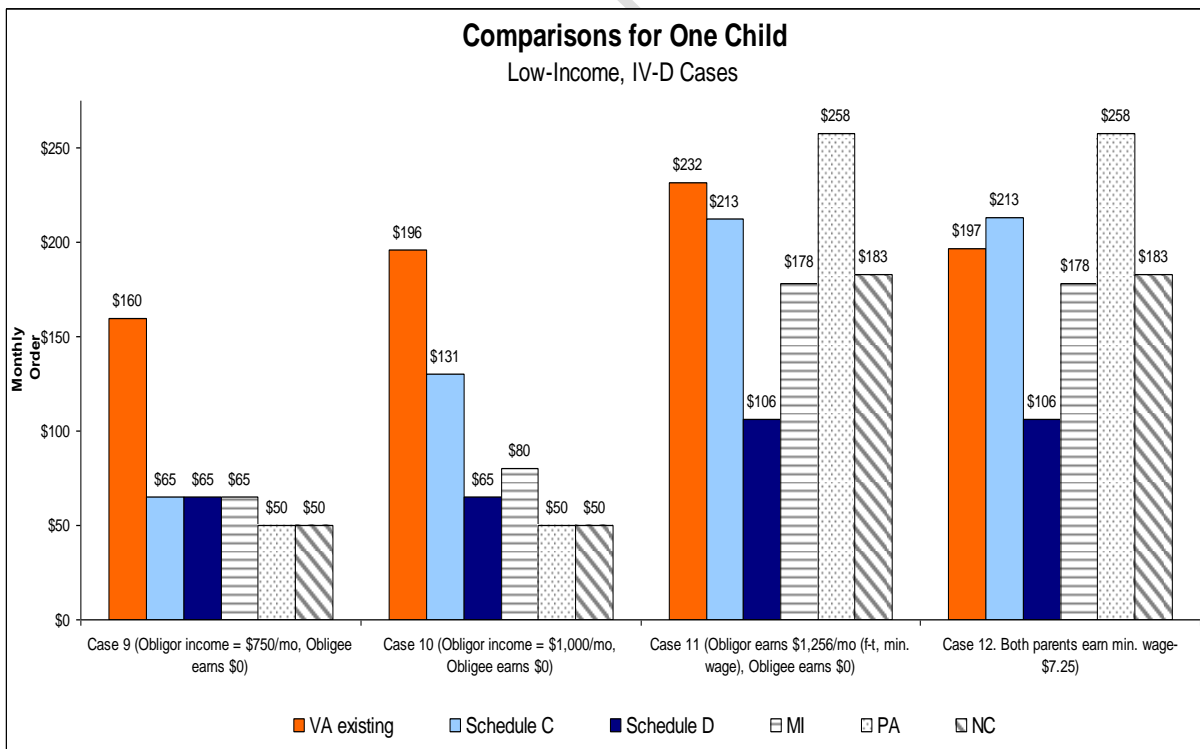
<sup>5</sup> A 2013 Pennsylvania update is pending. It would reduce the amounts at low incomes (including the first case scenario in the comparisons by educational attainment) and increase the amounts at middle and higher incomes.



