

The background of the entire page is a photograph of the South Dakota State Capitol building. The image shows the grand neoclassical architecture, featuring a large central dome with a lantern on top, supported by a portico of tall columns. The sky is blue with light clouds. The text is overlaid on this image.

Report of the  
**2021 South Dakota Commission  
on Child Support**

Presented to  
**Governor Kristi Noem  
and the 2022 Legislature**

January 21, 2022

Report of the  
**2021 South Dakota Commission on Child Support**

This report is respectfully submitted to  
Governor Kristi Noem and the 2022 Legislature by the  
South Dakota Commission on Child Support  
Established by Executive Order No. 2020-3 and  
Extended by Executive Order No. 2020-29 and No. 2021-16

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**Chair**

Justice Scott Myren

**Members**

Senator Arthur Rusch  
Representative Mike Stevens  
Ms. Lindsey Riter-Rapp  
Ms. Terri Williams  
Ms. Virgena Wieseler  
Ms. Amber Kinney  
Mr. Robert Simmermon

## MEMBERS OF THE SOUTH DAKOTA COMMISSION ON CHILD SUPPORT

**Justice Scott Myren, Chair**, Pierre, became the 54<sup>th</sup> Justice of the South Dakota Supreme Court in January 2021. Before joining the Supreme Court, Justice Myren served 22 years as a trial judge.

**Senator Arthur Rusch**, Vermillion, represents the 17<sup>th</sup> District, which includes Clay and Turner counties. Senator Rusch serves as chair to the Senate Judiciary Committee and is a member of the Senate Health and Human Services Committee. His prior experience includes practicing law and serving as a circuit judge for the First Judicial Circuit.

**Representative Mike Stevens**, Yankton, represents the 18<sup>th</sup> District, which encompasses Yankton County. Representative Stevens serves as Vice-Chair to the House Judiciary Committee and is a member of the House Education Committee. He is an attorney.

**Ms. Lindsey Riter-Rapp**, Pierre, is the representative of the South Dakota State Bar. Ms. Riter-Rapp joined the Riter-Rogers Law firm in 2008. Her prior experience includes working as an attorney at the Public Defender's Office in Rapid City and serving as a law clerk for the Seventh Judicial Circuit.

**Ms. Terri Williams**, Rapid City, is a child support referee. Ms. Williams has practiced law in South Dakota for more than 25 years. She specializes in family and criminal law.

**Ms. Virgena Wieseler**, Pierre, is the Chief of Children and Family Services for the South Dakota Department of Social Services (DSS). As Chief, Ms. Wieseler oversees the Division of Child Support, Child Protection Services and Economic Assistance. She is the DSS representative on the Commission.

**Ms. Amber Kinney**, Sturgis, is the custodial parent representative.

**Mr. Robert Simmermon**, Sioux Falls, is the noncustodial parent representative.

**STATE OF SOUTH DAKOTA  
OFFICE OF THE GOVERNOR  
EXECUTIVE ORDER 2020-03**

**Whereas**, Section 667 of Title IV-D of the Social Security Act and South Dakota Codified Law 25-7-6.12 requires the State to establish a state Commission on Child Support every four years to review the child support guidelines; and,

**Whereas**, South Dakota Codified Law 1-32-4.1 provides that the governor “may create such advisory councils, committees, boards, or commissions as may be deemed necessary and in the best interest of the State of South Dakota”; and,

**Whereas**, It is deemed necessary and in the best interest of the State of South Dakota to establish a commission to conduct a review of the provisions of Chapter 25-7 of the South Dakota Codified Laws:

**It Is, Therefore By Executive Order**, Directed that the South Dakota Commission on Child Support is established and authorized to function in compliance with the following sections of this Order.

General Provisions

**Section 1.** The name of the commission is the South Dakota Commission on Child Support.

**Section 2.** The Governor of South Dakota shall appoint as many members as she deems necessary to fulfill the goals of the Commission. Members shall serve at the pleasure of the governor. The Commission membership shall include, but not be limited to, one or more representatives of the following:

- |  |   |
|--|---|
| 1) noncustodial parent;                            | 5) a member in good standing of the South Dakota State Bar; |
| 2) custodial parent;                               | 6) a member of the South Dakota Senate; and                 |
| 3) the South Dakota Judiciary;                     | 7) a member of the South Dakota House of Representatives.   |
| 4) the South Dakota Department of Social Services; |   |

**Section 3.** The South Dakota Commission on Child Support shall conduct a review of the support obligation laws as required by SDCL 25-7-6.12 and related sections and submit a report to the governor and the legislature no later than December 31, 2020.

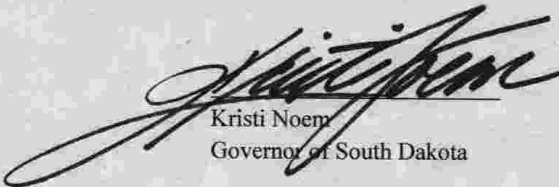
**Section 4.** The South Dakota Commission on Child Support shall be administered by the Department of Social Services. Expenses of the members to attend meetings shall be paid by the Department of Social Services.

**Section 5.** The South Dakota Commission on Child Support shall dissolve and cease to exist upon completion of its report to the governor and the legislature.

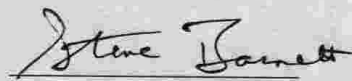
**Section 6.** This Executive Order shall expire and is hereby rescinded upon submission of the report but no later than December 31, 2020.

Dated in Pierre, South Dakota this 9th day of March, 2020.



  
Kristi Noem  
Governor of South Dakota

ATTEST:

  
Steve Barnett  
Secretary of State

**STATE OF SOUTH DAKOTA  
OFFICE OF THE GOVERNOR  
EXECUTIVE ORDER 2020-29**

**Whereas**, Section 667 of Title IV-D of the Social Security Act and South Dakota Codified Law 25-7-6.12 requires the State to establish a state Commission on Child Support every four years to review the child support guidelines;

**Whereas**, South Dakota Codified Law 1-32-4.1 provides that the governor “may create such advisory councils, committees, boards, or commissions as may be deemed necessary and in the best interest of the State of South Dakota”;

**Whereas**, It is deemed necessary and in the best interest of the State of South Dakota to establish a commission to conduct a review of the provisions of Chapter 25-7 of the South Dakota Codified Laws;

**Whereas**, On March 9, 2020, Executive Order 2020-03 was executed establishing the commission and ordering certain deadlines for review and reporting on child support guidelines; and,

**Whereas**, Due to delays and obstacles caused by the coronavirus pandemic and the spread of COVID-19, it is necessary to extend those deadlines by one year:

**It Is, Therefore By Executive Order**, Directed that the South Dakota Commission on Child Support is established and authorized to function in compliance with the following sections of this Order.

General Provisions

**Section 1.** The name of the commission is the South Dakota Commission on Child Support.

**Section 2.** The Governor of South Dakota shall appoint as many members as she deems necessary to fulfill the goals of the Commission. Members shall serve at the pleasure of the governor. The Commission membership shall include, but not be limited to, one or more representatives of the following:

- |   |   |
|---|---|
| 1) noncustodial parent;                                     | 6) a member of the South Dakota Senate; and               |
| 2) custodial parent;  | 7) a member of the South Dakota House of Representatives. |
| 3) the South Dakota Judiciary;                              |   |
| 4) the South Dakota Department of Social Services;          |   |
| 5) a member in good standing of the South Dakota State Bar; |   |

**Section 3.** The South Dakota Commission on Child Support shall conduct a review of the support obligation laws as required by SDCL 25-7-6.12 and related sections and submit a report to the governor and the legislature no later than December 31, 2021.

**Section 4.** The South Dakota Commission on Child Support shall be administered by the Department of Social Services. Expenses of the members to attend meetings shall be paid by the Department of Social Services.

**Section 5.** The South Dakota Commission on Child Support shall dissolve and cease to exist upon completion of its report to the governor and the legislature.

**Section 6.** This Executive Order shall expire and is hereby rescinded upon submission of the report but no later than December 31, 2021.

Dated in Pierre, South Dakota this 26th day of June, 2020.



A handwritten signature in black ink, appearing to read "Kristi Noem".

Kristi Noem  
Governor of South Dakota

ATTEST:

A handwritten signature in black ink, appearing to read "Steve Barnett".

Steve Barnett  
Secretary of State

**STATE OF SOUTH DAKOTA  
OFFICE OF THE GOVERNOR  
EXECUTIVE ORDER 2021-16**

**Whereas,** Past executive orders, by the virtue of their own terms may fail to expire on a date certain and remain in effect and in full force until modified, amended, rescinded, or superseded by the Governor; and,

**Whereas,** Past executive orders may no longer be relevant or applicable for the organization or operation of state government; and,

**Whereas,** Past executive orders have established task forces, committees, councils, commissions, or other groups or entities that are no longer active; and,

**Whereas,** It is in the best interest of the State and its citizens to review and modify, update, or eliminate unnecessary or outdated government regulations:

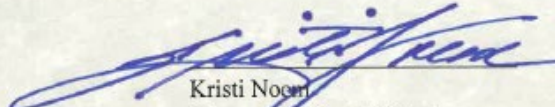
**NOW, THEREFORE, I, KRISTI NOEM,** Governor of the State of South Dakota, by the authority vested in me by the Constitution and the Laws of the State, do hereby Order and Direct the following:

1. That Executive Order 2012-01 be rescinded as no longer applicable to the Department of Corrections as the agency no longer runs a state juvenile correctional facility to which the Performance Based Standards apply.
2. That references to the Department of Agriculture now refer to Department of Agriculture and Natural Resources and that Wildland Fire be recognized as a division within the Department of Public Safety in Executive Order 2018-07.
3. That references to the Department of Agriculture now refer to Department of Agriculture and Natural Resources in Executive Order 2019-29.
4. That Executive Order 2020-29 remains in effect until March 31, 2022 and the Commission not dissolve or cease until March 31, 2022.
5. That the following executive orders be rescinded in their entirety as the emergencies which these Orders declared no longer exist and have resolved: 2013-05; 2013-08; 2013-13; 2014-05; 2014-08; 2015-08; 2016-10; 2018-06; 2019-04; 2019-05; 2019-07; 2019-13; 2019-19; 2019-23; 2019-28; and 2020-27.




Dated in Pierre, South Dakota this 30th day of December, 2021.



  
Kristi Noem  
Governor of South Dakota

ATTEST:

  
Steve Barnett  
Secretary of State

Executive Order 2021-16

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## INTRODUCTION AND BACKGROUND

This report is issued in response to Governor Kristi Noem’s Executive Orders 2020-03, 2020-29, and 2021-16. The report fulfills state and federal requirements to quadrennially review the child support guidelines.<sup>1</sup> The review would have normally occurred in 2020, but due to the COVID-19 pandemic, an extension was requested and received.

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### HISTORY

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The South Dakota child support guidelines were originally based on the findings and recommendations of the first Commission on Child Support, which was established in 1985. Among those recommendations approved by the 1989 Legislature, [SDCL § 25-7-6.12](#) required that a commission on child support review the guidelines every four years. Seven commissions have convened since that time: 1996, 2000, 2004, 2008, 2012, 2016, and 2021 Commissions. Generally, the Legislature has approved the findings and recommendations of each Commission. A notable exception was the updated schedule recommended by the 2016 Commission. The 2017 Legislature limited some of the proposed increases to the schedule. Some of the increases were more substantial than those of previous reviews because the schedule had not been updated since 2008. (Unlike most of the previous Commissions, the 2012 Commission did not recommend a schedule update because the economy was suffering from the 2008–2009 recession and there was not overwhelming and definitive data at the time to indicate that there was a substantial change in the cost of raising children.)

## 2021 COMMISSION ON CHILD SUPPORT

The 2021 Commission consists of several members who bring various perspectives and personal and professional experiences to the Commission. Its membership fulfills the requirements in the Executive Order for at least one noncustodial parent, one custodial parent, one representative of the South Dakota Judiciary, a representative of the South Dakota Department of Social Services, a member in good standing of the South Dakota State Bar, a member of the South Dakota Senate, and a member of the South Dakota House of Representatives. The Commission is staffed and administered by the Department of Social Services (DSS) Division of Child Support (DCS) with added staff support by the Unified Judicial System.

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### PROCEEDINGS OF 2021 COMMISSION

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The 2021 Commission aimed to maximize participation in Commission meetings and ensure ample opportunity for public comment. To meet these objectives, individuals could attend meetings and public hearings in person or virtually through videoconference. In addition, written public comments were accepted through mail and email. The Commission met five times in 2021: July 29 in Pierre, August 26 in Pierre, September 30 in Sioux Falls, October 27 in Rapid City, and November 18 in Pierre. The Commission also met January 7, 2022 in Pierre. The January meeting was held due to concerns about proposed decreases at lower incomes when there has been significant and ongoing inflation. Each of these six commission meetings reserved time for public comments. There were also three dedicated public

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<sup>1</sup> See [SDCL § 25-7-6.12](#) and [45 C.F.R. § 302.56](#).

hearings held the evenings of August 26 in Pierre, September 30 in Sioux Falls, and October 27 in Rapid City.

Meeting and public hearing notifications were provided in advance and adhered to state requirements, including open meeting requirements. (Attachment 1 provides a copy of the meeting notices.) The opportunity for public comment was broadcast by published advertisements paid by DSS, public service announcements on the radio, press releases and a banner on the DSS website, published information in the September and October State Bar Newsletter, and notices published on the Boards and Commissions portal on [OpenSD.gov](http://OpenSD.gov) where information and actions of the Commission are posted.

The first meeting was dedicated to introductions and reviewing the premises and economic data underlying the existing schedule provided in [SDCL § 25-7-6.2](#), which is the core of the guidelines calculation. (See Attachment 2.) DCS retained Dr. Jane Venohr, an economist with Center for Policy Research, to assist with the economic analysis. Her analysis also identified alternative assumptions and more current economic data that the Commission could consider when deliberating whether to update the schedule and, if so, how. The agenda items of subsequent meetings were set according to the issues identified through public comment and issues brought up by Commission members or support staff and to meet state and federal requirements for state guidelines and guidelines reviews.

Appendix A provides a draft bill of the Commission's recommendations. In accordance with Executive Order 2021-16, the Commission will dissolve on March 31, 2022.

## FEDERAL REQUIREMENTS

In 1989, the federal government enacted rules requiring states to review their guidelines at least once every four years. As part of a state's guideline review, a state must consider economic evidence on the cost of raising children and analyze case file data on the application of and deviation from the guidelines. The intent is to use the information to update the guidelines if appropriate and to develop provisions that keep deviations at a minimum. In December 2016, federal requirements were expanded.<sup>2</sup> (Exhibit 1 provides an excerpt of the current federal rules.) The deadline for meeting the expanded requirements varies depending on a state's review cycle. South Dakota has until 2025 to meet the expanded data analysis requirements. Besides measuring guidelines deviations, the case file data analysis must also measure the rates that orders are entered by default, income is imputed to the obligor, and a state's low-income adjustment is applied as well as analyze payment data by these factors. (See [\(45 C.F.R. 302.56\(h\)\(2\)\)](#)). Attachment 3 shows that South Dakota collected case file data and was able to meet most of these data analysis requirements for this review. In addition, states are now required to analyze labor market data [\(45 C.F.R. 302.56\(h\)\(1\)\)](#). Attachment 4 shows that South Dakota was able to meet this requirement for this review.

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<sup>2</sup> 81 Fed. Reg. 244 (Dec. 20, 2016.) Department of Health and Human Services Centers for Medicaid Services. *Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs*. Retrieved from <https://www.govinfo.gov/content/pkg/FR-2016-12-20/pdf/2016-29598.pdf>.

The expanded federal requirements also require states to consider the basic subsistence needs of the obligated parent (which South Dakota child support guidelines already fulfills), consider the individual circumstances of parent when income imputation is authorized ([45 C.F.R. 302.56\(c\)\(1\)\(iii\)](#)), and provide that incarceration is not voluntary unemployment ([45 C.F.R. 302.56\(c\)\(3\)](#)). These requirements must be met in this review. In addition, the Commission considered an expanded federal requirement aimed to ease the modification of child support orders among incarcerated parents. (This requirement is shown at the end of Exhibit 1.)

## Exhibit 1: Federal Requirements

### 45 C.F.R. § 302.56 Guidelines for setting child support orders

- (a) Within 1 year after completion of the State's next quadrennial review of its child support guidelines, that commences more than 1 year after publication of the final rule, in accordance with § 302.56(e), as a condition of approval of its State plan, the State must establish one set of child support guidelines by law or by judicial or administrative action for setting and modifying child support order amounts within the State that meet the requirements in this section.
- (b) The State must have procedures for making the guidelines available to all persons in the State.
- (c) The child support guidelines established under paragraph (a) of this section must at a minimum:
  - (1) Provide that the child support order is based on the noncustodial parent's earnings, income, and other evidence of ability to pay that:
    - (i) Takes into consideration all earnings and income of the noncustodial parent (and at the State's discretion, the custodial parent);
    - (ii) Takes into consideration the basic subsistence needs of the noncustodial parent (and at the State's discretion, the custodial parent and children) who has a limited ability to pay by incorporating a low-income adjustment, such as a self-support reserve or some other method determined by the State; and
    - (iii) If imputation of income is authorized, takes into consideration the specific circumstances of the noncustodial parent (and at the State's discretion, the custodial parent) to the extent known, including such factors as the noncustodial parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the noncustodial parent, prevailing earnings level in the local community, and other relevant background factors in the case.
  - (2) Address how the parents will provide for the child's health care needs through private or public health care coverage and/or through cash medical support;
  - (3) Provide that incarceration may not be treated as voluntary unemployment in establishing or modifying support orders; and
  - (4) Be based on specific descriptive and numeric criteria and result in a computation of the child support obligation.
- (d) The State must include a copy of the child support guidelines in its State plan.
- (e) The State must review, and revise, if appropriate, the child support guidelines established under paragraph (a) of this section at least once every four years to ensure that their application results in the determination of appropriate child support order amounts. The State shall publish on the internet and make accessible to the public all reports of the guidelines reviewing body, the membership of the reviewing body, the effective date of the guidelines, and the date of the next quadrennial review.
- (f) The State must provide that there will be a rebuttable presumption, in any judicial or administrative proceeding for the establishment and modification of a child support order, that the amount of the order which would result from the application of the child support guidelines established under paragraph (a) of this section is the correct amount of child support to be ordered.
- (g) A written finding or specific finding on the record of a judicial or administrative proceeding for the establishment or modification of a child support order that the application of the child support guidelines established under paragraph (a) of this section would be unjust or inappropriate in a particular case will be sufficient to rebut the presumption in that case, as determined under criteria established by the State. Such criteria must take into consideration the best interests of the child. Findings that rebut the child support guidelines shall state the amount of support that would have been required under the guidelines and include a justification of why the order varies from the guidelines.
- (h) As part of the review of a State's child support guidelines required under paragraph (e) of this section, a State must:
  - (1) Consider economic data on the cost of raising children, labor market data (such as unemployment rates, employment rates, hours worked, and earnings) by occupation and skill-level for the State and local job markets, the impact of guidelines policies and amounts on custodial and noncustodial parents who have family incomes below 200 percent of the Federal poverty level, and factors that influence employment rates among noncustodial parents and compliance with child support orders;

- (2) Analyze case data, gathered through sampling or other methods, on the application of and deviations from the child support guidelines, as well as the rates of default and imputed child support orders and orders determined using the low-income adjustment required under paragraph (c)(1)(ii) of this section. The analysis must also include a comparison of payments on child support orders by case characteristics, including whether the order was entered by default, based on imputed income, or determined using the low-income adjustment required under paragraph (c)(1)(ii). The analysis of the data must be used in the State’s review of the child support guidelines to ensure that deviations from the guidelines are limited and guideline amounts are appropriate based on criteria established by the State under paragraph (g); and
- (3) Provide a meaningful opportunity for public input, including input from low-income custodial and noncustodial parents and their representatives. The State must also obtain the views and advice of the State child support agency funded under Title IV–D of the Act.

**§ 303.8 Review and adjustment of child support orders**

\*\*\*\* (b)  
 \*\*\* (2) The State may elect in its State plan to initiate review of an order, after learning that a noncustodial parent will be incarcerated for more than 180 calendar days, without the need for a specific request and, upon notice to both parents, review, and if appropriate, adjust the order, in accordance with paragraph (b)(1)(i) of this section. \*\*\*\* (7) The State must provide notice— (i) Not less than once every 3 years to both parents subject to an order informing the parents of their right to request the State to review and, if appropriate, adjust the order consistent with this section. The notice must specify the place and manner in which the request should be made. The initial notice may be included in the order. (ii) If the State has not elected paragraph (b)(2) of this section, within 15 business days of when the IV–D agency learns that a noncustodial parent will be incarcerated for more than 180 calendar days, to both parents informing them of the right to request the State to review and, if appropriate, adjust the order, consistent with this section. The notice must specify, at a minimum, the place and manner in which the request should be made. Neither the notice nor a review is required under this paragraph if the State has a comparable law or rule that modifies a child support obligation upon incarceration by operation of State law. (c) \*\*\* Such reasonable quantitative standard must not exclude incarceration as a basis for determining whether an inconsistency between the existing child support order amount and the amount of support determined as a result of a review is adequate grounds for petitioning for adjustment of the order.

**NEXT STEPS AND TIMELINES**

Federal regulation requires the publication of timelines concerning the review process. This report, which includes the Commission’s recommended changes, will be submitted to the Governor in January 2022. Ultimately, any changes must be made by the Legislature. If changes are made, the timeline for making the changes is also at the Legislature's discretion. Historically, the Legislature considers the Commission recommendations in the legislative session immediately following the completion of the Commission report and promulgates changes midyear.

South Dakota’s next quadrennial review will be in 2025.

**RECOMMENDATIONS**

Exhibit 2 summarizes the Commission’s recommendations. Appendix A contains a mark-up of the recommended changes to statute.

## Exhibit 2: Summary of Recommendations

1.	Amend the support obligation schedule in <a href="#">SDCL § 25-7-6.2</a> to reflect current economic data on the costs of raising children in South Dakota.
2.	State the amount of the self-support reserve (SSR) contained in the low-income adjustment provided in <a href="#">SDCL § 25-7-6.2</a> so it is transparent.
3.	Update the allowable deductions from monthly gross income in <a href="#">SDCL § 25-7-6.7</a> to reflect 2017 federal income tax reform.
4.	Amend the abatement provision for when the child resides with the obligor ten or more nights per month in <a href="#">SDCL § 25-7-6.14</a> to provide for more consistent application of the provision, better consideration of the appropriate and relevant cost of the child to each parent, and documentation of the abatement in the order and to address when parenting time is not exercised at the number of nights considered in the abatement.
5.	Simplify how the amount of the cost of the insurance attributable to the child(ren) for whom support is determined in <a href="#">SDCL § 25-7-6.16</a> and insurance covers others besides the child(ren) for whom support is being determined.
6.	Provide for the consideration of the actual income of an incarcerated parent (and fulfill a new federal requirement concerning the treatment of income of incarcerated parents) by: <ul style="list-style-type: none"> <li>a. Expanding the list of exclusions from the rebuttable presumption of employment at minimum wage in <a href="#">SDCL § 25-7-6.4</a> to also include incarceration for at least one hundred eighty days;</li> <li>b. Striking the exclusion that references “incarceration” in the deviation criterion that provides for the consideration of the voluntary and unreasonable act of a parent which causes the parent to be unemployed or underemployed in <a href="#">SDCL § 25-7-6.10(6)</a>;</li> <li>c. Specifying that incarceration is an exception to the presumption that a parent is capable of being employed at minimum wage when applying <a href="#">SDCL § 25-7-6.26</a> which addresses how to determine income available for child support when a parent fails to furnish income or other financial information and the parent is in default.</li> </ul>
7.	Provide more specification on the factors to be considered when imputing income in <a href="#">SDCL § 25-7-6.26</a> which addresses how to determine income available for child support (and meet new federal requirements that require the consideration of the specific circumstances of the obligor when income imputation is authorized).
8.	Add a new provision that provides for a written finding for the establishment or modification of a child support order when application of the child support schedule would be unjust or inappropriate in a particular case where the deviation from the child support schedule considers the best interest of the child.
9.	Strike <a href="#">SDCL § 25-4-43</a> that provides for support payments through the clerk of courts because it is obsolete considering <a href="#">SDCL § 25-7A-3.1</a> and <a href="#">25-7A-3.2</a> that has designated the Department of Social Services state child support case registry and state disbursement unit since October 1, 1998, and any child born before 1998 would now be over the emancipation age.

## RECOMMENDATION 1: UPDATE THE SCHEDULE TO CONSIDER CURRENT ECONOMIC DATA

### Issue

The existing schedule in [SDCL § 25-7-6.2](#) is based on measurements of child-rearing expenditures from expenditure data collected from families in 1998–2004. The measurements were updated to 2016 price levels for most incomes when adopted by the 2017 South Dakota Legislature. There are more current measurements of child-rearing expenditures available now. The most current study considers expenditures data collected from families in 2013–2019. Price levels have increased by 14.6 percent from September 2016 through October 2021. Federal regulation ([45 C.F.R. § 302.56\(h\)](#)) requires that states consider the economic data on the cost of raising children as part of their state guidelines review and make changes, if appropriate.

### Discussion

The key points to understanding the premises underlying the proposed updated schedule are:

- both the existing and proposed schedules relate to economic data on how much South Dakota families spend on children, but the existing schedule is based on old data;
- more current economic studies of child-rearing expenditures and the methodologies used to measure expenditures and income have improved over time;
- the existing schedule is based on 2016 prices with some exceptions;
- prices have increased significantly since the last review was conducted;
- updating the schedule for more current economic data and price levels does not produce uniform changes across all income levels and number of children;
- the Commission considered limiting increases (which would only affect higher incomes, particularly those with more children) but decided against it because it would shortchange families, and of additional concern to the Commission was that the gap between the schedule amount and what families spend would widen over time if the Legislature limits increases or continues to impose a previous limit; and
- whenever the proposed updated schedule indicated decreases the Commission opted to retain the existing amounts to recognize current inflationary trends and so families receiving the full guidelines amount currently would not receive less.

### *Underlying Premise of the Existing Schedule*

The schedule reflects how much South Dakota families of a particular income and family size spend on their children. The schedule considers the parents' combined income and the parents' combined contribution to their children. Each parent is responsible for their prorated share of the schedule amount. The obligor's share of the schedule amount forms the basis of the child support order amount. The schedule amounts increase for more children and more income. More children cost more to raise. The schedule amounts increase with more income so the children can share in the lifestyle afforded by a parent with more income. If the obligor has more income, the schedule amount will increase and the



obligor's prorated share of the schedule amount will increase. However, if the obligee's income increases and the obligor's income does not increase, the obligor's prorated share of the schedule amount will decrease as well as the order amount. These outcomes are consistent with the income shares guidelines model that forms the basis of the South Dakota guidelines and 40 other state guidelines.<sup>3</sup>

Besides presuming each parent is responsible for their prorated share, the income shares model also presumes that the child is entitled to the same amount of expenditures the child would have received had the child lived with the parents and the parents shared financial resources. The underlying principle of the income shares model is that the guidelines should apply equally to children of divorced parents and children of unmarried parents, regardless of whether the parents ever lived together. The children should not be the economic victims of their parents' decisions to live apart.<sup>4</sup> This is why the South Dakota schedule (and the schedules of most states relying on the income shares guidelines) relate to measurements of child-rearing expenditures.

### *Economic Study Underlying the Current Schedule*

For various reasons, South Dakota has relied on the same study of child-rearing expenditures as the basis of its schedule for over a decade. The study was conducted by Professor David Betson, University of Notre Dame, using the Rothbarth methodology to separate the child's share of expenditures from total expenditures.<sup>5</sup> (An economic methodology is necessary because most household items, such as housing expenses, are consumed by both children and adults living in the same household.) Betson estimated child-rearing expenditures from data collected from families participating in the 1998–2004 U.S. Bureau of Labor Statistics (BLS) Consumer Expenditure Survey (CE). Betson first studied child-rearing expenditures in 1990 for the U.S. Department of Health and Human Services to assist states in developing and reviewing their child support guidelines.<sup>6</sup> After assessing five different methodologies, including the Rothbarth methodology, Betson concluded that the Rothbarth approach was the best approach to measure child-rearing expenditures and recommended it for state guidelines use. Since then, Betson has updated his Rothbarth measurement of child-rearing expenditures four times for more current CE data and improved CE measures. Most states rely on one of the (Betson-Rothbarth) BR studies as the basis of their child support guidelines schedule or formula.

Since Betson measures child-rearing expenditures from a national data set (i.e., the CE), an adjustment was made to account for the fact that both incomes and the cost of living in South Dakota are lower than the national averages. The CE is the largest and most comprehensive study of expenditures in the nation.<sup>7</sup>

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<sup>3</sup> National Conference of State Legislatures, Child Support Guideline Models. (Jul. 2020). Retrieved from <https://www.ncsl.org/research/human-services/guideline-models-by-state.aspx>.

<sup>4</sup> More information about the underlying premises, application and impact of different guideline models can be found in Venohr, J. (Apr. 2017). "Differences in State Child Support Guidelines Amounts: Guidelines Models, Economic Basis, and Other Issues." *Journal of the American Academy of Matrimonial Lawyers*.

<sup>5</sup> Betson, David M. (2006). "Appendix I: New Estimates of Child-Rearing Costs." *In State of Oregon Child Support Guidelines Review: Updated Obligation Scales and Other Considerations*. Report to State of Oregon, Prepared by Policy Studies Inc., Denver, CO. Retrieved from [https://justice.oregon.gov/child-support/pdf/psi\\_guidelines\\_review\\_2006.pdf](https://justice.oregon.gov/child-support/pdf/psi_guidelines_review_2006.pdf).

<sup>6</sup> Betson, David M. (1990). *Alternative Estimates of the Cost of Children from the 1980–86 Consumer Expenditure Survey*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. University of Wisconsin Institute for Research on Poverty, Madison, WI).

<sup>7</sup> More information about the CE can be found at <https://www.bls.gov/cex/>.

Its sampling is not sufficient to produce state-specific measurements and no state replicates it. The existing South Dakota schedule was realigned for South Dakota incomes by comparing income distributions of South Dakota families to all families across the U.S. The source of the income data was the 2007 U.S. Census. Other states with below average income use a similar methodology.

### *Recommendations of Previous Reviews*

The third Betson-Rothbarth study (BR3) was the study recommended for the basis of an updated schedule by the 2008 Commission and subsequently adopted by the 2009 Legislature. (At the time, the schedule was based on an earlier BR study.) When the Commission was formed earlier in 2008, the economy was experiencing inflation due to a spike in oil prices. The Commission completed most of its recommendations before the financial market collapsed in the Fall of 2008 and precipitated many devastating effects. The ramifications of the 2008–2009 Great Recession included a drop in prices and wages, home foreclosures, high unemployment, and lingering wage stagnation.

The 2012 Commission did not recommend a change to the schedule as economic data available at the time showed the economic impact of the 2008–2009 economic recessions lingered. There was no clear evidence that the economy was improving or prices and expenditures were stabilized or increasing.

Acknowledging that the economy had improved, the 2016 Commission recommended updating the current schedule (i.e., the one that was adopted in 2009 and was based on expenditures data from families in 1998–2004 and 2007 Census data) to 2016 price levels. The Commission considered a more current economic study (i.e., the fourth Betson-Rothbarth study, which is also called BR4). The BR4 study contained methodological changes to the underlying CE data including improvements to how the BLS measures incomes and switching from a measure of “expenditures” to “outlays.” Expenditures mirror how gross domestic product (GDP) is calculated: payment of housing principal is an investment under GDP and thus is not included in child-rearing expenditures (but mortgage interest, utilities, and other housing expenses are included as well as rent for renters.) Outlays capture these expenses and payments on second mortgages and home equity loans and other installment payments. The change produced unexpected differences between the BR3-based and BR4-based schedules. Those differences contained decreases at lower incomes and larger increases at high incomes. The decreases at low incomes appeared to reflect BLS’ improved measure of income. (One reason the BLS embarked on the improvement was because of the observation that lower income families spend more than their income.) The increases at higher incomes appeared to reflect the switch from expenditures to outlays which better captures installment payments and payments toward mortgage principal, second mortgages, and home equity loans. Higher income families are more likely to have installment payments and mortgages than lower income families.

At the time, there were few studies substantiating these changes, so the 2016 Commission recommended retaining the BR3 measurements as the basis of the South Dakota schedule and updating them to 2016 price levels. The 2016 Commission also recommended extending the schedule to combined incomes of \$30,000 net per month.

### *Current Studies on Child-Rearing Expenditures*

The most current Betson-Rothbarth study is the fifth study (BR5).<sup>8</sup> It is based on expenditures data from families surveyed in 2013–2019. It relies on the improved definition of income and outlays as described above. When used to prepare an updated schedule for South Dakota it also suggests some decreases at low incomes and larger increases at high incomes. The decreases occur at very low incomes. The decreases are never more than \$35 per month. This is the amount owed by both parents, so the obligor's share would be less. The increases at high income exceed 10 percent when the parents' combined income is more than \$10,250 net per month for one child and \$9,900 net per month for two children and lower incomes for three or more children. An analysis of recently established and modified orders in the DCS caseload found that 89 percent of orders are for one and two children. Only one case among the 1,533 DCS orders analyzed for the guideline review had a combined income and number of children in the area of the schedule where there was at least a 10 percent increase. In other words, based on the DCS caseload data, few orders are likely to be in the area with double-digit increases.

In addition to the BR4 and BR5 studies suggesting that substantial increases are warranted at higher incomes, the 2017 USDA study of child-rearing expenditures suggests that the South Dakota schedule should be increased at higher incomes.<sup>9</sup>

The proposed schedule is also adjusted for differences in South Dakota and U.S. average income. The current schedule uses income data from the 2007 U.S. Census. The proposed schedule uses income data from the 2019 U.S. Census.

### *Increases in Prices*

The proposed schedule is updated to July 2021 price levels. This was the most current price level data available when the 2021 Commission began deliberating the schedule update. Price levels had increased 12.5 percent from September 2016, which is the basis of the existing schedule, to July 2021. In 2021, inflation was of national concern. Price levels at the national level have increased by 15.1 percent from September 2016 through November 2021. The increase for the Midwest region, which includes South Dakota, is about the same. As of November 2021, prices had increased 6.8 percent in the last year. The percentage increase was not consistent across all items. For example, the price of new and used motor vehicles increased by 16.2 percent over the same time period and the price of food and beverages increased by 5.1 percent.

### *The Proposed Changes Are Not Uniform Across All Incomes and for All Numbers of Children*

There are at least four reasons the updated schedule does not produce consistent changes at all income levels and for all numbers of children. The first reason is the composition of what families purchase has

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<sup>8</sup> Betson, David M. (2021). "Appendix A: Parental Expenditures on Children: Rothbarth Estimates." Venohr, Jane & Matyasic, Savannah. (Feb. 23, 2021). *Review of the Arizona Child Support Guidelines: Findings from the Analysis of Case File Data and Updating the Child Support Schedule*. Report to the Arizona Supreme Court Administrative Office of the Courts. Retrieved from <https://www.azcourts.gov/Portals/74/FCIC-CSGR/SupplementalPacket-030121-FCIC-CSGRS.pdf?ver=2021-02-26-161844-187>.

<sup>9</sup> Lino, Mark. (2017). *Expenditures on Children by Families: 2015 Annual Report*. U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2015, Washington, D.C. Retrieved from [https://fnsprod.azureedge.net/sites/default/files/crc2015\\_March2017\\_0.pdf](https://fnsprod.azureedge.net/sites/default/files/crc2015_March2017_0.pdf).

changed since the expenditures data that forms the basis of the existing schedule was collected in 1998–2004, and those changes are not consistent across income range and family size. For example, although cell phones are now common among most households, the total amount expended varies by income because of the cost of more generous plans and updated phones. A second reason is that lower-income families, on average, devote a larger budget share to food, which have not incurred the same level of price increases as other items that are more likely to be purchased by higher-income families (e.g., new and used vehicles). A third reason is the BLS improvements to their measurements of income and expenditures/outlays that were described earlier. The fourth reason concerns larger increases for more children. The economic evidence suggests “economies of scale” are being lost for three children. In turn, this would increase the schedule amounts for three children more so than it does for one and two children. The concept of economies of scale is that the second child costs less than the first child due to clothes being handed down, shared bedrooms, etc. The same is true for the third child and so forth.

More information about changes in price level over time is provided in Attachment 5 that responds to a question asked by Representative Stevens about calculating the present value, which is another way to analyze change in price levels. Child support calculations for a range of income scenarios, including more common ones, under the existing and proposed schedule are compared in Attachment 6.

#### *Capping How Much the Schedule Can Increase*

The 2017 Legislature did not adopt the 2016 Commission’s proposed schedule verbatim. Instead, the Legislature adopted schedule amounts that never exceeded more than 104 percent of the 2008 schedule amounts; that is, there was never more than a 4 percent increase between the schedule in effect at the time and the schedule adopted by the 2017 Legislature. The cap affected combined incomes of about \$4,150 to \$12,500 net per month. Above and below these combined incomes, the Legislature adopted the schedule recommended by the 2016 Commission.

The 2021 Commission debated whether to recommend a similar cap or a cap at another amount. The Commission considered public testimony; some favoring schedule increases, while others did not favor schedule increases, and some even favored schedule decreases. The major reason for not imposing a cap was that the cost of raising of a child had increased. Overall, prices have increased substantially since the existing schedule was developed. A cap would tacitly place the burden on the custodial family. The arguments for the cap centered around families already receiving a sufficient level of support and not requiring obligors to pay more.

The Commission also discussed whether the proposed increases would produce a surge in requests for modifications and, if modified, whether the obligor would be able to afford the increase. The data and facts do not support this. DCS data and U.S. Census data do not suggest there are a lot of South Dakota families with incomes in the range that would be affected. Instead, family income data suggests most South Dakota families would fall in the range of the schedule where the changes would be modest. Another safeguard against a surge in modification requests is there must be at least a 10 percent change and at least a \$25 change in an order amount for a DCS modification. Regarding affordability, one Commission member reminded others that the guidelines can be rebutted and that there is a statute

([SDCL § 25-7-6.17](#)) that authorizes a phase in of a child support order over a period of time if the order increased by more than 25 percent.

### *No Decreases to Schedule Amounts*

Although the economic data generally suggests increased schedule amounts, the updated economic data indicated some anomalous decreases of \$1 to \$42 to the basic obligation amounts, which is the combined amount owed by both parents, below combined incomes of \$5,250 net per month for one child and less for more children. The Commission received public comments and heard DSS concerns about the proposed decreases, particularly in light of recent inflation. If inflation persists, those decreases may not be warranted and it could be harmful to families in that income range that currently received the full amount of support. To this end, the Commission favored retention of the current schedule amounts wherever the updated economic data indicated decreases. There is a small exception at combined adjusted net incomes of \$1,901 to \$2,350 for five children, and combined adjusted net incomes of \$2,051 to \$2,500 for six children. These exceptions were made to smooth the transition between income ranges.

### **Recommendation Summary**

The recommendation is to update the schedule using the most current Betson-Rothbarth study (*i.e.*, the study based on expenditures data from families surveyed in 2013–2019), updating it for 2021 price levels, and realigning it to account for South Dakota’s below average income using 2019 U.S. Census data. An exception is made where the updated economic data indicated decreases. These anomalous decreases would have reduced the schedule amount \$1 to \$42 per month below combined incomes of \$5,250 net per month for one child and less for more children. These decreases may not be appropriate in the near future as unprecedentedly high levels of inflation continue to rise. To this end, the existing schedule amounts were substituted in this area of the proposed schedule.

Overall, this recommendation is in the best interest of South Dakota children. The Commission does not recommend any decreases and does not recommend a cap on the increase because it would shortchange families. With regard to the larger increases at very high incomes, there are mechanisms already in place to address an extraordinary increase in the order amount if an order modification was pursued and granted. The evidence, however, suggests that most families have incomes and number of children in the areas of the schedule with modest changes, and there will not be a surge of modification requests due to updating the schedule for more current economic evidence on the cost of raising children.

## **RECOMMENDATION 2: EXPLICITLY STATE THE AMOUNT OF THE SELF-SUPPORT RESERVE SO IT IS TRANSPARENT**

### **Issue**

The self-support reserve (SSR) represents an amount to address the basic subsistence needs of the obligated parent. The consideration of basic subsistence needs of the noncustodial parent who has a limited ability to pay is a federal requirement ([45 C.F.R. 302.56\(c\)\(1\)\(ii\)](#)). The existing schedule in [SDCL § 25-7-6.2](#) includes a self-support reserve of \$871 per month but it is not explicitly stated in the guidelines.

## Discussion

Historically, South Dakota guidelines have always provided some sort of safeguard for low-income obligors to have sufficient income to at least live at a basic subsistence level. Federal regulation now requires states to do so. In its final rulemaking the federal Office of Child Support Enforcement (OCSE) makes it clear that “basic subsistence needs” is to be defined by the state at a level appropriate for their state; and recognizing the needs of custodial families (particularly, low-income families), the state may also consider the basic subsistence needs of the custodial family.<sup>10</sup> In defining “subsistence,” OCSE referred to a dictionary definition meaning that it is the minimum necessary to support life and used food and shelter as examples of necessary items.<sup>11</sup> Still, OCSE made it clear the purpose of the low-income adjustment is to ensure that a low-income, obligor could meet their basic subsistence need, pay the full amount of child support owed, and continue employment.<sup>12</sup>

The intent of the federal regulation is to ensure that parents meet their child support obligations and to help states comply with the U.S. Supreme Court decision in *Turner v. Rogers*, 564 U.S. 431, 131 S. Ct. 2507 (2011), which essentially requires the determination of ability to pay prior to incarceration for nonpayment of child support. Addressing order amounts at the front-end by setting an accurate order based upon the ability to pay can avoid the need for enforcement actions and improves the chances that the obligor will, over time, continue to pay. This can avoid other enforcement actions such as driver’s license suspension that are triggered automatically and required by federal regulation. (Attachment 7 details DCS policy and procedures on license restriction and revocation as well as identifies pertinent federal regulation, state laws and administrative rule. Attachment 8 provides similar information for income withholding/garnishment.)

