

Virginia Child Support Guidelines Review Panel
Quintile Explanations, TN and GA Policies Re: “Extraordinary
Entertainment/Extracurricular Expenses,” and Childcare Expenses
October 31st Meeting Follow-Up Items
December 20th, 2024

In response to Panel members questions during Dr. Venohr’s (Center for Policy Research) presentation and handout delivered on October 31st, 2024, the following resources were provided via email by Dr. Venohr on December 19th, 2024. DCSE has organized the email with subheadings and edited for typos to aid in presentation.

RE: Senator Surovell’s request for quintile breakout of Dr. Venohr’s handout (“CPR - VA Statistics”)

Incomes of the quintiles

Table 1101. Quintiles of income before taxes: Annual expenditure means, shares, standard errors, and relative standard errors, Consumer Expenditure Surveys, 2023

Item	All consumer units	Lowest 20 percent	Second 20 percent	Third 20 percent	Fourth 20 percent	Highest 20 percent
Income before taxes						
Mean	\$101,805	\$15,596	\$40,751	\$71,057	\$116,717	\$264,518
Income after taxes b/						
Mean	87,869	16,171	40,621	66,606	104,559	211,042

Table 1101. Quintiles of income before taxes: Annual expenditure means, shares, standard errors, and coefficient of variation, Consumer Expenditure Survey, 2013

Item	All consumer units	Lowest 20 percent	Second 20 percent	Third 20 percent	Fourth 20 percent	Highest 20 percent
Income before taxes						
Mean	\$63,784	\$9,658	\$26,275	\$45,826	\$74,546	\$162,720
Income after taxes						
Mean	56,352	10,092	26,764	43,592	67,344	134,044

GA and TN Provisions on Extra Expenses

Georgia: <https://csc.georgiacourts.gov/wp-content/uploads/2024/07/OCGA-19-6-15-through-01-01-2026.pdf>

(ii) Special expenses incurred for child-rearing. Special expenses incurred for child-rearing, including, but not limited to, quantifiable expense variations related to the food, clothing, and hygiene costs of children at different age levels, may be a basis for a deviation from the presumptive amount of child support. Such expenses include, but are not limited to, summer camp; music or art lessons; travel; school sponsored extracurricular activities, such as band, clubs, and athletics; and other activities intended to enhance the athletic, social, or cultural development of a child but not otherwise required to be used in calculating the presumptive amount of child support as are health insurance premiums and work related child care costs. A portion of the basic child support obligation is intended to cover average amounts of special expenses incurred in the rearing of a child. In order to determine if a deviation for special expenses is warranted, the court or the jury shall consider the full amount of the special expenses as described in this division; and when such special expenses exceed 7 percent of the basic child support obligation, then the additional amount of special expenses shall be considered as a deviation to cover the full amount of the special expenses.

Tennessee: <https://publications.tnsosfiles.com/rules/1240/1240-02/1240-02-04.20211001.pdf>

Child support order as a deviation.

7. Special Expenses.

- (i) Special expenses include, but are not limited to, summer camp, music or art lessons, travel, school-sponsored extra-curricular activities, such as band, clubs, and athletics, and other activities intended to enhance the athletic, social, or cultural development of a child that do not otherwise qualify as mandated expenses like health insurance premiums and work-related childcare costs.
- (ii) Special expenses incurred for child rearing which are quantified shall be considered and may be added by the tribunal to the Presumptive Child Support Order (PCSO) as a deviation when this category of expenses exceeds seven percent (7%) of the monthly Basic Child Support Obligation (BCSO).

Childcare Expenses

2018 Market survey:

[https://www.dss.virginia.gov/files/division/cc/interested_subsidy_vendors/notices/Market Rate Survey.pdf](https://www.dss.virginia.gov/files/division/cc/interested_subsidy_vendors/notices/Market_Rate_Survey.pdf).

See the last 3 pages. They are maximum rates but they relate to the 70% percentile. States are required to conduct market surveys for their childcare subsidy. The surveys are pretty rigorous so it's my favorite source of data.

I was surprised that 2018 was the most current, but based on this website, it is.

<https://www.childcare.virginia.gov/reports-resources/research-reports-and-resource/virginia-s-cost-estimation-model>

I then found this by the U.S. Department of Labor:

<https://www.dol.gov/agencies/wb/topics/childcare/price-by-age-care-setting>.

It's a pretty cool interactive website. Still 2018 dollars. I really want a credible post-COVID shutdown source because media reports childcare costs increased dramatically after that.

I found this which is 2022. I haven't reviewed it to see how they are obtaining the data. That's important to me. I'll try to circle back later. Meanwhile, I just want to be responsive. Again, have a great meeting.

<https://public.tableau.com/app/profile/women.s.bureau.department.of.labor/viz/CountyFactsheets/Childcareinthecounties>