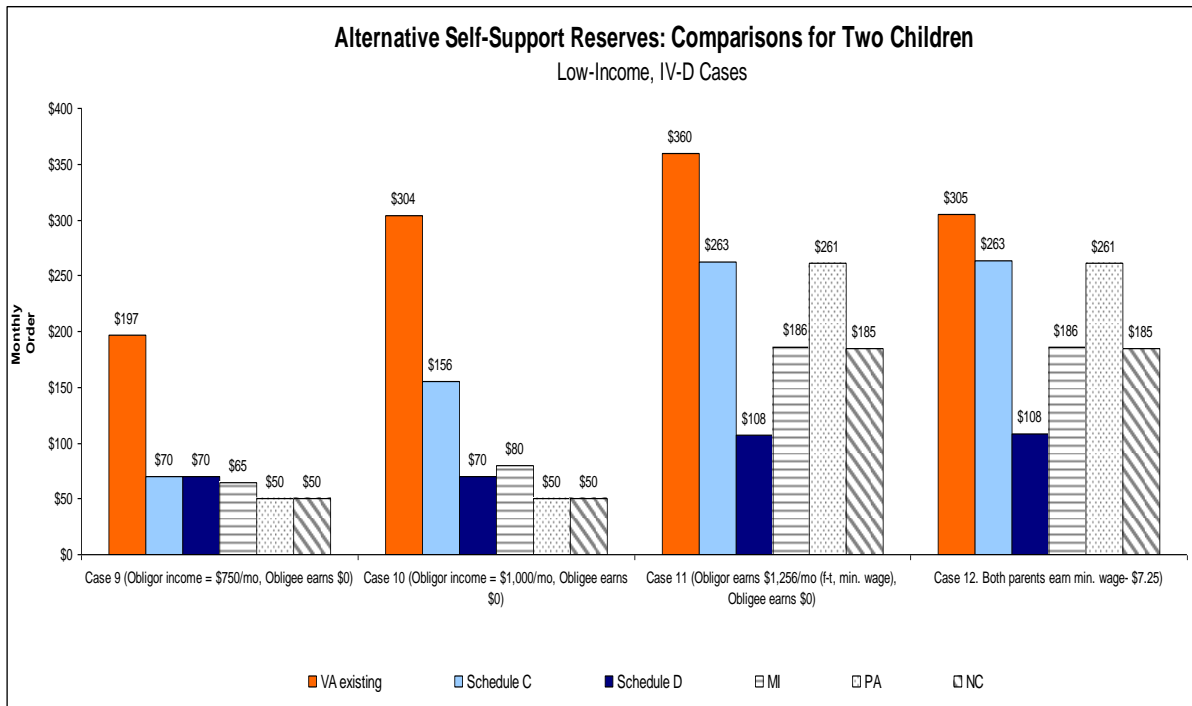




Pennsylvania currently proposes increases to low income. It will significantly reduce the amounts in the last two scenarios.







For Discussion Purposes

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## STATISTICS RELEVANT TO THE LOW-INCOME ADJUSTMENT

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The following information pertains to public assistance benefits available in Virginia and low-wage earners in Virginia.

- The 2013 federal poverty level<sup>6</sup> for one person is \$957.50 per month. The 2013 federal poverty level for a family of two (*e.g.*, a parent and one child) and a family of three (*e.g.*, a parent and two children) is \$1,292.50 and \$1,627.50, respectively. The federal poverty level is updated annually. The update is typically released in January or February.
- According to the 2011 U.S. Census American Community Survey:
  - 51.7% of Virginia civilian males 16 years and over are employed and 48.3% of Virginia civilian females 16 years and over are employed.
  - The median earnings of Virginia civilian employed males 16 years and over is \$36,787 per year and the median earnings of Virginia civilian employed females 16 years and over is \$30,701 per year.
  - There are over 500,000 Virginia families in which the children live with one parent. Over half (59%) have incomes below 200 percent of the federal poverty level.
- The self-sufficiency standards for two-adult, two-child family in 2009 varies from \$34,833 per year for the Southside Region of Virginia to \$64,222 in the Northern Region of Virginia.<sup>7</sup>
- The same study reports that six of the most 10 common occupations in Virginia pay less than \$10 per hour. The occupations consist of retail salespersons, office clerks, cashiers, food preparers and serving workers, janitors and cleaners, and waiters and waitresses. Combined, these are the occupations of over 500,000 Virginia workers in 2008.
- The 2006 Self-Sufficiency Standard for Virginia reports the following statistics.<sup>8</sup>
  - The self-sufficiency wage for a single parent with one infant and one preschooler living in Richmond, Virginia in 2006 is \$16.27 per hour.

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<sup>6</sup> <https://www.federalregister.gov/articles/2013/01/24/2013-01422/annual-update-of-the-hhs-poverty-guidelines>

<sup>7</sup> Tippett, Rebecca (2009). *Building Economic Security for Virginia Families*, Demographics & Workforce Group, wedon Cooper Center, University of Virginia.

<sup>8</sup> Pearce, Diana (June 2006). *The 2006 Self-Sufficiency Standard for Virginia: Work Support and Wage Adequacy Modeling Tables*, prepared for the Virginia Department of Social Services by the Center for Women's Welfare School of Social work, University of Washington.