There are two components to achieving this federal objective: using the actual income of the parent (rather than an imputed or presumed income, particularly when that imputed/presumed amount exceeds the actual income of the parent) and providing a low-income adjustment. The rule changes are based on research findings that suggest setting more reasonable orders for low-income obligors will increase regular, on-time payment to families, increase the number of obligors working and supporting their children, and reduce the accumulation of unpaid arrears.<sup>13</sup> The rule changes also recognize research that finds the importance of healthy parent–child relationships in the development of children and how unpaid child support in some situations can inadvertently create barriers to the healthy interaction between the child and the parent obligated to pay support (e.g., driver’s license suspension may also impede parent-child contact).

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<sup>10</sup> Federal Register/Vol. 81, No. 244. (Dec. 20, 2016.) Department of Health and Human Services Centers for Medicaid Services. Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs. Vol. 81, No. 244. P. 68,555. Retrieved from <https://www.govinfo.gov/content/pkg/FR-2016-12-20/pdf/2016-29598.pdf>.

<sup>11</sup> U.S. Department of Health and Human Services (Nov. 17, 2014). “Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs.” 79 *Fed. Reg.* 68,555. Retrieved from <https://www.govinfo.gov/content/pkg/FR-2014-11-17/pdf/2014-26822.pdf>.

<sup>12</sup> U.S. Dept. of Health and Human Services (2016), *Supra* Note 10.

<sup>13</sup> U.S. Department of Health and Human Services. (Nov. 17, 2014). “Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs.” 79 *Fed. Reg.* 68,548. Retrieved from <https://www.govinfo.gov/content/pkg/FR-2014-11-17/pdf/2014-26822.pdf>.

### *Mechanics of the Existing Low-Income Adjustment*

The South Dakota low-income adjustment is incorporated into the child support schedule. The emboldened amounts at the low-income end of the schedule are less than what families spend on their children at that income range and for that number of children. The emboldened amounts aim to provide an obligor with at least \$871 per month in remaining income after payment of the guidelines-determined amount. Suppose the obligor's income and number of children fall into the emboldened areas of the schedule. In that case the emboldened amount, assuming the obligee has no income, is compared to the guidelines-calculated amount. The order is set at the lower of the two calculations.

The first line of the existing schedule, as shown below, provides for a minimum order of \$79 per month. The amount is the difference between \$950, which is the highest income of the first income range and the existing self-support reserve of \$871 per month, which is based on the 2016 federal poverty guidelines for one person multiplied by South Dakota's 2014 price parity. The income ranges of the schedule are at \$50 intervals, so the next income range after \$871 per month would end at \$900 net per month and the income range after that would end at \$950 net per month. The \$950 is used at the end point for the first income range because ending at \$900 net per month would suggest a minimum order of \$29 per month. Most states with a minimum order typically set it at least \$50 per month.

### **Exhibit 3: First Row of Current Schedule**

Monthly Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
0 – 950	<b>79</b>	<b>79</b>	<b>79</b>	<b>79</b>	<b>79</b>	<b>79</b>

The Commission initially favored increasing the self-support reserve to the 2021 federal poverty guidelines (\$1,073) and reducing the minimum order to \$50 per month. After DSS's careful review of this recommendation and the realization that an update of the self-support reserve could reduce the order amounts of some families that currently receive the full amount, DSS asked the Commission to reconsider the recommendation. There was concern about harming these families, particularly since these families are the most economically vulnerable and are also facing a rising cost of living. The Commission recognizes the cost of living also increased for obligated parents. In all, the Commission recognizes there is a delicate balance when both parents are low-income and decided to err on doing no harm to children currently receiving more than what the order amount would be if the self-support reserve was increased. DSS showed that increasing the self-support reserve could have a \$200 decrease in some order amounts for two or more children, particularly in the range of minimum wage earners, which is a common income among DCS cases. The Commission's final recommendation with regard to the amounts of the self-support reserve and minimum order was not to make any changes.

### *Self-Support Reserves and Higher Income*

The Commission also heard public comment about recognizing the cost of living for obligated parents with high incomes and possibly providing a self-support reserve at all income levels. As the obligor's income increases, the obligor has sufficient income to cover the guidelines-determined amount and the self-support reserve. Consequently, there is no need for further adjustment at higher incomes. The schedule

amounts are no longer emboldened if they are not adjusted for the self-support reserve. This occurs at combined incomes above \$1,200 net per month for one child; \$1,350 net per month for two children; \$1,550 net per month for three children; \$1,700 net per month for four children; \$1,850 net per month for five children; and \$2,000 net per month for six children.

### Recommendation Summary

Explicitly stating the amount of the self-support reserve will make it clear that South Dakota complies with the federal regulation to consider the basic subsistence needs of the obligated parent with limited ability to pay. Moreover, the amount of the self-support reserve will be transparent to guidelines users and parents. This is important to determining when the application of and deviation from the guidelines is appropriate. The decision not to update the self-support reserve and minimum order at this time was made in respect to balancing the needs of low-income, noncustodial parents and custodial parents. Low-income, custodial parents also face a higher cost of living due to recent inflation. They cannot afford to receive less.

### RECOMMENDATION 3: UPDATE THE ALLOWABLE INCOME DEDUCTIONS IN SDCL § 25-7-6.7

#### Issue

[SDCL § 25-7-6.7](#) specifies allowable deductions from monthly gross income. [SDCL § 25-7-6.7\(1\)](#) provides for the deduction of income taxes payable based on the applicable tax rate for a single taxpayer with one withholding allowance and a monthly payroll period rather than the actual tax rate. The phrase “one withholding allowance” is not consistent with the IRS W-4 form. It no longer provides a withholding allowance for self. The IRS modified the W-4 form to reflect the Tax Cuts and Jobs Act of 2017 (Pub. L. 115-97), which increased the standard deduction and repealed personal exemptions. Due to this IRS change, retaining the phrase “with one withholding allowance” is confusing to guideline users.

#### Discussion

[SDCL § 25-7-6.7](#) provides the consistent calculation of income available for child support from gross income by specifying how the allowable deduction for federal income tax be calculated. Without it, two parents with identical gross incomes would have different levels of income available for child support due to differences in the federal income tax. For example, although two parents had identical gross incomes, they would be treated differently if one parent rented and did not itemize deductions when filing federal income taxes and the other parent itemized mortgage interest and other deductions. To ensure equitable treatment for similarly situated parents, [SDCL § 25-7-6.7](#) provides that the amount of federal income tax deducted should be calculated assuming a parent is a single taxpayer and using a monthly payroll period. It can be calculated using the IRS withholding formula for a single taxpayer with a monthly payroll period using the IRS publication for employer withholding.<sup>14</sup>

In December 2017, the U.S. Congress passed the Tax Cuts and Jobs Act (Pub. L. 115-97). It became effective on January 1, 2018. The IRS phased in changes to the W-4 form gradually. The Act increased

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<sup>14</sup> U.S. Department of Treasury Internal Revenue Service. (Dec. 8, 2020.) *IRS Publication 15-T: Federal Income Tax Withholding Methods: 2021*. Retrieved from [2021 Publication 15-T \(irs.gov\)](https://www.irs.gov/publications/p15).



the standard deduction from \$6,500 to \$12,000 for individual filers and made similar increases for other filing statuses. It also eliminated or restricted many itemized deductions. More information about the impact of the changes to individual tax filers can be found in an IRS publication on the topic: <https://www.irs.gov/pub/irs-pdf/p5307.pdf>.

Retaining the current language confuses guideline users because it is inconsistent with the instructions of IRS W-4.<sup>15</sup>

### Recommendation Summary

Exhibit 5 shows the recommendation is to simply strike the phrase “with one withholding allowance” in order to reflect current federal income tax code and the instructions for the IRS W-4 withholding allowance certificate that employers use to determine monthly payroll taxes.

### Exhibit 4: Eliminate the Phrase “with one withholding allowance”

<p><b>25-7-6.7.</b> Allowable deductions from monthly gross income. Deductions from monthly gross income shall be allowed as follows:</p> <ol style="list-style-type: none"><li>(1) Income taxes payable based on the applicable tax rate for a single taxpayer <del>with one withholding allowance</del> and a monthly payroll period rather than the actual tax rate;</li></ol>
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### RECOMMENDATION 4: AMEND THE ABATEMENT PROVISION IN SDCL § 25-7-6.14

#### Issue

[SDCL § 25-7-6.14](#) provides for an abatement of 38 to 66 percent when the child resides with the obligor 10 or more nights in a month. The Commission received many public comments about the abatement provision. One of the most common public comments concerned inconsistent application of the abatement. In addition, DCS surveyed referees on their use of the abatement. It revealed that some referees do not believe they have the statutory authority to grant an abatement and among those who apply it, it is applied inconsistently. Some public comments suggested the abatement was insufficient to meeting the obligor’s cost of having the children and the overnight threshold should be lowered, but this sentiment was not unanimous. In general, public comment suggested the abatement should consider the actual cost of the child to each parent when the child resides with that parent and the offset of those costs when the child resides more with the obligor.

#### Discussion

The abatement is one of two adjustments for parenting time. The other is the cross-credit adjustment provided in [SDCL § 25-7-6.27](#) when the child resides at least 180 nights with each parent and other criteria are met. In other words, the South Dakota guidelines provide for two different adjustments for parenting time. There was a strong sentiment that the abatement should reduce the order amount more than the cross-credit formula does. The Commission received some public comment suggesting that abatement

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<sup>15</sup> U.S. Department of Treasury Internal Revenue Service. *IRS Form W-4: Employee’s Withholding Certificate: 2021*. Retrieved from [2021 Form W-4 \(irs.gov\)](https://www.irs.gov/pub/irs-pdf/p5307.pdf).

produced a larger adjustment, but upon investigation, DCS learned that this occurred when the abatement was calculated incorrectly. Users often confuse the time period of the adjustment; it is a monthly, rather than daily, adjustment.

The Commission formed a subcommittee to address the numerous abatement issues. Results of the DCS survey of referees revealed that not all referees believe they can grant an abatement based on the wording of the current statute, referees would like to have the authority to recommend an abatement, and referees would like clarity of the intent of the abatement. Other questions identified from Commission members or public comment were whether there should be a change in the 10 or more overnights per month criterion for granting the abatement and whether the range of the abatement percentage was appropriate. The South Dakota abatement is unusual compared to other states. Unlike the few other states with an abatement, South Dakota does not require consecutive overnights to apply its abatement, provides a range for its abatement, and will advance the abatement. The monthly order may reflect the advanced abatement because the number of overnights is consistent from month to month. In contrast, most other states with abatements issue the abatement afterwards. Further, most other states roll their timesharing adjustments together.

After a careful review, the subcommittee did not recommend changes to the overall structure of the abatement, the overnight threshold, or the range of the abatement. They recommended adding clarifying language about how the abatement should be calculated. They also recommended to clearly state in statute that a referee can grant an abatement. This would allow the abatement to be realized in more cases, not just those before the courts. It would be equitable treatment.

The Commission heard public comments on the types of child-rearing expenses that would justify an abatement. The phrase “non-duplicated, fixed expenditures” was used to describe some expenses that the obligor would incur when the child resides with the obligor. Examples included routine clothing costs and school supplies. The subcommittee agreed that an abatement should occur if the obligor incurred these expenses and the burden of proving the expense should be on the obligor.

Another expressed concern was addressing the circumstances when the abatement is advanced and the child does not spend the number of overnights in the obligor’s residence as calculated. The subcommittee drafted language to address this issue. The Commission discussed how the obligee could be reimbursed in this situation and the process could be like the process for reimbursement of the child’s uncovered medical expenses.

The Commission also recommended eliminating the criterion requiring a custody order before applying the abatement. Both the abatement and cross-credit currently require a custody order. There were many comments that the criterion was too restrictive for the abatement. It would not apply to parents who agree to an informal change, such as the children living with the obligor during an extended spring break. Another reason is that never-married parents face a different on-ramp to obtaining a custody order than divorcing or separating parents. The only issue before the court among never-married parents is typically child support. A separate court action must be filed to obtain a custody order. To this end, unmarried

parents often do not have a custody order. In contrast, the issues before the court in a divorce or separation typically include child support, child custody or timesharing, and division of marital property.

Attachment 9 provides a history of South Dakota’s abatement.

### **Recommendation Summary**

There are several changes to improve the consistency in the application of the abatements and its equitable treatment. The term “order” was struck as a criterion for applying the abatement to accommodate parents who agree to the custody but did not obtain a court order. The proposed provision states explicitly that the court or child support referee can apply the abatement. The proposed provision clarifies how the abatement is to be calculated. In deciding whether an abatement is appropriate, the proposed revision provides for the consideration of the obligor’s direct costs of expenses associated with the child’s time (such as school supplies and called “non-duplicated fixed expenditures” in the proposed statute) and places the burden of providing evidence of the expense on the obligor. The proposed language specifically states that the abatement should not exceed the reduction in support due to the cross-credit. The proposed revision also requires the obligor to reimburse the abatement amount to the obligee if the number of overnights considered in the abatement are not exercised.

The recommendation does not change the overnight threshold for applying the abatement or the abatement percentage range. The proposed language retains the requirement that the order specify the number of nights for which the abatement is allowed and the amount of the abatement, but moved that requirement in another paragraph of the proposed provision.

### **RECOMMENDATION 5: SIMPLIFY HOW THE COST OF INSURANCE IS ATTRIBUTABLE TO THE CHILD**

#### **Issue**

Until recently, federal regulation required the consideration of the cost of insurance attributable to the child(ren) for whom support is being determined when calculating the child support order and determining child medical support. This can be complicated because a family plan may cover the parent, the parent’s new spouse or domestic partner, adult children, and other children who are not the subject of the child support order. Federal regulation now provides more flexibility in how states consider the cost of insurance.

#### **Discussion**

[SDCL § 25-7-6.16](#) provides that the cost of the insurance attributable to the child is the cost of adding the child to the existing coverage, the difference between self-only coverage and family coverage, or the cost of private medical insurance for the child. When family coverage included others besides the child(ren) for whom support was being determined, the difference between self-only coverage and family coverage was to be divided by the number of individuals, excluding the parent, enrolled in the family coverage. Obviously, this is a complicated calculation. The Commissioners also heard public comments expressing frustration with how the cost of insurance for the child was determined.

Recent changes in federal regulation now allow states to consider the full cost of the insurance plan (see [45 C.F.R. § 303.32](#)). Prior regulation limited it to only the child’s portion. This allows South Dakota considerable flexibility in how to simplify its provision.

Attachment 10 describes DCS policy and procedures on medical child support as well as identifies pertinent federal regulation, state laws and administrative rule.

### **Recommendation Summary**

The Commission favors simplifying the calculation by dividing the parent’s cost of obtaining family coverage by the number of individuals covered by the family coverage to determine a per person/child amount. This simplification strikes the phrase “excluding the parents.”

### **RECOMMENDATION 6: CONSIDER THE ACTUAL INCOME OF AN INCARCERATED PARENT**

#### **Issue**

[SDCL § 25-7-6.4](#) provides for the presumption of employment at minimum wage to incarcerated parents when the reality is that most prisoners do not earn minimum wage or even could earn minimum wage in prison. Recent federal regulation changes encourage the use of the actual income of the parent when setting child support. To this end, federal regulation now provides that incarceration cannot be treated as voluntary unemployment. Therefore, both [SDCL § 25-7-6.4](#) and the deviation criterion referencing incarceration in [SDCL § 25-7-6.10\(6\)](#) conflict with the federal requirement.

#### **Discussion**

The Commission heard from Commission members and public testimony that incarcerated parents do not earn minimum wage while in prison. Prison jobs, when available, typically pay far less. Federal regulations ([45 C.F.R. § 302.56\(c\)\(3\)](#)) now require states to provide that incarceration cannot be considered voluntary unemployment when establishing or modifying a child support order. The federal intent is to provide for the actual income of the incarcerated parent to be used when setting a child support order. The overarching federal goal is to set child support orders at levels that low-income parents can and will pay. The provision specifically targets low-income parents because their ability to pay is the limiting factor and can trigger punitive enforcement actions that spiral into other issues (e.g., work in the underground economy and recidivism). In contrast, obligors with higher income can pay but may not want to pay for other reasons. Incarceration was a particular area targeted for federal rule change because of several studies finding that unpayable arrears often accumulate while an obligor is incarcerated. The arrears exceed what can ever be paid realistically and can be a barrier to employment and re-integration among obligors once released from prison.

In complying with this requirement to not treat incarceration as voluntary unemployment, several states specify incarceration of over 180 days to be congruent with the provision in [45 C.F.R. § 303.8](#) that is also shown in Exhibit 1. In September 2020, the federal Office of Child Support Enforcement (OCSE) proposed modifying the requirement to allow exceptions for incarceration due to nonpayment or if the parent was incarcerated due to an offense to the child or custodial person. Almost a year later, OCSE withdrew the proposed modification citing that it received numerous public comments that many states were already

in compliance with the requirement.<sup>16</sup> Since OCSE withdrew its proposed rule, South Dakota must strike “unless the reduction of income is due to incarceration” from its deviation criterion in [SDCL § 25-7-6.10\(6\)](#) concerning voluntary and unreasonable act of a parent which causes the parent to be unemployed or underemployed.

### **Recommendation Summary**

There are two components to the recommendation: provide that incarceration of more than 180 days as a reason for not applying the rebuttal presumption of minimum wage earnings as referenced in [SDCL § 25-7-6.4](#) and [SDCL § 25-7-6.26](#); strike “unless the reduction of income is due to incarceration” from its deviation criterion in [§ 25-7-6.10\(6\)](#) concerning voluntary and unreasonable act of a parent which causes the parent to be unemployed or underemployed. These three changes will allow for the consideration of the incarcerated parent’s actual income when setting a child support order. They will also bring South Dakota into compliance with the recent federal regulation change.

### **RECOMMENDATION 7: PROVIDE MORE SPECIFICATION ON IMPUTED INCOME**

#### **Issue**

The issue concerns what income is to be used for the calculation of support when there is no evidence of actual income, the evidence shows little history of employment and earnings, or the parent is voluntarily unemployed or underemployed. The issue concerns [SDCL § 25-7-6.26](#) that addresses how to determine available income for support and [SDCL § 25-7-6.4](#) that provides for the rebuttal presumption of employment at minimum wage. The Commission heard many public comments concerning evidence of income and how income available for child support was determined and whether the income used reflected the full earning potential of that parent. A recent change in federal regulation that requires the consideration of the individual circumstances of the obligor when income imputation is authorized was also addressed as part of this issue.

#### **Discussion**

First, it is important to point out that unlike many states, South Dakota does not presumptively provide for the imputation of potential income (typically based on previous earnings) when a parent is voluntarily unemployed or underemployed. Instead, voluntary unemployment and underemployment are deviation factors in [SDCL § 25-7-6.10](#). Exacerbating the issue is that [SDCL § 25-7-6.10](#) provides that a deviation shall be considered if raised by either parent. In all, this restricts the frequency that income is imputed at potential earnings for voluntarily unemployed and underemployed parents.

The Commission heard public comments and from Commission members that it is not uncommon that income is presumed at minimum wage earnings for the calculation of the support although the parent could earn more income (e.g., the parent could work as a data coder but decides not to). The consensus was that this was not a fair outcome. The Commission also identified other circumstances where income imputation to a parent may be appropriate: the parent failed to produce sufficient proof of income, the

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<sup>16</sup> U.S. Department of Health and Human Services, Office of Child Support Enforcement. (Nov. 10, 2021.) “NPRM Withdrawal-Optional Exceptions to Child Support Guidelines.” *Dear Colleague Letter* 21-15 <https://www.acf.hhs.gov/css/policy-guidance/nprm-withdrawal-optional-exceptions-child-support-guidelines>.

parent has an unknown employment status, or the parent is a student whose education or training would essentially increase earnings.

Another consideration was the change in federal regulation ([45 C.F.R. § 302.56\(c\)\(1\)\(iii\)](#)). It is shown below. The Commission understands that most states are simply inserting the federal language into their guidelines. In discussing this option, the Commission identified when income imputation is not appropriate. These circumstances include when the parent has physical or mental disabilities that affect the parent's earning ability, the parent is incarcerated for more than 180 days, or the parent made diligent efforts to find and accept suitable work or to return to customary self-employment, to no avail.

### **Exhibit 5: Federal Requirement to Consider Individual Circumstances when Imputing Income**

#### **§302.56 (c)(1)**

(iii) If imputation of income is authorized, takes into consideration the specific circumstances of the noncustodial parent (and at the State's discretion, the custodial parent) to the extent known, including such factors as the noncustodial parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the noncustodial parent, prevailing earnings level in the local community, and other relevant background factors in the case.

#### **Recommendation Summary**

The recommendation addresses all of the issues mentioned above by expanding [SDCL § 25-7-6.26](#), which currently addresses the failure to furnish financial information, to consider imputed income. The proposed modifications identify circumstances where income imputation is appropriate (e.g., the parent is voluntarily underemployed) and circumstances where income imputation is not appropriate (e.g., the parent has physical or mental disabilities that prevent the parent from earning income). It also lists all of the federally identified considerations and factors to be considered when income imputation is appropriate.

### **RECOMMENDATION 8: ADD A NEW PROVISION TO REQUIRE A WRITTEN FINDING WHEN DEVIATING**

#### **Issue**

Federal regulation requires states to have rebuttable presumption guidelines. Each state is to determine its own deviation criteria. South Dakota provides for six deviation criteria in [SDCL § 25-7-6.10](#), but it does not specify a written finding when the guidelines-determined amount is unjust or inappropriate.

#### **Discussion**

The federal requirement is shown below. The intent is to provide documentation of the basis of the order. It can be used to inform the appropriate order amount if a party requests that the order amount be reviewed.

### **Exhibit 6: Federal Provision Requiring a Written Finding in Deviations**

#### **§ 302.56**

(g) A written finding or specific finding on the record of a judicial or administrative proceeding for the establishment or modification of a child support order that the application of the child support guidelines established under paragraph (a) of this section would be unjust or inappropriate in a particular case will be sufficient to rebut the presumption in that case, as determined under criteria established by the State. Such criteria must take into consideration the best interests of the child.

Findings that rebut the child support guidelines shall state the amount of support that would have been required under the guidelines and include a justification of why the order varies from the guidelines.

### **Recommendation Summary**

The Commission recommends adding a provision that mirrors the federal provision by requiring a written finding when there is a guidelines deviation.

### **RECOMMENDATION 9: STRIKE SDCL § 25-4-43 THAT PROVIDES FOR PAYMENTS THROUGH CLERK OF COURTS**

#### **Issue**

The provision is obsolete. Support payments are no longer being paid through clerk of courts.

#### **Discussion**

Prior to the federal requirement for a state child support case registry and state disbursement unit, South Dakota provided for payments on DCS cases through the clerk of courts. Not later than October 1, 1998, each state was required to set up its own system to track child support cases (or cases under whatever the state's child support program administered through Title IV-D of the Social Security Act was called). South Dakota met the federal requirement and timeline. However, not all cases paid through the clerk of courts were transferred to the new system. Some continued paying through the clerk of courts. DCS knows of no DCS cases that are currently being paid through the clerk of courts. It is highly likely that any children of such a case are now emancipated and the case is now closed.

#### **Recommendation Summary**

The Commission recommends deleting [SDCL § 24-4-43](#) because it is no longer relevant. No cases pay through the clerk of courts.

## **OTHER MATTERS ADDRESSED BY THE 2021 COMMISSION**

Several other issues were identified by Commission members and DCS, and through the public hearings and written comments submitted to the Commission. Some did not result in recommendations for a variety of reasons. Some of the public comments were not specific to a particular guidelines provision, and often the comment intertwined several issues that were not guidelines issues, and some comments expressed broad dissatisfaction with the entire guidelines and child support and custody policies in general. It was not always clear whether the issue was the guidelines or a particular policy or procedure or general dissatisfaction. Some of the other issues concerned a specific circumstance of the case, the determination of custody, lack of enforcement, too strict enforcement, case processes and procedures or another non-guidelines issue (e.g., driver's license suspension). Still, there were many public comments concerning shared parenting, but the issues varied and were also often bundled with other issues. Some concerned the amount of the adjustment, the underlying premises of the adjustment or the guidelines, and others concerned custody determination. Some of the intertwined issues considered the level of parental involvement with the child and the determination of income of a self-employed parent. Several parents shared their stories about custody determination, and identified specific expenses (e.g., the cost of the child's hobbies) that they believe are not considered in the guidelines calculation or should be

considered when adjusting for any timesharing arrangement. A few parents specifically identified issues with how the cost of the child's health insurance was determined or with the provision for extraordinary medical support. A few parents also advocated for accountability of child support payments and setting child support obligations so that they relate to the basic expenses of the child. Still, other comments suggested that the level of support was inadequate. The Commission also heard public comments expressing concerns with the Commission's recommendations because most of them would lower the amount of child support to be paid to a family.

There were only two issues that are explicitly in the guidelines that were discussed in length that did not result in a recommendation:

- The treatment of overtime income and income from second jobs as income available for child support; and
- Addressing how to meet the federal requirement that provides for three different methods to ease order modification among incarcerated parents.

Although the Commission received public comment about overtime income and second jobs, one Commission member reminded the 2021 Commission that previous Commissions or the Legislature had carefully addressed these issues and it did not seem sensible to re-hash the issues. The Commission also received one or two comments on other narrow guidelines issues that they did not address (e.g., credits for arrears and transportation expenses).

The Commission explored the pros and cons of automatically suspending the child support order for an incarcerated parent. Federal regulation now provides for this option (see [45 C.F.R. § 303.8](#), which is shown at the bottom of Exhibit 1). Their interest spanned policy issues, operational issues, and implementation issues. One particular concern is the impact automatic suspension would have on the courts and whether there was sufficient automation to support automatic suspension. For example, one common concern among most states is whether incarceration can be identified from automated sources particularly due to nuanced differences in names and other personal identifiers, and the lack of automated links to county jails and prisons outside the state system. DCS clarified many policies surrounding incarcerated parents. For example, some states suspend their orders when the obligor is incarcerated for more than 180 days. The Commission also considered how incarcerated parents are periodically notified of their right to review and steps to take to initiate a modification. DCS representatives explained that DCS sends a notice of a right to request a review to an incarcerated parent once DCS learns that the parent is incarcerated for more than 180 days. DCS is collaborating with the Department of Corrections (DOC) to better address child support issues among incarcerated parents. For example, DCS and DOC are discussing the impact of South Dakota meeting the federal requirement to not consider incarceration to be voluntary unemployment and re-notifying. Attachment 11 provides more information about automatic suspension compared to notification of the right to request a modification.



## APPENDIX A: PROPOSED BILL

FOR AN ACT ENTITLED, An act to revise certain provisions relating to child support.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

**Section 1.** That § 25-7-6.2 be AMENDED:

**25-7-6.2. Support obligation schedule.**

The child support obligation shall be established in accordance with the following schedule subject to the revisions or deviations as permitted by this chapter. Except as provided in this chapter, the combined monthly net incomes of both parents shall be used in determining the obligation which shall be divided proportionately between the parents based upon their respective net incomes. The noncustodial parent's proportionate share establishes the amount of the child support order.

The emboldened areas of the schedule include a self-support reserve of \$871 per month that accounts for the subsistence needs of the obligated parent with a limited ability to pay. If the obligation using only the noncustodial parent's monthly net income is an obligation within the emboldened areas of the schedule, that amount shall be compared to the noncustodial parent's proportionate share using both parents' monthly net incomes. The lesser amount establishes the noncustodial parent's child support order.

Monthly Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
0-950	<b>79</b>	<b>79</b>	<b>79</b>	<b>79</b>	<b>79</b>	<b>79</b>
951-1,000	<b>129</b>	<b>129</b>	<b>129</b>	<b>129</b>	<b>129</b>	<b>129</b>
1,001-1,050	<b>179</b>	<b>179</b>	<b>179</b>	<b>179</b>	<b>179</b>	<b>179</b>
1,051-1,100	<b>225</b>	<b>229</b>	<b>229</b>	<b>229</b>	<b>229</b>	<b>229</b>
1,101-1,150	<b>266</b>	<b>279</b>	<b>279</b>	<b>279</b>	<b>279</b>	<b>279</b>
1,151-1,200	<b>308</b>	<b>329</b>	<b>329</b>	<b>329</b>	<b>329</b>	<b>329</b>
1,201-1,250	320	<b>379</b>	<b>379</b>	<b>379</b>	<b>379</b>	<b>379</b>
1,251-1,300	333	<b>429</b>	<b>429</b>	<b>429</b>	<b>429</b>	<b>429</b>
1,301-1,350	345	<b>479</b>	<b>479</b>	<b>479</b>	<b>479</b>	<b>479</b>
1,351-1,400	357	<b>523</b>	<b>529</b>	<b>529</b>	<b>529</b>	<b>529</b>

1,401-1,450	370	541	<b>579</b>	<b>579</b>	<b>579</b>	<b>579</b>
1,451-1,500	382	559	<b>629</b>	<b>629</b>	<b>629</b>	<b>629</b>
1,501-1,550	395	577	<b>679</b>	<b>679</b>	<b>679</b>	<b>679</b>
1,551-1,600	407	595	706	<b>729</b>	<b>729</b>	<b>729</b>
1,601-1,650	419	613	727	<b>779</b>	<b>779</b>	<b>779</b>
1,651-1,700	431	629	747	<b>829</b>	<b>829</b>	<b>829</b>
1,701-1,750	443	646	766	855	<b>879</b>	<b>879</b>
1,751-1,800	455	663	785	877	<b>929</b>	<b>929</b>
1,801-1,850	466	679	804	899	<b>979</b>	<b>979</b>
1,851-1,900	478	696	824	920	1,012	<b>1,029</b>
1,901-1,950	490	713	843	942	1,036	<b>1,079</b>
1,951-2,000	501	729	862	963	1,059	<b>1,129</b>
2,001-2,050	513	746	882	985	1,083	1,177
2,051-2,100	525	763	901	1,006	1,107	1,203
2,101-2,150	536	779	920	1,028	1,130	1,229
2,151-2,200	548	796	939	1,049	1,154	1,255
2,201-2,250	560	813	959	1,071	1,178	1,280
2,251-2,300	572	829	978	1,092	1,202	1,306
2,301-2,350	583	846	997	1,114	1,225	1,332
2,351-2,400	595	862	1,016	1,135	1,249	1,358
2,401-2,450	607	879	1,036	1,157	1,273	1,383
2,451-2,500	618	896	1,055	1,178	1,296	1,409
2,501-2,550	630	912	1,074	1,200	1,320	1,435
2,551-2,600	642	929	1,094	1,222	1,344	1,461
2,601-2,650	653	946	1,113	1,243	1,368	1,487
2,651-2,700	665	962	1,133	1,265	1,392	1,513
2,701-2,750	677	979	1,152	1,287	1,415	1,539
2,751-2,800	688	996	1,171	1,308	1,439	1,565
2,801-2,850	700	1,012	1,191	1,330	1,463	1,591
2,851-2,900	712	1,029	1,210	1,352	1,487	1,617
2,901-2,950	723	1,046	1,230	1,374	1,511	1,642

2,951-3,000	735	1,062	1,249	1,395	1,535	1,668
3,001-3,050	746	1,079	1,269	1,417	1,559	1,694
3,051-3,100	758	1,096	1,288	1,439	1,583	1,720
3,101-3,150	770	1,112	1,308	1,461	1,607	1,746
3,151-3,200	781	1,129	1,327	1,482	1,631	1,772
3,201-3,250	793	1,146	1,346	1,504	1,654	1,798
3,251-3,300	805	1,162	1,366	1,526	1,678	1,824
3,301-3,350	816	1,179	1,385	1,547	1,702	1,850
3,351-3,400	821	1,185	1,390	1,554	1,709	1,857
3,401-3,450	824	1,190	1,397	1,560	1,716	1,865
3,451-3,500	828	1,194	1,402	1,566	1,723	1,873
3,501-3,550	831	1,199	1,408	1,572	1,730	1,880
3,551-3,600	834	1,204	1,413	1,579	1,737	1,888
3,601-3,650	842	1,216	1,426	1,593	1,752	1,905
3,651-3,700	852	1,228	1,441	1,610	1,771	1,925
3,701-3,750	861	1,242	1,457	1,628	1,790	1,946
3,751-3,800	869	1,254	1,473	1,644	1,809	1,967
3,801-3,850	876	1,265	1,485	1,659	1,825	1,983
3,851-3,900	880	1,270	1,490	1,665	1,831	1,990
3,901-3,950	883	1,274	1,496	1,671	1,838	1,998
3,951-4,000	889	1,282	1,505	1,681	1,849	2,010
4,001-4,050	897	1,295	1,520	1,697	1,867	2,029
4,051-4,100	906	1,307	1,534	1,714	1,885	2,049
4,101-4,150	915	1,320	1,549	1,730	1,903	2,069
4,151-4,200	924	1,331	1,559	1,742	1,916	2,083
4,201-4,250	929	1,336	1,564	1,747	1,922	2,088
4,251-4,300	932	1,341	1,568	1,751	1,927	2,095
4,301-4,350	936	1,345	1,572	1,757	1,932	2,101
4,351-4,400	939	1,349	1,578	1,762	1,938	2,106
4,401-4,450	943	1,354	1,582	1,767	1,944	2,112
4,451-4,500	946	1,358	1,586	1,771	1,949	2,118

4,501-4,550	951	1,362	1,590	1,776	1,954	2,125
4,551-4,600	954	1,368	1,595	1,782	1,959	2,130
4,601-4,650	958	1,372	1,600	1,787	1,966	2,136
4,651-4,700	961	1,377	1,605	1,792	1,972	2,143
4,701-4,750	965	1,382	1,610	1,799	1,979	2,151
4,751-4,800	969	1,387	1,616	1,805	1,985	2,159
4,801-4,850	973	1,393	1,622	1,812	1,993	2,166
4,851-4,900	978	1,398	1,628	1,818	2,000	2,175
4,901-4,950	981	1,403	1,634	1,825	2,007	2,182
4,951-5,000	985	1,408	1,640	1,831	2,014	2,190
5,001-5,050	989	1,414	1,645	1,838	2,022	2,198
5,051-5,100	993	1,420	1,652	1,845	2,029	2,206
5,101-5,150	996	1,425	1,657	1,851	2,036	2,213
5,151-5,200	1,000	1,430	1,663	1,857	2,044	2,221
5,201-5,250	1,005	1,435	1,669	1,864	2,051	2,229
5,251-5,300	1,009	1,440	1,674	1,871	2,058	2,237
5,301-5,350	1,012	1,446	1,681	1,877	2,064	2,244
5,351-5,400	1,016	1,451	1,687	1,883	2,072	2,253
5,401-5,450	1,020	1,456	1,692	1,891	2,079	2,260
5,451-5,500	1,024	1,462	1,698	1,897	2,086	2,268
5,501-5,550	1,028	1,467	1,704	1,903	2,094	2,276
5,551-5,600	1,032	1,473	1,710	1,909	2,101	2,284
5,601-5,650	1,036	1,478	1,716	1,917	2,108	2,291
5,651-5,700	1,040	1,483	1,721	1,923	2,115	2,299
5,701-5,750	1,044	1,489	1,728	1,930	2,124	2,308
5,751-5,800	1,049	1,497	1,737	1,940	2,133	2,319
5,801-5,850	1,055	1,504	1,745	1,949	2,143	2,331
5,851-5,900	1,060	1,511	1,753	1,958	2,154	2,341
5,901-5,950	1,065	1,518	1,762	1,968	2,164	2,352
5,951-6,000	1,070	1,526	1,770	1,977	2,175	2,364
6,001-6,050	1,075	1,533	1,778	1,986	2,185	2,375

6,051-6,100	1,081	1,540	1,787	1,996	2,195	2,386
6,101-6,150	1,085	1,548	1,795	2,005	2,206	2,397
6,151-6,200	1,090	1,555	1,803	2,014	2,215	2,409
6,201-6,250	1,095	1,562	1,812	2,024	2,226	2,420
6,251-6,300	1,100	1,569	1,820	2,033	2,236	2,430
6,301-6,350	1,106	1,577	1,828	2,043	2,246	2,442
6,351-6,400	1,111	1,584	1,837	2,052	2,257	2,453
6,401-6,450	1,116	1,591	1,845	2,061	2,267	2,465
6,451-6,500	1,121	1,598	1,853	2,071	2,278	2,475
6,501-6,550	1,126	1,606	1,862	2,080	2,288	2,487
6,551-6,600	1,132	1,613	1,870	2,089	2,298	2,498
6,601-6,650	1,137	1,620	1,878	2,099	2,308	2,510
6,651-6,700	1,142	1,628	1,887	2,108	2,318	2,520
6,701-6,750	1,147	1,635	1,895	2,117	2,329	2,531
6,751-6,800	1,152	1,642	1,903	2,127	2,339	2,543
6,801-6,850	1,157	1,649	1,913	2,136	2,349	2,554
6,851-6,900	1,162	1,656	1,921	2,146	2,360	2,565
6,901-6,950	1,167	1,663	1,929	2,155	2,370	2,576
6,951-7,000	1,172	1,670	1,938	2,164	2,381	2,588
7,001-7,050	1,177	1,677	1,946	2,173	2,391	2,598
7,051-7,100	1,182	1,684	1,954	2,182	2,400	2,609
7,101-7,150	1,187	1,691	1,962	2,191	2,411	2,620
7,151-7,200	1,192	1,698	1,970	2,200	2,420	2,631
7,201-7,250	1,197	1,705	1,978	2,209	2,430	2,642
7,251-7,300	1,202	1,712	1,986	2,218	2,440	2,653
7,301-7,350	1,207	1,719	1,994	2,227	2,450	2,663
7,351-7,400	1,212	1,726	2,002	2,236	2,460	2,674
7,401-7,450	1,216	1,733	2,010	2,245	2,470	2,685
7,451-7,500	1,221	1,740	2,017	2,253	2,478	2,694
7,501-7,550	1,225	1,745	2,022	2,259	2,485	2,701
7,551-7,600	1,228	1,749	2,027	2,264	2,491	2,707

7,601-7,650	1,232	1,754	2,032	2,270	2,497	2,714
7,651-7,700	1,236	1,759	2,037	2,276	2,503	2,721
7,701-7,750	1,239	1,763	2,043	2,282	2,510	2,728
7,751-7,800	1,242	1,768	2,048	2,287	2,516	2,735
7,801-7,850	1,245	1,772	2,053	2,293	2,522	2,741
7,851-7,900	1,249	1,777	2,058	2,298	2,528	2,749
7,901-7,950	1,252	1,782	2,063	2,305	2,536	2,756
7,951-8,000	1,255	1,787	2,069	2,311	2,542	2,762
8,001-8,050	1,258	1,791	2,074	2,316	2,548	2,770
8,051-8,100	1,263	1,795	2,079	2,322	2,554	2,777
8,101-8,150	1,266	1,800	2,084	2,328	2,560	2,783
8,151-8,200	1,269	1,804	2,089	2,334	2,567	2,790
8,201-8,250	1,272	1,810	2,095	2,339	2,573	2,797
8,251-8,300	1,276	1,814	2,100	2,345	2,579	2,804
8,301-8,350	1,279	1,819	2,105	2,350	2,585	2,811
8,351-8,400	1,282	1,823	2,110	2,357	2,593	2,817
8,401-8,450	1,285	1,828	2,115	2,362	2,599	2,825
8,451-8,500	1,289	1,832	2,121	2,368	2,605	2,832
8,501-8,550	1,293	1,837	2,125	2,374	2,611	2,838
8,551-8,600	1,296	1,842	2,130	2,380	2,618	2,845
8,601-8,650	1,299	1,846	2,135	2,386	2,624	2,853
8,651-8,700	1,302	1,851	2,140	2,391	2,630	2,859
8,701-8,750	1,306	1,855	2,146	2,397	2,636	2,866
8,751-8,800	1,309	1,861	2,151	2,402	2,643	2,872
8,801-8,850	1,312	1,865	2,156	2,409	2,649	2,880
8,851-8,900	1,316	1,869	2,161	2,414	2,656	2,887
8,901-8,950	1,319	1,874	2,166	2,420	2,662	2,893
8,951-9,000	1,323	1,878	2,172	2,425	2,669	2,901
9,001-9,050	1,326	1,883	2,177	2,432	2,675	2,908
9,051-9,100	1,329	1,888	2,182	2,438	2,681	2,914
9,101-9,150	1,332	1,893	2,187	2,443	2,687	2,921