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- Child support receipt can reduce the self-sufficiency wage to \$15.94 per hour.
  - The combined effect of child care, Food Stamps, WIC, and Medicaid can reduce the self-sufficiency wage to \$8.29 per hour.
  - In 2006, the average monthly support for families who receive payments with assistance of the state child support agency was \$209 nationally and \$184 in Virginia.
  - Among custodial parents owed child support, 45% receive the full amount, 29% receive some, and 26% receive no support.
  - There were 27,000 Virginia children from 16,600 families that received childcare assistance through the block grant program called the Child Care Development Fund (CCFD). Those children account for 27% of Virginia children living in households with incomes of 200% of the federal poverty level or less.
  - The family income eligibility threshold for SNAP (formerly known as Food Stamps) is 130% of the federal poverty level.
  - The family income eligibility threshold for WIC (the federal supplemental food program) is 185% of the federal poverty level.
- The family income eligibility threshold for Children's Health Insurance Program (CHIP) in Virginia is 200% of the federal poverty level, which is \$38,130 per year for a family of three in 2012.<sup>9</sup>
  - The family income eligibility threshold for Medicaid is 133% of the federal poverty level for children less than six years old and 100% of the federal poverty level for older children.
  - Medicaid payments per child enrollee were \$2,639 in Virginia and \$2,305 per child enrollee in the United States in 2009.<sup>10</sup>
  - Nationally, according to a USDA report, among all households with children receiving SNAP, 1.7 million (19 percent) received child support.<sup>11</sup>
  - The Virginia Workforce Connection identifies the lowest paying occupations in Virginia.<sup>12</sup> All of these occupations have entry level wages of about \$17,000 per year.

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<sup>9</sup> Kaiser Family Foundation. (2012) statehealthfacts.org.

<http://www.statehealthfacts.org/profileind.jsp?ind=183&cat=4&rgn=48&cmprgn=1> Retrieved on February 21, 2013.

<sup>10</sup> *Ibid.*

<sup>11</sup> USDA (2011) *Characteristics of Supplemental Nutrition Assistance Program Households: Fiscal Year 2010*

<http://www.fns.usda.gov/ora/menu/Published/snap/FILES/Participation/2010Characteristics.pdf>

<sup>12</sup> Virginia Workforce Connection. (2011) *Labor Market Options*, Retrieved from <http://www.wawc.virginia.gov>.

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Some of the occupations are: agricultural workers, childcare workers; counter attendants, cafeteria, food concession and coffee shop; fiberglass laminators and fabricators, hairdressers, hairstylists, and cosmetologists; hosts and hostesses; manicurists and pedicurists; personal and home care aids; waiters; locker room, coatroom and dressing room attendants.

- A Michigan task force on the underground economy reports that 42 percent of child support obligors do not report any wages.<sup>13</sup>

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<sup>13</sup> Michigan Supreme Court (June 2010) *Underground Economy*, The Underground Economy Task Force, Lansing, Michigan. Retrieved from <http://courts.mi.gov/Administration/SCAO/Resources/Documents/Publications/Reports/UETF-2010.pdf> on February 20, 2013.

## COMPLEX CASES

The Panel sought information on how other states addressed cases involving at least two children in which custody was split for at least two children and shared for at least one child, hence calculation involved both split and shared custody. Colorado, North Carolina and Tennessee provide calculations for this situation. Their provisions are shown in the table below. The table also shows Connecticut's deviation criterion for shared-parenting time. It could easily be rewritten to cover situations involving both split and shared custody.

Examples of Split/Shared Custody Provisions	
Connecticut	<p>Special circumstances</p> <p>In some cases, there may be special circumstances not otherwise addressed in this section in which deviation from presumptive support amounts may be warranted for reasons of equity. Such circumstances are limited to the following:</p> <p>(A) Shared physical custody. When a shared physical custody arrangement exists, deviation is warranted only when:</p> <p>(i) such arrangement substantially reduces the custodial parent's, or substantially increases the noncustodial parent's, expenses for the child; and</p> <p>(ii) sufficient funds remain for the parent receiving support to meet the basic needs of the child after deviation</p>
Colorado	<p><b>(8) Computation of basic child support - shared physical care - split physical care - stipulations - deviations - basis for periodic updates.</b> (a) Except in cases of shared physical care or split physical care as defined in paragraphs (h) and (i) of subsection (3) of this section, a total child support obligation is determined by adding each parent's respective basic child support obligation, as determined through the guidelines and schedule of basic child support obligations specified in subsection (7) of this section, work-related net child care costs, extraordinary medical expenses, and extraordinary adjustments to the schedule of basic child support obligations. The parent receiving a child support payment shall be presumed to spend his or her total child support obligation directly on the children. The parent paying child support to the other parent shall owe his or her total child support obligation as child support to the other parent minus any ordered payments included in the calculations made directly on behalf of the children for work-related net child care costs, extraordinary medical expenses, or extraordinary adjustments to the schedule of basic child support obligations.</p> <p>(b) Because shared physical care presumes that certain basic expenses for the children will be duplicated, an adjustment for shared physical care is made by multiplying the basic child support obligation by one and fifty hundredths (1.50). In cases of shared physical care, each parent's adjusted basic child support obligation obtained by application of paragraph (b) of subsection (7) of this section shall first be divided between the parents in proportion to their respective adjusted gross incomes. Each parent's share of the adjusted basic child support obligation shall then be multiplied by the percentage of time the children spend with the other parent to determine the theoretical basic child support obligation owed to the other parent. To these amounts shall be added each parent's proportionate share of work-related net child care costs, extraordinary medical expenses, and extraordinary adjustments to the schedule of basic child support obligations. The parent owing the greater amount of child support shall owe the difference between the two amounts as a child support order minus any ordered direct payments made on behalf of the children for work-related net child care costs, extraordinary medical expenses, or extraordinary adjustments to the schedule of basic child support obligations. In no case, however, shall the amount of child support ordered to be paid exceed the amount of child support that would otherwise be ordered to be paid if the parents did not share physical custody.</p> <p>(c) (I) In cases of <b>split physical care</b>, a child support obligation shall be computed separately for each parent based upon the number of children living with the other parent in accordance with subsections (7), (9), (10), and (11) of this section. The amount so determined shall be a theoretical support obligation due</p>

	<p>each parent for support of the child or children for whom he or she has primary physical custody. The obligations so determined shall then be offset, with the parent owing the larger amount owing the difference between the two amounts as a child support order.</p> <p><b>(II) If the parents also share physical care as outlined in paragraph (b) of this subsection (8), an additional adjustment for shared physical care shall be made as provided in paragraph (b) of this subsection (8).</b></p>
North Carolina	<p>Use Worksheet C when primary physical custody of two or more children is split between the parents. Split custody refers to cases in which one parent has primary custody of at least one of the children for whom support is being determined and the other parent has primary custody of the other child or children. <b>Do not use Worksheet C when the parents share custody of one or more of the children and have primary physical custody or split custody of another child [instead, use Worksheet B].</b> The parents' combined basic support obligation is allocated between the parents based on their respective incomes and the number of children living with each parent. After child support obligations are calculated for both parents, the parent with the higher child support obligation is ordered to pay the difference between his or her presumptive child support obligation and the other parent's presumptive child support obligation. Do not apply the self-sufficiency reserve incorporated into the shaded area of the schedule when using Worksheet C.</p>
Tennessee	<p>(b) Parenting Time.</p> <p>1. The adjustment is based upon the ARP's number of days of parenting time with the children in the case under consideration.</p> <p>2. Fifty-Fifty / Equal-Parenting Situations. In this situation, there is no PRP and/or ARP designation based upon parenting time. Accordingly, the PRP / ARP designation will be made as follows, solely for the purpose of calculating the parenting time adjustment:</p> <p>(i) Fifty-Fifty / Equal-Parenting. The Father is deemed the ARP when calculating the parenting time adjustment solely for an equal parenting situation.</p> <p>(ii) <b>Fifty-Fifty / Equal-Parenting Combined with Split Parenting.</b></p> <p>(c) In cases of split parenting, both parents are eligible for a parenting time adjustment for the child(ren) for whom the parent is the ARP.</p> <p>(9) Adjusted Support Obligation (ASO).</p> <p>(b) In split parenting situations, the ASO is each parent's BCSO for the children in the other parent's primary care plus each parent's share of any additional expense paid by the other parent for the children's health insurance premium, recurring uninsured medical expenses, and work-related childcare.</p> <p>(9) Adjusted Support Obligation (ASO).</p> <p>(a) In standard parenting situations, the ASO is the parent's share of the BCSO owed to the other parent or non-parent caretaker plus the parent's share of any additional expense paid by the other parent and/or non-parent caretaker for the child's health insurance premium, recurring uninsured medical expenses, and work-related childcare; or</p> <p>(b) In split parenting situations, the ASO is each parent's BCSO for the children in the other parent's primary care plus each parent's share of any additional expense paid by the other parent for the children's health insurance premium, recurring uninsured medical expenses, and work-related childcare.</p> <p>(c) If a parenting time adjustment has been calculated</p> <p>(ii) Split Parenting.</p> <p>(l) A BCSO shall be calculated for each parent based upon the combined Adjusted Gross Income of the parents from Line 2a and the number of children living more than 50% of the time in the household of that parent.</p> <p>(iii) Fifty-fifty/Equal Parenting.</p> <p>(l) When calculating support in fifty-fifty/equal parenting situations, whether alone or in conjunction with a split parenting situation, the Father will owe his pro-rata share of the BCSO entered for the Mother on Line 4. The amount shall be entered in the Father's column on Line 4a. See Rule 1240-2-4-.08(2)(c)1(iii) and (c)5(iv) for exception.</p> <p>3. Line 5 – Each Parent's Average Parenting Time. [Rule 1240-2-4-.04(7)(b)]</p> <p>(i) If there are multiple children in the case under consideration and each child has the same amount of parenting time, then this amount shall be used for purposes of calculating the parenting time adjustment.</p> <p>(ii) If there are multiple children in the case under consideration and each child has a different amount of parenting time, then an average amount of parenting time is used for calculating the parenting time adjustment.</p> <p>(l) Calculate the average number of days of parenting time for the ARP by adding together the number of days for the children with whom the ARP spends one hundred eighty-two and one-half (182.5) days or less and dividing the total by the number of such children. For instance, if the ARP spends one hundred forty (140) days with Child A, one hundred fifty (150) days with Child B, and one hundred eighty-two and one-half (182.5) days with Child C, the ARP's average parenting time to be entered on Line 5 is one hundred fifty-eight (158) days <math>[140 + 150 + 182.5 = 472.5 / 3 = 158]</math>.</p>