9,151-9,200	1,336	1,897	2,192	2,449	2,694	2,928
9,201-9,250	1,340	1,902	2,198	2,454	2,700	2,935
9,251-9,300	1,343	1,906	2,203	2,461	2,706	2,942
9,301-9,350	1,346	1,910	2,208	2,466	2,712	2,948
9,351-9,400	1,349	1,916	2,213	2,472	2,720	2,956
9,401-9,450	1,353	1,920	2,218	2,477	2,726	2,963
9,451-9,500	1,356	1,925	2,224	2,484	2,732	2,969
9,501-9,550	1,359	1,929	2,229	2,490	2,738	2,976
9,551-9,600	1,361	1,931	2,231	2,492	2,740	2,980
9,601-9,650	1,362	1,933	2,232	2,493	2,742	2,981
9,651-9,700	1,364	1,934	2,233	2,494	2,744	2,982
9,701-9,750	1,366	1,935	2,234	2,495	2,745	2,984
9,751-9,800	1,367	1,938	2,235	2,497	2,747	2,985
9,801-9,850	1,368	1,939	2,236	2,498	2,748	2,987
9,851-9,900	1,370	1,941	2,237	2,499	2,749	2,988
9,901-9,950	1,371	1,942	2,238	2,500	2,751	2,990
9,951-10,000	1,372	1,943	2,240	2,502	2,752	2,991
10,001-10,050	1,374	1,945	2,241	2,503	2,753	2,993
10,051-10,100	1,375	1,946	2,242	2,504	2,755	2,994
10,101-10,150	1,376	1,948	2,243	2,505	2,756	2,996
10,151-10,200	1,378	1,949	2,244	2,506	2,758	2,997
10,201-10,250	1,379	1,951	2,245	2,508	2,759	2,999
10,251-10,300	1,380	1,952	2,246	2,510	2,760	3,000
10,301-10,350	1,382	1,953	2,247	2,511	2,762	3,002
10,351-10,400	1,383	1,955	2,248	2,512	2,763	3,004
10,401-10,450	1,384	1,956	2,251	2,514	2,764	3,006
10,451-10,500	1,386	1,958	2,252	2,515	2,766	3,007
10,501-10,550	1,387	1,959	2,253	2,516	2,767	3,009
10,551-10,600	1,388	1,960	2,254	2,517	2,768	3,010
10,601-10,650	1,390	1,962	2,255	2,519	2,771	3,011
10,651-10,700	1,392	1,964	2,256	2,520	2,772	3,013

10,701-10,750	1,393	1,966	2,257	2,521	2,773	3,014
10,751-10,800	1,395	1,967	2,258	2,522	2,775	3,016
10,801-10,850	1,396	1,968	2,259	2,524	2,776	3,017
10,851-10,900	1,397	1,970	2,260	2,525	2,778	3,019
10,901-10,950	1,399	1,971	2,262	2,526	2,779	3,020
10,951-11,000	1,400	1,973	2,263	2,527	2,780	3,022
11,001-11,050	1,401	1,974	2,264	2,528	2,782	3,023
11,051-11,100	1,402	1,976	2,265	2,530	2,783	3,025
11,101-11,150	1,404	1,977	2,266	2,531	2,784	3,026
11,151-11,200	1,405	1,978	2,267	2,532	2,786	3,028
11,201-11,250	1,406	1,980	2,268	2,533	2,787	3,030
11,251-11,300	1,408	1,981	2,269	2,536	2,788	3,032
11,301-11,350	1,409	1,983	2,270	2,537	2,790	3,033
11,351-11,400	1,410	1,984	2,271	2,538	2,791	3,035
11,401-11,450	1,412	1,985	2,273	2,539	2,792	3,036
11,451-11,500	1,413	1,987	2,274	2,541	2,794	3,038
11,501-11,550	1,414	1,988	2,276	2,542	2,796	3,039
11,551-11,600	1,416	1,991	2,277	2,543	2,797	3,040
11,601-11,650	1,418	1,992	2,278	2,544	2,799	3,042
11,651-11,700	1,420	1,995	2,281	2,547	2,802	3,046
11,701-11,750	1,425	2,001	2,288	2,556	2,811	3,057
11,751-11,800	1,429	2,007	2,295	2,565	2,820	3,066
11,801-11,850	1,434	2,014	2,304	2,573	2,830	3,076
11,851-11,900	1,438	2,021	2,311	2,581	2,839	3,087
11,901-11,950	1,442	2,027	2,318	2,590	2,849	3,097
11,951-12,000	1,448	2,034	2,326	2,598	2,858	3,106
12,001-12,050	1,452	2,040	2,334	2,607	2,867	3,117
12,051-12,100	1,457	2,047	2,341	2,616	2,877	3,127
12,101-12,150	1,461	2,054	2,349	2,624	2,886	3,138
12,151-12,200	1,466	2,060	2,357	2,632	2,895	3,147
12,201-12,250	1,471	2,066	2,364	2,641	2,905	3,157



12,251-12,300	1,475	2,073	2,371	2,649	2,914	3,168
12,301-12,350	1,480	2,080	2,380	2,657	2,923	3,178
12,351-12,400	1,484	2,086	2,387	2,667	2,933	3,188
12,401-12,450	1,489	2,092	2,394	2,675	2,942	3,198
12,451-12,500	1,493	2,100	2,402	2,683	2,952	3,208
12,501-12,550	1,494	2,102	2,407	2,689	2,957	3,215
12,551-12,600	1,496	2,104	2,408	2,690	2,959	3,216
12,601-12,650	1,497	2,105	2,409	2,691	2,960	3,218
12,651-12,700	1,498	2,106	2,410	2,692	2,962	3,219
12,701-12,750	1,500	2,108	2,411	2,694	2,963	3,221
12,751-12,800	1,501	2,109	2,412	2,695	2,964	3,222
12,801-12,850	1,502	2,111	2,414	2,696	2,966	3,224
12,851-12,900	1,505	2,114	2,417	2,700	2,970	3,229
12,901-12,950	1,509	2,121	2,425	2,708	2,979	3,239
12,951-13,000	1,514	2,127	2,432	2,717	2,988	3,248
13,001-13,050	1,518	2,133	2,439	2,725	2,997	3,258
13,051-13,100	1,523	2,139	2,447	2,733	3,006	3,268
13,101-13,150	1,527	2,146	2,454	2,741	3,015	3,278
13,151-13,200	1,532	2,152	2,461	2,749	3,024	3,287
13,201-13,250	1,536	2,158	2,469	2,757	3,033	3,297
13,251-13,300	1,541	2,165	2,476	2,766	3,042	3,307
13,301-13,350	1,545	2,171	2,483	2,774	3,051	3,317
13,351-13,400	1,549	2,177	2,491	2,782	3,060	3,326
13,401-13,450	1,554	2,184	2,498	2,790	3,069	3,336
13,451-13,500	1,558	2,190	2,505	2,798	3,078	3,346
13,501-13,550	1,563	2,196	2,512	2,806	3,087	3,356
13,551-13,600	1,567	2,202	2,520	2,815	3,096	3,365
13,601-13,650	1,572	2,209	2,527	2,823	3,105	3,375
13,651-13,700	1,576	2,215	2,534	2,831	3,114	3,385
13,701-13,750	1,580	2,221	2,542	2,839	3,123	3,395
13,751-13,800	1,585	2,228	2,549	2,847	3,132	3,404

13,801-13,850	1,589	2,234	2,556	2,855	3,141	3,414
13,851-13,900	1,594	2,240	2,564	2,863	3,150	3,424
13,901-13,950	1,598	2,247	2,571	2,872	3,159	3,434
13,951-14,000	1,603	2,253	2,578	2,880	3,168	3,443
14,001-14,050	1,607	2,259	2,585	2,888	3,177	3,453
14,051-14,100	1,611	2,265	2,593	2,896	3,186	3,463
14,101-14,150	1,616	2,272	2,600	2,904	3,195	3,473
14,151-14,200	1,620	2,278	2,607	2,912	3,204	3,482
14,201-14,250	1,625	2,284	2,615	2,921	3,213	3,492
14,251-14,300	1,629	2,291	2,622	2,929	3,222	3,502
14,301-14,350	1,634	2,297	2,629	2,937	3,231	3,512
14,351-14,400	1,638	2,303	2,637	2,945	3,240	3,521
14,401-14,450	1,642	2,310	2,644	2,953	3,249	3,531
14,451-14,500	1,647	2,316	2,651	2,961	3,258	3,541
14,501-14,550	1,651	2,322	2,658	2,970	3,266	3,551
14,551-14,600	1,656	2,328	2,666	2,978	3,275	3,560
14,601-14,650	1,660	2,335	2,673	2,986	3,284	3,570
14,651-14,700	1,665	2,341	2,680	2,994	3,293	3,580
14,701-14,750	1,669	2,347	2,688	3,002	3,302	3,590
14,751-14,800	1,674	2,354	2,695	3,010	3,311	3,599
14,801-14,850	1,678	2,360	2,702	3,018	3,320	3,609
14,851-14,900	1,682	2,366	2,710	3,027	3,329	3,619
14,901-14,950	1,687	2,373	2,717	3,035	3,338	3,629
14,951-15,000	1,691	2,379	2,724	3,043	3,347	3,638
15,001-15,050	1,696	2,385	2,732	3,051	3,356	3,648
15,051-15,100	1,700	2,391	2,739	3,059	3,365	3,658
15,101-15,150	1,705	2,398	2,746	3,067	3,374	3,668
15,151-15,200	1,709	2,404	2,753	3,076	3,383	3,677
15,201-15,250	1,713	2,410	2,761	3,084	3,392	3,687
15,251-15,300	1,718	2,417	2,768	3,092	3,401	3,697
15,301-15,350	1,722	2,423	2,775	3,100	3,410	3,707

15,351-15,400	1,727	2,429	2,783	3,108	3,419	3,716
15,401-15,450	1,731	2,436	2,790	3,116	3,428	3,726
15,451-15,500	1,736	2,442	2,797	3,125	3,437	3,736
15,501-15,550	1,740	2,448	2,805	3,133	3,446	3,746
15,551-15,600	1,744	2,454	2,812	3,141	3,455	3,756
15,601-15,650	1,749	2,461	2,819	3,149	3,464	3,765
15,651-15,700	1,753	2,467	2,826	3,157	3,473	3,775
15,701-15,750	1,758	2,473	2,834	3,165	3,482	3,785
15,751-15,800	1,762	2,480	2,841	3,173	3,491	3,795
15,801-15,850	1,767	2,486	2,848	3,182	3,500	3,804
15,851-15,900	1,771	2,492	2,856	3,190	3,509	3,814
15,901-15,950	1,776	2,498	2,863	3,198	3,518	3,824
15,951-16,000	1,780	2,505	2,870	3,206	3,527	3,834
16,001-16,050	1,784	2,511	2,878	3,214	3,536	3,843
16,051-16,100	1,789	2,517	2,885	3,222	3,545	3,853
16,101-16,150	1,793	2,524	2,892	3,231	3,554	3,863
16,151-16,200	1,798	2,530	2,899	3,239	3,563	3,873
16,201-16,250	1,802	2,536	2,907	3,247	3,572	3,882
16,251-16,300	1,807	2,543	2,914	3,255	3,581	3,892
16,301-16,350	1,811	2,549	2,921	3,263	3,590	3,902
16,351-16,400	1,815	2,555	2,929	3,271	3,598	3,912
16,401-16,450	1,820	2,561	2,936	3,280	3,607	3,921
16,451-16,500	1,824	2,568	2,943	3,288	3,616	3,931
16,501-16,550	1,829	2,574	2,951	3,296	3,625	3,941
16,551-16,600	1,833	2,580	2,958	3,304	3,634	3,951
16,601-16,650	1,838	2,587	2,965	3,312	3,643	3,960
16,651-16,700	1,842	2,593	2,973	3,320	3,652	3,970
16,701-16,750	1,846	2,599	2,980	3,328	3,661	3,980
16,751-16,800	1,851	2,606	2,987	3,337	3,670	3,990
16,801-16,850	1,855	2,612	2,994	3,345	3,679	3,999
16,851-16,900	1,860	2,618	3,002	3,353	3,688	4,009

16,901-16,950	1,864	2,624	3,009	3,361	3,697	4,019
16,951-17,000	1,869	2,631	3,016	3,369	3,706	4,029
17,001-17,050	1,873	2,637	3,024	3,377	3,715	4,038
17,051-17,100	1,878	2,643	3,031	3,386	3,724	4,048
17,101-17,150	1,882	2,650	3,038	3,394	3,733	4,058
17,151-17,200	1,886	2,656	3,046	3,402	3,742	4,068
17,201-17,250	1,891	2,662	3,053	3,410	3,751	4,077
17,251-17,300	1,895	2,669	3,060	3,418	3,760	4,087
17,301-17,350	1,900	2,675	3,067	3,426	3,769	4,097
17,351-17,400	1,904	2,681	3,075	3,435	3,778	4,107
17,401-17,450	1,909	2,687	3,082	3,443	3,787	4,116
17,451-17,500	1,913	2,694	3,089	3,451	3,796	4,126
17,501-17,550	1,917	2,700	3,097	3,459	3,805	4,136
17,551-17,600	1,922	2,706	3,104	3,467	3,814	4,146
17,601-17,650	1,926	2,713	3,111	3,475	3,823	4,155
17,651-17,700	1,931	2,719	3,119	3,483	3,832	4,165
17,701-17,750	1,935	2,725	3,126	3,492	3,841	4,175
17,751-17,800	1,940	2,732	3,133	3,500	3,850	4,185
17,801-17,850	1,944	2,738	3,140	3,508	3,859	4,194
17,851-17,900	1,948	2,744	3,148	3,516	3,868	4,204
17,901-17,950	1,953	2,750	3,155	3,524	3,877	4,214
17,951-18,000	1,957	2,757	3,162	3,532	3,886	4,224
18,001-18,050	1,962	2,763	3,170	3,541	3,895	4,233
18,051-18,100	1,966	2,769	3,177	3,549	3,904	4,243
18,101-18,150	1,971	2,776	3,184	3,557	3,913	4,253
18,151-18,200	1,975	2,782	3,192	3,565	3,922	4,263
18,201-18,250	1,979	2,788	3,199	3,573	3,931	4,272
18,251-18,300	1,984	2,795	3,206	3,581	3,939	4,282
18,301-18,350	1,988	2,801	3,214	3,590	3,948	4,292
18,351-18,400	1,993	2,807	3,221	3,598	3,957	4,302
18,401-18,450	1,997	2,813	3,228	3,606	3,966	4,311

18,451-18,500	2,002	2,820	3,235	3,614	3,975	4,321
18,501-18,550	2,006	2,826	3,243	3,622	3,984	4,331
18,551-18,600	2,011	2,832	3,250	3,630	3,993	4,341
18,601-18,650	2,015	2,839	3,257	3,638	4,002	4,350
18,651-18,700	2,019	2,845	3,265	3,647	4,011	4,360
18,701-18,750	2,024	2,851	3,272	3,655	4,020	4,370
18,751-18,800	2,028	2,858	3,279	3,663	4,029	4,380
18,801-18,850	2,033	2,864	3,287	3,671	4,038	4,390
18,851-18,900	2,037	2,870	3,294	3,679	4,047	4,399
18,901-18,950	2,042	2,876	3,301	3,687	4,056	4,409
18,951-19,000	2,046	2,883	3,308	3,696	4,065	4,419
19,001-19,050	2,050	2,889	3,316	3,704	4,074	4,429
19,051-19,100	2,055	2,895	3,323	3,712	4,083	4,438
19,101-19,150	2,059	2,902	3,330	3,720	4,092	4,448
19,151-19,200	2,064	2,908	3,338	3,728	4,101	4,458
19,201-19,250	2,068	2,914	3,345	3,736	4,110	4,468
19,251-19,300	2,073	2,920	3,352	3,744	4,119	4,477
19,301-19,350	2,077	2,927	3,360	3,753	4,128	4,487
19,351-19,400	2,081	2,933	3,367	3,761	4,137	4,497
19,401-19,450	2,086	2,939	3,374	3,769	4,146	4,507
19,451-19,500	2,090	2,946	3,381	3,777	4,155	4,516
19,501-19,550	2,095	2,952	3,389	3,785	4,164	4,526
19,551-19,600	2,099	2,958	3,396	3,793	4,173	4,536
19,601-19,650	2,104	2,965	3,403	3,802	4,182	4,546
19,651-19,700	2,108	2,971	3,411	3,810	4,191	4,555
19,701-19,750	2,113	2,977	3,418	3,818	4,200	4,565
19,751-19,800	2,117	2,983	3,425	3,826	4,209	4,575
19,801-19,850	2,121	2,990	3,433	3,834	4,218	4,585
19,851-19,900	2,126	2,996	3,440	3,842	4,227	4,594
19,901-19,950	2,130	3,002	3,447	3,851	4,236	4,604
19,951-20,000	2,135	3,009	3,455	3,859	4,245	4,614

20,001-20,050	2,139	3,015	3,462	3,867	4,254	4,624
20,051-20,100	2,144	3,021	3,469	3,875	4,263	4,633
20,101-20,150	2,148	3,028	3,476	3,883	4,271	4,643
20,151-20,200	2,152	3,034	3,484	3,891	4,280	4,653
20,201-20,250	2,157	3,040	3,491	3,899	4,289	4,663
20,251-20,300	2,161	3,046	3,498	3,908	4,298	4,672
20,301-20,350	2,166	3,053	3,506	3,916	4,307	4,682
20,351-20,400	2,170	3,059	3,513	3,924	4,316	4,692
20,401-20,450	2,175	3,065	3,520	3,932	4,325	4,702
20,451-20,500	2,179	3,072	3,528	3,940	4,334	4,711
20,501-20,550	2,183	3,078	3,535	3,948	4,343	4,721
20,551-20,600	2,188	3,084	3,542	3,957	4,352	4,731
20,601-20,650	2,192	3,091	3,549	3,965	4,361	4,741
20,651-20,700	2,197	3,097	3,557	3,973	4,370	4,750
20,701-20,750	2,201	3,103	3,564	3,981	4,379	4,760
20,751-20,800	2,206	3,109	3,571	3,989	4,388	4,770
20,801-20,850	2,210	3,116	3,579	3,997	4,397	4,780
20,851-20,900	2,215	3,122	3,586	4,006	4,406	4,789
20,901-20,950	2,219	3,128	3,593	4,014	4,415	4,799
20,951-21,000	2,223	3,135	3,601	4,022	4,424	4,809
21,001-21,050	2,228	3,141	3,608	4,030	4,433	4,819
21,051-21,100	2,232	3,147	3,615	4,038	4,442	4,828
21,101-21,150	2,237	3,154	3,622	4,046	4,451	4,838
21,151-21,200	2,241	3,160	3,630	4,054	4,460	4,848
21,201-21,250	2,246	3,166	3,637	4,063	4,469	4,858
21,251-21,300	2,250	3,172	3,644	4,071	4,478	4,867
21,301-21,350	2,254	3,179	3,652	4,079	4,487	4,877
21,351-21,400	2,259	3,185	3,659	4,087	4,496	4,887
21,401-21,450	2,263	3,191	3,666	4,095	4,505	4,897
21,451-21,500	2,268	3,198	3,674	4,103	4,514	4,906
21,501-21,550	2,272	3,204	3,681	4,112	4,523	4,916

21,551-21,600	2,277	3,210	3,688	4,120	4,532	4,926
21,601-21,650	2,281	3,217	3,696	4,128	4,541	4,936
21,651-21,700	2,285	3,223	3,703	4,136	4,550	4,945
21,701-21,750	2,290	3,229	3,710	4,144	4,559	4,955
21,751-21,800	2,294	3,235	3,717	4,152	4,568	4,965
21,801-21,850	2,299	3,242	3,725	4,161	4,577	4,975
21,851-21,900	2,303	3,248	3,732	4,169	4,586	4,984
21,901-21,950	2,308	3,254	3,739	4,177	4,595	4,994
21,951-22,000	2,312	3,261	3,747	4,185	4,603	5,004
22,001-22,050	2,317	3,267	3,754	4,193	4,612	5,014
22,051-22,100	2,321	3,273	3,761	4,201	4,621	5,024
22,101-22,150	2,325	3,280	3,769	4,209	4,630	5,033
22,151-22,200	2,330	3,286	3,776	4,218	4,639	5,043
22,201-22,250	2,334	3,292	3,783	4,226	4,648	5,053
22,251-22,300	2,339	3,298	3,790	4,234	4,657	5,063
22,301-22,350	2,343	3,305	3,798	4,242	4,666	5,072
22,351-22,400	2,348	3,311	3,805	4,250	4,675	5,082
22,401-22,450	2,352	3,317	3,812	4,258	4,684	5,092
22,451-22,500	2,356	3,324	3,820	4,267	4,693	5,102
22,501-22,550	2,361	3,330	3,827	4,275	4,702	5,111
22,551-22,600	2,365	3,336	3,834	4,283	4,711	5,121
22,601-22,650	2,370	3,342	3,842	4,291	4,720	5,131
22,651-22,700	2,374	3,349	3,849	4,299	4,729	5,141
22,701-22,750	2,379	3,355	3,856	4,307	4,738	5,150
22,751-22,800	2,383	3,361	3,863	4,316	4,747	5,160
22,801-22,850	2,387	3,368	3,871	4,324	4,756	5,170
22,851-22,900	2,392	3,374	3,878	4,332	4,765	5,180
22,901-22,950	2,396	3,380	3,885	4,340	4,774	5,189
22,951-23,000	2,401	3,387	3,893	4,348	4,783	5,199
23,001-23,050	2,405	3,393	3,900	4,356	4,792	5,209
23,051-23,100	2,410	3,399	3,907	4,364	4,801	5,219

23,101-23,150	2,414	3,405	3,915	4,373	4,810	5,228
23,151-23,200	2,418	3,412	3,922	4,381	4,819	5,238
23,201-23,250	2,423	3,418	3,929	4,389	4,828	5,248
23,251-23,300	2,427	3,424	3,937	4,397	4,837	5,258
23,301-23,350	2,432	3,431	3,944	4,405	4,846	5,267
23,351-23,400	2,436	3,437	3,951	4,413	4,855	5,277
23,401-23,450	2,441	3,443	3,958	4,422	4,864	5,287
23,451-23,500	2,445	3,450	3,966	4,430	4,873	5,297
23,501-23,550	2,450	3,456	3,973	4,438	4,882	5,306
23,551-23,600	2,454	3,462	3,980	4,446	4,891	5,316
23,601-23,650	2,458	3,468	3,988	4,454	4,900	5,326
23,651-23,700	2,463	3,475	3,995	4,462	4,909	5,336
23,701-23,750	2,467	3,481	4,002	4,471	4,918	5,345
23,751-23,800	2,472	3,487	4,010	4,479	4,927	5,355
23,801-23,850	2,476	3,494	4,017	4,487	4,936	5,365
23,851-23,900	2,481	3,500	4,024	4,495	4,944	5,375
23,901-23,950	2,485	3,506	4,031	4,503	4,953	5,384
23,951-24,000	2,489	3,513	4,039	4,511	4,962	5,394
24,001-24,050	2,494	3,519	4,046	4,519	4,971	5,404
24,051-24,100	2,498	3,525	4,053	4,528	4,980	5,414
24,101-24,150	2,503	3,531	4,061	4,536	4,989	5,423
24,151-24,200	2,507	3,538	4,068	4,544	4,998	5,433
24,201-24,250	2,512	3,544	4,075	4,552	5,007	5,443
24,251-24,300	2,516	3,550	4,083	4,560	5,016	5,453
24,301-24,350	2,520	3,557	4,090	4,568	5,025	5,462
24,351-24,400	2,525	3,563	4,097	4,577	5,034	5,472
24,401-24,450	2,529	3,569	4,104	4,585	5,043	5,482
24,451-24,500	2,534	3,576	4,112	4,593	5,052	5,492
24,501-24,550	2,538	3,582	4,119	4,601	5,061	5,501
24,551-24,600	2,543	3,588	4,126	4,609	5,070	5,511
24,601-24,650	2,547	3,594	4,134	4,617	5,079	5,521



24,651-24,700	2,552	3,601	4,141	4,626	5,088	5,531
24,701-24,750	2,556	3,607	4,148	4,634	5,097	5,540
24,751-24,800	2,560	3,613	4,156	4,642	5,106	5,550
24,801-24,850	2,565	3,620	4,163	4,650	5,115	5,560
24,851-24,900	2,569	3,626	4,170	4,658	5,124	5,570
24,901-24,950	2,574	3,632	4,178	4,666	5,133	5,579
24,951-25,000	2,578	3,639	4,185	4,674	5,142	5,589
25,001-25,050	2,583	3,645	4,192	4,683	5,151	5,599
25,051-25,100	2,587	3,651	4,199	4,691	5,160	5,609
25,101-25,150	2,591	3,657	4,207	4,699	5,169	5,618
25,151-25,200	2,596	3,664	4,214	4,707	5,178	5,628
25,201-25,250	2,600	3,670	4,221	4,715	5,187	5,638
25,251-25,300	2,605	3,676	4,229	4,723	5,196	5,648
25,301-25,350	2,609	3,683	4,236	4,732	5,205	5,658
25,351-25,400	2,614	3,689	4,243	4,740	5,214	5,667
25,401-25,450	2,618	3,695	4,251	4,748	5,223	5,677
25,451-25,500	2,622	3,702	4,258	4,756	5,232	5,687
25,501-25,550	2,627	3,708	4,265	4,764	5,241	5,697
25,551-25,600	2,631	3,714	4,272	4,772	5,250	5,706
25,601-25,650	2,636	3,720	4,280	4,780	5,259	5,716
25,651-25,700	2,640	3,727	4,287	4,789	5,268	5,726
25,701-25,750	2,645	3,733	4,294	4,797	5,276	5,736
25,751-25,800	2,649	3,739	4,302	4,805	5,285	5,745
25,801-25,850	2,654	3,746	4,309	4,813	5,294	5,755
25,851-25,900	2,658	3,752	4,316	4,821	5,303	5,765
25,901-25,950	2,662	3,758	4,324	4,829	5,312	5,775
25,951-26,000	2,667	3,764	4,331	4,838	5,321	5,784
26,001-26,050	2,671	3,771	4,338	4,846	5,330	5,794
26,051-26,100	2,676	3,777	4,345	4,854	5,339	5,804
26,101-26,150	2,680	3,783	4,353	4,862	5,348	5,814
26,151-26,200	2,685	3,790	4,360	4,870	5,357	5,823

26,201-26,250	2,689	3,796	4,367	4,878	5,366	5,833
26,251-26,300	2,693	3,802	4,375	4,887	5,375	5,843
26,301-26,350	2,698	3,809	4,382	4,895	5,384	5,853
26,351-26,400	2,702	3,815	4,389	4,903	5,393	5,862
26,401-26,450	2,707	3,821	4,397	4,911	5,402	5,872
26,451-26,500	2,711	3,827	4,404	4,919	5,411	5,882
26,501-26,550	2,716	3,834	4,411	4,927	5,420	5,892
26,551-26,600	2,720	3,840	4,419	4,935	5,429	5,901
26,601-26,650	2,724	3,846	4,426	4,944	5,438	5,911
26,651-26,700	2,729	3,853	4,433	4,952	5,447	5,921
26,701-26,750	2,733	3,859	4,440	4,960	5,456	5,931
26,751-26,800	2,738	3,865	4,448	4,968	5,465	5,940
26,801-26,850	2,742	3,872	4,455	4,976	5,474	5,950
26,851-26,900	2,747	3,878	4,462	4,984	5,483	5,960
26,901-26,950	2,751	3,884	4,470	4,993	5,492	5,970
26,951-27,000	2,756	3,890	4,477	5,001	5,501	5,979
27,001-27,050	2,760	3,897	4,484	5,009	5,510	5,989
27,051-27,100	2,764	3,903	4,492	5,017	5,519	5,999
27,101-27,150	2,769	3,909	4,499	5,025	5,528	6,009
27,151-27,200	2,773	3,916	4,506	5,033	5,537	6,018
27,201-27,250	2,778	3,922	4,513	5,042	5,546	6,028
27,251-27,300	2,782	3,928	4,521	5,050	5,555	6,038
27,301-27,350	2,787	3,935	4,528	5,058	5,564	6,048
27,351-27,400	2,791	3,941	4,535	5,066	5,573	6,057
27,401-27,450	2,795	3,947	4,543	5,074	5,582	6,067
27,451-27,500	2,800	3,953	4,550	5,082	5,591	6,077
27,501-27,550	2,804	3,960	4,557	5,090	5,600	6,087
27,551-27,600	2,809	3,966	4,565	5,099	5,608	6,096
27,601-27,650	2,813	3,972	4,572	5,107	5,617	6,106
27,651-27,700	2,818	3,979	4,579	5,115	5,626	6,116
27,701-27,750	2,822	3,985	4,586	5,123	5,635	6,126

27,751-27,800	2,826	3,991	4,594	5,131	5,644	6,135
27,801-27,850	2,831	3,998	4,601	5,139	5,653	6,145
27,851-27,900	2,835	4,004	4,608	5,148	5,662	6,155
27,901-27,950	2,840	4,010	4,616	5,156	5,671	6,165
27,951-28,000	2,844	4,016	4,623	5,164	5,680	6,174
28,001-28,050	2,849	4,023	4,630	5,172	5,689	6,184
28,051-28,100	2,853	4,029	4,638	5,180	5,698	6,194
28,101-28,150	2,857	4,035	4,645	5,188	5,707	6,204
28,151-28,200	2,862	4,042	4,652	5,197	5,716	6,213
28,201-28,250	2,866	4,048	4,660	5,205	5,725	6,223
28,251-28,300	2,871	4,054	4,667	5,213	5,734	6,233
28,301-28,350	2,875	4,061	4,674	5,221	5,743	6,243
28,351-28,400	2,880	4,067	4,681	5,229	5,752	6,253
28,401-28,450	2,884	4,073	4,689	5,237	5,761	6,262
28,451-28,500	2,889	4,079	4,696	5,245	5,770	6,272
28,501-28,550	2,893	4,086	4,703	5,254	5,779	6,282
28,551-28,600	2,897	4,092	4,711	5,262	5,788	6,292
28,601-28,650	2,902	4,098	4,718	5,270	5,797	6,301
28,651-28,700	2,906	4,105	4,725	5,278	5,806	6,311
28,701-28,750	2,911	4,111	4,733	5,286	5,815	6,321
28,751-28,800	2,915	4,117	4,740	5,294	5,824	6,331
28,801-28,850	2,920	4,124	4,747	5,303	5,833	6,340
28,851-28,900	2,924	4,130	4,754	5,311	5,842	6,350
28,901-28,950	2,928	4,136	4,762	5,319	5,851	6,360
28,951-29,000	2,933	4,142	4,769	5,327	5,860	6,370
29,001-29,050	2,937	4,149	4,776	5,335	5,869	6,379
29,051-29,100	2,942	4,155	4,784	5,343	5,878	6,389
29,101-29,150	2,946	4,161	4,791	5,352	5,887	6,399
29,151-29,200	2,951	4,168	4,798	5,360	5,896	6,409
29,201-29,250	2,955	4,174	4,806	5,368	5,905	6,418
29,251-29,300	2,959	4,180	4,813	5,376	5,914	6,428

29,301-29,350	2,964	4,186	4,820	5,384	5,923	6,438
29,351-29,400	2,968	4,193	4,827	5,392	5,932	6,448
29,401-29,450	2,973	4,199	4,835	5,400	5,941	6,457
29,451-29,500	2,977	4,205	4,842	5,409	5,949	6,467
29,501-29,550	2,982	4,212	4,849	5,417	5,958	6,477
29,551-29,600	2,986	4,218	4,857	5,425	5,967	6,487
29,601-29,650	2,991	4,224	4,864	5,433	5,976	6,496
29,651-29,700	2,995	4,231	4,871	5,441	5,985	6,506
29,701-29,750	2,999	4,237	4,879	5,449	5,994	6,516
29,751-29,800	3,004	4,243	4,886	5,458	6,003	6,526
29,801-29,850	3,008	4,249	4,893	5,466	6,012	6,535
29,851-29,900	3,013	4,256	4,901	5,474	6,021	6,545
29,901-29,950	3,017	4,262	4,908	5,482	6,030	6,555
29,951-30,000	3,022	4,268	4,915	5,490	6,039	6,565

<u>Monthly Net</u> <u>Income</u>	<u>One</u> <u>Child</u>	<u>Two</u> <u>Children</u>	<u>Three</u> <u>Children</u>	<u>Four</u> <u>Children</u>	<u>Five</u> <u>Children</u>	<u>Six</u> <u>Children</u>
<u>0 - 950</u>	<u>79</u>	<u>79</u>	<u>79</u>	<u>79</u>	<u>79</u>	<u>79</u>
<u>951 - 1,000</u>	<u>129</u>	<u>129</u>	<u>129</u>	<u>129</u>	<u>129</u>	<u>129</u>
<u>1,001 - 1,050</u>	<u>179</u>	<u>179</u>	<u>179</u>	<u>179</u>	<u>179</u>	<u>179</u>
<u>1,051 - 1,100</u>	<u>225</u>	<u>229</u>	<u>229</u>	<u>229</u>	<u>229</u>	<u>229</u>
<u>1,101 - 1,150</u>	<u>266</u>	<u>279</u>	<u>279</u>	<u>279</u>	<u>279</u>	<u>279</u>
<u>1,151 - 1,200</u>	<u>308</u>	<u>329</u>	<u>329</u>	<u>329</u>	<u>329</u>	<u>329</u>
<u>1,201 - 1,250</u>	<u>320</u>	<u>379</u>	<u>379</u>	<u>379</u>	<u>379</u>	<u>379</u>
<u>1,251 - 1,300</u>	<u>333</u>	<u>429</u>	<u>429</u>	<u>429</u>	<u>429</u>	<u>429</u>
<u>1,301 - 1,350</u>	<u>345</u>	<u>479</u>	<u>479</u>	<u>479</u>	<u>479</u>	<u>479</u>
<u>1,351 - 1,400</u>	<u>357</u>	<u>523</u>	<u>529</u>	<u>529</u>	<u>529</u>	<u>529</u>
<u>1,401 - 1,450</u>	<u>370</u>	<u>541</u>	<u>579</u>	<u>579</u>	<u>579</u>	<u>579</u>
<u>1,451 - 1,500</u>	<u>382</u>	<u>559</u>	<u>629</u>	<u>629</u>	<u>629</u>	<u>629</u>
<u>1,501 - 1,550</u>	<u>395</u>	<u>577</u>	<u>679</u>	<u>679</u>	<u>679</u>	<u>679</u>
<u>1,551 - 1,600</u>	<u>407</u>	<u>595</u>	<u>706</u>	<u>729</u>	<u>729</u>	<u>729</u>

<u>1,601 - 1,650</u>	<u>419</u>	<u>613</u>	<u>727</u>	<u>779</u>	<u>779</u>	<u>779</u>
<u>1,651 - 1,700</u>	<u>431</u>	<u>629</u>	<u>747</u>	<u>829</u>	<u>829</u>	<u>829</u>
<u>1,701 - 1,750</u>	<u>443</u>	<u>646</u>	<u>766</u>	<u>855</u>	<u>879</u>	<u>879</u>
<u>1,751 - 1,800</u>	<u>455</u>	<u>663</u>	<u>785</u>	<u>877</u>	<u>929</u>	<u>929</u>
<u>1,801 - 1,850</u>	<u>466</u>	<u>679</u>	<u>804</u>	<u>899</u>	<u>979</u>	<u>979</u>
<u>1,851 - 1,900</u>	<u>478</u>	<u>696</u>	<u>824</u>	<u>920</u>	<u>1012</u>	<u>1029</u>
<u>1,901 - 1,950</u>	<u>490</u>	<u>713</u>	<u>843</u>	<u>942</u>	<u>1039</u>	<u>1079</u>
<u>1,951 - 2,000</u>	<u>501</u>	<u>729</u>	<u>862</u>	<u>963</u>	<u>1063</u>	<u>1129</u>
<u>2,001 - 2,050</u>	<u>513</u>	<u>746</u>	<u>882</u>	<u>985</u>	<u>1086</u>	<u>1177</u>
<u>2,051 - 2,100</u>	<u>525</u>	<u>763</u>	<u>901</u>	<u>1006</u>	<u>1110</u>	<u>1219</u>
<u>2,101 - 2,150</u>	<u>536</u>	<u>779</u>	<u>920</u>	<u>1028</u>	<u>1134</u>	<u>1245</u>
<u>2,151 - 2,200</u>	<u>548</u>	<u>796</u>	<u>939</u>	<u>1049</u>	<u>1157</u>	<u>1271</u>
<u>2,201 - 2,250</u>	<u>560</u>	<u>813</u>	<u>959</u>	<u>1071</u>	<u>1181</u>	<u>1297</u>
<u>2,251 - 2,300</u>	<u>572</u>	<u>829</u>	<u>978</u>	<u>1092</u>	<u>1205</u>	<u>1322</u>
<u>2,301 - 2,350</u>	<u>583</u>	<u>846</u>	<u>998</u>	<u>1115</u>	<u>1246</u>	<u>1348</u>
<u>2,351 - 2,400</u>	<u>595</u>	<u>862</u>	<u>1020</u>	<u>1139</u>	<u>1272</u>	<u>1374</u>
<u>2,401 - 2,450</u>	<u>607</u>	<u>879</u>	<u>1041</u>	<u>1163</u>	<u>1299</u>	<u>1400</u>
<u>2,451 - 2,500</u>	<u>618</u>	<u>896</u>	<u>1062</u>	<u>1186</u>	<u>1325</u>	<u>1425</u>
<u>2,501 - 2,550</u>	<u>630</u>	<u>912</u>	<u>1083</u>	<u>1210</u>	<u>1352</u>	<u>1477</u>
<u>2,551 - 2,600</u>	<u>642</u>	<u>929</u>	<u>1105</u>	<u>1234</u>	<u>1378</u>	<u>1527</u>
<u>2,601 - 2,650</u>	<u>653</u>	<u>946</u>	<u>1126</u>	<u>1258</u>	<u>1405</u>	<u>1569</u>
<u>2,651 - 2,700</u>	<u>665</u>	<u>962</u>	<u>1147</u>	<u>1281</u>	<u>1431</u>	<u>1599</u>
<u>2,701 - 2,750</u>	<u>677</u>	<u>979</u>	<u>1168</u>	<u>1305</u>	<u>1458</u>	<u>1628</u>
<u>2,751 - 2,800</u>	<u>688</u>	<u>996</u>	<u>1190</u>	<u>1329</u>	<u>1484</u>	<u>1658</u>
<u>2,801 - 2,850</u>	<u>700</u>	<u>1012</u>	<u>1211</u>	<u>1353</u>	<u>1511</u>	<u>1688</u>
<u>2,851 - 2,900</u>	<u>712</u>	<u>1029</u>	<u>1232</u>	<u>1376</u>	<u>1537</u>	<u>1717</u>
<u>2,901 - 2,950</u>	<u>723</u>	<u>1046</u>	<u>1253</u>	<u>1400</u>	<u>1564</u>	<u>1747</u>
<u>2,951 - 3,000</u>	<u>735</u>	<u>1062</u>	<u>1275</u>	<u>1424</u>	<u>1590</u>	<u>1776</u>
<u>3,001 - 3,050</u>	<u>746</u>	<u>1079</u>	<u>1296</u>	<u>1447</u>	<u>1617</u>	<u>1806</u>
<u>3,051 - 3,100</u>	<u>758</u>	<u>1096</u>	<u>1317</u>	<u>1471</u>	<u>1643</u>	<u>1836</u>
<u>3,101 - 3,150</u>	<u>770</u>	<u>1114</u>	<u>1338</u>	<u>1495</u>	<u>1670</u>	<u>1865</u>

<u>3,151 - 3,200</u>	<u>781</u>	<u>1129</u>	<u>1356</u>	<u>1515</u>	<u>1692</u>	<u>1890</u>
<u>3,201 - 3,250</u>	<u>793</u>	<u>1146</u>	<u>1373</u>	<u>1533</u>	<u>1713</u>	<u>1913</u>
<u>3,251 - 3,300</u>	<u>805</u>	<u>1162</u>	<u>1389</u>	<u>1551</u>	<u>1733</u>	<u>1935</u>
<u>3,301 - 3,350</u>	<u>816</u>	<u>1179</u>	<u>1405</u>	<u>1569</u>	<u>1753</u>	<u>1958</u>
<u>3,351 - 3,400</u>	<u>821</u>	<u>1185</u>	<u>1421</u>	<u>1587</u>	<u>1773</u>	<u>1981</u>
<u>3,401 - 3,450</u>	<u>824</u>	<u>1198</u>	<u>1437</u>	<u>1605</u>	<u>1793</u>	<u>2003</u>
<u>3,451 - 3,500</u>	<u>828</u>	<u>1212</u>	<u>1453</u>	<u>1624</u>	<u>1813</u>	<u>2026</u>
<u>3,501 - 3,550</u>	<u>831</u>	<u>1226</u>	<u>1470</u>	<u>1642</u>	<u>1834</u>	<u>2048</u>
<u>3,551 - 3,600</u>	<u>834</u>	<u>1240</u>	<u>1485</u>	<u>1659</u>	<u>1853</u>	<u>2070</u>
<u>3,601 - 3,650</u>	<u>842</u>	<u>1251</u>	<u>1499</u>	<u>1675</u>	<u>1871</u>	<u>2089</u>
<u>3,651 - 3,700</u>	<u>852</u>	<u>1263</u>	<u>1513</u>	<u>1690</u>	<u>1888</u>	<u>2109</u>
<u>3,701 - 3,750</u>	<u>861</u>	<u>1274</u>	<u>1527</u>	<u>1705</u>	<u>1905</u>	<u>2128</u>
<u>3,751 - 3,800</u>	<u>869</u>	<u>1286</u>	<u>1540</u>	<u>1721</u>	<u>1922</u>	<u>2147</u>
<u>3,801 - 3,850</u>	<u>876</u>	<u>1297</u>	<u>1554</u>	<u>1736</u>	<u>1939</u>	<u>2166</u>
<u>3,851 - 3,900</u>	<u>880</u>	<u>1309</u>	<u>1568</u>	<u>1751</u>	<u>1956</u>	<u>2185</u>
<u>3,901 - 3,950</u>	<u>883</u>	<u>1320</u>	<u>1582</u>	<u>1767</u>	<u>1974</u>	<u>2205</u>
<u>3,951 - 4,000</u>	<u>889</u>	<u>1332</u>	<u>1596</u>	<u>1782</u>	<u>1991</u>	<u>2224</u>
<u>4,001 - 4,050</u>	<u>897</u>	<u>1340</u>	<u>1605</u>	<u>1792</u>	<u>2002</u>	<u>2236</u>
<u>4,051 - 4,100</u>	<u>906</u>	<u>1347</u>	<u>1612</u>	<u>1800</u>	<u>2011</u>	<u>2246</u>
<u>4,101 - 4,150</u>	<u>915</u>	<u>1353</u>	<u>1619</u>	<u>1808</u>	<u>2019</u>	<u>2256</u>
<u>4,151 - 4,200</u>	<u>924</u>	<u>1360</u>	<u>1626</u>	<u>1816</u>	<u>2028</u>	<u>2265</u>
<u>4,201 - 4,250</u>	<u>929</u>	<u>1366</u>	<u>1633</u>	<u>1824</u>	<u>2037</u>	<u>2275</u>
<u>4,251 - 4,300</u>	<u>932</u>	<u>1373</u>	<u>1640</u>	<u>1831</u>	<u>2046</u>	<u>2285</u>
<u>4,301 - 4,350</u>	<u>936</u>	<u>1379</u>	<u>1647</u>	<u>1839</u>	<u>2054</u>	<u>2295</u>
<u>4,351 - 4,400</u>	<u>939</u>	<u>1386</u>	<u>1654</u>	<u>1847</u>	<u>2063</u>	<u>2304</u>
<u>4,401 - 4,450</u>	<u>943</u>	<u>1392</u>	<u>1660</u>	<u>1854</u>	<u>2071</u>	<u>2313</u>
<u>4,451 - 4,500</u>	<u>946</u>	<u>1397</u>	<u>1665</u>	<u>1859</u>	<u>2077</u>	<u>2320</u>
<u>4,501 - 4,550</u>	<u>951</u>	<u>1402</u>	<u>1669</u>	<u>1865</u>	<u>2083</u>	<u>2326</u>
<u>4,551 - 4,600</u>	<u>954</u>	<u>1407</u>	<u>1674</u>	<u>1870</u>	<u>2089</u>	<u>2333</u>
<u>4,601 - 4,650</u>	<u>958</u>	<u>1411</u>	<u>1679</u>	<u>1875</u>	<u>2094</u>	<u>2339</u>
<u>4,651 - 4,700</u>	<u>961</u>	<u>1416</u>	<u>1683</u>	<u>1880</u>	<u>2100</u>	<u>2346</u>

<u>4,701 - 4,750</u>	<u>965</u>	<u>1421</u>	<u>1688</u>	<u>1885</u>	<u>2106</u>	<u>2352</u>
<u>4,751 - 4,800</u>	<u>969</u>	<u>1426</u>	<u>1693</u>	<u>1891</u>	<u>2112</u>	<u>2359</u>
<u>4,801 - 4,850</u>	<u>973</u>	<u>1430</u>	<u>1697</u>	<u>1896</u>	<u>2118</u>	<u>2366</u>
<u>4,851 - 4,900</u>	<u>978</u>	<u>1437</u>	<u>1704</u>	<u>1904</u>	<u>2126</u>	<u>2375</u>
<u>4,901 - 4,950</u>	<u>981</u>	<u>1443</u>	<u>1712</u>	<u>1912</u>	<u>2136</u>	<u>2385</u>
<u>4,951 - 5,000</u>	<u>985</u>	<u>1449</u>	<u>1719</u>	<u>1920</u>	<u>2145</u>	<u>2396</u>
<u>5,001 - 5,050</u>	<u>989</u>	<u>1456</u>	<u>1726</u>	<u>1928</u>	<u>2154</u>	<u>2406</u>
<u>5,051 - 5,100</u>	<u>993</u>	<u>1462</u>	<u>1734</u>	<u>1937</u>	<u>2163</u>	<u>2416</u>
<u>5,101 - 5,150</u>	<u>996</u>	<u>1469</u>	<u>1741</u>	<u>1945</u>	<u>2172</u>	<u>2426</u>
<u>5,151 - 5,200</u>	<u>1000</u>	<u>1475</u>	<u>1748</u>	<u>1953</u>	<u>2182</u>	<u>2437</u>
<u>5,201 - 5,250</u>	<u>1005</u>	<u>1481</u>	<u>1756</u>	<u>1961</u>	<u>2191</u>	<u>2447</u>
<u>5,251 - 5,300</u>	<u>1009</u>	<u>1488</u>	<u>1763</u>	<u>1969</u>	<u>2200</u>	<u>2457</u>
<u>5,301 - 5,350</u>	<u>1012</u>	<u>1495</u>	<u>1770</u>	<u>1978</u>	<u>2209</u>	<u>2467</u>
<u>5,351 - 5,400</u>	<u>1016</u>	<u>1502</u>	<u>1778</u>	<u>1986</u>	<u>2218</u>	<u>2478</u>
<u>5,401 - 5,450</u>	<u>1020</u>	<u>1509</u>	<u>1785</u>	<u>1994</u>	<u>2227</u>	<u>2488</u>
<u>5,451 - 5,500</u>	<u>1024</u>	<u>1516</u>	<u>1792</u>	<u>2002</u>	<u>2236</u>	<u>2498</u>
<u>5,501 - 5,550</u>	<u>1028</u>	<u>1523</u>	<u>1800</u>	<u>2010</u>	<u>2245</u>	<u>2508</u>
<u>5,551 - 5,600</u>	<u>1032</u>	<u>1530</u>	<u>1807</u>	<u>2018</u>	<u>2254</u>	<u>2518</u>
<u>5,601 - 5,650</u>	<u>1036</u>	<u>1537</u>	<u>1814</u>	<u>2026</u>	<u>2263</u>	<u>2528</u>
<u>5,651 - 5,700</u>	<u>1040</u>	<u>1544</u>	<u>1821</u>	<u>2035</u>	<u>2273</u>	<u>2538</u>
<u>5,701 - 5,750</u>	<u>1045</u>	<u>1552</u>	<u>1829</u>	<u>2043</u>	<u>2282</u>	<u>2549</u>
<u>5,751 - 5,800</u>	<u>1051</u>	<u>1560</u>	<u>1837</u>	<u>2052</u>	<u>2292</u>	<u>2561</u>
<u>5,801 - 5,850</u>	<u>1058</u>	<u>1568</u>	<u>1845</u>	<u>2061</u>	<u>2302</u>	<u>2572</u>
<u>5,851 - 5,900</u>	<u>1064</u>	<u>1577</u>	<u>1853</u>	<u>2070</u>	<u>2312</u>	<u>2583</u>
<u>5,901 - 5,950</u>	<u>1071</u>	<u>1585</u>	<u>1861</u>	<u>2079</u>	<u>2322</u>	<u>2594</u>
<u>5,951 - 6,000</u>	<u>1077</u>	<u>1593</u>	<u>1869</u>	<u>2088</u>	<u>2332</u>	<u>2605</u>
<u>6,001 - 6,050</u>	<u>1084</u>	<u>1601</u>	<u>1877</u>	<u>2097</u>	<u>2342</u>	<u>2616</u>
<u>6,051 - 6,100</u>	<u>1090</u>	<u>1610</u>	<u>1885</u>	<u>2106</u>	<u>2352</u>	<u>2627</u>
<u>6,101 - 6,150</u>	<u>1097</u>	<u>1619</u>	<u>1896</u>	<u>2118</u>	<u>2366</u>	<u>2642</u>
<u>6,151 - 6,200</u>	<u>1104</u>	<u>1631</u>	<u>1910</u>	<u>2134</u>	<u>2383</u>	<u>2662</u>
<u>6,201 - 6,250</u>	<u>1112</u>	<u>1642</u>	<u>1924</u>	<u>2149</u>	<u>2401</u>	<u>2681</u>

<u>6,251 - 6,300</u>	<u>1119</u>	<u>1654</u>	<u>1938</u>	<u>2165</u>	<u>2418</u>	<u>2701</u>
<u>6,301 - 6,350</u>	<u>1126</u>	<u>1665</u>	<u>1952</u>	<u>2180</u>	<u>2436</u>	<u>2720</u>
<u>6,351 - 6,400</u>	<u>1134</u>	<u>1676</u>	<u>1966</u>	<u>2196</u>	<u>2453</u>	<u>2740</u>
<u>6,401 - 6,450</u>	<u>1141</u>	<u>1688</u>	<u>1980</u>	<u>2212</u>	<u>2470</u>	<u>2759</u>
<u>6,451 - 6,500</u>	<u>1149</u>	<u>1699</u>	<u>1994</u>	<u>2227</u>	<u>2488</u>	<u>2779</u>
<u>6,501 - 6,550</u>	<u>1156</u>	<u>1711</u>	<u>2008</u>	<u>2243</u>	<u>2505</u>	<u>2798</u>
<u>6,551 - 6,600</u>	<u>1156</u>	<u>1711</u>	<u>2010</u>	<u>2245</u>	<u>2507</u>	<u>2801</u>
<u>6,601 - 6,650</u>	<u>1156</u>	<u>1712</u>	<u>2011</u>	<u>2247</u>	<u>2510</u>	<u>2803</u>
<u>6,651 - 6,700</u>	<u>1156</u>	<u>1713</u>	<u>2013</u>	<u>2249</u>	<u>2512</u>	<u>2806</u>
<u>6,701 - 6,750</u>	<u>1156</u>	<u>1714</u>	<u>2015</u>	<u>2251</u>	<u>2514</u>	<u>2808</u>
<u>6,751 - 6,800</u>	<u>1157</u>	<u>1715</u>	<u>2017</u>	<u>2253</u>	<u>2516</u>	<u>2811</u>
<u>6,801 - 6,850</u>	<u>1157</u>	<u>1715</u>	<u>2018</u>	<u>2255</u>	<u>2518</u>	<u>2813</u>
<u>6,851 - 6,900</u>	<u>1162</u>	<u>1716</u>	<u>2020</u>	<u>2257</u>	<u>2521</u>	<u>2816</u>
<u>6,901 - 6,950</u>	<u>1167</u>	<u>1717</u>	<u>2022</u>	<u>2259</u>	<u>2523</u>	<u>2818</u>
<u>6,951 - 7,000</u>	<u>1172</u>	<u>1722</u>	<u>2027</u>	<u>2264</u>	<u>2529</u>	<u>2825</u>
<u>7,001 - 7,050</u>	<u>1177</u>	<u>1729</u>	<u>2034</u>	<u>2272</u>	<u>2538</u>	<u>2835</u>
<u>7,051 - 7,100</u>	<u>1182</u>	<u>1737</u>	<u>2041</u>	<u>2280</u>	<u>2547</u>	<u>2845</u>
<u>7,101 - 7,150</u>	<u>1187</u>	<u>1745</u>	<u>2049</u>	<u>2288</u>	<u>2556</u>	<u>2855</u>
<u>7,151 - 7,200</u>	<u>1192</u>	<u>1753</u>	<u>2056</u>	<u>2297</u>	<u>2565</u>	<u>2865</u>
<u>7,201 - 7,250</u>	<u>1197</u>	<u>1761</u>	<u>2063</u>	<u>2305</u>	<u>2574</u>	<u>2876</u>
<u>7,251 - 7,300</u>	<u>1202</u>	<u>1768</u>	<u>2071</u>	<u>2313</u>	<u>2583</u>	<u>2886</u>
<u>7,301 - 7,350</u>	<u>1207</u>	<u>1776</u>	<u>2078</u>	<u>2321</u>	<u>2593</u>	<u>2896</u>
<u>7,351 - 7,400</u>	<u>1212</u>	<u>1784</u>	<u>2085</u>	<u>2329</u>	<u>2602</u>	<u>2906</u>
<u>7,401 - 7,450</u>	<u>1216</u>	<u>1791</u>	<u>2093</u>	<u>2337</u>	<u>2611</u>	<u>2916</u>
<u>7,451 - 7,500</u>	<u>1221</u>	<u>1798</u>	<u>2100</u>	<u>2346</u>	<u>2620</u>	<u>2927</u>
<u>7,501 - 7,550</u>	<u>1226</u>	<u>1805</u>	<u>2107</u>	<u>2354</u>	<u>2629</u>	<u>2937</u>
<u>7,551 - 7,600</u>	<u>1231</u>	<u>1812</u>	<u>2115</u>	<u>2362</u>	<u>2639</u>	<u>2947</u>
<u>7,601 - 7,650</u>	<u>1237</u>	<u>1819</u>	<u>2122</u>	<u>2370</u>	<u>2648</u>	<u>2958</u>
<u>7,651 - 7,700</u>	<u>1242</u>	<u>1826</u>	<u>2130</u>	<u>2379</u>	<u>2657</u>	<u>2968</u>
<u>7,701 - 7,750</u>	<u>1247</u>	<u>1834</u>	<u>2137</u>	<u>2387</u>	<u>2666</u>	<u>2978</u>
<u>7,751 - 7,800</u>	<u>1253</u>	<u>1841</u>	<u>2144</u>	<u>2395</u>	<u>2675</u>	<u>2988</u>



<u>7,801 - 7,850</u>	<u>1258</u>	<u>1848</u>	<u>2152</u>	<u>2403</u>	<u>2685</u>	<u>2999</u>
<u>7,851 - 7,900</u>	<u>1263</u>	<u>1855</u>	<u>2159</u>	<u>2412</u>	<u>2694</u>	<u>3009</u>
<u>7,901 - 7,950</u>	<u>1268</u>	<u>1862</u>	<u>2166</u>	<u>2420</u>	<u>2703</u>	<u>3019</u>
<u>7,951 - 8,000</u>	<u>1274</u>	<u>1869</u>	<u>2174</u>	<u>2428</u>	<u>2712</u>	<u>3030</u>
<u>8,001 - 8,050</u>	<u>1279</u>	<u>1876</u>	<u>2182</u>	<u>2437</u>	<u>2722</u>	<u>3041</u>
<u>8,051 - 8,100</u>	<u>1285</u>	<u>1884</u>	<u>2191</u>	<u>2447</u>	<u>2733</u>	<u>3053</u>
<u>8,101 - 8,150</u>	<u>1290</u>	<u>1892</u>	<u>2200</u>	<u>2457</u>	<u>2745</u>	<u>3066</u>
<u>8,151 - 8,200</u>	<u>1296</u>	<u>1900</u>	<u>2209</u>	<u>2467</u>	<u>2756</u>	<u>3078</u>
<u>8,201 - 8,250</u>	<u>1302</u>	<u>1908</u>	<u>2218</u>	<u>2477</u>	<u>2767</u>	<u>3090</u>
<u>8,251 - 8,300</u>	<u>1307</u>	<u>1916</u>	<u>2226</u>	<u>2487</u>	<u>2778</u>	<u>3103</u>
<u>8,301 - 8,350</u>	<u>1313</u>	<u>1924</u>	<u>2235</u>	<u>2497</u>	<u>2789</u>	<u>3115</u>
<u>8,351 - 8,400</u>	<u>1319</u>	<u>1932</u>	<u>2244</u>	<u>2507</u>	<u>2800</u>	<u>3128</u>
<u>8,401 - 8,450</u>	<u>1324</u>	<u>1940</u>	<u>2253</u>	<u>2517</u>	<u>2811</u>	<u>3140</u>
<u>8,451 - 8,500</u>	<u>1330</u>	<u>1948</u>	<u>2262</u>	<u>2527</u>	<u>2822</u>	<u>3153</u>
<u>8,501 - 8,550</u>	<u>1336</u>	<u>1956</u>	<u>2271</u>	<u>2537</u>	<u>2833</u>	<u>3165</u>
<u>8,551 - 8,600</u>	<u>1341</u>	<u>1964</u>	<u>2280</u>	<u>2547</u>	<u>2845</u>	<u>3177</u>
<u>8,601 - 8,650</u>	<u>1347</u>	<u>1972</u>	<u>2289</u>	<u>2557</u>	<u>2856</u>	<u>3190</u>
<u>8,651 - 8,700</u>	<u>1352</u>	<u>1980</u>	<u>2298</u>	<u>2566</u>	<u>2867</u>	<u>3202</u>
<u>8,701 - 8,750</u>	<u>1358</u>	<u>1988</u>	<u>2307</u>	<u>2576</u>	<u>2878</u>	<u>3215</u>
<u>8,751 - 8,800</u>	<u>1364</u>	<u>1996</u>	<u>2315</u>	<u>2586</u>	<u>2889</u>	<u>3227</u>
<u>8,801 - 8,850</u>	<u>1369</u>	<u>2004</u>	<u>2324</u>	<u>2596</u>	<u>2900</u>	<u>3239</u>
<u>8,851 - 8,900</u>	<u>1375</u>	<u>2012</u>	<u>2333</u>	<u>2606</u>	<u>2911</u>	<u>3252</u>
<u>8,901 - 8,950</u>	<u>1381</u>	<u>2020</u>	<u>2342</u>	<u>2616</u>	<u>2922</u>	<u>3264</u>
<u>8,951 - 9,000</u>	<u>1386</u>	<u>2028</u>	<u>2351</u>	<u>2626</u>	<u>2933</u>	<u>3277</u>
<u>9,001 - 9,050</u>	<u>1392</u>	<u>2036</u>	<u>2360</u>	<u>2636</u>	<u>2944</u>	<u>3289</u>
<u>9,051 - 9,100</u>	<u>1397</u>	<u>2044</u>	<u>2369</u>	<u>2646</u>	<u>2956</u>	<u>3301</u>
<u>9,101 - 9,150</u>	<u>1403</u>	<u>2052</u>	<u>2378</u>	<u>2656</u>	<u>2967</u>	<u>3314</u>
<u>9,151 - 9,200</u>	<u>1409</u>	<u>2060</u>	<u>2387</u>	<u>2666</u>	<u>2978</u>	<u>3326</u>
<u>9,201 - 9,250</u>	<u>1414</u>	<u>2068</u>	<u>2396</u>	<u>2676</u>	<u>2989</u>	<u>3339</u>
<u>9,251 - 9,300</u>	<u>1420</u>	<u>2076</u>	<u>2404</u>	<u>2686</u>	<u>3000</u>	<u>3351</u>
<u>9,301 - 9,350</u>	<u>1426</u>	<u>2084</u>	<u>2413</u>	<u>2696</u>	<u>3011</u>	<u>3363</u>

<u>9,351 - 9,400</u>	<u>1431</u>	<u>2092</u>	<u>2422</u>	<u>2706</u>	<u>3022</u>	<u>3376</u>
<u>9,401 - 9,450</u>	<u>1437</u>	<u>2100</u>	<u>2431</u>	<u>2716</u>	<u>3033</u>	<u>3388</u>
<u>9,451 - 9,500</u>	<u>1443</u>	<u>2107</u>	<u>2440</u>	<u>2726</u>	<u>3044</u>	<u>3401</u>
<u>9,501 - 9,550</u>	<u>1447</u>	<u>2115</u>	<u>2449</u>	<u>2736</u>	<u>3056</u>	<u>3414</u>
<u>9,551 - 9,600</u>	<u>1452</u>	<u>2123</u>	<u>2459</u>	<u>2747</u>	<u>3068</u>	<u>3427</u>
<u>9,601 - 9,650</u>	<u>1457</u>	<u>2130</u>	<u>2468</u>	<u>2757</u>	<u>3080</u>	<u>3440</u>
<u>9,651 - 9,700</u>	<u>1462</u>	<u>2138</u>	<u>2478</u>	<u>2768</u>	<u>3092</u>	<u>3453</u>
<u>9,701 - 9,750</u>	<u>1466</u>	<u>2145</u>	<u>2487</u>	<u>2778</u>	<u>3103</u>	<u>3466</u>
<u>9,751 - 9,800</u>	<u>1471</u>	<u>2153</u>	<u>2497</u>	<u>2789</u>	<u>3115</u>	<u>3480</u>
<u>9,801 - 9,850</u>	<u>1476</u>	<u>2160</u>	<u>2506</u>	<u>2799</u>	<u>3127</u>	<u>3493</u>
<u>9,851 - 9,900</u>	<u>1481</u>	<u>2168</u>	<u>2516</u>	<u>2810</u>	<u>3139</u>	<u>3506</u>
<u>9,901 - 9,950</u>	<u>1485</u>	<u>2175</u>	<u>2525</u>	<u>2821</u>	<u>3151</u>	<u>3519</u>
<u>9,951 - 10,000</u>	<u>1490</u>	<u>2183</u>	<u>2535</u>	<u>2831</u>	<u>3162</u>	<u>3532</u>
<u>10,001 - 10,050</u>	<u>1495</u>	<u>2190</u>	<u>2544</u>	<u>2842</u>	<u>3174</u>	<u>3546</u>
<u>10,051 - 10,100</u>	<u>1500</u>	<u>2198</u>	<u>2554</u>	<u>2852</u>	<u>3186</u>	<u>3559</u>
<u>10,101 - 10,150</u>	<u>1505</u>	<u>2205</u>	<u>2563</u>	<u>2863</u>	<u>3198</u>	<u>3572</u>
<u>10,151 - 10,200</u>	<u>1509</u>	<u>2213</u>	<u>2572</u>	<u>2873</u>	<u>3210</u>	<u>3585</u>
<u>10,201 - 10,250</u>	<u>1514</u>	<u>2221</u>	<u>2582</u>	<u>2884</u>	<u>3221</u>	<u>3598</u>
<u>10,251 - 10,300</u>	<u>1519</u>	<u>2228</u>	<u>2591</u>	<u>2895</u>	<u>3233</u>	<u>3612</u>
<u>10,301 - 10,350</u>	<u>1524</u>	<u>2236</u>	<u>2601</u>	<u>2905</u>	<u>3245</u>	<u>3625</u>
<u>10,351 - 10,400</u>	<u>1528</u>	<u>2243</u>	<u>2610</u>	<u>2916</u>	<u>3257</u>	<u>3638</u>
<u>10,401 - 10,450</u>	<u>1533</u>	<u>2251</u>	<u>2620</u>	<u>2926</u>	<u>3269</u>	<u>3651</u>
<u>10,451 - 10,500</u>	<u>1538</u>	<u>2258</u>	<u>2629</u>	<u>2937</u>	<u>3281</u>	<u>3664</u>
<u>10,501 - 10,550</u>	<u>1543</u>	<u>2266</u>	<u>2639</u>	<u>2947</u>	<u>3292</u>	<u>3678</u>
<u>10,551 - 10,600</u>	<u>1547</u>	<u>2273</u>	<u>2648</u>	<u>2958</u>	<u>3304</u>	<u>3691</u>
<u>10,601 - 10,650</u>	<u>1552</u>	<u>2281</u>	<u>2658</u>	<u>2969</u>	<u>3316</u>	<u>3704</u>
<u>10,651 - 10,700</u>	<u>1557</u>	<u>2288</u>	<u>2667</u>	<u>2979</u>	<u>3328</u>	<u>3717</u>
<u>10,701 - 10,750</u>	<u>1562</u>	<u>2296</u>	<u>2677</u>	<u>2990</u>	<u>3340</u>	<u>3730</u>
<u>10,751 - 10,800</u>	<u>1566</u>	<u>2303</u>	<u>2686</u>	<u>3000</u>	<u>3351</u>	<u>3743</u>
<u>10,801 - 10,850</u>	<u>1571</u>	<u>2311</u>	<u>2696</u>	<u>3011</u>	<u>3363</u>	<u>3757</u>
<u>10,851 - 10,900</u>	<u>1576</u>	<u>2318</u>	<u>2705</u>	<u>3021</u>	<u>3375</u>	<u>3770</u>

<u>10,901 - 10,950</u>	<u>1581</u>	<u>2326</u>	<u>2714</u>	<u>3032</u>	<u>3387</u>	<u>3783</u>
<u>10,951 - 11,000</u>	<u>1585</u>	<u>2333</u>	<u>2724</u>	<u>3043</u>	<u>3399</u>	<u>3796</u>
<u>11,001 - 11,050</u>	<u>1590</u>	<u>2341</u>	<u>2733</u>	<u>3053</u>	<u>3410</u>	<u>3809</u>
<u>11,051 - 11,100</u>	<u>1595</u>	<u>2349</u>	<u>2743</u>	<u>3064</u>	<u>3422</u>	<u>3823</u>
<u>11,101 - 11,150</u>	<u>1600</u>	<u>2356</u>	<u>2752</u>	<u>3074</u>	<u>3434</u>	<u>3836</u>
<u>11,151 - 11,200</u>	<u>1604</u>	<u>2364</u>	<u>2762</u>	<u>3085</u>	<u>3446</u>	<u>3849</u>
<u>11,201 - 11,250</u>	<u>1609</u>	<u>2371</u>	<u>2771</u>	<u>3095</u>	<u>3458</u>	<u>3862</u>
<u>11,251 - 11,300</u>	<u>1614</u>	<u>2379</u>	<u>2781</u>	<u>3106</u>	<u>3469</u>	<u>3875</u>
<u>11,301 - 11,350</u>	<u>1619</u>	<u>2386</u>	<u>2790</u>	<u>3117</u>	<u>3481</u>	<u>3889</u>
<u>11,351 - 11,400</u>	<u>1623</u>	<u>2394</u>	<u>2800</u>	<u>3127</u>	<u>3493</u>	<u>3902</u>
<u>11,401 - 11,450</u>	<u>1628</u>	<u>2401</u>	<u>2809</u>	<u>3138</u>	<u>3505</u>	<u>3915</u>
<u>11,451 - 11,500</u>	<u>1633</u>	<u>2409</u>	<u>2819</u>	<u>3148</u>	<u>3517</u>	<u>3928</u>
<u>11,501 - 11,550</u>	<u>1638</u>	<u>2416</u>	<u>2828</u>	<u>3159</u>	<u>3528</u>	<u>3941</u>
<u>11,551 - 11,600</u>	<u>1642</u>	<u>2424</u>	<u>2837</u>	<u>3169</u>	<u>3540</u>	<u>3954</u>
<u>11,601 - 11,650</u>	<u>1649</u>	<u>2431</u>	<u>2847</u>	<u>3180</u>	<u>3552</u>	<u>3968</u>
<u>11,651 - 11,700</u>	<u>1656</u>	<u>2439</u>	<u>2856</u>	<u>3190</u>	<u>3564</u>	<u>3981</u>
<u>11,701 - 11,750</u>	<u>1663</u>	<u>2446</u>	<u>2866</u>	<u>3201</u>	<u>3576</u>	<u>3994</u>
<u>11,751 - 11,800</u>	<u>1670</u>	<u>2454</u>	<u>2875</u>	<u>3211</u>	<u>3587</u>	<u>4007</u>
<u>11,801 - 11,850</u>	<u>1677</u>	<u>2462</u>	<u>2885</u>	<u>3222</u>	<u>3599</u>	<u>4020</u>
<u>11,851 - 11,900</u>	<u>1684</u>	<u>2469</u>	<u>2894</u>	<u>3232</u>	<u>3611</u>	<u>4033</u>
<u>11,901 - 11,950</u>	<u>1691</u>	<u>2477</u>	<u>2903</u>	<u>3243</u>	<u>3622</u>	<u>4046</u>
<u>11,951 - 12,000</u>	<u>1698</u>	<u>2484</u>	<u>2913</u>	<u>3254</u>	<u>3634</u>	<u>4059</u>
<u>12,001 - 12,050</u>	<u>1705</u>	<u>2492</u>	<u>2922</u>	<u>3264</u>	<u>3646</u>	<u>4072</u>
<u>12,051 - 12,100</u>	<u>1712</u>	<u>2499</u>	<u>2932</u>	<u>3275</u>	<u>3658</u>	<u>4086</u>
<u>12,101 - 12,150</u>	<u>1719</u>	<u>2507</u>	<u>2941</u>	<u>3285</u>	<u>3669</u>	<u>4099</u>
<u>12,151 - 12,200</u>	<u>1726</u>	<u>2514</u>	<u>2950</u>	<u>3296</u>	<u>3681</u>	<u>4112</u>
<u>12,201 - 12,250</u>	<u>1733</u>	<u>2522</u>	<u>2960</u>	<u>3306</u>	<u>3693</u>	<u>4125</u>
<u>12,251 - 12,300</u>	<u>1741</u>	<u>2529</u>	<u>2969</u>	<u>3317</u>	<u>3705</u>	<u>4138</u>
<u>12,301 - 12,350</u>	<u>1748</u>	<u>2537</u>	<u>2979</u>	<u>3327</u>	<u>3716</u>	<u>4151</u>
<u>12,351 - 12,400</u>	<u>1755</u>	<u>2544</u>	<u>2988</u>	<u>3338</u>	<u>3728</u>	<u>4164</u>
<u>12,401 - 12,450</u>	<u>1762</u>	<u>2552</u>	<u>2997</u>	<u>3348</u>	<u>3740</u>	<u>4177</u>

<u>12,451 - 12,500</u>	<u>1769</u>	<u>2559</u>	<u>3007</u>	<u>3359</u>	<u>3751</u>	<u>4190</u>
<u>12,501 - 12,550</u>	<u>1776</u>	<u>2567</u>	<u>3016</u>	<u>3369</u>	<u>3763</u>	<u>4204</u>
<u>12,551 - 12,600</u>	<u>1783</u>	<u>2574</u>	<u>3026</u>	<u>3380</u>	<u>3775</u>	<u>4217</u>
<u>12,601 - 12,650</u>	<u>1790</u>	<u>2582</u>	<u>3035</u>	<u>3390</u>	<u>3787</u>	<u>4230</u>
<u>12,651 - 12,700</u>	<u>1797</u>	<u>2590</u>	<u>3044</u>	<u>3401</u>	<u>3798</u>	<u>4243</u>
<u>12,701 - 12,750</u>	<u>1804</u>	<u>2597</u>	<u>3054</u>	<u>3411</u>	<u>3810</u>	<u>4256</u>
<u>12,751 - 12,800</u>	<u>1811</u>	<u>2605</u>	<u>3063</u>	<u>3422</u>	<u>3822</u>	<u>4269</u>
<u>12,801 - 12,850</u>	<u>1818</u>	<u>2612</u>	<u>3073</u>	<u>3432</u>	<u>3834</u>	<u>4282</u>
<u>12,851 - 12,900</u>	<u>1825</u>	<u>2620</u>	<u>3082</u>	<u>3443</u>	<u>3845</u>	<u>4295</u>
<u>12,901 - 12,950</u>	<u>1833</u>	<u>2627</u>	<u>3091</u>	<u>3453</u>	<u>3857</u>	<u>4308</u>
<u>12,951 - 13,000</u>	<u>1840</u>	<u>2635</u>	<u>3101</u>	<u>3464</u>	<u>3869</u>	<u>4321</u>
<u>13,001 - 13,050</u>	<u>1847</u>	<u>2642</u>	<u>3110</u>	<u>3474</u>	<u>3881</u>	<u>4335</u>
<u>13,051 - 13,100</u>	<u>1854</u>	<u>2650</u>	<u>3120</u>	<u>3485</u>	<u>3892</u>	<u>4348</u>
<u>13,101 - 13,150</u>	<u>1861</u>	<u>2657</u>	<u>3129</u>	<u>3495</u>	<u>3904</u>	<u>4361</u>
<u>13,151 - 13,200</u>	<u>1868</u>	<u>2665</u>	<u>3138</u>	<u>3506</u>	<u>3916</u>	<u>4374</u>
<u>13,201 - 13,250</u>	<u>1875</u>	<u>2672</u>	<u>3148</u>	<u>3516</u>	<u>3927</u>	<u>4387</u>
<u>13,251 - 13,300</u>	<u>1882</u>	<u>2680</u>	<u>3157</u>	<u>3527</u>	<u>3939</u>	<u>4400</u>
<u>13,301 - 13,350</u>	<u>1889</u>	<u>2687</u>	<u>3167</u>	<u>3537</u>	<u>3951</u>	<u>4413</u>
<u>13,351 - 13,400</u>	<u>1896</u>	<u>2695</u>	<u>3176</u>	<u>3548</u>	<u>3963</u>	<u>4426</u>
<u>13,401 - 13,450</u>	<u>1903</u>	<u>2703</u>	<u>3185</u>	<u>3558</u>	<u>3974</u>	<u>4439</u>
<u>13,451 - 13,500</u>	<u>1910</u>	<u>2710</u>	<u>3195</u>	<u>3569</u>	<u>3986</u>	<u>4452</u>
<u>13,501 - 13,550</u>	<u>1917</u>	<u>2718</u>	<u>3204</u>	<u>3579</u>	<u>3998</u>	<u>4466</u>
<u>13,551 - 13,600</u>	<u>1925</u>	<u>2725</u>	<u>3214</u>	<u>3590</u>	<u>4010</u>	<u>4479</u>
<u>13,601 - 13,650</u>	<u>1932</u>	<u>2733</u>	<u>3223</u>	<u>3600</u>	<u>4021</u>	<u>4492</u>
<u>13,651 - 13,700</u>	<u>1939</u>	<u>2740</u>	<u>3232</u>	<u>3611</u>	<u>4033</u>	<u>4505</u>
<u>13,701 - 13,750</u>	<u>1945</u>	<u>2748</u>	<u>3241</u>	<u>3621</u>	<u>4044</u>	<u>4517</u>
<u>13,751 - 13,800</u>	<u>1950</u>	<u>2755</u>	<u>3250</u>	<u>3630</u>	<u>4055</u>	<u>4529</u>
<u>13,801 - 13,850</u>	<u>1955</u>	<u>2763</u>	<u>3258</u>	<u>3639</u>	<u>4065</u>	<u>4541</u>
<u>13,851 - 13,900</u>	<u>1960</u>	<u>2770</u>	<u>3266</u>	<u>3649</u>	<u>4076</u>	<u>4552</u>
<u>13,901 - 13,950</u>	<u>1965</u>	<u>2778</u>	<u>3275</u>	<u>3658</u>	<u>4086</u>	<u>4564</u>
<u>13,951 - 14,000</u>	<u>1970</u>	<u>2786</u>	<u>3283</u>	<u>3667</u>	<u>4096</u>	<u>4576</u>

<u>14,001 - 14,050</u>	<u>1975</u>	<u>2793</u>	<u>3291</u>	<u>3677</u>	<u>4107</u>	<u>4587</u>
<u>14,051 - 14,100</u>	<u>1980</u>	<u>2801</u>	<u>3300</u>	<u>3686</u>	<u>4117</u>	<u>4599</u>
<u>14,101 - 14,150</u>	<u>1985</u>	<u>2808</u>	<u>3308</u>	<u>3695</u>	<u>4128</u>	<u>4610</u>
<u>14,151 - 14,200</u>	<u>1990</u>	<u>2816</u>	<u>3316</u>	<u>3704</u>	<u>4138</u>	<u>4622</u>
<u>14,201 - 14,250</u>	<u>1996</u>	<u>2823</u>	<u>3325</u>	<u>3714</u>	<u>4148</u>	<u>4634</u>
<u>14,251 - 14,300</u>	<u>2001</u>	<u>2831</u>	<u>3333</u>	<u>3723</u>	<u>4159</u>	<u>4645</u>
<u>14,301 - 14,350</u>	<u>2006</u>	<u>2839</u>	<u>3341</u>	<u>3732</u>	<u>4169</u>	<u>4657</u>
<u>14,351 - 14,400</u>	<u>2011</u>	<u>2846</u>	<u>3350</u>	<u>3742</u>	<u>4180</u>	<u>4669</u>
<u>14,401 - 14,450</u>	<u>2016</u>	<u>2854</u>	<u>3358</u>	<u>3751</u>	<u>4190</u>	<u>4680</u>
<u>14,451 - 14,500</u>	<u>2021</u>	<u>2861</u>	<u>3366</u>	<u>3760</u>	<u>4200</u>	<u>4692</u>
<u>14,501 - 14,550</u>	<u>2026</u>	<u>2869</u>	<u>3375</u>	<u>3770</u>	<u>4211</u>	<u>4703</u>
<u>14,551 - 14,600</u>	<u>2031</u>	<u>2876</u>	<u>3383</u>	<u>3779</u>	<u>4221</u>	<u>4715</u>
<u>14,601 - 14,650</u>	<u>2036</u>	<u>2884</u>	<u>3392</u>	<u>3788</u>	<u>4232</u>	<u>4727</u>
<u>14,651 - 14,700</u>	<u>2041</u>	<u>2892</u>	<u>3400</u>	<u>3798</u>	<u>4242</u>	<u>4738</u>
<u>14,701 - 14,750</u>	<u>2046</u>	<u>2899</u>	<u>3408</u>	<u>3807</u>	<u>4252</u>	<u>4750</u>
<u>14,751 - 14,800</u>	<u>2051</u>	<u>2907</u>	<u>3417</u>	<u>3816</u>	<u>4263</u>	<u>4761</u>
<u>14,801 - 14,850</u>	<u>2056</u>	<u>2914</u>	<u>3425</u>	<u>3826</u>	<u>4273</u>	<u>4773</u>
<u>14,851 - 14,900</u>	<u>2061</u>	<u>2922</u>	<u>3433</u>	<u>3835</u>	<u>4284</u>	<u>4785</u>
<u>14,901 - 14,950</u>	<u>2066</u>	<u>2929</u>	<u>3442</u>	<u>3844</u>	<u>4294</u>	<u>4796</u>
<u>14,951 - 15,000</u>	<u>2071</u>	<u>2937</u>	<u>3450</u>	<u>3853</u>	<u>4304</u>	<u>4808</u>
<u>15,001 - 15,050</u>	<u>2076</u>	<u>2945</u>	<u>3458</u>	<u>3863</u>	<u>4315</u>	<u>4820</u>
<u>15,051 - 15,100</u>	<u>2081</u>	<u>2952</u>	<u>3467</u>	<u>3872</u>	<u>4325</u>	<u>4831</u>
<u>15,101 - 15,150</u>	<u>2086</u>	<u>2960</u>	<u>3475</u>	<u>3881</u>	<u>4336</u>	<u>4843</u>
<u>15,151 - 15,200</u>	<u>2091</u>	<u>2967</u>	<u>3483</u>	<u>3891</u>	<u>4346</u>	<u>4854</u>
<u>15,201 - 15,250</u>	<u>2097</u>	<u>2975</u>	<u>3492</u>	<u>3900</u>	<u>4356</u>	<u>4866</u>
<u>15,251 - 15,300</u>	<u>2102</u>	<u>2982</u>	<u>3500</u>	<u>3909</u>	<u>4367</u>	<u>4878</u>
<u>15,301 - 15,350</u>	<u>2107</u>	<u>2990</u>	<u>3508</u>	<u>3919</u>	<u>4377</u>	<u>4889</u>
<u>15,351 - 15,400</u>	<u>2112</u>	<u>2998</u>	<u>3517</u>	<u>3928</u>	<u>4388</u>	<u>4901</u>
<u>15,401 - 15,450</u>	<u>2117</u>	<u>3005</u>	<u>3525</u>	<u>3937</u>	<u>4398</u>	<u>4913</u>
<u>15,451 - 15,500</u>	<u>2122</u>	<u>3013</u>	<u>3533</u>	<u>3947</u>	<u>4408</u>	<u>4924</u>
<u>15,501 - 15,550</u>	<u>2127</u>	<u>3020</u>	<u>3542</u>	<u>3956</u>	<u>4419</u>	<u>4936</u>