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(II) For split parenting, a separate average will be calculated for each parent as an ARP, including for the Mother only the days for the children with whom the Mother spends less than one hundred eighty-two and one-half (182.5) days. For the Father, all children with whom the Father spends one hundred eighty-two and one-half (182.5) days or less shall be included. For instance, if the Mother spends two hundred (200) days with Child A, one hundred eighty-two and one-half (182.5) days with Child B, one hundred forty (140) days with Child C, and eighty-six (86) days with Child D, Mother's average parenting time is one hundred thirteen (113) days  $[140 + 86 = 226 / 2 = 113]$ . [See Rule 1240-2-4-.04(7)(b)]

4. Line 6 – Parenting Time Adjustment. [Rule 1240-2-4-.02(18) and .04(7)] (i) Parenting time adjustments may be used to reduce or to increase the BCSO of the ARP.

(ii) In split parenting situations, the adjustment may be applicable to the BCSO of either or both parents in the role as ARP.

(iii) Except as otherwise provided in subpart (iv) below, when calculating a parenting time adjustment for a fifty-fifty/equal parenting situation, the Father assumes the role of the ARP for the child in the fifty-fifty/equal parenting situation and, as such, the adjustment for the child in the fifty-fifty/ equal parenting situation shall be assigned to the Father. **If calculating a parenting time adjustment for a fifty-fifty/equal parenting situation in conjunction with either a standard or split parenting situation**, the BCSO allocated to the Mother's household shall be pro-rated between the child in the fifty-fifty/equal situation and the child living primarily with the Mother, and two separate parenting time adjustments shall be calculated for the Father. For instance, if a \$1200 BCSO has been allocated to Mother's household for 3 children, one of whom spends 182.5 days with each parent, \$400 would be allocated to the child in the fifty-fifty/equal parenting situation, and \$800 would be allocated to the other two children living primarily with the Mother. A parenting time adjustment for 182.5 days would be calculated for a BCSO of \$400. A separate parenting time adjustment would be calculated for the remaining \$800 based upon the Father's average parenting time with the other two children.