<u>15,551 - 15,600</u>	<u>2132</u>	<u>3028</u>	<u>3550</u>	<u>3965</u>	<u>4429</u>	<u>4947</u>
<u>15,601 - 15,650</u>	<u>2137</u>	<u>3035</u>	<u>3558</u>	<u>3975</u>	<u>4440</u>	<u>4959</u>
<u>15,651 - 15,700</u>	<u>2142</u>	<u>3043</u>	<u>3567</u>	<u>3984</u>	<u>4450</u>	<u>4971</u>
<u>15,701 - 15,750</u>	<u>2147</u>	<u>3051</u>	<u>3575</u>	<u>3993</u>	<u>4460</u>	<u>4982</u>
<u>15,751 - 15,800</u>	<u>2152</u>	<u>3058</u>	<u>3583</u>	<u>4002</u>	<u>4471</u>	<u>4994</u>
<u>15,801 - 15,850</u>	<u>2157</u>	<u>3066</u>	<u>3592</u>	<u>4012</u>	<u>4481</u>	<u>5005</u>
<u>15,851 - 15,900</u>	<u>2162</u>	<u>3073</u>	<u>3600</u>	<u>4021</u>	<u>4492</u>	<u>5017</u>
<u>15,901 - 15,950</u>	<u>2167</u>	<u>3081</u>	<u>3608</u>	<u>4030</u>	<u>4502</u>	<u>5029</u>
<u>15,951 - 16,000</u>	<u>2172</u>	<u>3088</u>	<u>3617</u>	<u>4040</u>	<u>4512</u>	<u>5040</u>
<u>16,001 - 16,050</u>	<u>2177</u>	<u>3096</u>	<u>3625</u>	<u>4049</u>	<u>4523</u>	<u>5052</u>
<u>16,051 - 16,100</u>	<u>2182</u>	<u>3104</u>	<u>3633</u>	<u>4058</u>	<u>4533</u>	<u>5064</u>
<u>16,101 - 16,150</u>	<u>2187</u>	<u>3111</u>	<u>3642</u>	<u>4068</u>	<u>4544</u>	<u>5075</u>
<u>16,151 - 16,200</u>	<u>2192</u>	<u>3119</u>	<u>3650</u>	<u>4077</u>	<u>4554</u>	<u>5087</u>
<u>16,201 - 16,250</u>	<u>2197</u>	<u>3126</u>	<u>3658</u>	<u>4086</u>	<u>4564</u>	<u>5098</u>
<u>16,251 - 16,300</u>	<u>2203</u>	<u>3134</u>	<u>3667</u>	<u>4096</u>	<u>4575</u>	<u>5110</u>
<u>16,301 - 16,350</u>	<u>2208</u>	<u>3141</u>	<u>3675</u>	<u>4105</u>	<u>4585</u>	<u>5122</u>
<u>16,351 - 16,400</u>	<u>2213</u>	<u>3149</u>	<u>3683</u>	<u>4114</u>	<u>4596</u>	<u>5133</u>
<u>16,401 - 16,450</u>	<u>2218</u>	<u>3157</u>	<u>3692</u>	<u>4124</u>	<u>4606</u>	<u>5145</u>
<u>16,451 - 16,500</u>	<u>2223</u>	<u>3164</u>	<u>3700</u>	<u>4133</u>	<u>4616</u>	<u>5157</u>
<u>16,501 - 16,550</u>	<u>2228</u>	<u>3172</u>	<u>3708</u>	<u>4142</u>	<u>4627</u>	<u>5168</u>
<u>16,551 - 16,600</u>	<u>2233</u>	<u>3179</u>	<u>3717</u>	<u>4151</u>	<u>4637</u>	<u>5180</u>
<u>16,601 - 16,650</u>	<u>2238</u>	<u>3187</u>	<u>3725</u>	<u>4161</u>	<u>4648</u>	<u>5191</u>
<u>16,651 - 16,700</u>	<u>2243</u>	<u>3194</u>	<u>3733</u>	<u>4170</u>	<u>4658</u>	<u>5203</u>
<u>16,701 - 16,750</u>	<u>2248</u>	<u>3202</u>	<u>3742</u>	<u>4179</u>	<u>4668</u>	<u>5215</u>
<u>16,751 - 16,800</u>	<u>2253</u>	<u>3210</u>	<u>3750</u>	<u>4189</u>	<u>4679</u>	<u>5226</u>
<u>16,801 - 16,850</u>	<u>2258</u>	<u>3217</u>	<u>3758</u>	<u>4198</u>	<u>4689</u>	<u>5238</u>
<u>16,851 - 16,900</u>	<u>2263</u>	<u>3225</u>	<u>3767</u>	<u>4207</u>	<u>4700</u>	<u>5249</u>
<u>16,901 - 16,950</u>	<u>2268</u>	<u>3232</u>	<u>3775</u>	<u>4217</u>	<u>4710</u>	<u>5261</u>
<u>16,951 - 17,000</u>	<u>2273</u>	<u>3240</u>	<u>3783</u>	<u>4226</u>	<u>4720</u>	<u>5273</u>
<u>17,001 - 17,050</u>	<u>2278</u>	<u>3247</u>	<u>3792</u>	<u>4235</u>	<u>4731</u>	<u>5284</u>
<u>17,051 - 17,100</u>	<u>2283</u>	<u>3255</u>	<u>3800</u>	<u>4245</u>	<u>4741</u>	<u>5296</u>

<u>17,101 - 17,150</u>	<u>2288</u>	<u>3262</u>	<u>3808</u>	<u>4254</u>	<u>4752</u>	<u>5308</u>
<u>17,151 - 17,200</u>	<u>2293</u>	<u>3270</u>	<u>3817</u>	<u>4263</u>	<u>4762</u>	<u>5319</u>
<u>17,201 - 17,250</u>	<u>2298</u>	<u>3278</u>	<u>3825</u>	<u>4273</u>	<u>4772</u>	<u>5331</u>
<u>17,251 - 17,300</u>	<u>2303</u>	<u>3285</u>	<u>3833</u>	<u>4282</u>	<u>4783</u>	<u>5342</u>
<u>17,301 - 17,350</u>	<u>2309</u>	<u>3293</u>	<u>3842</u>	<u>4291</u>	<u>4793</u>	<u>5354</u>
<u>17,351 - 17,400</u>	<u>2314</u>	<u>3300</u>	<u>3850</u>	<u>4300</u>	<u>4804</u>	<u>5366</u>
<u>17,401 - 17,450</u>	<u>2319</u>	<u>3308</u>	<u>3858</u>	<u>4310</u>	<u>4814</u>	<u>5377</u>
<u>17,451 - 17,500</u>	<u>2324</u>	<u>3315</u>	<u>3867</u>	<u>4319</u>	<u>4824</u>	<u>5389</u>
<u>17,501 - 17,550</u>	<u>2329</u>	<u>3323</u>	<u>3875</u>	<u>4328</u>	<u>4835</u>	<u>5400</u>
<u>17,551 - 17,600</u>	<u>2334</u>	<u>3331</u>	<u>3883</u>	<u>4338</u>	<u>4845</u>	<u>5412</u>
<u>17,601 - 17,650</u>	<u>2339</u>	<u>3338</u>	<u>3892</u>	<u>4347</u>	<u>4856</u>	<u>5424</u>
<u>17,651 - 17,700</u>	<u>2344</u>	<u>3346</u>	<u>3900</u>	<u>4356</u>	<u>4866</u>	<u>5435</u>
<u>17,701 - 17,750</u>	<u>2349</u>	<u>3353</u>	<u>3908</u>	<u>4366</u>	<u>4876</u>	<u>5447</u>
<u>17,751 - 17,800</u>	<u>2354</u>	<u>3361</u>	<u>3917</u>	<u>4375</u>	<u>4887</u>	<u>5459</u>
<u>17,801 - 17,850</u>	<u>2359</u>	<u>3368</u>	<u>3925</u>	<u>4384</u>	<u>4897</u>	<u>5470</u>
<u>17,851 - 17,900</u>	<u>2364</u>	<u>3376</u>	<u>3933</u>	<u>4394</u>	<u>4908</u>	<u>5482</u>
<u>17,901 - 17,950</u>	<u>2369</u>	<u>3384</u>	<u>3942</u>	<u>4403</u>	<u>4918</u>	<u>5493</u>
<u>17,951 - 18,000</u>	<u>2374</u>	<u>3391</u>	<u>3950</u>	<u>4412</u>	<u>4928</u>	<u>5505</u>
<u>18,001 - 18,050</u>	<u>2379</u>	<u>3399</u>	<u>3958</u>	<u>4422</u>	<u>4939</u>	<u>5517</u>
<u>18,051 - 18,100</u>	<u>2384</u>	<u>3406</u>	<u>3967</u>	<u>4431</u>	<u>4949</u>	<u>5528</u>
<u>18,101 - 18,150</u>	<u>2389</u>	<u>3414</u>	<u>3975</u>	<u>4440</u>	<u>4960</u>	<u>5540</u>
<u>18,151 - 18,200</u>	<u>2394</u>	<u>3421</u>	<u>3983</u>	<u>4449</u>	<u>4970</u>	<u>5552</u>
<u>18,201 - 18,250</u>	<u>2399</u>	<u>3429</u>	<u>3992</u>	<u>4459</u>	<u>4980</u>	<u>5563</u>
<u>18,251 - 18,300</u>	<u>2404</u>	<u>3437</u>	<u>4000</u>	<u>4468</u>	<u>4991</u>	<u>5575</u>
<u>18,301 - 18,350</u>	<u>2410</u>	<u>3444</u>	<u>4008</u>	<u>4477</u>	<u>5001</u>	<u>5586</u>
<u>18,351 - 18,400</u>	<u>2415</u>	<u>3452</u>	<u>4017</u>	<u>4487</u>	<u>5012</u>	<u>5598</u>
<u>18,401 - 18,450</u>	<u>2420</u>	<u>3459</u>	<u>4025</u>	<u>4496</u>	<u>5022</u>	<u>5610</u>
<u>18,451 - 18,500</u>	<u>2425</u>	<u>3467</u>	<u>4033</u>	<u>4505</u>	<u>5032</u>	<u>5621</u>
<u>18,501 - 18,550</u>	<u>2430</u>	<u>3474</u>	<u>4042</u>	<u>4515</u>	<u>5043</u>	<u>5633</u>
<u>18,551 - 18,600</u>	<u>2435</u>	<u>3482</u>	<u>4050</u>	<u>4524</u>	<u>5053</u>	<u>5644</u>
<u>18,601 - 18,650</u>	<u>2440</u>	<u>3490</u>	<u>4058</u>	<u>4533</u>	<u>5064</u>	<u>5656</u>

<u>18,651 - 18,700</u>	<u>2445</u>	<u>3497</u>	<u>4067</u>	<u>4543</u>	<u>5074</u>	<u>5668</u>
<u>18,701 - 18,750</u>	<u>2450</u>	<u>3505</u>	<u>4075</u>	<u>4552</u>	<u>5084</u>	<u>5679</u>
<u>18,751 - 18,800</u>	<u>2455</u>	<u>3512</u>	<u>4083</u>	<u>4561</u>	<u>5095</u>	<u>5691</u>
<u>18,801 - 18,850</u>	<u>2460</u>	<u>3520</u>	<u>4092</u>	<u>4571</u>	<u>5105</u>	<u>5703</u>
<u>18,851 - 18,900</u>	<u>2465</u>	<u>3527</u>	<u>4100</u>	<u>4580</u>	<u>5116</u>	<u>5714</u>
<u>18,901 - 18,950</u>	<u>2470</u>	<u>3535</u>	<u>4108</u>	<u>4589</u>	<u>5126</u>	<u>5726</u>
<u>18,951 - 19,000</u>	<u>2475</u>	<u>3543</u>	<u>4117</u>	<u>4598</u>	<u>5136</u>	<u>5737</u>
<u>19,001 - 19,050</u>	<u>2480</u>	<u>3550</u>	<u>4125</u>	<u>4608</u>	<u>5147</u>	<u>5749</u>
<u>19,051 - 19,100</u>	<u>2485</u>	<u>3558</u>	<u>4133</u>	<u>4617</u>	<u>5157</u>	<u>5761</u>
<u>19,101 - 19,150</u>	<u>2490</u>	<u>3565</u>	<u>4142</u>	<u>4626</u>	<u>5168</u>	<u>5772</u>
<u>19,151 - 19,200</u>	<u>2495</u>	<u>3573</u>	<u>4150</u>	<u>4636</u>	<u>5178</u>	<u>5784</u>
<u>19,201 - 19,250</u>	<u>2500</u>	<u>3580</u>	<u>4158</u>	<u>4645</u>	<u>5188</u>	<u>5796</u>
<u>19,251 - 19,300</u>	<u>2505</u>	<u>3588</u>	<u>4167</u>	<u>4654</u>	<u>5199</u>	<u>5807</u>
<u>19,301 - 19,350</u>	<u>2510</u>	<u>3596</u>	<u>4175</u>	<u>4664</u>	<u>5209</u>	<u>5819</u>
<u>19,351 - 19,400</u>	<u>2516</u>	<u>3603</u>	<u>4183</u>	<u>4673</u>	<u>5220</u>	<u>5830</u>
<u>19,401 - 19,450</u>	<u>2521</u>	<u>3611</u>	<u>4192</u>	<u>4682</u>	<u>5230</u>	<u>5842</u>
<u>19,451 - 19,500</u>	<u>2526</u>	<u>3618</u>	<u>4200</u>	<u>4692</u>	<u>5240</u>	<u>5854</u>
<u>19,501 - 19,550</u>	<u>2531</u>	<u>3626</u>	<u>4208</u>	<u>4701</u>	<u>5251</u>	<u>5865</u>
<u>19,551 - 19,600</u>	<u>2536</u>	<u>3633</u>	<u>4217</u>	<u>4710</u>	<u>5261</u>	<u>5877</u>
<u>19,601 - 19,650</u>	<u>2541</u>	<u>3641</u>	<u>4225</u>	<u>4719</u>	<u>5272</u>	<u>5888</u>
<u>19,651 - 19,700</u>	<u>2546</u>	<u>3649</u>	<u>4233</u>	<u>4729</u>	<u>5282</u>	<u>5900</u>
<u>19,701 - 19,750</u>	<u>2551</u>	<u>3656</u>	<u>4242</u>	<u>4738</u>	<u>5292</u>	<u>5912</u>
<u>19,751 - 19,800</u>	<u>2556</u>	<u>3664</u>	<u>4250</u>	<u>4747</u>	<u>5303</u>	<u>5923</u>
<u>19,801 - 19,850</u>	<u>2561</u>	<u>3671</u>	<u>4259</u>	<u>4757</u>	<u>5313</u>	<u>5935</u>
<u>19,851 - 19,900</u>	<u>2566</u>	<u>3679</u>	<u>4267</u>	<u>4766</u>	<u>5324</u>	<u>5947</u>
<u>19,901 - 19,950</u>	<u>2571</u>	<u>3686</u>	<u>4275</u>	<u>4775</u>	<u>5334</u>	<u>5958</u>
<u>19,951 - 20,000</u>	<u>2576</u>	<u>3694</u>	<u>4284</u>	<u>4785</u>	<u>5344</u>	<u>5970</u>
<u>20,001 - 20,050</u>	<u>2581</u>	<u>3702</u>	<u>4292</u>	<u>4794</u>	<u>5355</u>	<u>5981</u>
<u>20,051 - 20,100</u>	<u>2586</u>	<u>3709</u>	<u>4300</u>	<u>4803</u>	<u>5365</u>	<u>5993</u>
<u>20,101 - 20,150</u>	<u>2591</u>	<u>3717</u>	<u>4309</u>	<u>4813</u>	<u>5376</u>	<u>6005</u>
<u>20,151 - 20,200</u>	<u>2596</u>	<u>3724</u>	<u>4317</u>	<u>4822</u>	<u>5386</u>	<u>6016</u>



<u>20,201 - 20,250</u>	<u>2601</u>	<u>3732</u>	<u>4325</u>	<u>4831</u>	<u>5396</u>	<u>6028</u>
<u>20,251 - 20,300</u>	<u>2606</u>	<u>3739</u>	<u>4334</u>	<u>4841</u>	<u>5407</u>	<u>6040</u>
<u>20,301 - 20,350</u>	<u>2611</u>	<u>3747</u>	<u>4342</u>	<u>4850</u>	<u>5417</u>	<u>6051</u>
<u>20,351 - 20,400</u>	<u>2617</u>	<u>3755</u>	<u>4350</u>	<u>4859</u>	<u>5428</u>	<u>6063</u>
<u>20,401 - 20,450</u>	<u>2622</u>	<u>3762</u>	<u>4359</u>	<u>4868</u>	<u>5438</u>	<u>6074</u>
<u>20,451 - 20,500</u>	<u>2627</u>	<u>3770</u>	<u>4367</u>	<u>4878</u>	<u>5449</u>	<u>6086</u>
<u>20,501 - 20,550</u>	<u>2632</u>	<u>3777</u>	<u>4375</u>	<u>4887</u>	<u>5459</u>	<u>6098</u>
<u>20,551 - 20,600</u>	<u>2637</u>	<u>3785</u>	<u>4384</u>	<u>4896</u>	<u>5469</u>	<u>6109</u>
<u>20,601 - 20,650</u>	<u>2642</u>	<u>3792</u>	<u>4392</u>	<u>4906</u>	<u>5480</u>	<u>6121</u>
<u>20,651 - 20,700</u>	<u>2647</u>	<u>3800</u>	<u>4400</u>	<u>4915</u>	<u>5490</u>	<u>6132</u>
<u>20,701 - 20,750</u>	<u>2652</u>	<u>3808</u>	<u>4409</u>	<u>4924</u>	<u>5501</u>	<u>6144</u>
<u>20,751 - 20,800</u>	<u>2657</u>	<u>3815</u>	<u>4417</u>	<u>4934</u>	<u>5511</u>	<u>6156</u>
<u>20,801 - 20,850</u>	<u>2662</u>	<u>3823</u>	<u>4425</u>	<u>4943</u>	<u>5521</u>	<u>6167</u>
<u>20,851 - 20,900</u>	<u>2667</u>	<u>3830</u>	<u>4434</u>	<u>4952</u>	<u>5532</u>	<u>6179</u>
<u>20,901 - 20,950</u>	<u>2672</u>	<u>3838</u>	<u>4442</u>	<u>4962</u>	<u>5542</u>	<u>6191</u>
<u>20,951 - 21,000</u>	<u>2677</u>	<u>3845</u>	<u>4450</u>	<u>4971</u>	<u>5553</u>	<u>6202</u>
<u>21,001 - 21,050</u>	<u>2682</u>	<u>3853</u>	<u>4459</u>	<u>4980</u>	<u>5563</u>	<u>6214</u>
<u>21,051 - 21,100</u>	<u>2687</u>	<u>3861</u>	<u>4467</u>	<u>4990</u>	<u>5573</u>	<u>6225</u>
<u>21,101 - 21,150</u>	<u>2692</u>	<u>3868</u>	<u>4475</u>	<u>4999</u>	<u>5584</u>	<u>6237</u>
<u>21,151 - 21,200</u>	<u>2697</u>	<u>3876</u>	<u>4484</u>	<u>5008</u>	<u>5594</u>	<u>6249</u>
<u>21,201 - 21,250</u>	<u>2702</u>	<u>3883</u>	<u>4492</u>	<u>5017</u>	<u>5605</u>	<u>6260</u>
<u>21,251 - 21,300</u>	<u>2707</u>	<u>3891</u>	<u>4500</u>	<u>5027</u>	<u>5615</u>	<u>6272</u>
<u>21,301 - 21,350</u>	<u>2712</u>	<u>3898</u>	<u>4509</u>	<u>5036</u>	<u>5625</u>	<u>6283</u>
<u>21,351 - 21,400</u>	<u>2717</u>	<u>3906</u>	<u>4517</u>	<u>5045</u>	<u>5636</u>	<u>6295</u>
<u>21,401 - 21,450</u>	<u>2723</u>	<u>3914</u>	<u>4525</u>	<u>5055</u>	<u>5646</u>	<u>6307</u>
<u>21,451 - 21,500</u>	<u>2728</u>	<u>3921</u>	<u>4534</u>	<u>5064</u>	<u>5657</u>	<u>6318</u>
<u>21,501 - 21,550</u>	<u>2733</u>	<u>3929</u>	<u>4542</u>	<u>5073</u>	<u>5667</u>	<u>6330</u>
<u>21,551 - 21,600</u>	<u>2738</u>	<u>3936</u>	<u>4550</u>	<u>5083</u>	<u>5677</u>	<u>6342</u>
<u>21,601 - 21,650</u>	<u>2743</u>	<u>3944</u>	<u>4559</u>	<u>5092</u>	<u>5688</u>	<u>6353</u>
<u>21,651 - 21,700</u>	<u>2748</u>	<u>3951</u>	<u>4567</u>	<u>5101</u>	<u>5698</u>	<u>6365</u>
<u>21,701 - 21,750</u>	<u>2753</u>	<u>3959</u>	<u>4575</u>	<u>5111</u>	<u>5709</u>	<u>6376</u>

<u>21,751 - 21,800</u>	<u>2758</u>	<u>3967</u>	<u>4584</u>	<u>5120</u>	<u>5719</u>	<u>6388</u>
<u>21,801 - 21,850</u>	<u>2763</u>	<u>3974</u>	<u>4592</u>	<u>5129</u>	<u>5729</u>	<u>6400</u>
<u>21,851 - 21,900</u>	<u>2768</u>	<u>3982</u>	<u>4600</u>	<u>5139</u>	<u>5740</u>	<u>6411</u>
<u>21,901 - 21,950</u>	<u>2773</u>	<u>3989</u>	<u>4609</u>	<u>5148</u>	<u>5750</u>	<u>6423</u>
<u>21,951 - 22,000</u>	<u>2778</u>	<u>3997</u>	<u>4617</u>	<u>5157</u>	<u>5761</u>	<u>6435</u>
<u>22,001 - 22,050</u>	<u>2783</u>	<u>4004</u>	<u>4625</u>	<u>5166</u>	<u>5771</u>	<u>6446</u>
<u>22,051 - 22,100</u>	<u>2788</u>	<u>4012</u>	<u>4634</u>	<u>5176</u>	<u>5781</u>	<u>6458</u>
<u>22,101 - 22,150</u>	<u>2793</u>	<u>4020</u>	<u>4642</u>	<u>5185</u>	<u>5792</u>	<u>6469</u>
<u>22,151 - 22,200</u>	<u>2798</u>	<u>4027</u>	<u>4650</u>	<u>5194</u>	<u>5802</u>	<u>6481</u>
<u>22,201 - 22,250</u>	<u>2803</u>	<u>4035</u>	<u>4659</u>	<u>5204</u>	<u>5813</u>	<u>6493</u>
<u>22,251 - 22,300</u>	<u>2808</u>	<u>4042</u>	<u>4667</u>	<u>5213</u>	<u>5823</u>	<u>6504</u>
<u>22,301 - 22,350</u>	<u>2813</u>	<u>4050</u>	<u>4675</u>	<u>5222</u>	<u>5833</u>	<u>6516</u>
<u>22,351 - 22,400</u>	<u>2818</u>	<u>4057</u>	<u>4684</u>	<u>5232</u>	<u>5844</u>	<u>6527</u>
<u>22,401 - 22,450</u>	<u>2823</u>	<u>4065</u>	<u>4692</u>	<u>5241</u>	<u>5854</u>	<u>6539</u>
<u>22,451 - 22,500</u>	<u>2829</u>	<u>4072</u>	<u>4700</u>	<u>5250</u>	<u>5865</u>	<u>6551</u>
<u>22,501 - 22,550</u>	<u>2834</u>	<u>4080</u>	<u>4709</u>	<u>5260</u>	<u>5875</u>	<u>6562</u>
<u>22,551 - 22,600</u>	<u>2839</u>	<u>4088</u>	<u>4717</u>	<u>5269</u>	<u>5885</u>	<u>6574</u>
<u>22,601 - 22,650</u>	<u>2844</u>	<u>4095</u>	<u>4725</u>	<u>5278</u>	<u>5896</u>	<u>6586</u>
<u>22,651 - 22,700</u>	<u>2849</u>	<u>4103</u>	<u>4734</u>	<u>5288</u>	<u>5906</u>	<u>6597</u>
<u>22,701 - 22,750</u>	<u>2854</u>	<u>4110</u>	<u>4742</u>	<u>5297</u>	<u>5917</u>	<u>6609</u>
<u>22,751 - 22,800</u>	<u>2859</u>	<u>4118</u>	<u>4750</u>	<u>5306</u>	<u>5927</u>	<u>6620</u>
<u>22,801 - 22,850</u>	<u>2864</u>	<u>4125</u>	<u>4759</u>	<u>5315</u>	<u>5937</u>	<u>6632</u>
<u>22,851 - 22,900</u>	<u>2869</u>	<u>4133</u>	<u>4767</u>	<u>5325</u>	<u>5948</u>	<u>6644</u>
<u>22,901 - 22,950</u>	<u>2874</u>	<u>4141</u>	<u>4775</u>	<u>5334</u>	<u>5958</u>	<u>6655</u>
<u>22,951 - 23,000</u>	<u>2879</u>	<u>4148</u>	<u>4784</u>	<u>5343</u>	<u>5969</u>	<u>6667</u>
<u>23,001 - 23,050</u>	<u>2884</u>	<u>4156</u>	<u>4792</u>	<u>5353</u>	<u>5979</u>	<u>6679</u>
<u>23,051 - 23,100</u>	<u>2889</u>	<u>4163</u>	<u>4800</u>	<u>5362</u>	<u>5989</u>	<u>6690</u>
<u>23,101 - 23,150</u>	<u>2894</u>	<u>4171</u>	<u>4809</u>	<u>5371</u>	<u>6000</u>	<u>6702</u>
<u>23,151 - 23,200</u>	<u>2899</u>	<u>4178</u>	<u>4817</u>	<u>5381</u>	<u>6010</u>	<u>6713</u>
<u>23,201 - 23,250</u>	<u>2904</u>	<u>4186</u>	<u>4825</u>	<u>5390</u>	<u>6021</u>	<u>6725</u>
<u>23,251 - 23,300</u>	<u>2909</u>	<u>4194</u>	<u>4834</u>	<u>5399</u>	<u>6031</u>	<u>6737</u>

<u>23,301 - 23,350</u>	<u>2914</u>	<u>4201</u>	<u>4842</u>	<u>5409</u>	<u>6041</u>	<u>6748</u>
<u>23,351 - 23,400</u>	<u>2919</u>	<u>4209</u>	<u>4850</u>	<u>5418</u>	<u>6052</u>	<u>6760</u>
<u>23,401 - 23,450</u>	<u>2924</u>	<u>4216</u>	<u>4859</u>	<u>5427</u>	<u>6062</u>	<u>6771</u>
<u>23,451 - 23,500</u>	<u>2930</u>	<u>4224</u>	<u>4867</u>	<u>5437</u>	<u>6073</u>	<u>6783</u>
<u>23,501 - 23,550</u>	<u>2935</u>	<u>4231</u>	<u>4875</u>	<u>5446</u>	<u>6083</u>	<u>6795</u>
<u>23,551 - 23,600</u>	<u>2940</u>	<u>4239</u>	<u>4884</u>	<u>5455</u>	<u>6093</u>	<u>6806</u>
<u>23,601 - 23,650</u>	<u>2945</u>	<u>4247</u>	<u>4892</u>	<u>5464</u>	<u>6104</u>	<u>6818</u>
<u>23,651 - 23,700</u>	<u>2950</u>	<u>4254</u>	<u>4900</u>	<u>5474</u>	<u>6114</u>	<u>6830</u>
<u>23,701 - 23,750</u>	<u>2955</u>	<u>4262</u>	<u>4909</u>	<u>5483</u>	<u>6125</u>	<u>6841</u>
<u>23,751 - 23,800</u>	<u>2960</u>	<u>4269</u>	<u>4917</u>	<u>5492</u>	<u>6135</u>	<u>6853</u>
<u>23,801 - 23,850</u>	<u>2965</u>	<u>4277</u>	<u>4925</u>	<u>5502</u>	<u>6145</u>	<u>6864</u>
<u>23,851 - 23,900</u>	<u>2970</u>	<u>4284</u>	<u>4934</u>	<u>5511</u>	<u>6156</u>	<u>6876</u>
<u>23,901 - 23,950</u>	<u>2975</u>	<u>4292</u>	<u>4942</u>	<u>5520</u>	<u>6166</u>	<u>6888</u>
<u>23,951 - 24,000</u>	<u>2980</u>	<u>4300</u>	<u>4950</u>	<u>5530</u>	<u>6177</u>	<u>6899</u>
<u>24,001 - 24,050</u>	<u>2985</u>	<u>4307</u>	<u>4959</u>	<u>5539</u>	<u>6187</u>	<u>6911</u>
<u>24,051 - 24,100</u>	<u>2990</u>	<u>4315</u>	<u>4967</u>	<u>5548</u>	<u>6197</u>	<u>6923</u>
<u>24,101 - 24,150</u>	<u>2995</u>	<u>4322</u>	<u>4975</u>	<u>5558</u>	<u>6208</u>	<u>6934</u>
<u>24,151 - 24,200</u>	<u>3000</u>	<u>4330</u>	<u>4984</u>	<u>5567</u>	<u>6218</u>	<u>6946</u>
<u>24,201 - 24,250</u>	<u>3005</u>	<u>4337</u>	<u>4992</u>	<u>5576</u>	<u>6229</u>	<u>6957</u>
<u>24,251 - 24,300</u>	<u>3010</u>	<u>4345</u>	<u>5000</u>	<u>5586</u>	<u>6239</u>	<u>6969</u>
<u>24,301 - 24,350</u>	<u>3015</u>	<u>4353</u>	<u>5009</u>	<u>5595</u>	<u>6249</u>	<u>6981</u>
<u>24,351 - 24,400</u>	<u>3020</u>	<u>4360</u>	<u>5017</u>	<u>5604</u>	<u>6260</u>	<u>6992</u>
<u>24,401 - 24,450</u>	<u>3025</u>	<u>4368</u>	<u>5025</u>	<u>5613</u>	<u>6270</u>	<u>7004</u>
<u>24,451 - 24,500</u>	<u>3030</u>	<u>4375</u>	<u>5034</u>	<u>5623</u>	<u>6281</u>	<u>7015</u>
<u>24,501 - 24,550</u>	<u>3036</u>	<u>4383</u>	<u>5042</u>	<u>5632</u>	<u>6291</u>	<u>7027</u>
<u>24,551 - 24,600</u>	<u>3041</u>	<u>4390</u>	<u>5050</u>	<u>5641</u>	<u>6301</u>	<u>7039</u>
<u>24,601 - 24,650</u>	<u>3046</u>	<u>4398</u>	<u>5059</u>	<u>5651</u>	<u>6312</u>	<u>7050</u>
<u>24,651 - 24,700</u>	<u>3051</u>	<u>4406</u>	<u>5067</u>	<u>5660</u>	<u>6322</u>	<u>7062</u>
<u>24,701 - 24,750</u>	<u>3056</u>	<u>4413</u>	<u>5075</u>	<u>5669</u>	<u>6333</u>	<u>7074</u>
<u>24,751 - 24,800</u>	<u>3061</u>	<u>4421</u>	<u>5084</u>	<u>5679</u>	<u>6343</u>	<u>7085</u>
<u>24,801 - 24,850</u>	<u>3066</u>	<u>4428</u>	<u>5092</u>	<u>5688</u>	<u>6353</u>	<u>7097</u>

<u>24,851 - 24,900</u>	<u>3071</u>	<u>4436</u>	<u>5100</u>	<u>5697</u>	<u>6364</u>	<u>7108</u>
<u>24,901 - 24,950</u>	<u>3076</u>	<u>4443</u>	<u>5109</u>	<u>5707</u>	<u>6374</u>	<u>7120</u>
<u>24,951 - 25,000</u>	<u>3081</u>	<u>4451</u>	<u>5117</u>	<u>5716</u>	<u>6385</u>	<u>7132</u>
<u>25,001 - 25,050</u>	<u>3086</u>	<u>4459</u>	<u>5126</u>	<u>5725</u>	<u>6395</u>	<u>7143</u>
<u>25,051 - 25,100</u>	<u>3091</u>	<u>4466</u>	<u>5134</u>	<u>5734</u>	<u>6405</u>	<u>7155</u>
<u>25,101 - 25,150</u>	<u>3096</u>	<u>4474</u>	<u>5142</u>	<u>5744</u>	<u>6416</u>	<u>7166</u>
<u>25,151 - 25,200</u>	<u>3101</u>	<u>4481</u>	<u>5151</u>	<u>5753</u>	<u>6426</u>	<u>7178</u>
<u>25,201 - 25,250</u>	<u>3106</u>	<u>4489</u>	<u>5159</u>	<u>5762</u>	<u>6437</u>	<u>7190</u>
<u>25,251 - 25,300</u>	<u>3111</u>	<u>4496</u>	<u>5167</u>	<u>5772</u>	<u>6447</u>	<u>7201</u>
<u>25,301 - 25,350</u>	<u>3116</u>	<u>4504</u>	<u>5176</u>	<u>5781</u>	<u>6457</u>	<u>7213</u>
<u>25,351 - 25,400</u>	<u>3121</u>	<u>4512</u>	<u>5184</u>	<u>5790</u>	<u>6468</u>	<u>7225</u>
<u>25,401 - 25,450</u>	<u>3126</u>	<u>4519</u>	<u>5192</u>	<u>5800</u>	<u>6478</u>	<u>7236</u>
<u>25,451 - 25,500</u>	<u>3131</u>	<u>4527</u>	<u>5201</u>	<u>5809</u>	<u>6489</u>	<u>7248</u>
<u>25,501 - 25,550</u>	<u>3136</u>	<u>4534</u>	<u>5209</u>	<u>5818</u>	<u>6499</u>	<u>7259</u>
<u>25,551 - 25,600</u>	<u>3142</u>	<u>4542</u>	<u>5217</u>	<u>5828</u>	<u>6509</u>	<u>7271</u>
<u>25,601 - 25,650</u>	<u>3147</u>	<u>4549</u>	<u>5226</u>	<u>5837</u>	<u>6520</u>	<u>7283</u>
<u>25,651 - 25,700</u>	<u>3152</u>	<u>4557</u>	<u>5234</u>	<u>5846</u>	<u>6530</u>	<u>7294</u>
<u>25,701 - 25,750</u>	<u>3157</u>	<u>4565</u>	<u>5242</u>	<u>5856</u>	<u>6541</u>	<u>7306</u>
<u>25,751 - 25,800</u>	<u>3162</u>	<u>4572</u>	<u>5251</u>	<u>5865</u>	<u>6551</u>	<u>7318</u>
<u>25,801 - 25,850</u>	<u>3167</u>	<u>4580</u>	<u>5259</u>	<u>5874</u>	<u>6561</u>	<u>7329</u>
<u>25,851 - 25,900</u>	<u>3172</u>	<u>4587</u>	<u>5267</u>	<u>5883</u>	<u>6572</u>	<u>7341</u>
<u>25,901 - 25,950</u>	<u>3177</u>	<u>4595</u>	<u>5276</u>	<u>5893</u>	<u>6582</u>	<u>7352</u>
<u>25,951 - 26,000</u>	<u>3182</u>	<u>4602</u>	<u>5284</u>	<u>5902</u>	<u>6593</u>	<u>7364</u>
<u>26,001 - 26,050</u>	<u>3187</u>	<u>4610</u>	<u>5292</u>	<u>5911</u>	<u>6603</u>	<u>7376</u>
<u>26,051 - 26,100</u>	<u>3192</u>	<u>4618</u>	<u>5301</u>	<u>5921</u>	<u>6613</u>	<u>7387</u>
<u>26,101 - 26,150</u>	<u>3197</u>	<u>4625</u>	<u>5309</u>	<u>5930</u>	<u>6624</u>	<u>7399</u>
<u>26,151 - 26,200</u>	<u>3202</u>	<u>4633</u>	<u>5317</u>	<u>5939</u>	<u>6634</u>	<u>7410</u>
<u>26,201 - 26,250</u>	<u>3207</u>	<u>4640</u>	<u>5326</u>	<u>5949</u>	<u>6645</u>	<u>7422</u>
<u>26,251 - 26,300</u>	<u>3212</u>	<u>4648</u>	<u>5334</u>	<u>5958</u>	<u>6655</u>	<u>7434</u>
<u>26,301 - 26,350</u>	<u>3217</u>	<u>4655</u>	<u>5342</u>	<u>5967</u>	<u>6665</u>	<u>7445</u>
<u>26,351 - 26,400</u>	<u>3222</u>	<u>4663</u>	<u>5351</u>	<u>5977</u>	<u>6676</u>	<u>7457</u>

<u>26,401 - 26,450</u>	<u>3227</u>	<u>4671</u>	<u>5359</u>	<u>5986</u>	<u>6686</u>	<u>7469</u>
<u>26,451 - 26,500</u>	<u>3232</u>	<u>4678</u>	<u>5367</u>	<u>5995</u>	<u>6697</u>	<u>7480</u>
<u>26,501 - 26,550</u>	<u>3237</u>	<u>4686</u>	<u>5376</u>	<u>6005</u>	<u>6707</u>	<u>7492</u>
<u>26,551 - 26,600</u>	<u>3243</u>	<u>4693</u>	<u>5384</u>	<u>6014</u>	<u>6717</u>	<u>7503</u>
<u>26,601 - 26,650</u>	<u>3248</u>	<u>4701</u>	<u>5392</u>	<u>6023</u>	<u>6728</u>	<u>7515</u>
<u>26,651 - 26,700</u>	<u>3253</u>	<u>4708</u>	<u>5401</u>	<u>6032</u>	<u>6738</u>	<u>7527</u>
<u>26,701 - 26,750</u>	<u>3258</u>	<u>4716</u>	<u>5409</u>	<u>6042</u>	<u>6749</u>	<u>7538</u>
<u>26,751 - 26,800</u>	<u>3263</u>	<u>4724</u>	<u>5417</u>	<u>6051</u>	<u>6759</u>	<u>7550</u>
<u>26,801 - 26,850</u>	<u>3268</u>	<u>4731</u>	<u>5426</u>	<u>6061</u>	<u>6770</u>	<u>7562</u>
<u>26,851 - 26,900</u>	<u>3274</u>	<u>4740</u>	<u>5436</u>	<u>6072</u>	<u>6782</u>	<u>7576</u>
<u>26,901 - 26,950</u>	<u>3280</u>	<u>4749</u>	<u>5446</u>	<u>6083</u>	<u>6795</u>	<u>7590</u>
<u>26,951 - 27,000</u>	<u>3286</u>	<u>4758</u>	<u>5456</u>	<u>6095</u>	<u>6808</u>	<u>7604</u>
<u>27,001 - 27,050</u>	<u>3292</u>	<u>4767</u>	<u>5466</u>	<u>6106</u>	<u>6820</u>	<u>7618</u>
<u>27,051 - 27,100</u>	<u>3298</u>	<u>4775</u>	<u>5476</u>	<u>6117</u>	<u>6833</u>	<u>7632</u>
<u>27,101 - 27,150</u>	<u>3304</u>	<u>4784</u>	<u>5487</u>	<u>6128</u>	<u>6846</u>	<u>7646</u>
<u>27,151 - 27,200</u>	<u>3311</u>	<u>4793</u>	<u>5497</u>	<u>6140</u>	<u>6858</u>	<u>7661</u>
<u>27,201 - 27,250</u>	<u>3317</u>	<u>4802</u>	<u>5507</u>	<u>6151</u>	<u>6871</u>	<u>7675</u>
<u>27,251 - 27,300</u>	<u>3323</u>	<u>4811</u>	<u>5517</u>	<u>6162</u>	<u>6883</u>	<u>7689</u>
<u>27,301 - 27,350</u>	<u>3329</u>	<u>4819</u>	<u>5527</u>	<u>6174</u>	<u>6896</u>	<u>7703</u>
<u>27,351 - 27,400</u>	<u>3335</u>	<u>4828</u>	<u>5537</u>	<u>6185</u>	<u>6909</u>	<u>7717</u>
<u>27,401 - 27,450</u>	<u>3341</u>	<u>4837</u>	<u>5547</u>	<u>6196</u>	<u>6921</u>	<u>7731</u>
<u>27,451 - 27,500</u>	<u>3347</u>	<u>4846</u>	<u>5557</u>	<u>6207</u>	<u>6934</u>	<u>7745</u>
<u>27,501 - 27,550</u>	<u>3353</u>	<u>4855</u>	<u>5567</u>	<u>6219</u>	<u>6946</u>	<u>7759</u>
<u>27,551 - 27,600</u>	<u>3359</u>	<u>4863</u>	<u>5577</u>	<u>6230</u>	<u>6959</u>	<u>7773</u>
<u>27,601 - 27,650</u>	<u>3365</u>	<u>4872</u>	<u>5588</u>	<u>6241</u>	<u>6972</u>	<u>7787</u>
<u>27,651 - 27,700</u>	<u>3371</u>	<u>4881</u>	<u>5598</u>	<u>6253</u>	<u>6984</u>	<u>7801</u>
<u>27,701 - 27,750</u>	<u>3377</u>	<u>4890</u>	<u>5608</u>	<u>6264</u>	<u>6997</u>	<u>7815</u>
<u>27,751 - 27,800</u>	<u>3384</u>	<u>4899</u>	<u>5618</u>	<u>6275</u>	<u>7009</u>	<u>7829</u>
<u>27,801 - 27,850</u>	<u>3390</u>	<u>4908</u>	<u>5628</u>	<u>6286</u>	<u>7022</u>	<u>7844</u>
<u>27,851 - 27,900</u>	<u>3396</u>	<u>4916</u>	<u>5638</u>	<u>6298</u>	<u>7035</u>	<u>7858</u>
<u>27,901 - 27,950</u>	<u>3402</u>	<u>4925</u>	<u>5648</u>	<u>6309</u>	<u>7047</u>	<u>7872</u>

<u>27,951 - 28,000</u>	<u>3408</u>	<u>4934</u>	<u>5658</u>	<u>6320</u>	<u>7060</u>	<u>7886</u>
<u>28,001 - 28,050</u>	<u>3414</u>	<u>4943</u>	<u>5668</u>	<u>6332</u>	<u>7072</u>	<u>7900</u>
<u>28,051 - 28,100</u>	<u>3420</u>	<u>4952</u>	<u>5679</u>	<u>6343</u>	<u>7085</u>	<u>7914</u>
<u>28,101 - 28,150</u>	<u>3426</u>	<u>4960</u>	<u>5689</u>	<u>6354</u>	<u>7098</u>	<u>7928</u>
<u>28,151 - 28,200</u>	<u>3432</u>	<u>4969</u>	<u>5699</u>	<u>6365</u>	<u>7110</u>	<u>7942</u>
<u>28,201 - 28,250</u>	<u>3438</u>	<u>4978</u>	<u>5709</u>	<u>6377</u>	<u>7123</u>	<u>7956</u>
<u>28,251 - 28,300</u>	<u>3444</u>	<u>4987</u>	<u>5719</u>	<u>6388</u>	<u>7135</u>	<u>7970</u>
<u>28,301 - 28,350</u>	<u>3451</u>	<u>4996</u>	<u>5729</u>	<u>6399</u>	<u>7148</u>	<u>7984</u>
<u>28,351 - 28,400</u>	<u>3457</u>	<u>5004</u>	<u>5739</u>	<u>6411</u>	<u>7161</u>	<u>7998</u>
<u>28,401 - 28,450</u>	<u>3463</u>	<u>5013</u>	<u>5749</u>	<u>6422</u>	<u>7173</u>	<u>8013</u>
<u>28,451 - 28,500</u>	<u>3469</u>	<u>5022</u>	<u>5759</u>	<u>6433</u>	<u>7186</u>	<u>8027</u>
<u>28,501 - 28,550</u>	<u>3475</u>	<u>5031</u>	<u>5769</u>	<u>6444</u>	<u>7198</u>	<u>8041</u>
<u>28,551 - 28,600</u>	<u>3481</u>	<u>5040</u>	<u>5780</u>	<u>6456</u>	<u>7211</u>	<u>8055</u>
<u>28,601 - 28,650</u>	<u>3487</u>	<u>5048</u>	<u>5790</u>	<u>6467</u>	<u>7224</u>	<u>8069</u>
<u>28,651 - 28,700</u>	<u>3493</u>	<u>5057</u>	<u>5800</u>	<u>6478</u>	<u>7236</u>	<u>8083</u>
<u>28,701 - 28,750</u>	<u>3499</u>	<u>5066</u>	<u>5810</u>	<u>6490</u>	<u>7249</u>	<u>8097</u>
<u>28,751 - 28,800</u>	<u>3505</u>	<u>5075</u>	<u>5820</u>	<u>6501</u>	<u>7262</u>	<u>8111</u>
<u>28,801 - 28,850</u>	<u>3511</u>	<u>5084</u>	<u>5830</u>	<u>6512</u>	<u>7274</u>	<u>8125</u>
<u>28,851 - 28,900</u>	<u>3517</u>	<u>5093</u>	<u>5840</u>	<u>6523</u>	<u>7287</u>	<u>8139</u>
<u>28,901 - 28,950</u>	<u>3524</u>	<u>5101</u>	<u>5850</u>	<u>6535</u>	<u>7299</u>	<u>8153</u>
<u>28,951 - 29,000</u>	<u>3530</u>	<u>5110</u>	<u>5860</u>	<u>6546</u>	<u>7312</u>	<u>8167</u>
<u>29,001 - 29,050</u>	<u>3536</u>	<u>5119</u>	<u>5871</u>	<u>6557</u>	<u>7325</u>	<u>8182</u>
<u>29,051 - 29,100</u>	<u>3542</u>	<u>5128</u>	<u>5881</u>	<u>6569</u>	<u>7337</u>	<u>8196</u>
<u>29,101 - 29,150</u>	<u>3548</u>	<u>5137</u>	<u>5891</u>	<u>6580</u>	<u>7350</u>	<u>8210</u>
<u>29,151 - 29,200</u>	<u>3554</u>	<u>5145</u>	<u>5901</u>	<u>6591</u>	<u>7362</u>	<u>8224</u>
<u>29,201 - 29,250</u>	<u>3560</u>	<u>5154</u>	<u>5911</u>	<u>6602</u>	<u>7375</u>	<u>8238</u>
<u>29,251 - 29,300</u>	<u>3566</u>	<u>5163</u>	<u>5921</u>	<u>6614</u>	<u>7388</u>	<u>8252</u>
<u>29,301 - 29,350</u>	<u>3572</u>	<u>5172</u>	<u>5931</u>	<u>6625</u>	<u>7400</u>	<u>8266</u>
<u>29,351 - 29,400</u>	<u>3578</u>	<u>5181</u>	<u>5941</u>	<u>6636</u>	<u>7413</u>	<u>8280</u>
<u>29,401 - 29,450</u>	<u>3584</u>	<u>5189</u>	<u>5951</u>	<u>6648</u>	<u>7425</u>	<u>8294</u>
<u>29,451 - 29,500</u>	<u>3590</u>	<u>5198</u>	<u>5961</u>	<u>6659</u>	<u>7438</u>	<u>8308</u>

<u>29,501 - 29,550</u>	<u>3597</u>	<u>5207</u>	<u>5972</u>	<u>6670</u>	<u>7451</u>	<u>8322</u>
<u>29,551 - 29,600</u>	<u>3603</u>	<u>5216</u>	<u>5982</u>	<u>6681</u>	<u>7463</u>	<u>8336</u>
<u>29,601 - 29,650</u>	<u>3609</u>	<u>5225</u>	<u>5992</u>	<u>6693</u>	<u>7476</u>	<u>8351</u>
<u>29,651 - 29,700</u>	<u>3615</u>	<u>5234</u>	<u>6002</u>	<u>6704</u>	<u>7488</u>	<u>8365</u>
<u>29,701 - 29,750</u>	<u>3621</u>	<u>5242</u>	<u>6012</u>	<u>6715</u>	<u>7501</u>	<u>8379</u>
<u>29,751 - 29,800</u>	<u>3627</u>	<u>5251</u>	<u>6022</u>	<u>6727</u>	<u>7514</u>	<u>8393</u>
<u>29,801 - 29,850</u>	<u>3633</u>	<u>5260</u>	<u>6032</u>	<u>6738</u>	<u>7526</u>	<u>8407</u>
<u>29,851 - 29,900</u>	<u>3639</u>	<u>5269</u>	<u>6042</u>	<u>6749</u>	<u>7539</u>	<u>8421</u>
<u>29,901 - 29,950</u>	<u>3645</u>	<u>5278</u>	<u>6052</u>	<u>6761</u>	<u>7551</u>	<u>8435</u>
<u>29,951 - 30,000</u>	<u>3651</u>	<u>5286</u>	<u>6062</u>	<u>6772</u>	<u>7564</u>	<u>8449</u>

The share of the custodial parent is presumed to be spent directly for the benefit of the child.