(iv) When calculating a parenting time adjustment in a fifty-fifty/equal parenting situation in conjunction with a standard parenting situation in which the Father has primary custody of all children who are not in the fifty-fifty/equal parenting situation, the adjustment for the children in the fifty-fifty/equal parenting situation will, instead, be assigned to the Mother.

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## UNREIMBURSED MEDICAL EXPENSES

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Most state child support guidelines do not specifically address how parents will share the child's medical expenses in shared custody situations. However, the common practice is to prorate the expenses between the parents or divide them equally. (See below for how Indiana provides for equal division of the expenses when proration is unjust.) Another option is to encourage parents in shared-parenting situations to develop a parenting plan that details how they will share the cost of unreimbursed medical expenses. CPR has provided Ms. Burlinson with examples of parenting plans that address unreimbursed medical costs.

<p><b>Indiana</b> provides that uninsured healthcare split equally when the prorated amount may work as an injustice</p>	<p>Apportionment of Uninsured Health Care Expenses. Six percent (6%) of the support amount is for health care. The noncustodial parent is, in effect, prepaying health care expenses every time a support payment is 23 made. Consequently, the Guidelines require that custodial parent bear the cost of uninsured health care expenses up to six percent (6%) of the Basic Child Support Obligation found on Line 4 of the Child Support Obligation Worksheet and, if applicable, the child support obligation attributable to a student living away from home (Section Two Line I of the Post-Secondary Education Worksheet).</p> <p>That computation is made by multiplying the total of Line 4 and Line I by 52 (weeks) and multiplying the product of that multiplication by .06 to arrive at the amount the custodial parent must spend on the uninsured health care costs of the parties' child(ren) in any calendar year before the noncustodial parent is required to contribute toward payment of those uninsured costs. For example, if Line 4 is \$150.00 per week and Line I is \$25.00 per week, the calculation would be as follows: <math>\\$150.00 + \\$25.00 = \\$175.00 \times 52 = \\$9,100.00 \times .06 = \\$546.00</math>.</p> <p>Thus, on an annual basis, the custodial parent is required to spend \$546.00 for health care of the child(ren) before the noncustodial parent is required to contribute. The custodial parent must document the \$546.00 spent on health care and provide the documentation to the noncustodial parent.</p> <p>After the custodial parent's obligation for ordinary uninsured health care expenses is computed, provision should be made for the uninsured health care expenses that may exceed that amount. The excess costs should be apportioned between the parties according to the Percentage Share of Income computed on Line 2 of the Worksheet. Where imposing such percentage share of the uninsured costs may work an injustice, the court may resort to the time-honored practice of splitting uninsured health care costs equally, or by using other methods. The court may prorate the custodial parent's uninsured health care expense contribution when appropriate.</p>
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## KANSAS GUIDELINES: INTERSTATE PAY DIFFERENTIAL

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No state adjusts for regional differences in cost of living within their respective state. Kansas, however, is the only state to adjust for interstate differences in cost of living. It does so by weighing the parent's income available for child support by the ratio of the average wage for Kansas to the average wage of the state where the parent resides. The wage data comes through U.S. Bureau of Labor Statistics through state Unemployment Insurance (UI) programs. The Virginia Workforce Connection collects UI information, which is reported quarterly, at the county level.<sup>14</sup> It does not, however, collect information about the numbers of hours worked or adjusts for seasonal employment. This limits the accuracy of county-level hourly wage data, particularly in counties where there are many part time jobs and employment that is seasonal.

### Excerpt from Kansas Child Support Guidelines

Adjustments for differences in interstate pay in various locations are computed using the state average weekly pay. This appendix provides a table for the second quarter of 2006, average weekly wages by state. In calculating the Interstate Pay Differential, use the most recent schedule from the web page. Updates for this information are distributed quarterly and can be obtained by going to the Internet address for the United States Bureau of Labor Statistics: <http://www.bls.gov/news.release/cwqtr.t04.htm>. The average weekly pay table reports the average weekly wage for all workers covered by state and federal unemployment insurance (UI). Employers subject to federal and state unemployment law report pay information quarterly to the Department of Labor. Payroll data includes wages, bonuses, cash value meals and lodging when supplied, tips and other gratuities, and, in some states, employer contribution to certain deferred compensation plans, such as 401(k) plans and stock options. Employment and wage data reported by the Department of Labor is classified in accordance with the 1987 Standard Industrial Classification (SIC) Manual. This classification manual is updated every three years. To compute the Interstate Pay Differential, you develop a value by dividing the average weekly wage in Kansas (KS) by the average weekly wage of the new state. Average weekly wages for each state are found in the table attached to this appendix and may be higher or lower than the Kansas average weekly wage.