FOR AN ACT ENTITLED, An act to revise certain provisions relating to child support.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

**Section 1.** That § 25-7-6.4 be AMENDED:

**25-7-6.4. Rebuttable presumption of employment at minimum wage.**

Except in cases of physical or mental disability or incarceration for one hundred eighty days or more, it is presumed for the purposes of determination of child support that a parent is capable of being employed a minimum of one thousand eight hundred twenty hours per year, ~~including while incarcerated,~~ and the parent's child support obligation shall be calculated at a rate not less than one thousand eight hundred twenty hours at the state minimum wage. Evidence to rebut this presumption may be presented by either parent.

**Section 2.** That § 25-7-6.7 be AMENDED:

**25-7-6.7. Allowable deductions from monthly gross income.**

Deductions from monthly gross income shall be allowed as follows:

- (1) Income taxes payable based on the applicable tax rate for a single taxpayer ~~with one withholding allowance~~ and a monthly payroll period rather than the actual tax rate;
- (2) Social security and medicare taxes based on the applicable tax rate for an employee or a self-employed taxpayer;

- (3) Contributions to an IRS qualified retirement plan not exceeding ten percent of gross income;
- (4) Actual business expenses of an employee, incurred for the benefit of his employer, not reimbursed;
- (5) Payments made on other support and maintenance orders.

**Section 3.** That § 25-7-6.10 be AMENDED:

**25-7-6.10. Factors considered for deviation from schedule.**

Deviation from the schedule in § 25-7-6.2 shall be considered if raised by either party and made only upon the entry of specific findings based upon any of the following factors:

- (1) The income of a subsequent spouse or contribution of a third party to the income or expenses of that parent but only if the application of the schedule works a financial hardship on either parent;
- (2) Any financial condition of either parent which would make application of the schedule inequitable. If the total amount of the child support obligation, including any adjustments for health insurance and child care costs, exceeds fifty percent of the obligor's monthly net income, it is presumed that the amount of the obligation imposes a financial hardship on the obligor. This presumption may be rebutted based upon other factors set forth in this section;
- (3) Any necessary education or health care special needs of the child;
- (4) The effect of agreements between the parents regarding extra forms of support for the direct benefit of the child;
- (5) The obligation of either parent to provide for subsequent natural children, adopted children, or stepchildren. However, an existing support order may not be modified solely for this reason; or
- (6) The voluntary and unreasonable act of a parent which causes the parent to be unemployed or underemployed, ~~unless the reduction of income is due to incarceration~~ consistent with the provisions of SDCL 25-7-6.26.

**Section 4.** That § 25-7-6.13 be AMENDED:

**25-7-6.13. Modification of prior orders of support.**

All orders for support entered and in effect prior to July 1, ~~2017~~ 2022, may be modified in accordance with this chapter without requiring a showing of a change in circumstances from the entry of the order.



**Section 5.** That § 25-7-6.14 be AMENDED:

**25-7-6.14. Abatement of portion of child support--Modification.**

~~If the child resides with the obligor ten or more nights in a month pursuant to a custody order agreement, the court or child support referee may, if deemed appropriate under the circumstances, grant an abatement of not less than thirty-eight percent nor more than sixty-six percent of the basic child support obligation for the nights the child resides with the obligor. The order granting the abatement shall specify the number of nights for which the abatement is allowed and the amount of the abatement. In deciding whether an abatement is appropriate, the court shall consider whether it would have a substantial negative effect on the child's standard of living. The court shall allow the abatement to the obligor in the month in which the parenting time is ordered or apportion the abatement over a period of twelve months. It shall be presumed that the parenting time is exercised. If the parenting time exercised substantially deviates from the parenting time ordered, either party may petition the court for modification of the support order without showing any other change in circumstances.~~

In deciding whether an abatement is appropriate, the court or child support referee shall consider the fixed obligations of the custodial parent which are attributable to the child and to the increased non-duplicated costs of the noncustodial parent which are associated with the child's time with the noncustodial parent. The burden shall be on the noncustodial parent to demonstrate the increased costs which they incur for non-duplicated fixed expenditures such as routine clothing costs, costs for extra-curricular activities, school supplies, and other similar non-duplicated fixed expenditures.

The order granting the abatement shall specify the number of nights for which the abatement is allowed and the amount of the abatement. To calculate an abatement, the court or child support referee shall first determine the basic child support calculation (excluding additional costs such as health insurance or child care) and annualize the same. Thereafter, divide the annual amount by 365 days to ascertain the daily child support amount. Such amount is to be multiplied by the number of overnights the child spends with the noncustodial parent on a monthly basis and thereafter multiplied by the abatement percentage utilized. The figure shall be annualized and subtracted from the monthly child support obligation.

However, no abatement shall exceed the child support cross credit which may be allowed under SDCL 25-7-6.27.

If the noncustodial parent does not exercise the extended parenting time during a particular year, the noncustodial parent shall be required to repay the abated amount of child support to the custodial parent.

**Section 6.** That § 25-7-6.16 be AMENDED:

**25-7-6.16. Medical support--Insurance--Computation of costs--Apportionment between parents.**

The court shall enter an order addressing how the child's health care needs will be met by medical support. The medical support order shall include a provision for medical insurance if the insurance is accessible for the child and available to a parent at reasonable cost. Enrollment in public health coverage does not satisfy the medical support obligation if medical insurance is available to one or both of the parents at a reasonable cost and is accessible for the child. Medical insurance is considered accessible if a medical insurance benefit plan is available and provides coverage for the child residing within the geographic area covered by the insurance policy. Medical insurance is considered reasonable in cost if the cost attributable to the child is equal to or less than eight percent of the parent's net income as determined under this chapter, after proportionate medical support credit is applied, and the amount shall be specified in the order for support.

The cost of the insurance attributable to the child is the cost of adding the child to existing coverage, ~~the difference between self only coverage and family coverage, or~~ the cost of private medical insurance for the child, or the cost attributable to the child under family coverage. The cost attributable to the child under family coverage is ~~the difference between self only coverage and~~ the cost to the parent to obtain family coverage divided by the number of individuals, ~~excluding the parent,~~ enrolled in the family coverage. The cost so computed shall be apportioned between the parents on the basis of income or income imputed as provided in this chapter. If one parent pays the entire amount, that parent shall either be reimbursed by the other parent for that parent's portion of the payment or shall receive a credit against his or her support obligation, whichever is appropriate. Any additional, reasonable health care costs, including medical, optometric, dental or orthodontic, or counseling costs for each minor child which exceed two hundred fifty dollars in any year and are not covered by insurance, shall be apportioned between the parents in proportion to the support obligation of each parent. The parent that has primary physical custody of the child is responsible for the first two hundred fifty dollars of health care costs each calendar year.

**Section 7.** That § 25-7-6.26 be AMENDED:

**25-7-6.26. Effect of failure to furnish financial information--Imputation of income.**

If a parent in a child support establishment or modification proceeding fails to furnish income or other financial information, the parent is in default, ~~and that parent's income for purposes of determining child support shall be computed at a rate not less than the most recent annual pay standard as reported by the Department of Labor and Regulation unless good cause is shown to set support at a lower amount.~~ Income not actually earned by a parent may be imputed to the parent based on the provisions of this section. Except in cases of physical or mental disability or incarceration for one hundred eighty days or more, it is presumed for the purposes of determination of child support in an establishment or modification proceeding that a parent is capable of being employed a minimum of one thousand eight hundred twenty hours per year at the state minimum wage, absent evidence to the contrary. Evidence to rebut this presumption may be presented by either parent.

It is appropriate to impute income to a parent when the parent:

- (1) Is unemployed;
- (2) Is underemployed;
- (3) Fails to produce sufficient proof of income;
- (4) Has an unknown employment status; or
- (5) Is a full-time or part-time student, whose education or retraining will result, within a reasonable time, an economic benefit to the child for whom the support obligation is determined, unless the actual income is greater.

In all cases where imputed income is appropriate, the amount imputed shall be based upon the following:

- (1) The parent's residence;
- (2) The parent's recent work and earnings history;
- (3) The parent's occupational, educational, and professional qualifications;
- (4) Existing job opportunities and associated earning levels in the community or the local trade area;
- (5) The parent's age, literacy, health, criminal record, record of seeking work, and other employment barriers;
- (6) The availability of employers willing to hire the parent; and
- (7) Other relevant background factors.

Income is not imputed to a parent who is:

- (1) Physically or mentally disabled to the extent that the parent cannot earn income;
- (2) Incarcerated for more than one hundred eighty days;
- (3) The parent has made diligent efforts to find and accept suitable work or to return to customary self-employment, to no avail; or
- (4) The court makes a finding that other circumstances exist which make the imputation inequitable. However, the amount of imputed income shall be decreased only to the extent required to remove such inequity.

Imputed income may be in addition to actual income and may not necessarily reflect the same rate of pay as the actual income.

**Section 8.** That a NEW SECTION be added:

**25-7-6.29. Written finding for establishment or modification of child support order—Best interest of child.**

A written finding for the establishment or modification of a child support order that the application of the child support schedule in § 25-7-6.2 would be unjust or inappropriate in a particular case will be sufficient to rebut the presumption in that case. The best interest of the child must be taken into consideration. Findings to rebut application of the child support schedule shall state the amount of support that would have been required under the schedule and include a justification of why the order deviates from the schedule.

**Section 9.** That § 25-4-43 be REPEALED:

**~~25-4-43. Support payments through clerk of courts—Payment to social services when assignment made to state—Back support—Accounting.~~**

~~When a divorce is granted or a decree for separate maintenance entered or thereafter, and when the court has provided for the maintenance of the children of the marriage, all payments so required by the order of the court may by order of the court be paid to the clerk of courts in the amount and at the time specified in said order, and the clerk shall forthwith disburse the money so received to the party entitled thereto. Upon receipt of written notice of assignment of support obligations to the State of South Dakota the clerk of courts shall pay the support to the Department of Social Services rather than to a family as long as such assignment remains in existence. When the department has no authorization to receive the current support, the department shall notify the clerk to stop sending current support payments to the state. However, back support due and owing prior to termination of~~

~~public assistance shall be paid to the state. Thereupon adequate accounting records showing receipts and disbursements shall be maintained by the clerk of courts, and the clerk of courts shall maintain a fact sheet in the original case file showing chronologically the date of receipts, dates of disbursements, and names of recipients.~~

## GLOSSARY OF CHILD SUPPORT TERMS AND DEFINITIONS

**Abatement** – A percentage reduction in the child support obligation as a result of parenting time being exercised. [SDCL 25-7-6.14](#)

**Administrative Order** – A judgment or order of an agency of the executive branch of state government, or an agency of comparable jurisdiction of another state, ordering payment of a set or determinable amount of support money, or ordering withholding of income.

**Amount Collected** – The amount of payment collected by the Division of Child Support and retained as reimbursement of federal and state aid expenditures in the month in which the collection was made or for a previous month in which aid was paid or the amount collected and paid to a nonrecipient of a former recipient.

**Applicant and Recipient** – A parent or caretaker relative of a child(ren) who is entitled to receive child support enforcement services by filing an application for services or is required to cooperate with child support enforcement activities due to eligibility for TANF (Temporary Assistance to Needy Families) benefits under [SDCL 28-7A](#) or SNAP (Supplemental Nutrition Assistance Program) benefits under [SDCL 28-12](#).

**Arrearage** – The total amount of unpaid support obligations.

**Assignment** – The transferring to and vesting in the department, by virtue of [SDCL 28-7A-7](#) or by written instrument, all rights of support from any person payable, whether accrued, pending, or continuing, to or on behalf of an applicant for or recipient of aid, or on behalf of another family member for whom the applicant or recipient is applying for or receiving aid.

**Assistance Unit** – An individual or a group of related recipients within a household whose needs are recognized in one assistance grant and whose support rights have been assigned to the department under [SDCL 28-7A-7](#).

**Child Support Guidelines** – The state laws used to establish the amount of child support obligations for noncustodial parents of children, including a “grid” listing support obligation amounts for various income ranges and numbers of children. The guideline laws utilize both the custodial and non-custodial parents’ income in reaching an appropriate obligation. See [SDCL 25-7-6.1 – 25-7-6.19](#) for most recent guidelines.

**Child Support Referee** – A licensed attorney appointed by the Unified Judicial System whose role is to hear and make recommended decisions in child support establishment and child support modification proceedings.

**Commission on Child Support** – A commission appointed by the Governor every four years as required by federal regulations and [SDCL 25-7-6.12](#) to recommend adjustments to South Dakota’s child support guidelines and related statutes.

**Court Order** – A judgment or order of a circuit court of this state or a court of comparable jurisdiction of another state ordering payment of a set or determinable amount of support money.

**Cross Credit** – A child support obligation calculation performed when the parents of a child(ren) have a court approved shared parenting agreement and the child(ren) reside no less than 180 nights per calendar year in each parent’s home. [SDCL 25-7-6.27](#)

**Custody** – There are two types of custody recognized in the law. Actual “physical custody” which is the parent designated by the court with whom the child lives with and spends most of their time. Legal Custody which designates which parent or parents make the major decisions affecting their child’s lives.

**Dependent Child** – A child who has not attained 18 years of age or has not attained 19 years of age and is a full-time student in a secondary school and who has been deprived of support or care of a parent because of the parent's death, continued absence from the home, or physical or mental incapacity, or who is a child of unemployed parents who is living with the parents in a residence maintained by the parents as their home.

**DCS** – Division of Child Support. DCS is an agency within the Department of Social Services. DCS is responsible for administering the State Plan for establishing and enforcing support obligations, locating support obligors, and establishing paternity in accordance with Part D of Title IV of the Social Security Act (42 U.S.C. §§ 651 to 667).

**Deviations** – [SDCL 25-7-6.10](#) allows for either party in a proceeding to establish or modify a child support obligation to request a deviation from the child support obligation schedule in [SDCL 25-7-6.2](#). [SDCL 25-7-6.10](#) outlines the types of deviations which may be requested.

**Family** – The children of an obligee and an obligor and the obligee, legal guardian, or caretaker relative who has custody of or responsibility for the children for the purpose of distribution of support payments.

**Federal Parent Locator Service or FPLS** – A service operated by the federal office of child support enforcement to assist state child support enforcement agencies to locate noncustodial parents for purposes of support enforcement or to locate parents and children in parental kidnapping and child custody cases.

**Incentive Payment** – A payment made by the federal government to state child support enforcement agencies based on a formula to reward and encourage high performance in providing services.

**Income** – Any form of payment to a person, regardless of source, including wages, salary, commission, bonuses, compensation as an independent contractor, workers' compensation, unemployment compensation, disability, annuity and retirement benefits, gift or inheritance, all gain derived from capital or labor, profit gained through the sale or conversion of capital assets, and any other payments, including personal property, money and credits on deposit with or in the possession of, or made by any person, private entity, federal or state government, any unit of local government, school district or any entity created by public act. However, for the purposes of income withholding, income excludes:

- Any amount required by law or as a condition of employment to be withheld, other than creditor claims, including federal, state, and local taxes, social security, and other retirement contributions;
- Any amount exempted by federal law; and
- Public assistance payments.

**Income Shares Model** – Utilization of both parents’ incomes in computing a child support obligation as opposed to only using the noncustodial parent’s income. South Dakota utilizes the income shares approach within its guidelines.

**IV-D Case** – A child support case where at least one of the parties, either the custodial parent or the noncustodial parent, has requested or is receiving child support services from Division of Child Support. This also includes custodial parents and children who are receiving public assistance (TANF, SNAP, Medicaid).

**Medical Support** – The provision of a health insurance benefit plan, including any employer sponsored group health plan or self-insured plan, or any individual health insurance policy, to meet the medical needs of a dependent child including the cost of any premium required by such a health insurance benefit plan.

**Non-IV-D Case** – A child support order not being enforced by the Division of Child Support.

**Nonrecipient** – A resident parent or legal guardian who has legal custody of a child or, in the absence of a custody order, a parent who has actual custody of a child not otherwise eligible for or receiving assistance from the department.

**Obligee** – Any person or entity to whom a duty of support is owed.

**Obligor** – Any person who owes a duty to make payments under an order for support.

**Order for Support** – A judgment, decree, or order, whether temporary, final, or subject to modification, issued by a court or an administrative agency of competent jurisdiction, which provides for the support and maintenance of a child, including a child who has attained the age of majority under the law of the issuing state, or of the parent with whom the child is living, which provides for monetary support, health care, arrearages, or reimbursement, and which may include costs and fees, interest and penalties, income withholding, attorney's fees, and other relief.

**OCSE** – Office of Child Support Enforcement is the federal office for the IV-D program. The child support program is a partnership among the federal government, states, tribes, and local programs with major support from stakeholders in the private and nonprofit sectors. Basic responsibility for administering the day-to-day operation of the program is given to the states and tribal child support agencies, but the federal government plays a major role in policy, oversight, monitoring, system and program support, outreach, and research.

**Parent** – The natural parent, adoptive parent, or stepparent of a dependent child.

**Parenting Time** – The ability or opportunity for the noncustodial parent to spend time and see the child(ren). South Dakota's visitation guidelines are found in the Appendix to [SDCL Chapter 25-4A](#).

**Parenting Time Moderator or Mediator** – An individual appointed by the court to recommend custody or visitation arrangements between parents.

**Paternity** – An official act to establish the legal father of a child.

**Payor** – Any person or other entity owing income or having personal property or money and credits belonging to an obligor.

**Rothbarth Model** – A study conducted by Dr. David Betson of the University of Notre Dame which attempts to determine the actual costs of raising children throughout the nation. Most states use this model to establish their actual child support guidelines.

**Shared Parenting** – Situations where the child(ren) spend basically equal time with both parents. See [SDCL 25-7-6.14](#) which outlines shared parenting requirements.

**Standard of Need** – The need established by the Department of Social Services to maintain a household.



**State Parent Locator Service or SPLS** – A unit within the Division of Child Support that conducts and coordinates activities to identify and locate noncustodial parents.

**State Plan** – The State Plan for child support enforcement submitted by Division of Child Support under Title IV-D of the Social Security Act.

**Support Obligation** – A financial obligation of a person for child or spousal support, whether accrued, pending, or continuing, which is vested in the department by a recipient through an assignment or [SDCL 28-7A-7](#) or is granted to the department by a nonrecipient through a power of attorney.

**Support Enforcement Services** – Establishing and enforcing support obligations, locating support obligors, and establishing paternity under the Title IV-D State Plan.

**Title IV-D Agency** – The agency established by Part D of Title IV of the Social Security Act (42 U.S.C. §§ 651 to 667) for the purpose of administering the State's plan for establishing and enforcing support obligations, locating support obligors, and establishing paternity.

Report of the  
2021 South Dakota Commission  
on Child Support:  
Attachments

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## ATTACHMENT 1: PUBLIC INPUT NOTIFICATION

In accordance with 45 CFR 302.56, as part of a State's child support guideline review, a State must provide a meaningful opportunity for public input, including input from low-income custodial and non-custodial parents and their representatives. The Commission on Child Support provided input through public hearings and allowed for written comments to be submitted through email or in writing. The hearing locations and times were publicized by paid advertisements in local newspapers; public service announcements on the radio; banner on the DSS website; press releases posted on the DSS website; articles in the September and October State Bar Association newsletter; and posted on the Boards and Commissions portal at <https://boardsandcommissions.sd.gov/Meetings.aspx?BoardID=167> .

Attachments to this section include:

- Press Releases
  - August 9, 2021
  - August 19, 2021
  - Notice of Public Hearing – Pierre – August 26, 2021 meeting
  - Notice of Public Hearing – Sioux Falls – September 30, 2021 meeting
  - Notice of Public Hearing – Rapid City – October 30, 2021 meeting
  - Revised Notice of Public Hearing – Rapid City – October 30, 2021 meeting
  - South Dakota State News Links to Press Releases
- Public Service Announcements
- Screen print of banner on the DSS website
- Facebook Post
- State Bar Association newsletter link and article
- Public Hearing Introductory Remarks
- DakotaNews Now Story



**FOR IMMEDIATE RELEASE:** Monday, August 9, 2021  
**DSS MEDIA CONTACT:** Steve Long, [steve.long@state.sd.us](mailto:steve.long@state.sd.us), 605.773.5465

## **Commission on Child Support to hold public hearings on proposed guideline changes**

PIERRE – The Commission on Child Support will conduct public hearings over the next three months to gather input on potential changes to South Dakota’s child support guidelines and related statutes.

The Commission, conducting its required review of South Dakota’s child support guidelines, is comprised of representatives of custodial and non-custodial parents, family law attorneys, the judiciary, the legislature, and the Department of Social Services (DSS). The Commission may recommend changes reflecting adjustments in the costs of raising children and other related issues. The Commission will submit its report and recommendations to Governor Kristi Noem and the legislature by December 31, 2021, to be considered during the 2022 legislative session.

Discussions during the public hearings will be limited to potential changes to the child support guidelines and statutes. The hearings are not intended to address individual child support cases, parenting time, or custody concerns.

Options to present public testimony include:

- Written comments may be submitted for consideration by the full Commission by mailing them to the Department of Social Services, Attn: Child Support Commission, 700 Governors Drive, Pierre, SD 57501-2291. Comments must be received by Monday, November 1, 2021;
- Email comments to [DCS@state.sd.us](mailto:DCS@state.sd.us). Comments must be received by Monday, November 1, 2021;
- Appear in person; and
- Testify remotely.

Public hearings will be held on:

- Thursday, August 26, 2021, from 6-8 p.m. CDT in the Kneip Conference Room #3 at the DSS office at 700 Governors Dr, Pierre. Individuals wishing to testify remotely for the public hearing must register at <https://dss.sd.gov/docs/childsupport/commissionpublictestimony.pdf> by August 19, 2021;
- Thursday, September 30, 2021, from 6-8 p.m. CDT in the Rushmore Room of the DSS office at 811 E 10<sup>th</sup> St, Sioux Falls. Individuals wishing to testify remotely for the public hearing must register at <https://dss.sd.gov/docs/childsupport/commissionpublictestimony.pdf> by September 23, 2021; and
- Wednesday, October 27, 2021, from 6-8 p.m. MDT in the Angostura Room at the DSS office at 510 N Cambell St, Rapid City. Individuals wishing to testify remotely for the public hearing must register at <https://dss.sd.gov/docs/childsupport/commissionpublictestimony.pdf> by October 20, 2021.

For Persons with Disabilities, this hearing will be located at a physically accessible place. Please contact the Department of Social Services at least 48 hours before the public hearing if you have special needs for which special arrangements can be made by calling 605.773.3641.

The Commission’s final report will be available on the DSS website at [dss.sd.gov](https://dss.sd.gov).

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The South Dakota Department of Social Services is dedicated to strengthening and supporting individuals and families by promoting cost effective and comprehensive services in connection with our partners that foster independent and healthy families. For more information, please visit [dss.sd.gov](https://dss.sd.gov).



**FOR IMMEDIATE RELEASE:** Thursday, August 19, 2021  
**DSS MEDIA CONTACT:** Steve Long, [steve.long@state.sd.us](mailto:steve.long@state.sd.us), 605.773.5465

PIERRE – The guidelines for child support in South Dakota are undergoing an in-depth review by the Commission on Child Support with meetings planned over the next several months.

The 2021 Commission on Child Support, administered by the Department of Social Services (DSS), held its first meeting on July 29th to introduce Commission members and supporting staff, develop a shared understanding of their responsibilities, and plan its schedule. Federal law calls for the review of child support guidelines to be completed every four years and was to be done in 2020; due to the COVID-19 pandemic, the federal Office of Child Support Enforcement granted a one-year extension.

Afternoon Commission meetings have been scheduled from 1 to 5 p.m., followed by evening public hearings from 6 to 8 p.m. on August 26th in Pierre, September 30th in Sioux Falls, and October 27th in Rapid City. The final Commission meeting will be held November 18th in Pierre during which time they will review public comments received and discuss recommendations for potential changes to the guidelines and begin discussing the development of the Commission's report. That meeting is open to the public but not a public hearing. Details regarding meetings and hearings may be found by searching for [Child Support Commission](#) at [boardsandcommissions.sd.gov](http://boardsandcommissions.sd.gov).

The Commission is comprised of representatives of custodial and non-custodial parents, family law attorneys, the judiciary, the legislature, and DSS. The review analyzes economic data on the cost of raising children and complex factors for custodial and non-custodial parents.

The public is invited to provide input in writing, via e-mail, or by testifying in person or remotely during the three public hearings. Written comments may be submitted by mailing them to Department of Social Services, Attn: Child Support Commission, 700 Governors Dr, Pierre, SD57501-2291. Emailed comments should be sent to [DCS@state.sd.us](mailto:DCS@state.sd.us). Comments must be received by Monday, November 1, 2021.

A report and recommendations of the Commission will be sent to Governor Kristi Noem and the legislature by December 31 to be considered during the 2022 legislative session. The Commission's final report will be available on the DSS website at [dss.sd.gov](http://dss.sd.gov).

*The South Dakota Department of Social Services is dedicated to strengthening and supporting individuals and families by promoting cost effective and comprehensive services in connection with our partners that foster independent and healthy families. For more information, please visit [dss.sd.gov](http://dss.sd.gov).*

## NOTICE OF PUBLIC HEARING ON PROPOSED CHILD SUPPORT GUIDELINE CHANGES: PIERRE

The Commission on Child Support will conduct a public hearing on August 26, 2021 at the DSS Kneip Building, Conference Room #3, 700 Governors Drive, **Pierre**, SD 57501, from 6-8 p.m. CDT, to gather public input on potential changes to South Dakota's child support guidelines and related statutes.

The Child Support Commission is conducting the review of South Dakota's child support guidelines required by SDCL 25-7-6.12. The Commission is comprised of representatives of custodial and non-custodial parents, family law attorneys, the judiciary, the legislature, and the Department of Social Services (DSS). The Commission may recommend changes reflecting adjustments in the costs of raising children and other related issues. The Commission will submit its report and recommendations to Governor Kristi Noem and the legislature by December 31, 2021, to be considered during the 2022 legislative session.

Discussions during the public hearing will be limited to potential changes to the child support guidelines and statutes. The hearing is not intended to address individual child support cases, parenting time, or custody concerns.

Members of the public have several options to present public testimony:

- Written comments may be submitted at any time for consideration by the full Commission by mailing them to the Department of Social Services, Attn: Child Support Commission, 700 Governors Drive, Pierre, SD 57501-2291. All written comments must be received by Monday, November 1, 2021.
- Email comments to [DCS@state.sd.us](mailto:DCS@state.sd.us). All emailed comments must be received by Monday, November 1, 2021.
- Members of the public may attend and testify at the hearing in person
- Members of the public may also attend and testify remotely. To provide adequate time and ensure individuals who wish to be heard have the opportunity to speak, individuals wishing to testify remotely for the public hearing must register at <https://dss.sd.gov/docs/childsupport/commissionpublictestimony.pdf> by August 19, 2021.

Additional public hearings will be held on the following dates:

- Thursday, September 30, 2021, from 6-8 p.m. CDT in the Rushmore Room of the DSS office at 811 E 10th St, Sioux Falls. Individuals wishing to testify remotely for the public hearing must register at <https://dss.sd.gov/docs/childsupport/commissionpublictestimony.pdf> by September 23, 2021; and
- Wednesday, October 27, 2021, from 6-8 p.m. MDT in the Angostura Room at the DSS office at 510 N Cambell St, Rapid City. Individuals wishing to testify remotely for the public hearing must register at <https://dss.sd.gov/docs/childsupport/commissionpublictestimony.pdf> by October 20, 2021.

For Persons with Disabilities, this hearing will be located at a physically accessible place. Please contact the Department of Social Services at least 48 hours before the public hearing if you have special needs for which special arrangements can be made by calling 605.773.3641.

The Commission's final report will be available on the DSS website at [dss.sd.gov](https://dss.sd.gov).

## NOTICE OF PUBLIC HEARING ON PROPOSED CHILD SUPPORT GUIDELINE CHANGES: SIOUX FALLS

The Commission on Child Support will conduct a public hearing on September 30, 2021 in the Rushmore Room of the DSS office at 811 E 10th St, **Sioux Falls**, SD 57103, from 6-8 p.m. CDT, to gather public input on potential changes to South Dakota's child support guidelines and related statutes.

The Child Support Commission is conducting the review of South Dakota's child support guidelines required by SDCL 25-7-6.12. The Commission is comprised of representatives of custodial and non-custodial parents, family law attorneys, the judiciary, the legislature, and the Department of Social Services (DSS). The Commission may recommend changes reflecting adjustments in the costs of raising children and other related issues. The Commission will submit its report and recommendations to Governor Kristi Noem and the legislature by December 31, 2021, to be considered during the 2022 legislative session.

Discussions during the public hearing will be limited to potential changes to the child support guidelines and statutes. The hearing is not intended to address individual child support cases, parenting time, or custody concerns.

Members of the public have several options to present public testimony:

- Written comments may be submitted at any time for consideration by the full Commission by mailing them to the Department of Social Services, Attn: Child Support Commission, 700 Governors Drive, Pierre, SD 57501-2291. All written comments must be received by Monday, November 1, 2021.
- Email comments to [DCS@state.sd.us](mailto:DCS@state.sd.us). All emailed comments must be received by Monday, November 1, 2021.
- Members of the public may attend and testify at the hearing in person
- Members of the public may also attend and testify remotely. To provide adequate time and ensure individuals who wish to be heard have the opportunity to speak, individuals wishing to testify remotely for the public hearing must register at <https://dss.sd.gov/docs/childsupport/commissionpublictestimony.pdf> by September 23, 2021.

Additional public hearings will be held on the following dates:

- Wednesday, October 27, 2021, from 6-8 p.m. MDT in the Angostura Room at the DSS office at 510 N Cambell St, Rapid City. Individuals wishing to testify remotely for the public hearing must register at <https://dss.sd.gov/docs/childsupport/commissionpublictestimony.pdf> by October 20, 2021.

For Persons with Disabilities, this hearing will be located at a physically accessible place. Please contact the Department of Social Services at least 48 hours before the public hearing if you have special needs for which special arrangements can be made by calling 605.773.3641.

The Commission's final report will be available on the DSS website at [dss.sd.gov](https://dss.sd.gov).



## NOTICE OF PUBLIC HEARING ON PROPOSED CHILD SUPPORT GUIDELINE CHANGES: RAPID CITY

The Commission on Child Support will conduct a public hearing on October 27, 2021 in the Angostura Room at the DSS office at 510 N Cambell St, **Rapid City**, SD 57709, from 6-8 p.m. MDT, to gather public input on potential changes to South Dakota's child support guidelines and related statutes.

The Child Support Commission is conducting the review of South Dakota's child support guidelines required by SDCL 25-7-6.12. The Commission is comprised of representatives of custodial and non-custodial parents, family law attorneys, the judiciary, the legislature, and the Department of Social Services (DSS). The Commission may recommend changes reflecting adjustments in the costs of raising children and other related issues. The Commission will submit its report and recommendations to Governor Kristi Noem and the legislature by December 31, 2021, to be considered during the 2022 legislative session.

Discussions during the public hearing will be limited to potential changes to the child support guidelines and statutes. The hearing is not intended to address individual child support cases, parenting time, or custody concerns.

Members of the public have several options to present public testimony:

- Written comments may be submitted at any time for consideration by the full Commission by mailing them to the Department of Social Services, Attn: Child Support Commission, 700 Governors Drive, Pierre, SD 57501-2291. All written comments must be received by Monday, November 1, 2021.
- Email comments to [DCS@state.sd.us](mailto:DCS@state.sd.us). All emailed comments must be received by Monday, November 1, 2021.
- Members of the public may attend and testify at the hearing in person
- Members of the public may also attend and testify remotely. To provide adequate time and ensure individuals who wish to be heard have the opportunity to speak, individuals wishing to testify remotely for the public hearing must register at <https://dss.sd.gov/docs/childsupport/commissionpublictestimony.pdf> by October 20, 2021.

For Persons with Disabilities, this hearing will be located at a physically accessible place. Please contact the Department of Social Services at least 48 hours before the public hearing if you have special needs for which special arrangements can be made by calling 605.773.3641.

The Commission's final report will be available on the DSS website at [dss.sd.gov](https://dss.sd.gov).

## REVISED NOTICE OF PUBLIC HEARING ON PROPOSED CHILD SUPPORT GUIDELINE CHANGES: RAPID CITY

The Commission on Child Support will conduct a public hearing on October 27, 2021 in the Lecture Hall, Room 112 at the Black Hills State University, 4300 Cheyenne Blvd., **Rapid City**, SD 57703, from 6-8 p.m. MDT, to gather public input on potential changes to South Dakota's child support guidelines and related statutes. Use the north entrance.

The Child Support Commission is conducting the review of South Dakota's child support guidelines required by SDCL 25-7-6.12. The Commission is comprised of representatives of custodial and non-custodial parents, family law attorneys, the judiciary, the legislature, and the Department of Social Services (DSS). The Commission may recommend changes reflecting adjustments in the costs of raising children and other related issues. The Commission will submit its report and recommendations to Governor Kristi Noem and the legislature by December 31, 2021, to be considered during the 2022 legislative session.

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For Persons with Disabilities, this hearing will be located at a physically accessible place. Please contact the Department of Social Services at least 48 hours before the public hearing if you have special needs for which special arrangements can be made by calling 605.773.3641.

The Commission's final report will be available on the DSS website at [dss.sd.gov](https://dss.sd.gov).

## PUBLIC SERVICE ANNOUNCEMENTS

### 60 Seconds

The South Dakota Commission on Child Support is gathering public input as it considers recommending adjustments in the costs of raising children and other related child support issues. The public is invited to provide comment during public hearings on Thursday, August 26th at the Kneip Building in Pierre located at 700 Governors Dr; Thursday, September 30th at the DSS office in Sioux Falls at 811 East 10th Street; and Wednesday, October 27th at the Rapid City DSS office located at 510 North Cambell Street. The hearings will be from 6 to 8 p.m. local time. Testimony may be provided in writing, via email, in person or remotely at the hearings. Discussions during the public hearings will be limited to potential changes to the child support guidelines and statutes. The hearings are not intended to address individual child support cases, parenting time, or custody concerns. Visit [dss \(dot\)sd \(dot\)gov](http://dss.sd.gov) and click on the Commission on Child Support banner to learn more.

### 30 Seconds

Potential changes to South Dakota's child support guidelines and statutes are being considered and the public is invited to provide input during public hearings to be held on Thursday, August 26 in Pierre, Thursday, September 30 in Sioux Falls, and Wednesday, October 27 in Rapid City. The hearings will be from 6 to 8 p.m. local time. Testimony may be provided in writing, via email, in person or remotely at the hearings. Visit [dss \(dot\)sd \(dot\)gov](http://dss.sd.gov) and click on the Commission on Child Support banner to learn more.

### 15 Seconds

The public is invited to provide input on potential changes to South Dakota's child support guidelines and statutes during three public hearings in Pierre, Sioux Falls, and Rapid City. Visit [dss \(dot\)sd \(dot\)gov](http://dss.sd.gov) and click on the Commission on Child Support banner for dates, locations, and options to present comments.

# DSS WEBSITE BANNER

Department of Social Services | dss.sd.gov/default.aspx

**DSS** South Dakota Department of Social Services  
Strong Families - South Dakota's Foundation and Our Future

Home | How Do I... | Behavioral Health | Child Care | Child Protection | Child Support | Economic Assistance | Medicaid | Licensing Boards

# Welcome!

Find your local office | Forms and Publications | News | Contact Us | Apply Online

**Commission on Child Support**

Public hearings:

- Aug 26 - Pierre
- Sept 30 - Sioux Falls
- Oct 27 - Rapid City

Child Support | dss.sd.gov/childsupport/

**DSS** South Dakota Department of Social Services  
Strong Families - South Dakota's Foundation and Our Future

Home | How Do I... | Behavioral Health | Child Care | Child Protection | Child Support | Economic Assistance | Medicaid | Licensing Boards

## Child Support

The Division of Child Support helps parents establish a financial partnership to support their children when they do not live together.

Services through the Division of Child Support are available to any adult who has legal custody and/or guardianship of a minor child. Services are also available to fathers who need help establishing paternity and/or child support order.

*Commission on Child Support to hold Public Hearings on Proposed Guideline Changes*

**Services provided by the Division of Child Support include:**

- Locating noncustodial parents
- Establishing paternity
- Establishing child support and medical support orders
- Modifying child support and medical support orders
- Enforcing support orders
- Enforcing alimony if a child support order is being enforced
- Collecting and processing support payments

**Services not provided by the Division of Child Support include:**

**Other Links**

- Change of Address and/or Employer
- Child Support Calculator and Worksheet
- Child Support Offices
- Custodial Parent
- DCS Customer Connect
- Employer Information
- Make a Payment
- Non-Custodial Parent
- Voluntary Acknowledgment of Paternity

**See Also...**

- Conduent Way2Go Card
- Federal Child Support Enforcement
- Child Support Commission Report
- South Dakota Parenting Time Forms

**Resources**

- DSS Employment
- DSS FAQs
- DSS Forms & Publications

# FACEBOOK POST



## SOUTH DAKOTA STATE BAR ASSOCIATION

<https://www.statebarofsouthdakota.com/news/>

The following articles appeared in the South Dakota State Bar Association Newsletter.

SEPTEMBER 2021 NEWSLETTER – PAGE 54

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### Notice of Public Hearing on Proposed Child Support Guideline Changes Sioux Falls

The Commission on Child Support will conduct a public hearing on September 30, 2021 in the Rushmore Room of the DSS office at 811 E 10th St, **Sioux Falls**, SD 57103, from 6-8 p.m. CDT, to gather public input on potential changes to South Dakota's child support guidelines and related statutes.

The Child Support Commission is conducting the review of South Dakota's child support guidelines required by SDCL 25-7-6.12. The Commission is comprised of representatives of custodial and non-custodial parents, family law attorneys, the judiciary, the legislature, and the Department of Social Services (DSS). The Commission may recommend changes reflecting adjustments in the costs of raising children and other related issues. The Commission will submit its report and recommendations to Governor Kristi Noem and the legislature by December 31, 2021, to be considered during the 2022 legislative session.

Discussions during the public hearing will be limited to potential changes to the child support guidelines and statutes. The hearing is not intended to address individual child support cases, parenting time, or custody concerns.

Members of the public have several options to present public testimony:

- Written comments may be submitted at any time for consideration by the full Commission by mailing them to the Department of Social Services, Attn: Child Support Commission, 700 Governors Drive, Pierre, SD 57501-2291. All written comments must be received by Monday, November 1, 2021.
- Email comments to [DCS@state.sd.us](mailto:DCS@state.sd.us). All emailed comments must be received by Monday, November 1, 2021.
- Members of the public may attend and testify at the hearing in person
- Members of the public may also attend and testify remotely. To provide adequate time and ensure individuals who wish to be heard have the opportunity to speak, individuals wishing to testify remotely for the public hearing must register at <https://dss.sd.gov/docs/childsupport/commissionpublictestimony.pdf> by September 23, 2021.

Additional public hearings will be held on the following dates:

- Wednesday, October 27, 2021, from 6-8 p.m. MDT in the Angostura Room at the DSS office at 510 N Cambell St, Rapid City. Individuals wishing to testify remotely for the public hearing

must register at <https://dss.sd.gov/docs/childsupport/commissionpublictestimony.pdf> by October 20, 2021.

For Persons with Disabilities, this hearing will be located at a physically accessible place. Please contact the Department of Social Services at least 48 hours before the public hearing if you have special needs for which special arrangements can be made by calling 605.773.3641.

The Commission's final report will be available on the DSS website at [dss.sd.gov](https://dss.sd.gov).

*October 2021 Newsletter – page 24*

**Notice of Public Hearing on Proposed Child Support Guideline Changes  
Rapid City**

The Commission on Child Support will conduct a public hearing on October 27, 2021 in the Angostura Room at the DSS office at 510 N Cambell St, **Rapid City**, SD 57709, from 6-8 p.m. MDT, to gather public input on potential changes to South Dakota's child support guidelines and related statutes.

The Child Support Commission is conducting the review of South Dakota's child support guidelines required by SDCL 25-7-6.12. The Commission is comprised of representatives of custodial and non-custodial parents, family law attorneys, the judiciary, the legislature, and the Department of Social Services (DSS). The Commission may recommend changes reflecting adjustments in the costs of raising children and other related issues. The Commission will submit its report and recommendations to Governor Kristi Noem and the legislature by December 31, 2021, to be considered during the 2022 legislative session.

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- Email comments to [DCS@state.sd.us](mailto:DCS@state.sd.us). All emailed comments must be received by Monday, November 1, 2021.
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For Persons with Disabilities, this hearing will be located at a physically accessible place. Please contact the Department of Social Services at least 48 hours before the public hearing if you have special needs for which special arrangements can be made by calling 605.773.3641.

The Commission's final report will be available on the DSS website at [dss.sd.gov](https://dss.sd.gov).



## **SOUTH DAKOTA STATE NEWS WEBSITE**

### **Links to Press Releases**

August 9, 2021 - <https://news.sd.gov/newsitem.aspx?id=28386>

August 19, 2021 - <https://news.sd.gov/newsitem.aspx?id=28434>

September 20, 2021 - <https://news.sd.gov/newsitem.aspx?id=28542>

October 18, 2021 - <https://news.sd.gov/newsitem.aspx?id=28639>

## PUBLIC HEARING INTRODUCTORY REMARKS

- Purpose of the Public Hearings is to hear testimony from the public as the Commission undergoes an in-depth review of the State of South Dakota's child support guidelines.
- The Commission on Child Support and the public hearings are state and federal requirement.
- Discussions during the public hearings will be limited to potential changes to the child support guidelines and statutes.
- This public hearing is not intended to address individual child support cases, parenting time, or custody concerns.
- The Commission and the Department of Social Services have worked hard to ensure the public is aware of the opportunity to provide comments:
  - The Commission is providing an opportunity for the public to testify during three separate occasions:
    - August 26 (today) in Pierre;
    - September 30 in Sioux Falls; and
    - October 27 in Rapid City.
  - The public is invited to provide input:
    - In writing;
    - Via e-mail;
    - By testifying in person during a public hearing;
    - By testifying remotely during a public hearing;
    - Written comments can be mailed to the Department of Social Services, Attn: Child Support Commission, 700 Governors Dr, Pierre, SD 57501-2291.
    - E-mailed comments can be sent to [DCS@state.sd.us](mailto:DCS@state.sd.us).
    - Comments must be received by Monday, November 1, 2021.
    - The hearing locations and times were publicized:
      - By paid advertisements in local newspapers;
      - Public service announcements on the radio;
      - Banner on the DSS website;
      - Press releases posted on the DSS website;
      - There will be an article in the September and October State Bar Association newsletter; and
      - Posted on the Boards and Commissions portal at [Open.SD.gov](http://Open.SD.gov).

## DAKOTANEWS NOW STORY REGARDING COMMISSION ON CHILD SUPPORT

<https://www.dakotanevsnov.com/2021/10/01/parents-give-their-input-child-support-guidelines/>

SIOUX FALLS, S.D. (Dakota News Now) - The child support commission heard testimony from parents and economic experts about how much money it takes to care for a child.

The commission will be using what they heard to make recommendations for any changes they believe should happen regarding child support in South Dakota.

“This is our third meeting and we’ve had testimony from some economist about what it actually costs to raise a child and that what we’re trying to do, something that is fair and will provide appropriate support for children,” said Sen. Arthur Rusch, who represents Clay and Turner counties

Jessica Steidl has shared custody of her children. Under the current guidelines, shared parents’ obligations are multiplied by one and a half, which she believes should not happen.

“I actually would pay less child support if I would give up custody of my children,” said Steidl.

Tom Pischke is a non-custodial parent. He says the current guidelines don’t take into account when a child stays with a non-custodial parent, making the financial burden even harder.

“You have to understand there will be money spent, even if you only have them every other weekend. And only for that overnight you have to have a place for those kids to sleep, you got to feed those kids, you have to have the basic necessities for those kids. So there will be money spent on those kids that are not taken into account in our current system,” said Pischke.

One of the proposals discussed would decrease child support needed for those with lower income but increase the amount for those with higher income, but Pischke says that would affect him.

“It’s really the middle class that you’re hitting and the higher it goes the higher the increases get. It’s probably going to increase mine. I’m a middle-class guy, making about \$55,000 a year. It’s going to hurt. It’s really going to hurt,” said Pischke.

The child support commission will be taking public comments until November 1st.

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# Review of the South Dakota Child Support Guidelines

## Presentation to Child Support Guidelines Commission (July 29, 2021)

Jane Venohr, Ph.D. Economist/Research Associate

[jvenohr@centerforpolicyresearch.org](mailto:jvenohr@centerforpolicyresearch.org)



## Outline

- Federal & State requirements for a periodic review of the child support guidelines
  - New requirements on how states must address income imputation and incarceration
  - New requirements on what must be considered in a review
- Review of economic data on the cost of raising children and schedule
  - List of economic data and assumptions underlying the schedule
  - What could be updated?
- Other issues
- Next steps

# Quadrennial Child Support Guidelines Reviews

## Required by

- State statute (SDCL 25-7-6.12 )

*The Governor shall, commencing in the year 2000, establish quadrennially a commission on child support. The commission shall review the provisions of this chapter, shall report its findings to the Governor and the Legislature, and may propose amendment thereof to the Legislature.*

Previous Commission Report: [https://dss.sd.gov/docs/childsupport/child\\_support\\_commission\\_report.pdf](https://dss.sd.gov/docs/childsupport/child_support_commission_report.pdf)

- Federal regulation (45 C.F.R. §302.56)

- Federal requirements expanded in December 2016
- Most of the requirements are targeted to low-income parents in the IV-D caseload
  - Supreme Court decision in Turner v. Rogers, 564 U.S. 111, 131 S Ct. 2507 (2011) involved incarceration of a low-income obligor for non-payment of child support
- Timeline for meeting new requirements: year after completing the 4-year review commencing a year after December 2016 and longer with a waiver due to the Covid-19 pandemic, which SD has



## Federal Requirements (45 CFR §302.56)

1987: States required to have advisory guidelines  
 1989: States required to have rebuttable presumptive guidelines  
 2016: Major expansion of federal requirements

Objective of slides 5-21: review expanded requirements

- A) Requirements of state guidelines
- B) Requirements of state guidelines reviews

**Does the current South Dakota guidelines meet the expanded federal requirements?**

See attachments for full federal regulations

## SD's Compliance with Federal Requirements of Guidelines

Continued Requirement	SD Complies	New Requirement	SD Complies
Provide one guideline, used statewide	<input checked="" type="checkbox"/>	Consider other evidence of ability to pay	
Consider all earnings and income	<input checked="" type="checkbox"/> 25-7-6.3	Consider parent's basic subsistence need	<input checked="" type="checkbox"/> , but not explicit
Be specific and numeric	<input checked="" type="checkbox"/>	Consider specific circumstances when imputing income	
Provide for child's healthcare needs	<input checked="" type="checkbox"/> 25-7-6.16	Do not treat incarceration as voluntary unemployment with non-finalized* optional federal exception	
Provide deviation criteria	<input checked="" type="checkbox"/>		
Require record of deviation			

\*U.S. Department of Health and Human Services. (Sept. 17, 2020). "Optional Exceptions to the Prohibition Against Treating Incarceration as Voluntary Unemployment Under Child Support Guidelines." *Federal Register*, Vol. 85, No. 244, p. 58029. Retrieved from <https://www.federalregister.gov/documents/2020/09/17/2020-17747/optional-exceptions-to-the-prohibition-against-treating-incarceration-as-voluntary-unemployment>

## Federal Requirement: Address Subsistence Needs

Federal Requirement	SD Provisions
<p>§302.56(c)(1)(ii) Takes into consideration the <b>basic subsistence needs of the noncustodial parent</b> (and at the State's discretion, the custodial parent and children) who has a limited ability to pay by incorporating a low-income adjustment, <b>such as a self-support reserve</b> or some other method determined by the State</p>	<p><i>Provides a self-support reserve in emboldened area, but not explicitly stated. The current SSR is \$871/mo (2016 fed. poverty level adjusted for SD prices)</i></p> <p>25-7-6.1 Support obligation schedule.</p> <p>If the obligation using only the noncustodial parent's monthly net income is an obligation within the emboldened areas of the schedule, that amount shall be compared to the noncustodial parent's proportionate share using both parents' monthly net incomes. The lesser amount establishes the noncustodial parent's child support order.</p>

## Embolden Area of Child Support Schedule

	Monthly						
	Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
	0-950	<b>79</b>	<b>79</b>	<b>79</b>	<b>79</b>	<b>79</b>	<b>79</b>
<i>One option to make SD's compliance with federal requirement obvious</i>	951-1,000	<b>129</b>	<b>129</b>	<b>129</b>	<b>129</b>	<b>129</b>	<b>129</b>
	1,001-1,050	<b>179</b>	<b>179</b>	<b>179</b>	<b>179</b>	<b>179</b>	<b>179</b>
	1,051-1,100	<b>225</b>	<b>229</b>	<b>229</b>	<b>229</b>	<b>229</b>	<b>229</b>
	1,101-1,150	<b>266</b>	<b>279</b>	<b>279</b>	<b>279</b>	<b>279</b>	<b>279</b>
	1,151-1,200	<b>308</b>	<b>329</b>	<b>329</b>	<b>329</b>	<b>329</b>	<b>329</b>
	1,201-1,250	320	<b>379</b>	<b>379</b>	<b>379</b>	<b>379</b>	<b>379</b>
	1,251-1,300	333	<b>429</b>	<b>429</b>	<b>429</b>	<b>429</b>	<b>429</b>
	1,301-1,350	345	<b>479</b>	<b>479</b>	<b>479</b>	<b>479</b>	<b>479</b>
	1,351-1,400	357	523	<b>529</b>	<b>529</b>	<b>529</b>	<b>529</b>
	1,401-1,450	370	541	<b>579</b>	<b>579</b>	<b>579</b>	<b>579</b>
	1,451-1,500	382	559	<b>629</b>	<b>629</b>	<b>629</b>	<b>629</b>
	1,501-1,550	395	577	<b>679</b>	<b>679</b>	<b>679</b>	<b>679</b>
	1,551-1,600	407	595	706	<b>729</b>	<b>729</b>	<b>729</b>
	1,601-1,650	419	613	727	<b>779</b>	<b>779</b>	<b>779</b>
	1,651-1,700	431	629	747	<b>829</b>	<b>829</b>	<b>829</b>
	1,701-1,750	443	646	766	855	<b>879</b>	<b>879</b>
	1,751-1,800	455	663	785	877	<b>929</b>	<b>929</b>
	1,801-1,850	466	679	804	899	<b>979</b>	<b>979</b>
	1,851-1,900	478	696	824	920	1,012	<b>1,029</b>
	1,901-1,950	490	713	843	942	1,036	<b>1,079</b>
	1,951-2,000	501	729	862	963	1,059	<b>1,129</b>
	2,001-2,050	513	746	882	985	1,083	1,177



## KY's Explicit Statement of Self-Support Reserve

(d) "Self-support reserve" means a low-income adjustment amount to the obligated parent of nine hundred fifteen dollars (\$915) per month that considers the subsistence needs of the parent with a limited ability to pay in accordance with 45 C.F.R. sec. 302.56(c)(1)(ii), and as applied under subsection (3) of this section

*KY write's out the SSR-income thresholds instead of emboldens them*

(3)

(a) Except as provided in paragraph (b) of this subsection, the child support obligation set forth in the child support guidelines table shall be divided between the parents in proportion to their combined monthly adjusted parental gross income.

(b) If the monthly adjusted gross income of the obligated parent and the number of children for whom support is being determined fall within the following defined areas, which represent the self-support reserve, the basic child support obligation shall be calculated by using the monthly adjusted gross income of the obligated parent only to provide the obligated parent with the self-support reserve:

1. Equal to or less than one thousand one hundred dollars (\$1,100) with one (1) or more children;
2. Equal to or less than one thousand three hundred dollars (\$1,300) with two (2) or more children;
3. Equal to or less than one thousand four hundred dollars (\$1,400) with three (3) or more children;
4. Equal to or less than one thousand five hundred dollars (\$1,500) with four (4) or more children; or
5. Equal to or less than one thousand six hundred dollars (\$1,600) with six (6) or more children

## North Carolina's Explicit Statement of Self-Support Reserve

*Note that NC "shades" its SSR area while SD emboldens it*

Self-Support Reserve: Supporting Parents with Low Incomes

The guidelines include a self-support reserve that ensures that obligated parents have sufficient income to maintain a minimum standard of living based on the 2014 federal poverty level for one person (\$973 per month) for obligated parents with an adjustment gross income of less than \$1,097 the Guidelines require, absent a deviation, the establishment of a minimum support order (\$50). For obligated parents with adjusted gross incomes above \$1,097, the Schedule of Basic Support Obligations incorporates a further adjustment to maintain the self-support reserve for the obligated parent.

If the obligated parent's adjusted gross income falls within the shaded area of the Schedule and Worksheet A is used, the basic child support obligation and the obligated parent's total child support obligation are computed using only the obligated parent's income. In these cases, childcare and health insurance premiums should not be used to calculate the child support obligation. However, payment of these costs or other extraordinary expenses by either parent may be a basis for deviation. This approach prevents disproportionate increases in the child support obligation with moderate increases in income and protects the integrity of the self-support reserve. In all other cases, the basic child support obligation is computed using the combined adjusted gross incomes of both parents.

Schedule of Basic Support Obligations						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
\$1130	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>
1200	<b>66</b>	<b>97</b>	<b>88</b>	<b>88</b>	<b>69</b>	<b>70</b>
1275	<b>100</b>	<b>102</b>	<b>108</b>	<b>104</b>	<b>109</b>	<b>106</b>
1350	<b>135</b>	<b>137</b>	<b>138</b>	<b>140</b>	<b>141</b>	<b>143</b>
1425	<b>170</b>	<b>172</b>	<b>173</b>	<b>175</b>	<b>177</b>	<b>179</b>
1500	<b>204</b>	<b>207</b>	<b>209</b>	<b>211</b>	<b>213</b>	<b>216</b>
1575	<b>239</b>	<b>241</b>	<b>244</b>	<b>247</b>	<b>249</b>	<b>252</b>
1650	<b>273</b>	<b>276</b>	<b>279</b>	<b>282</b>	<b>285</b>	<b>289</b>
1725	<b>305</b>	<b>311</b>	<b>315</b>	<b>318</b>	<b>322</b>	<b>325</b>
1800	<b>334</b>	<b>346</b>	<b>350</b>	<b>354</b>	<b>358</b>	<b>361</b>
1875	<b>361</b>	<b>381</b>	<b>385</b>	<b>390</b>	<b>394</b>	<b>398</b>
1950	<b>381</b>	<b>416</b>	<b>421</b>	<b>425</b>	<b>430</b>	<b>434</b>
2025	<b>398</b>	<b>451</b>	<b>456</b>	<b>461</b>	<b>466</b>	<b>471</b>
2100	<b>414</b>	<b>486</b>	<b>491</b>	<b>496</b>	<b>502</b>	<b>507</b>
2175	<b>427</b>	<b>520</b>	<b>526</b>	<b>531</b>	<b>537</b>	<b>543</b>
2250	<b>435</b>	<b>549</b>	<b>556</b>	<b>562</b>	<b>572</b>	<b>578</b>
2325	<b>440</b>	<b>562</b>	<b>574</b>	<b>581</b>	<b>592</b>	<b>604</b>
2400	<b>443</b>	<b>573</b>	<b>587</b>	<b>595</b>	<b>607</b>	<b>620</b>
2475	<b>445</b>	<b>583</b>	<b>603</b>	<b>614</b>	<b>628</b>	<b>642</b>
2550	<b>446</b>	<b>591</b>	<b>623</b>	<b>636</b>	<b>652</b>	<b>667</b>
2625	<b>447</b>	<b>597</b>	<b>645</b>	<b>659</b>	<b>677</b>	<b>693</b>
2700	<b>448</b>	<b>602</b>	<b>669</b>	<b>684</b>	<b>703</b>	<b>720</b>
2775	<b>449</b>	<b>607</b>	<b>694</b>	<b>710</b>	<b>730</b>	<b>750</b>
2850	<b>449</b>	<b>611</b>	<b>720</b>	<b>727</b>	<b>748</b>	<b>768</b>
2925	<b>450</b>	<b>615</b>	<b>747</b>	<b>755</b>	<b>777</b>	<b>798</b>
3000	<b>450</b>	<b>619</b>	<b>775</b>	<b>784</b>	<b>807</b>	<b>827</b>
3075	<b>450</b>	<b>623</b>	<b>804</b>	<b>814</b>	<b>838</b>	<b>862</b>
3150	<b>450</b>	<b>627</b>	<b>834</b>	<b>845</b>	<b>870</b>	<b>898</b>
3225	<b>450</b>	<b>631</b>	<b>865</b>	<b>877</b>	<b>903</b>	<b>933</b>
3300	<b>450</b>	<b>635</b>	<b>897</b>	<b>910</b>	<b>937</b>	<b>969</b>
3375	<b>450</b>	<b>639</b>	<b>931</b>	<b>945</b>	<b>973</b>	<b>1004</b>
3450	<b>450</b>	<b>643</b>	<b>966</b>	<b>981</b>	<b>1010</b>	<b>1042</b>
3525	<b>450</b>	<b>647</b>	<b>1002</b>	<b>1018</b>	<b>1048</b>	<b>1083</b>
3600	<b>450</b>	<b>651</b>	<b>1039</b>	<b>1056</b>	<b>1086</b>	<b>1119</b>
3675	<b>450</b>	<b>655</b>	<b>1078</b>	<b>1096</b>	<b>1127</b>	<b>1157</b>
3750	<b>450</b>	<b>659</b>	<b>1118</b>	<b>1137</b>	<b>1170</b>	<b>1194</b>
3825	<b>450</b>	<b>663</b>	<b>1159</b>	<b>1179</b>	<b>1205</b>	<b>1234</b>
3900	<b>450</b>	<b>667</b>	<b>1201</b>	<b>1221</b>	<b>1242</b>	<b>1272</b>
3975	<b>450</b>	<b>671</b>	<b>1244</b>	<b>1265</b>	<b>1287</b>	<b>1319</b>
4050	<b>450</b>	<b>675</b>	<b>1288</b>	<b>1310</b>	<b>1332</b>	<b>1366</b>
4125	<b>450</b>	<b>679</b>	<b>1334</b>	<b>1359</b>	<b>1382</b>	<b>1418</b>
4200	<b>450</b>	<b>683</b>	<b>1381</b>	<b>1407</b>	<b>1431</b>	<b>1469</b>
4275	<b>450</b>	<b>687</b>	<b>1429</b>	<b>1456</b>	<b>1481</b>	<b>1520</b>
4350	<b>450</b>	<b>691</b>	<b>1478</b>	<b>1505</b>	<b>1531</b>	<b>1562</b>
4425	<b>450</b>	<b>695</b>	<b>1528</b>	<b>1555</b>	<b>1582</b>	<b>1615</b>
4500	<b>450</b>	<b>699</b>	<b>1580</b>	<b>1607</b>	<b>1636</b>	<b>1670</b>
4575	<b>450</b>	<b>703</b>	<b>1633</b>	<b>1662</b>	<b>1692</b>	<b>1728</b>
4650	<b>450</b>	<b>707</b>	<b>1688</b>	<b>1714</b>	<b>1745</b>	<b>1783</b>
4725	<b>450</b>	<b>711</b>	<b>1744</b>	<b>1768</b>	<b>1800</b>	<b>1840</b>
4800	<b>450</b>	<b>715</b>	<b>1802</b>	<b>1824</b>	<b>1857</b>	<b>1900</b>
4875	<b>450</b>	<b>719</b>	<b>1861</b>	<b>1882</b>	<b>1917</b>	<b>1963</b>
4950	<b>450</b>	<b>723</b>	<b>1922</b>	<b>1945</b>	<b>1981</b>	<b>2030</b>
5025	<b>450</b>	<b>727</b>	<b>1984</b>	<b>2010</b>	<b>2047</b>	<b>2084</b>
5100	<b>450</b>	<b>731</b>	<b>2048</b>	<b>2077</b>	<b>2115</b>	<b>2155</b>
5175	<b>450</b>	<b>735</b>	<b>2114</b>	<b>2146</b>	<b>2185</b>	<b>2228</b>
5250	<b>450</b>	<b>739</b>	<b>2182</b>	<b>2218</b>	<b>2258</b>	<b>2304</b>
5325	<b>450</b>	<b>743</b>	<b>2252</b>	<b>2292</b>	<b>2333</b>	<b>2383</b>
5400	<b>450</b>	<b>747</b>	<b>2324</b>	<b>2368</b>	<b>2410</b>	<b>2464</b>
5475	<b>450</b>	<b>751</b>	<b>2398</b>	<b>2444</b>	<b>2487</b>	<b>2545</b>
5550	<b>450</b>	<b>755</b>	<b>2474</b>	<b>2522</b>	<b>2566</b>	<b>2628</b>
5625	<b>450</b>	<b>759</b>	<b>2552</b>	<b>2602</b>	<b>2647</b>	<b>2713</b>
5700	<b>450</b>	<b>763</b>	<b>2632</b>	<b>2684</b>	<b>2730</b>	<b>2800</b>
5775	<b>450</b>	<b>767</b>	<b>2714</b>	<b>2768</b>	<b>2813</b>	<b>2887</b>
5850	<b>450</b>	<b>771</b>	<b>2798</b>	<b>2854</b>	<b>2899</b>	<b>2977</b>
5925	<b>450</b>	<b>775</b>	<b>2884</b>	<b>2942</b>	<b>2988</b>	<b>3071</b>
6000	<b>450</b>	<b>779</b>	<b>2972</b>	<b>3032</b>	<b>3079</b>	<b>3166</b>
6075	<b>450</b>	<b>783</b>	<b>3062</b>	<b>3124</b>	<b>3172</b>	<b>3264</b>
6150	<b>450</b>	<b>787</b>	<b>3154</b>	<b>3218</b>	<b>3267</b>	<b>3363</b>
6225	<b>450</b>	<b>791</b>	<b>3248</b>	<b>3314</b>	<b>3364</b>	<b>3466</b>
6300	<b>450</b>	<b>795</b>	<b>3344</b>	<b>3412</b>	<b>3463</b>	<b>3573</b>
6375	<b>450</b>	<b>799</b>	<b>3442</b>	<b>3512</b>	<b>3564</b>	<b>3686</b>
6450	<b>450</b>	<b>803</b>	<b>3542</b>	<b>3614</b>	<b>3667</b>	<b>3801</b>
6525	<b>450</b>	<b>807</b>	<b>3644</b>	<b>3718</b>	<b>3771</b>	<b>3918</b>
6600	<b>450</b>	<b>811</b>	<b>3748</b>	<b>3824</b>	<b>3878</b>	<b>4037</b>
6675	<b>450</b>	<b>815</b>	<b>3854</b>	<b>3932</b>	<b>3987</b>	<b>4158</b>
6750	<b>450</b>	<b>819</b>	<b>3962</b>	<b>4042</b>	<b>4098</b>	<b>4282</b>
6825	<b>450</b>	<b>823</b>	<b>4072</b>	<b>4154</b>	<b>4210</b>	<b>4408</b>
6900	<b>450</b>	<b>827</b>	<b>4184</b>	<b>4268</b>	<b>4323</b>	<b>4536</b>
6975	<b>450</b>	<b>831</b>	<b>4298</b>	<b>4384</b>	<b>4439</b>	<b>4667</b>
7050	<b>450</b>	<b>835</b>	<b>4414</b>	<b>4502</b>	<b>4556</b>	<b>4800</b>
7125	<b>450</b>	<b>839</b>	<b>4532</b>	<b>4622</b>	<b>4677</b>	<b>4935</b>
7200	<b>450</b>	<b>843</b>	<b>4652</b>	<b>4744</b>	<b>4799</b>	<b>5072</b>
7275	<b>450</b>	<b>847</b>	<b>4774</b>	<b>4868</b>	<b>4924</b>	<b>5211</b>
7350	<b>450</b>	<b>851</b>	<b>4898</b>	<b>4994</b>	<b>5051</b>	<b>5352</b>
7425	<b>450</b>	<b>855</b>	<b>5024</b>	<b>5122</b>	<b>5179</b>	<b>5495</b>
7500	<b>450</b>	<b>859</b>	<b>5152</b>	<b>5252</b>	<b>5309</b>	<b>5641</b>
7575	<b>450</b>	<b>863</b>	<b>5282</b>	<b>5384</b>	<b>5441</b>	<b>5789</b>
7650	<b>450</b>	<b>867</b>	<b>5414</b>	<b>5518</b>	<b>5575</b>	<b>5939</b>
7725	<b>450</b>	<b>871</b>	<b>5548</b>	<b>5654</b>	<b>5711</b>	<b>6091</b>
7800	<b>450</b>	<b>875</b>	<b>5684</b>	<b>5792</b>	<b>5849</b>	<b>6245</b>
7875	<b>450</b>	<b>879</b>	<b>5822</b>	<b>5932</b>	<b>5989</b>	<b>6401</b>
7950	<b>450</b>	<b>883</b>	<b>5962</b>	<b>6074</b>	<b>6131</b>	<b>6559</b>
8025	<b>450</b>	<b>887</b>	<b>6104</b>	<b>6218</b>	<b>6275</b>	<b>6719</b>
8100	<b>450</b>	<b>891</b>	<b>6248</b>	<b>6364</b>	<b>6421</b>	<b>6876</b>
8175	<b>450</b>	<b>895</b>	<b>6394</b>	<b>6512</b>	<b>6569</b>	<b>7035</b>
8250	<b>450</b>	<b>899</b>	<b>6542</b>	<b>6662</b>	<b>6719</b>	<b>7196</b>
8325	<b>450</b>	<b>903</b>	<b>6692</b>	<b>6814</b>	<b>6871</b>	<b>7359</b>
8400	<b>450</b>	<b>907</b>	<b>6844</b>	<b>6968</b>	<b>7025</b>	<b>7524</b>
8475	<b>450</b>	<b>911</b>	<b>6998</b>	<b>7124</b>	<b>7181</b>	<b>7691</b>
8550	<b>450</b>	<b>915</b>	<b>7154</b>	<b>7282</b>	<b>7339</b>	<b>7860</b>
8625	<b>450</b>	<b>919</b>	<b>7312</b>	<b>7442</b>	<b>7499</b>	<b>8031</b>
8700	<b>450</b>	<b>923</b>	<b>7472</b>	<b>7604</b>	<b>7661</b>	<b>8204</b>
8775	<b>450</b>	<b>927</b>	<b>7634</b>	<b>7768</b>	<b>7825</b>	<b>8379</b>
8850	<b>450</b>	<b>931</b>	<b>7798</b>	<b>7934</b>	<b>7991</b>	<b>8556</b>
8925	<b>450</b>	<b>935</b>	<b>7964</b>	<b>8102</b>	<b>8159</b>	<b>8735</b>
9000	<b>450</b>	<b>939</b>	<b>8132</b>	<b>8272</b>	<b>8329</b>	<b>8916</b>
9075	<b>450</b>	<b>943</b>	<b>8302</b>	<b>8444</b>	<b>8501</b>	<b>9099</b>
9150	<b>450</b>	<b>947</b>	<b>8474</b>	<b>8618</b>	<b>8675</b>	<b>9284</b>
9225	<b>450</b>	<b>951</b>	<b>8648</b>	<b>8794</b>	<b>8851</b>	<b>9471</b>
9300	<b>450</b>	<b>955</b>	<b>8824</b>	<b>8972</b>	<b>9029</b>	<b>9660</b>
9375	<b>450</b>	<b>959</b>	<b>9002</b>	<b>9152</b>	<b>9209</b>	<b>9851</b>
9450	<b>450</b>	<b>963</b>	<b>9182</b>	<b>9334</b>	<b>9391</b>	<b>10044</b>
9525	<b>450</b>	<b>967</b>	<b>9364</b>	<b>9518</b>	<b>9575</b>	<b>10239</b>
9600	<b>450</b>	<b>971</b>	<b>9548</b>	<b>9704</b>	<b>9761</b>	<b>10436</b>
9675	<b>450</b>	<b>975</b>	<b>9734</b>	<b>9892</b>	<b>9949</b>	<b>10635</b>
9750	<b>450</b>	<b>979</b>	<b>9922</b>	<b>10082</b>	<b>10139</b>	<b>10836</b>
9825	<b>450</b>	<b>983</b>	<b>10112</b>	<b>10274</b>	<b>10331</b>	<b>11039</b>
9900	<b>450</b>	<b>987</b>	<b>10304</b>	<b>10468</b>	<b>10525</b>	<b>11244</b>
9975	<b>450</b>	<b>991</b>	<b>10500</b>	<b>10664</b>	<b>10721</b>	<b>11451</b>
10050	<b>450</b>	<b>995</b>	<b>10700</b>	<b>10862</b>	<b>10919</b>	<b>11660</b>
10125	<b>450</b>	<b>999</b>	<b>10902</b>	<b>11062</b>	<b>11119</b>	<b>11871</b>
10200	<b>450</b>	<b>1003</b>	<b>11106</b>	<b>11264</b>	<b>11321</b>	<b>12084</b>
10275	<b>450</b>	<b>1007</b>	<b>11312</b>	<b>11468</b>	<b>11525</b>	<b>12300</b>
10350	<b>450</b>	<b>1011</b>	<b>11520</b>	<b>11674</b>	<b>11731</b>	<b>12518</b>

## Federal Requirement: Consider Other Evidence of Ability to Pay

Federal Requirement	SD Provisions
<p><b>§302.56(c)</b> The child support guidelines established under paragraph (a) of this section must at a minimum:</p> <p>(1) Provide that the child support order is based on the noncustodial parent’s earnings, income, and <b>other evidence of ability to pay</b> that:</p> <p>(i) Takes into consideration <b>all</b> earnings and income of the noncustodial parent (and at the State’s discretion, the custodial parent);</p> <p><small>OCSE’s explanation of the rule change cites PIQ-00-03. Retrieved from: <a href="https://www.acf.hhs.gov/css/resource/state-iv-d-program-flexibility-low-income-obligors">https://www.acf.hhs.gov/css/resource/state-iv-d-program-flexibility-low-income-obligors</a> States may want to take steps to limit the imputation of income, for example, to cases in which the non-custodial parent has apparent assets and/or ability to pay, but is uncooperative. And, most importantly, States should make the maximum use of improved methods of determining income and resources of non-custodial parents, including the State and National Directories of New Hires as well as the Financial Institution Data Match (FIDM) and Multistate Financial Institution Data Match (MSFIDM).</small></p>	<p><b>25-7-6.3 Determination of parents’ monthly net income– Source of income.</b> Determination of parents’ monthly net income–Sources of income. The monthly net income of each parent shall be determined by the parent’s gross income less allowable deductions, as set forth in this chapter. The monthly gross income of each parent includes amounts received from the following sources:</p> <ol style="list-style-type: none"> <li>(1) Compensation paid to an employee for personal services, whether salary, wages, commissions, bonus, or otherwise designated;</li> <li>(2) Self-employment income including gain, profit, or loss from a business, farm, or profession;</li> <li>(3) Periodic payments from pensions or retirement programs, including social security or veteran’s benefits, disability payments, or insurance contracts;</li> <li>(4) Interest, dividends, rentals, royalties, or other gain derived from investment of capital assets;</li> <li>(5) Gain or loss from the sale, trade, or conversion of capital assets;</li> <li>(6) Reemployment assistance or unemployment insurance benefits;</li> <li>(7) Worker’s compensation benefits; and</li> <li>(8) Benefits in lieu of compensation including military pay allowances.</li> </ol> <p>Overtime wages, commissions, and bonuses may be excluded if the compensation is not a regular and recurring source of income for the parent. Income derived from seasonal employment shall be annualized to determine a monthly average income.</p> <p><b>25-7-6.5. Assets considered when income insufficient</b> If a child’s needs are not being met through the income of the parents, assets shall be considered. If the parents have savings, life insurance, or other assets in amounts unrelated to income, these holdings shall be considered. The parents’ ability to borrow may be used to determine financial ability</p>

## New Federal Requirements Pertaining to Low-Income/Income Imputation Complement Agency Requirement to Take Reasonable Steps to Develop Factual Basis of Order Including Income Used to Determine Order

§303.4 Establishment of support obligations.

(b) Use appropriate State statutes, procedures, and legal processes in establishing and modifying support obligations in accordance with §302.56 of this chapter, which must include, at a minimum: (1) Taking reasonable steps to develop a sufficient factual basis for the support obligation, through such means as investigations, case conferencing, interviews with both parties, appear and disclose procedures, parent questionnaires, testimony, and electronic data sources; (2) Gathering information regarding the earnings and income of the noncustodial parent and, when earnings and income information is unavailable or insufficient in a case gathering available information about the specific circumstances of the noncustodial parent, including such factors as those listed under §302.56(c)(1)(iii) of this chapter; (3) Basing the support obligation or recommended support obligation amount on the earnings and income of the noncustodial parent whenever available. If evidence of earnings and income is unavailable or insufficient to use as the measure of the noncustodial parent’s ability to pay, then the support obligation or recommended support obligation amount should be based on available information about the specific circumstances of the noncustodial parent, including such factors as those listed in §302.56(c)(1)(iii) of this chapter. (4) Documenting the factual basis for the support obligation or the recommended support obligation in the case record.

## Examples from Other States: All, Actual Income & Other Evidence of Ability to Pay

<b>NE</b>	(D) Copies of at least 2 years' tax returns, financial statements, and current wage stubs should be furnished to the court and the other party to the action at least 3 days before any hearing requesting relief. Any party claiming an allowance of depreciation as a deduction from income shall furnish to the court and the other party copies of a minimum of 5 years' tax returns at least 14 days before any hearing pertaining to the allowance of the deduction.
<b>ND</b>	3. Net income received by an obligor <b>from all sources must</b> be considered in the determination of available money for child support. 7. Income must be sufficiently documented through the use of tax returns, current wage statements, and <b>other information to fully apprise the court of all gross income.</b> Where gross income is subject to fluctuation, regardless of whether the obligor is employed or self-employed, information reflecting and covering a period of time sufficient to reveal the likely extent of fluctuations must be provided.
<b>CO</b>	(c) "Income" means the <b>actual</b> gross income of a parent, <b>if employed to full capacity, or potential income, if unemployed or underemployed.</b> Gross income of each parent shall be determined according to subsection (5) of this section. (III) (C)(c) Income statements of the parents shall be verified with documentation of both current and past earnings. Suitable documentation of current earnings includes pay stubs, employer statements, or receipts and expenses if self-employed. Documentation of current earnings shall be supplemented with copies of the most recent tax return to provide verification of earnings over a longer period. A copy of wage statements or <b>other wage information obtained from the computer data base maintained by the department of labor and employment shall be admissible into evidence for purposes of determining income under this subsection (5).</b>
<b>UT</b>	(b) Each parent shall provide verification of current income. Each parent shall provide year-to-date pay stubs or employer statements and complete copies of tax returns from at least the most recent year unless the court finds the verification is not reasonably available. <b>Verification of income from records maintained by the Department of Workforce Services</b> may be substituted for pay stubs, employer statements, and income tax returns.
<b>DC</b>	§303.4 Establishment of support obligations. (b) Use appropriate State statutes, procedures, and legal processes in establishing and modifying support obligations in accordance with §302.56 of this chapter, which must include, at a minimum: (1) <b>Taking reasonable steps to develop a sufficient factual basis for the support obligation, through such means as investigations, case conferencing, interviews with both parties, appear and disclose procedures, parent questionnaires, testimony, and electronic data sources;</b> (2) Gathering information regarding the earnings and income of the noncustodial parent and, when earnings and income information is unavailable or insufficient in a case gathering available information about the specific circumstances of the noncustodial parent, including such factors as those listed under §302.56(c)(1)(iii) of this chapter; (3) Basing the support obligation or recommended support obligation amount on the earnings and income of the noncustodial parent whenever available. If evidence of earnings and income is unavailable or insufficient to use as the measure of the noncustodial parent's ability to pay, then the support obligation or recommended support obligation amount should be based on available information about the specific circumstances of the noncustodial parent, including such factors as those listed in §302.56(c)(1)(iii) of this chapter. (4) Documenting the factual basis for the support obligation or the recommended support obligation in the case record

Some neighboring states (IA, MN, and WY haven't reviewed their guidelines or implemented changes yet.

## Federal Requirement: Income Imputation

Federal Requirement	SD Provisions
<p>§302.56(c)(1)(iii) If imputation of income is authorized, takes into consideration the specific circumstances of the noncustodial parent (and at the State's discretion, the custodial parent) to the extent known, including such <b>factors as the noncustodial parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the noncustodial parent, prevailing earnings level in the local community, and other relevant background factors in the case.</b></p>	<p><b>25-7-6.4. Rebuttable presumption of employment at minimum wage.</b> Except in cases of <b>physical or mental disability</b>, it is presumed for the purposes of determination of child support that a parent is capable of being employed a minimum of one thousand eight hundred twenty hours per year, including while incarcerated, and the parent's child support obligation shall be calculated at a rate not less than <b>one thousand eight hundred twenty hours</b> at the state minimum wage. Evidence to rebut this presumption may be presented by either parent.</p>

1,820 hours per year is 35 hours per week, which was the average hours worked in SD in 2016

## MT: Factors to Consider when Imputing Income

### RULE 5: IMPUTED INCOME FOR CHILD SUPPORT (ARM 37.62.106)

(1) "Imputed income" means income not actually earned by a parent, but which is attributed to the parent based on the provisions of this rule. It is **presumed that all parents are capable of working at least 40 hours per week at minimum wage**, absent evidence to the contrary. It is appropriate to impute income to a parent, subject to the provisions of (6) of this rule, when the parent:

- (a) is unemployed;
- (b) is underemployed;
- (c) fails to produce sufficient proof of income;
- (d) has an unknown employment status; or
- (e) is a student.

(3) In all cases where imputed income is appropriate, the amount is based on the following:

- (a) the parent's recent work and earnings history;
- (b) the parent's occupational, educational, and professional qualifications;
- (c) existing job opportunities and associated earning levels in the community or the local trade area;
- (d) the parent's age, literacy, health, criminal record, record of seeking work, and other employment barriers;
- (e) the availability of employers willing to hire the parent; and
- (f) other relevant background factors.