#### EXAMPLE ONE:

Using the Interstate Pay Differential, a parent living in Alaska and earning \$3,000.00 per month would have a gross monthly income for Kansas child support purposes of:

To get the correct multiplier, divide the Kansas weekly wage by the non-Kansas weekly wage and then multiply by the non-residential parent's monthly income.

$$\text{Kansas weekly average } \$812.00 \div \text{Alaska weekly average } \$987.00 = .8227.$$

$$\begin{array}{r} \$3,000.00 \\ \times .8227 \\ \hline \end{array}$$

$$\$2,468.10 \text{ Kansas value as adjusted by Interstate Pay Differential}$$

#### EXAMPLE TWO:

Using the Interstate Pay Differential, a parent in Idaho earning \$3,000.00 per month would have a gross monthly income for Kansas child support purposes of:

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<sup>14</sup><http://www.vawc.virginia.gov/vosnet/lmi/area/areasummary.aspx?session=areadetail&geo=5104000001&section=wagedata&item=>

To get the correct multiplier, divide the Kansas weekly wage by the non-Kansas weekly wage and then multiply by the non-residential parent's monthly income.

Kansas weekly wage \$812.00 ÷ \$733.00 for Idaho weekly wage = 1.078

\$3,000.00

X 1.078

\$3,234.00 Kansas value as adjusted by the Interstate Pay Differential

The income modified to a Kansas value is entered on line A.1 or B.1 of the Child Support Worksheet.

Partial Excerpt of Table 1  
National and State Average Weekly Pay and Differential of Each State's Average Weekly Pay Compared to Kansas Average Weekly Pay

Source: <http://www.bls.gov/news.release/cewqtr.t03.htm>

State Average	Average Weekly 2010	Differential Compared to Kansas 2010
United States	\$971	
Alabama	839	1.03
Alaska	987	1.22
Arizona	892	1.10
District of Columbia	1,307	2.08
Kansas	812	1.00
Maryland	1,080	1.33
North Carolina	840	1.03
Rhode Island	940	1.16
Pennsylvania	951	1.17
Virginia	1,028	1.27
West Virginia	778	0.96

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## EXCERPT FROM FLORIDA GUIDELINES: DEVIATION FOR CHILD'S AGE

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(11)(a) The court may adjust the total minimum child support award, or either or both parents' share of the total minimum child support award, based upon the following deviation factors:

1. Extraordinary medical, psychological, educational, or dental expenses.
2. Independent income of the child, not to include moneys received by a child from supplemental security income.
3. The payment of support for a parent which has been regularly paid and for which there is a demonstrated need.
4. Seasonal variations in one or both parents' incomes or expenses.
5. The age of the child, taking into account the greater needs of older children.
6. Special needs, such as costs that may be associated with the disability of a child, that have traditionally been met within the family budget even though fulfilling those needs will cause the support to exceed the presumptive amount established by the guidelines.
7. Total available assets of the obligee, obligor, and the child.
8. The impact of the Internal Revenue Service Child & Dependent Care Tax Credit, Earned Income Tax Credit, and dependency exemption and waiver of that exemption. The court may order a parent to execute a waiver of the Internal Revenue Service dependency exemption if the paying parent is current in support payments.
9. An application of the child support guidelines schedule that requires a person to pay another person more than 55 percent of his or her gross income for a child support obligation for current support resulting from a single support order.
10. The particular parenting plan, such as where the child spends a significant amount of time, but less than 20 percent of the overnights, with one parent, thereby reducing the financial expenditures incurred by the other parent; or the refusal of a parent to become involved in the activities of the child.
11. Any other adjustment that is needed to achieve an equitable result which may include, but not be limited to, a reasonable and necessary existing expense or debt. Such expense or debt may include, but is not limited to, a reasonable and necessary expense or debt that the parties jointly incurred during the marriage.