(4) Imputed income may be in addition to actual income and may not necessarily reflect the same rate of pay as the actual income.

(5) Income is imputed according to a parent's status as a full- or part-time student, whose education or retraining will result, within a reasonable time, in an economic benefit to the child for whom the support obligation is determined, unless actual income is greater. If the student is:

- (a) full-time, the parent's earning capacity is based on full-time employment for 13 weeks and approximately half of full-time employment for the remaining 39 weeks of a 12-month period; or
- (b) part-time, the parent's earning capacity is based on full-time employment for a 12-month period.

(6) Income is not imputed if any of the following conditions exist:

- (a) the reasonable and unreimbursed costs of child care for dependents in the parent's household would offset in whole or in substantial part, that parent's imputed income;
- (b) a parent is **physically or mentally disabled to the extent that the parent cannot earn income, or is incarcerated for more than 180 days**;
- (c) unusual emotional and/or physical needs of a legal dependent require the parent's presence in the home;
- (d) the parent has made diligent efforts to find and accept suitable work or to return to customary self-employment, to no avail; or
- (e) the court or hearing officer makes a finding that other circumstances exist which make the imputation of income inequitable. However, the amount of imputed income shall be decreased only to the extent required to remove such inequity.

## Examples from Other States: Factors to Consider when Imputing Income

<b>NE</b>	(E) If applicable, earning capacity may be considered in lieu of a <b>parent's actual, present income</b> . Earning capacity is not limited to wage-earning capacity, but includes moneys available from all sources. When imputing income to a parent, the court shall take into consideration the specific circumstances of the parents, to the extent known. <b>Those factors may include the parent's residence, employment and earnings history, job skills, educational attainment, literacy, age, health, and employment barriers, including criminal record, record of seeking work, prevailing local earning levels, and availability of employment.</b>
<b>UT</b>	(b) If income is imputed to a parent, the income shall be based upon employment potential and probable earnings considering, to the extent known: (i) employment opportunities; (ii) work history; (iii) occupation qualifications; (iv) educational attainment; (v) literacy; (vi) age; (vii) health; (viii) criminal record; (ix) other employment barriers and background factors; and (x) prevailing earnings and job availability for persons of similar backgrounds in the community. (c) If a parent has <b>no recent work history or a parent's occupation is unknown, that parent may be imputed an income at the federal minimum wage for a 40-hour work week</b> . To impute a greater or lesser income, the judge in a judicial proceeding or the presiding officer in an administrative proceeding shall enter specific findings of fact as to the evidentiary basis for the imputation. (d) Income may not be imputed if any of the following conditions exist and the condition is not of a temporary nature: (i) the reasonable costs of child care for the parents' minor children approach or equal the amount of income the custodial parent can earn; (ii) a parent is physically or mentally unable to earn minimum wage; (iii) a parent is engaged in career or occupational training to establish basic job skills; or (iv) unusual emotional or physical needs of a child require the custodial parent's presence in the home. (9) (a) Gross income may not include the earnings of a minor child who is the subject of a child support award nor benefits to a minor child in the child's own right such as Supplemental Security Income. (b) Social security benefits received by a child due to the earnings of a parent shall be credited as child support to the parent upon whose earning record it is based, by crediting the amount against the potential obligation of that parent. Other unearned income of a child may
<b>LA</b>	§315.11. Voluntarily unemployed or underemployed party A.(1) If a party is voluntarily unemployed or underemployed, child support shall be calculated based on a determination of income earning potential, unless the party is physically or mentally incapacitated, or is caring for a child of the parties under the age of five years. In determining the party's income earning potential, the court may consider the most recently <b>published Louisiana Occupational Employment Wage Survey</b> . In determining whether to impute income to a party, the court's considerations shall include, to the extent known, all of the following: (a) Assets owned or held by the party. (b) Residence. (c) Employment and earnings history. (d) Job skills. (e) Educational attainment. (f) Literacy. (g) Age and health. (h) Criminal record and other employment barriers. (i) Record of seeking work. (j) The local job market. (k) The availability of employers willing to hire the noncustodial parent. (l) Prevailing earnings level in the local community. (m) Other relevant background factors in the case.(2) <b>Absent evidence of a party's actual income or income earning potential, there is a rebuttable presumption that the party can earn a weekly gross amount equal to thirty-two hours at a minimum wage</b> , according to the laws of his state of domicile or federal law, whichever is higher

## ND: Factors to Consider when Imputing Income

An obligor is "underemployed" if the obligor's gross income from earnings is significantly less than this state's statewide average earnings for persons with similar work history and occupational qualifications. 2. An obligor is presumed to be underemployed if the obligor's gross income from earnings is less than the greater of: a. Six-tenths of this state's statewide average earnings for persons with similar work history and occupational qualifications; or b. A monthly amount equal to one hundred sixty-seven times the federal hourly minimum wage. 3. Except as provided in subsections 4, 5, 6, and 7, gross income based on earning capacity equal to the greatest of subdivisions a through c, less actual gross earnings, must be imputed to an obligor who is unemployed or underemployed. a. A monthly amount equal to one hundred sixty-seven times the hourly federal minimum wage. b. An amount equal to six-tenths of this state's statewide average earnings for persons with similar work history and occupational qualifications. c. An amount equal to ninety percent of the obligor's greatest average gross monthly earnings, in any twelve consecutive months included in the current calendar year and the two previous calendar years before commencement of the proceeding before the court, for which reliable evidence is provided. 4. Monthly gross income based on earning capacity may not be imputed under subsection 3 if: a. The reasonable cost of child care equals or exceeds seventy percent of the income which would otherwise be imputed where the care is for the obligor's child: (1) For whom the obligor has primary residential responsibility; (2) Who is under the age of thirteen; and (3) For whom there is no other adult caretaker in the obligor's home available to meet the child's needs during absence due to employment. b. Current medical records confirm the obligor suffers from a disability sufficient in severity to reasonably preclude the obligor from gainful employment that produces average monthly gross earnings equal to at least one hundred sixty-seven times the hourly federal minimum wage. c. The unusual emotional or physical needs of a minor child of the obligor require the obligor's presence in the home for a proportion of the time so great as to preclude the obligor from gainful employment that produces average monthly gross earnings equal to one hundred sixty-seven times the hourly federal minimum wage. d. The obligor has average gross monthly earnings equal to or greater than one hundred sixty-seven times the hourly federal minimum wage and is not underemployed. e. The obligor is under eighteen years of age or is under nineteen years of age and enrolled in and attending high school. f. The obligor is receiving: (1) Supplemental security income payments; (2) Social security disability payments; (3) Workers' compensation wage replacement benefits; (4) Total and permanent disability benefits paid by the railroad retirement board; (5) Pension benefits, as defined in subsection 9, paid by the veterans benefits administration; or (6) Disability compensation paid by the veterans benefits administration based on an overall disability rating of one hundred percent. g. It has been less than one hundred eighty days since the obligor was released from incarceration under a sentence of at least one hundred eighty days. h. The obligor is incarcerated under a sentence of one hundred eighty days or longer, excluding credit for time served before sentencing. 5. If an unemployed or underemployed obligor shows that employment opportunities, which would provide earnings at least equal to the lesser of the amounts determined under subdivision b or c of subsection 3, are unavailable within one hundred miles [160.93 kilometers] of the obligor's actual place of residence, income must be imputed based on earning capacity equal to the amount determined under subdivision a of subsection 3, less actual gross earnings. 6. If the obligor fails, upon reasonable request made in any proceeding to establish or review a child support obligation, to furnish reliable information concerning the obligor's gross income from earnings, and if that information cannot be reasonably obtained from sources other than the obligor, income must be imputed based on the greatest of: a. A monthly amount equal to one hundred sixty-seven times the hourly federal minimum wage. b. An amount equal to one hundred percent of this state's statewide average earnings for persons with similar work history and occupational qualifications. c. An amount equal to one hundred percent of the obligor's greatest average gross monthly earnings, in any twelve consecutive months included in the current calendar year and the two previous calendar years before commencement of the proceeding before the court, for which reliable evidence is provided. 7. Notwithstanding subsections 4, 5, and 6, if an obligor makes a voluntary change in employment resulting in reduction of income, monthly gross income equal to one hundred percent of the obligor's greatest average monthly earnings, in any twelve consecutive months included in the current calendar year and the two previous calendar years before commencement of the proceeding before the court, for which reliable evidence is provided, less actual monthly gross earnings, may be imputed without a showing that the obligor is unemployed or underemployed. For purposes of this subsection, a voluntary change in employment is a change made for the purpose of reducing the obligor's child support obligation and may include becoming unemployed, taking into consideration the obligor's standard of living, work history, education, literacy, health, age, criminal record, barriers to employment, record of seeking employment, stated reason for change in employment, likely employment status if the family before the court were intact, and any other relevant factors. The burden of proof is on the obligor to show that the change in employment was not made for the purpose of reducing the obligor's child support obligation.

## Factors to Consider when Imputing Income: CO Can Order Work Activities

(b)(I) If a parent is voluntarily unemployed or underemployed, child support shall be calculated based on a determination of potential income; except that a determination of potential income shall not be made for a parent who is physically or mentally incapacitated or is caring for a child under the age of thirty months for whom the parents owe a joint legal responsibility or for an incarcerated parent sentenced to one year or more. (II) If a noncustodial parent who owes past-due child support is unemployed and not incapacitated and has an obligation of support to a child receiving assistance pursuant to part 7 of article 2 of title 26, C.R.S., the court or delegate child support enforcement unit may order the parent to pay such support in accordance with a plan approved by the court or to participate in work activities. Work activities may include one or more of the following: (A) Private or public sector employment; (B) Job search activities; (C) Community service; (D) Vocational training; or (E) Any other employment-related activities available to that particular individual. (III) For the purposes of this section, a parent shall not be deemed "underemployed" if: (A) The employment is temporary and is reasonably intended to result in higher income within the foreseeable future; or (B) The employment is a good faith career choice that is not intended to deprive a child of support and does not unreasonably reduce the support available to a child; or (C) The parent is enrolled in an educational program that is reasonably intended to result in a degree or certification within a reasonable period of time and that will result in a higher income, so long as the educational program is a good faith career choice that is not intended to deprive the child of support and that does not unreasonably reduce the support available to a child.

II) In determining potential income, the court or delegate child support enforcement unit shall consider, to the extent known, the specific circumstances of the parent, including consideration of the following information, when available (A) The parent's assets; (B) Residence; (C) Employment and earnings history; (D) Job skills; (E) Educational attainment; (F) Literacy; (G) Age; (H) Health; (I) Criminal record; (J) Other employment barriers; (K) Record of seeking work; (L) The local job market; (M) The availability of employers hiring in the community, without changing existing law regarding the burden of proof; (N) Prevailing earnings level in the local community; and (O) Other relevant background factors in the case.

## Federal Requirement: Incarcerated Parents

Federal Requirement	SD Provisions
<p>§302.56(c) (3) Provide that incarceration may not be treated as voluntary unemployment in establishing or modifying support orders;</p>	<p>25-7-6.4 Rebuttable presumption of employment at minimum wage. Except in cases of physical or mental disability, it is presumed for the purposes of determination of child support that a parent is capable of being employed a minimum of one thousand eight hundred twenty hours per year, <b>including while incarcerated</b>, and the parent's child support obligation shall be calculated at a rate not less than one thousand eight hundred twenty hours at the state minimum wage. Evidence to rebut this presumption may be presented by either parent.</p> <p>25-7-6.10 Factors considered for deviation from schedule. Deviation from the schedule in § 25-7-6.2 shall be considered if raised by either party and made only upon the entry of specific findings based upon any of the following factors:            (6) The <b>voluntary and unreasonable act of a parent</b> which causes the parent to be unemployed or underemployed, <b>unless the reduction of income is due to incarceration</b>.</p>
<p>There is a proposed federal rule change* that would give states the options to provide for exceptions to the prohibition against treating incarceration as voluntary unemployment. The exceptions concern domestic abuse and nonpayment of child support. The public comment period for this rule ended November 6, 2020.</p> <p><small>*U. S. Department of Health and Human Services. (Sept. 17, 2020). "Optional Exceptions to the Prohibition Against Treating Incarceration as Voluntary Unemployment Under Child Support Guidelines." <i>Federal Register</i>, Vol. 85, No. 244, p. 58029. Retrieved from <a href="https://www.federalregister.gov/documents/2020/09/17/2020-17747/optional-exceptions-to-the-prohibition-against-treating-incarceration-as-voluntary-unemployment">https://www.federalregister.gov/documents/2020/09/17/2020-17747/optional-exceptions-to-the-prohibition-against-treating-incarceration-as-voluntary-unemployment</a>.</small></p>	

New Federal Requirements Addressing Incarcerated Parents Complements Agency Requirement on Providing Opportunity for Modifications to Incarcerated
<p>§303.8 Review and adjustment of child support orders.</p> <p>***** (b)</p> <p>*** (2) The State may elect in its State plan to initiate review of an order, after learning that a noncustodial parent will be incarcerated for more than 180 calendar days, without the need for a specific request and, upon notice to both parents, review, and if appropriate, adjust the order, in accordance with paragraph (b)(1)(i) of this section. ***** (7) The State must provide notice— (i) Not less than once every 3 years to both parents subject to an order informing the parents of their right to request the State to review and, if appropriate, adjust the order consistent with this section. The notice must specify the place and manner in which the request should be made. The initial notice may be included in the order. (ii) If the State has not elected paragraph (b)(2) of this section, within 15 business days of when the IV–D agency learns that a noncustodial parent will be incarcerated for more than 180 calendar days, to both parents informing them of the right to request the State to review and, if appropriate, adjust the order, consistent with this section. The notice must specify, at a minimum, the place and manner in which the request should be made. Neither the notice nor a review is required under this paragraph if the State has a comparable law or rule that modifies a child support obligation upon incarceration by operation of State law. (c) *** Such reasonable quantitative standard must not exclude incarceration as a basis for determining whether an inconsistency between the existing child support order amount and the amount of support determined as a result of a review is adequate grounds for petitioning for adjustment of the order.</p>

## Examples from Other States: Incarceration Is Not Voluntary Unemployment

<b>NE</b>	Incarceration may not be treated as voluntary unemployment or underemployment in establishing or modifying child support orders.
<b>ND</b>	Monthly gross income based on earning capacity may not be imputed under subsection 3 if: g. It has been less than one hundred eighty days since the obligor was released from incarceration under a sentence of at least one hundred eighty days. h. The obligor is incarcerated under a sentence of one hundred eighty days or longer, excluding credit for time served before sentencing.
<b>CO</b>	3) Potential income. If a parent is voluntarily unemployed or underemployed, child support shall be calculated based on a determination of potential income, except that a determination of potential income should not be made for a parent who is physically or mentally incapacitated or is caring for a child under the age of 24 months for whom the parents owe a joint legal responsibility, or for an incarcerated parent sentenced to one hundred eighty days or more. A parent is not deemed "underemployed" if their actual employment is temporary and is reasonably intended to result in higher income within the foreseeable future; or if their actual employment is a good faith career choice that is not intended to deprive a child of support and does not unreasonably reduce the support available to a child; or if the parent is enrolled full-time in an educational or vocational program or is employed part-time while enrolled in a part-time educational or vocational program, based on the institution's enrollment definitions, and the program is reasonably intended to result in a degree or certification within a reasonable period of time; completing the program will result in a higher income; the program is a good faith career choice that is not intended to deprive the child of support; and the parent's participation in the program does not unreasonably reduce the amount of child support available to a child.
<b>UT</b>	(6) Incarceration of at least six months may not be treated as voluntary unemployment by the office in establishing or modifying a support order

## Examples from Other States: Incarceration Is Not Voluntary Unemployment

- LA, ND and UT provide that the period of incarceration must be at least 180 days so it consistent with 45 C.F.R. 303.8
- LA, ND, and OR suspend the order when an obligated parent is incarcerated.
- LA, DE, Proposed PA, and KS provide exception depending on the crime of the incarcerated parent.

<b>LA</b>	A. In accordance with the provisions of this Section, every order of child support shall be suspended when the obligor will be or is incarcerated for any period of one hundred eighty consecutive days or more, unless any of the following conditions exist: (1) The obligor has the means to pay support while incarcerated. (2) The obligor is incarcerated for an offense against the custodial party or the child subject to the support order. (3) The incarceration resulted from the obligor's failure to comply with a court order to pay child support.
<b>DE</b>	The new federal regulations issued in 2016 set the standard at 180 days, not one year. The Committee concurs that 180 days of continuous confinement is appropriate to trigger the entitlement to relief. However, contrary to some of the federal commentary to the new regulations, the Committee believes child support based upon pre-incarceration circumstances should continue for anyone with income or other resources with which to pay, or who is incarcerated for a crime against a dependent child or support recipient. It is also noteworthy that the Delaware General Assembly also took the extraordinary step of passing a Joint Concurrent Resolution specifically endorsing the Committee's recommendation. Key to that resolution was that the relief be automatic and not reliant upon the filing of a petition. Prospectively, every new order will contain a provision automatically reducing the obligation upon 180 days of continual confinement to, under current standards, \$50 per month for one child and \$80 for two or more children. Any party can file a petition to recognize the adjustment and to determine whether any of the exceptions apply. DCS is authorized by the rule and has active plans to implement the adjustments administratively. Incarcerated persons with orders that predate the rule can still seek the adjustment by petition. A limited number who already received a reduction to a minimum order under the previous rule will not be able to seek further relief until the existing order is two and one-half years old.
<b>PA proposed</b>	(ii) Incarceration. Except as set forth in subdivision (d)(2)(ii)(B)-(A) the trier-of-fact shall: (I) consider an incarcerated party's employment earnings reduction as an involuntary income reduction as set forth in subdivision (d)(2)(i); and (II) adjust the incarcerated party's net income accordingly. (B) A party's incarceration for the following reasons shall not constitute an involuntary income reduction: (I) support enforcement purposes; or (II) a criminal offense in which the party's dependent child or the obligee was the victim
<b>KS</b>	Incarceration considered by itself may not be treated as voluntary unemployment for purposes of establishing or modifying a new an order of support, preventing someone from filing a motion to modify a child support order, or denying a motion to modify. However, circumstances surrounding the incarceration of the obligor payor may be considered with all other factors and circumstances related to the incarcerated obligor payor's ability to pay support and any other equitable considerations relevant to the specific circumstances of the case

## Plan to Fulfill Federal Requirements of Reviews

Continued Requirement		New Requirement	
Consider economic data on the cost of raising children	CPR preparing & on agenda today	Consider labor market data	CPR prepares
		Impact of guidelines policies on parents with low income	CPR prepares
		Factors that influence employment rates and compliance	CPR prepares
Consider case file data on application of and deviation from the guidelines	Agency extracting data for CPR to analyze in August	Rates of default, imputation, and application of low-income adjustment	CPR prepares
		Comparison of payments by case characteristics including default, imputation, and application of the low-income adjustment	CPR prepares
Review, and revise, if appropriate, the child support guidelines	Commission	Provide meaningful opportunity for public input, including input from low-income parties	Public hearing
		Obtain the views and advice of the IV-D agency	Commission
		Publish report on internet, membership of reviewing body, and effective date of the guidelines and next review	Department publishes Final Report







### Analysis of Economic Data on the Cost of Raising Children



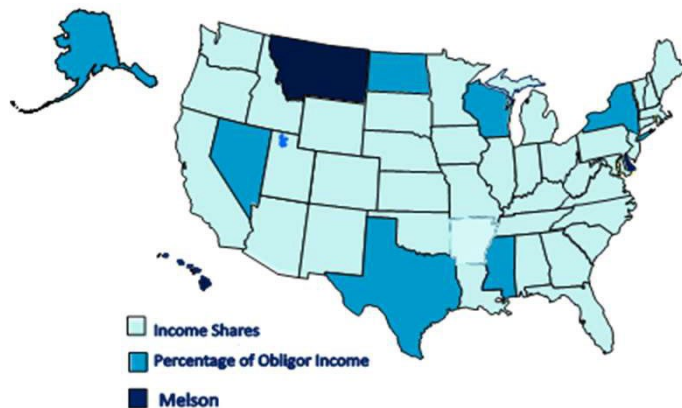
## Child Support Schedule: Part Economic Data and Part Policy

Example:	2,051-2,100	525	763	901	1,006	1,107	1,202
	2,101-2,150	536	779	920	1,028	1,130	1,225
	2,151-2,200	548	796	939	1,049	1,154	1,255
1 Child	2,201-2,250	560	813	959	1,071	1,178	1,280
Parent A: \$1,300	2,251-2,300	572	829	978	1,092	1,202	1,306
Parent B: \$1,500	2,301-2,350	583	846	997	1,114	1,225	1,332
Combined = \$2,800	2,351-2,400	595	862	1,016	1,135	1,249	1,358
	2,401-2,450	607	879	1,036	1,157	1,273	1,382
Basic obligation from schedule = \$688	2,451-2,500	618	896	1,055	1,178	1,296	1,405
	2,501-2,550	630	912	1,074	1,200	1,320	1,432
Parent A% = \$1,300/\$2,800 = 46%	2,551-2,600	642	929	1,094	1,222	1,344	1,461
	2,601-2,650	653	946	1,113	1,243	1,368	1,487
Order = \$688 X 46% = \$316/mo	2,651-2,700	665	962	1,133	1,265	1,392	1,512
	2,701-2,750	677	979	1,152	1,287	1,415	1,535
	2,751-2,800	688	996	1,171	1,308	1,439	1,562
	2,801-2,850	700	1,012	1,191	1,330	1,463	1,591

## Assumptions and Data Underlying Existing Schedule & What Could Be Updated

	Basis of Existing Schedule	Update Alternatives
1. Guidelines model	Income Shares	Other models
2. Price levels	2016	2021 (12.5% increase)
3. Measurement of child-rearing expenditures	3 <sup>rd</sup> Betson-Rothbarth study (BR3) from expenditure data collected in 1998-2004	BR5, USDA, and other studies
4. Extrapolate to higher incomes	Extrapolated high income from about \$27,000 to \$30,000/mo	All alternative measurements require extrapolation above \$10K-\$22K
5. Adjustments for state cost of living	Realigned for differences in SD & USA incomes as of 2007	<ul style="list-style-type: none"> <li>Income realignment</li> <li>Price parity realignment</li> </ul>
6. Spending more/less of after-tax Income	Use actual ratios with cap	District of Columbia approach
7. Highly variable child-rearing expenses excluded from schedule	Childcare & most healthcare costs are not in schedule, schedule includes \$250 per child per year for ordinary and routine medical expenses (e.g., over-the-counter medicines)	Various options
8. Low-income adjustment & minimum order	Incorporates a self-support reserve of \$871/mo, minimum order of \$79/mo for \$0-\$950 net combined	Various options to be explored later
9. Capped increase	Legislature imposed 4% cap (applies to incomes of about \$4,150- \$12,500)	No cap

## State Usage of Guidelines Models



41 income shares  
7 percentage-of-obligor income  
3 Melson Formula

## Studies of Child-Rearing Costs

### Minimum Needs

- Federal Poverty Guidelines (2021: \$1,073/mo for 1 person)
- SD Living Wage(\$12.61/hr for 1 adult)

### “Continuity of Expenditures Studies”

- Most states use as the basis of their guidelines even if percentage of income guidelines
- E.g., Betson-Rothbarth (BR)

### Other Methods or Studies

- Studies of expenditures in single-parent households
- Comanor’s “Monetary method”

## Studies of Child-Rearing Expenditures

Study Name and CES Years	Study Year	Full Reference
Betson-Rothbarth 1 (BR1) CE: 1980-86	1990	David M. Betson (1990). <i>Alternative Estimates of the Cost of Children from the 1980-86 Consumer Expenditure Survey</i> , Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation, University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.
Lewin Report (compared methods)	1990	Lewin/ICF. (1990). Estimates of Expenditures on Children and Child Support Guidelines. Report to U.S. Department of Health and Human Services, Office of the Assist. Secretary for Planning and Evaluation. Virginia
Betson-Rothbarth 2 (BR2) CE: 1996-99	2001	Betson, David M. (2001). "Chapter 5: Parental Expenditures on Children." in Judicial Council of California, <i>Review of Statewide Uniform Child Support Guideline</i> . San Francisco, California
Betson-Rothbarth 3 (BR3) CES: 1998-2004	2006	David M. Betson (2006). "Appendix I: New Estimates of Child-Rearing Costs" in PSI, <i>State of Oregon Child Support Guidelines Review: Updated Obligation Scales and Other Considerations</i> , Report to State of Oregon, Policy Studies Inc., Denver, CO.
Betson-Rothbarth 4 (BR4) CE: 2004-09	2010	Betson, David M. (2010). "Appendix A: Parental Expenditures on Children." in Judicial Council of California, <i>Review of Statewide Uniform Child Support Guideline</i> . San Francisco, California. Retrieved from: <a href="http://www.courts.ca.gov/partners/documents/2011SRL6aGuidelineReview.pdf">http://www.courts.ca.gov/partners/documents/2011SRL6aGuidelineReview.pdf</a>
Rodgers-Rothbarth/NJ CE: 2000-11	2012	New Jersey Child Support Institute (March 2013). <i>Quadrennial Review: Final Report, Institute for Families</i> , Rutgers, the State University of New Jersey, New Brunswick, NJ. Retrieved from: <a href="http://www.judiciary.state.nj.us/reports2013/F0_NJ+QuadrennialReview-Final_3.22.13_complete.pdf">http://www.judiciary.state.nj.us/reports2013/F0_NJ+QuadrennialReview-Final_3.22.13_complete.pdf</a>
Comanor (CE: 2004-09)	2015	Comanor, William, Sarro, Mark, and Rogers, Mark. (2015). "The Monetary Cost of Raising Children." In (ed.) <i>Economic and Legal Issues in Competition, Intellectual Property, Bankruptcy, and the Cost of Raising Children</i> (Research in Law and Economics), Vol. 27). Emerald Group Publishing Limited, pp. 209–51
USDA (CE: 2011-2015)	2017	Lino, Mark (2017). <i>Expenditures on Children by Families: 2015 Annual Report</i> . U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2015, Washington, D.C. <a href="http://www.cnpp.usda.gov/publications/crc/crc2017.pdf">http://www.cnpp.usda.gov/publications/crc/crc2017.pdf</a>
Rodgers-Rothbarth/Nat'l (2000-2015)	2018	Rodgers, William M. (2017) "Comparative Economic Analysis of Current Economic Research on Child-Rearing Expenditures." In Judicial Council of California, <i>Review of Statewide Uniform Child Support Guideline 2017</i> . San Francisco, CA. Retrieved from <a href="http://www.courts.ca.gov/documents/lr-2018-JC-review-of-statewide-CS-guideline-2017-Fam-4054a.pdf">http://www.courts.ca.gov/documents/lr-2018-JC-review-of-statewide-CS-guideline-2017-Fam-4054a.pdf</a> .
Betson-Rothbarth (BR5) CE: 2013-19	2020	Betson, David M. (March 3, 2021 revised). "Appendix A Parental Expenditures on Children." in Venohr, Jane and Matyasic, Savannah, <i>Review of Arizona Child Support Guidelines: Findings from the Analysis of Case File Data and Updating the Child Support Schedule</i> . Report to the Arizona Supreme Court Administrative Office of the Courts <a href="https://www.azcourts.gov/Portals/74/FCIC-CSGR/SupplementalPacket-030121-FCIC-CSGRS.pdf?ver=2021-02-26-161844-187">https://www.azcourts.gov/Portals/74/FCIC-CSGR/SupplementalPacket-030121-FCIC-CSGRS.pdf?ver=2021-02-26-161844-187</a>

## Study Options for Updating South Dakota Schedule

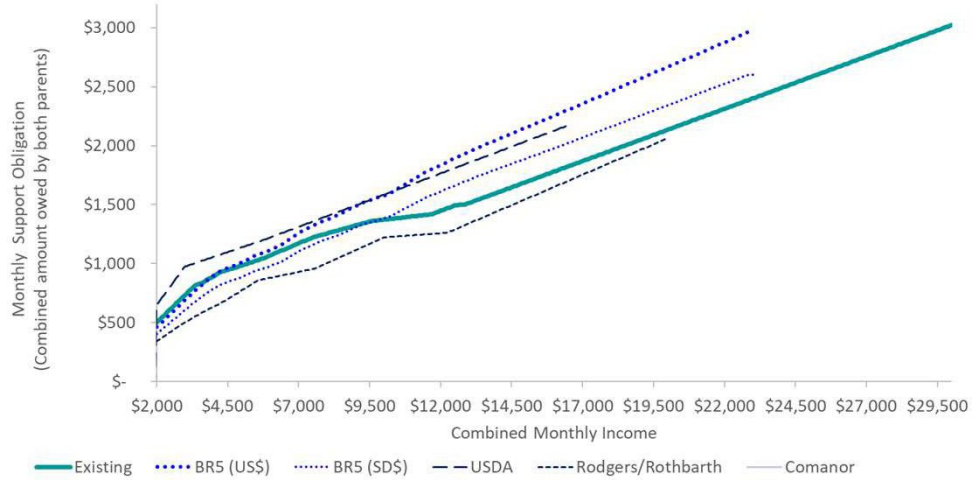
- Economists don't agree on which methodology best measures child-rearing expenditures
- Federal report (Lewin 1990) and most states consider anything between lowest and highest of credible amounts appropriate for state guidelines

Lower	About the Same	Higher
	BR3 (CE: 1998-2004)	
Comanor (CE: 2004-2009) Rodgers-Rothbarth (CE: 2000-2015)	BR4 (CE: 2004-2009) BR5 (CE: 2014-2019)	USDA (CE: 2011-2015) • MD and beginning in 2022 MN will partially use
• No state uses either study	• 28 states + DC + Guam use BR	BR5 at higher incomes (CE: 2013-2019) • In final approval stages in AZ, IA, MO & PA

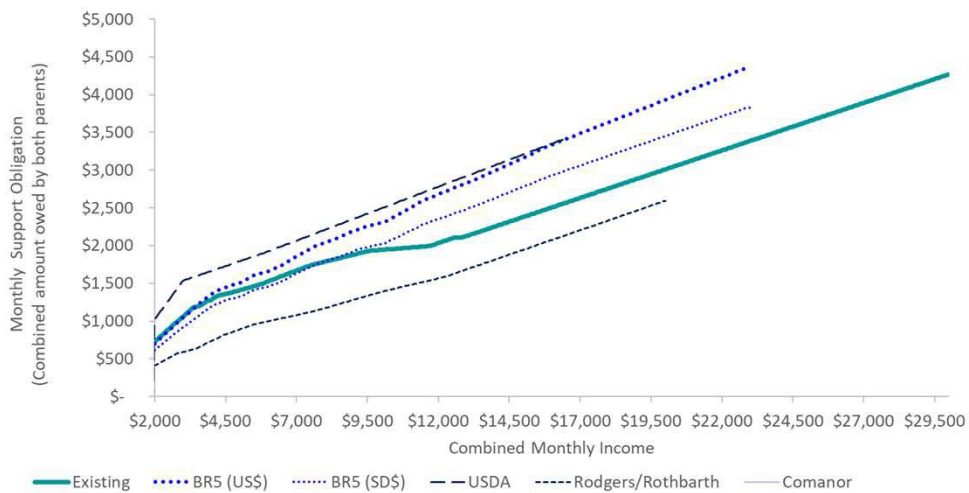
Most of uncounted states use much older studies or basis is unknown

CE – Consumer expenditure survey years

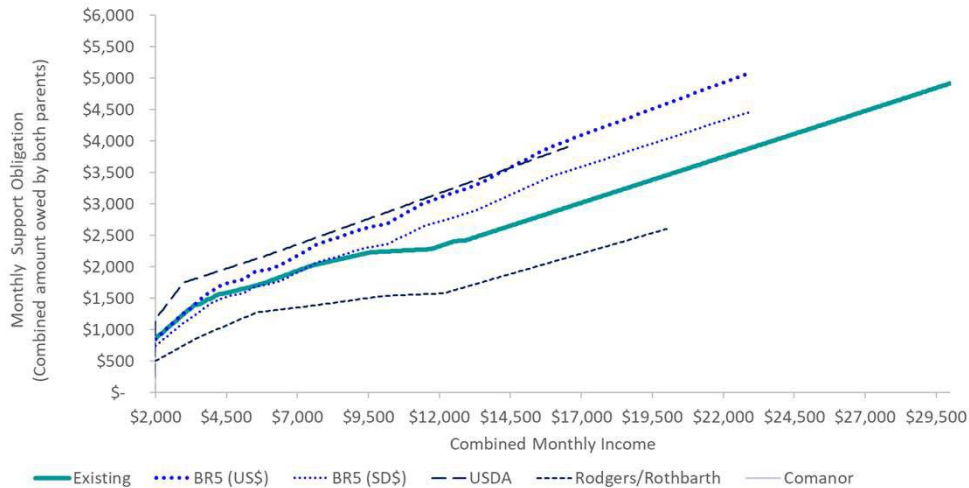
## Comparisons of Major Studies: One Child



## Comparisons of Major Studies: Two Children



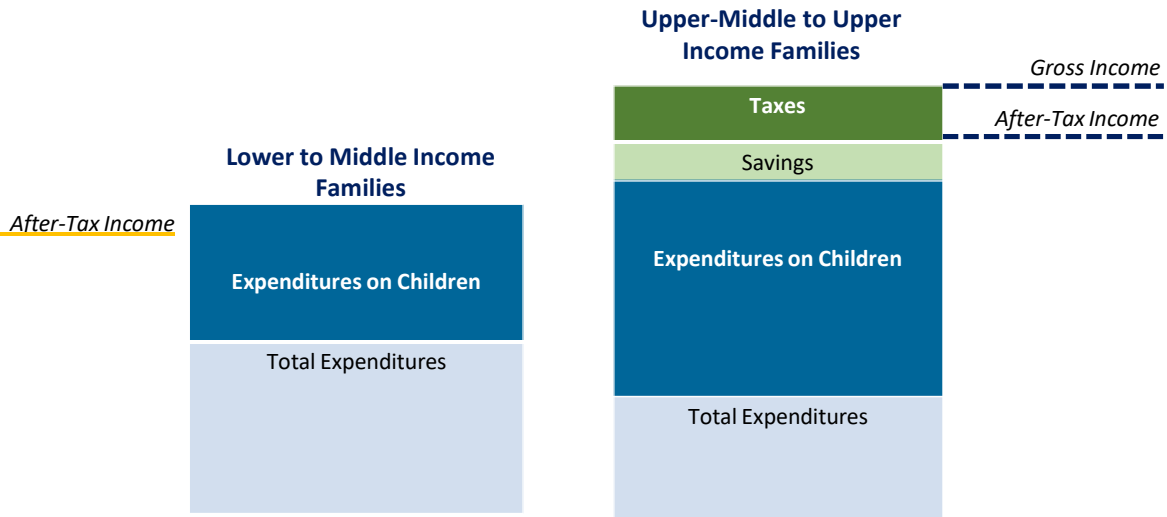
## Comparisons of Major Studies: Three Children



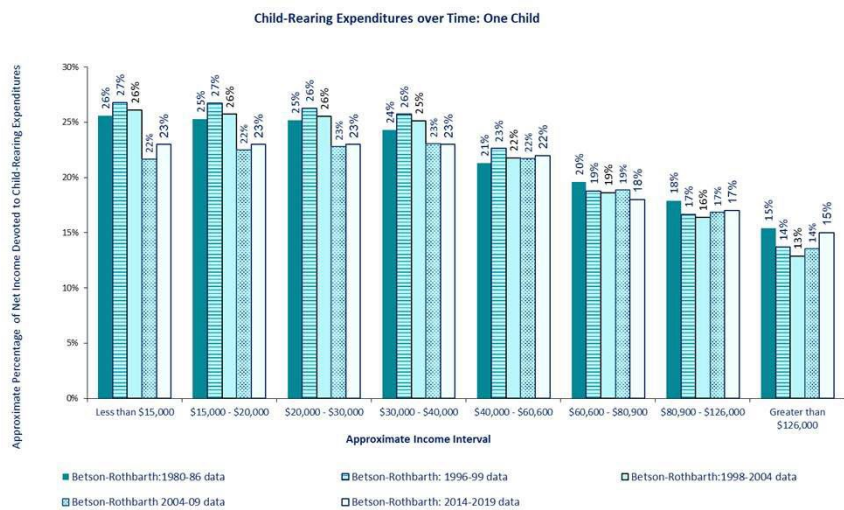
## Summary of Comparisons with Other Studies

- Comanor et al. is lower bound of estimates, produces near poverty levels
- Rodgers-Rothbarth is less than existing SD
  - Rodgers combines over 10 years of expenditures data, years with different tax assumptions and the decrease in expenditures during the 2007-09 Great Recession
  - Rodgers uses a different mathematical functional form for his Rothbarth model than Betson's
- BR5 (US\$) tracks closely to existing SD at \$2,500 - \$5,000 combined net
- BR5 (SD\$) lower than existing SD below \$7,000 combined net
- BR5 (adjusted for SD incomes) not calculated yet
- Substantial increases in BR5 at higher incomes regardless of US or SD prices
- USDA is generally the upper bound of the estimates
  - Except at high combined incomes (\$10,500 & \$18,500) when BR5 is more for 1 & 2 children

# Average Expenditures to After-Tax Income Ratios



# Betson-Rothbarth Measurements over Time



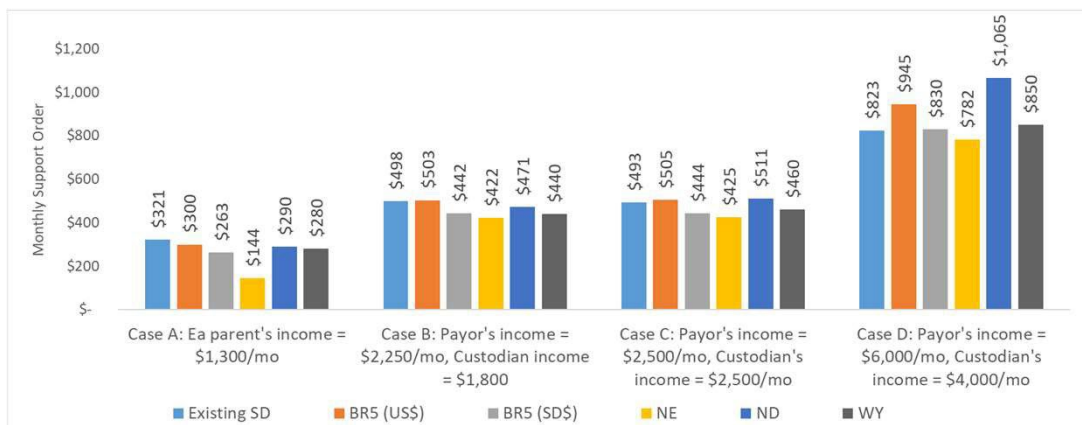
## Changes over time

- **Beginning with BR4**
  - Uses improved definition of income developed by Bureau of Labor Statistics
    - Caused decreases at lower incomes
  - Uses expenditures-outlays rather than expenditures
    - Caused increases at higher incomes
- **Beginning with BR5**
  - Uses improved measure of taxes and after-tax income
    - Caused increases at higher incomes

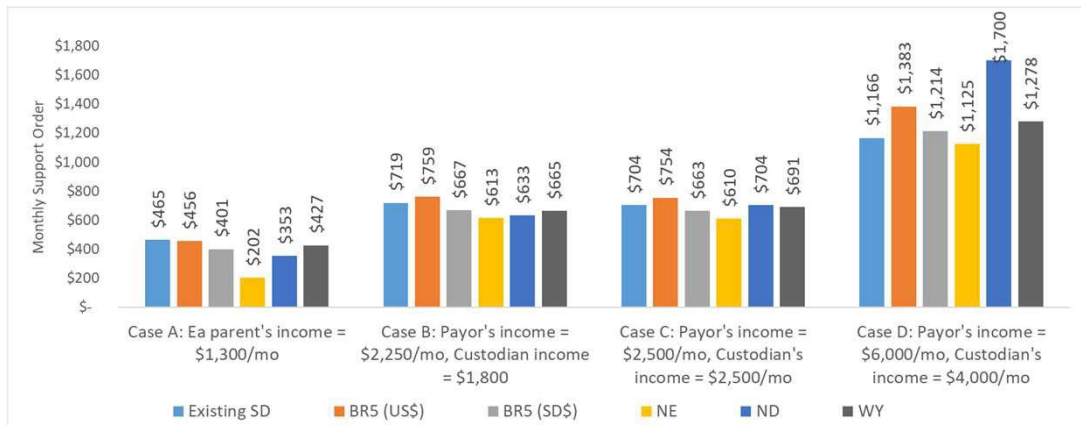
## Comparison with Bordering States

	Income Base	Guidelines Model	Economic Study and Price levels	2018 Median Income (2-parents)	2018 Median Income (female-headed parent)	2018 Median Gross Rent	State minimum wage	Price Parity
Iowa	Net	Income shares	BR3 2012 (BR5 pending)	\$97,993	\$28,610	\$777	\$7.25	89.0
Montana	Net	Melson	Unknown	\$86,593	\$26,959	\$811	\$8.75	93.5
Minnesota	Gross	Income shares	USDA 2002/legislation passed in 2020	\$115,911	\$34,230	\$969	\$10.08	98.0
North Dakota	Net	Percentage of Obligor Income	Unknown	\$105,872	\$33,428	\$808	\$7.25	89.3
Nebraska	Net	Income shares	BR4 2018 adjusted for NE prices	\$94,551	\$28,927	\$830	\$9.00	89.5
South Dakota	Net	Income shares	BR3 2016, realigned for income & capped	\$91,544	\$29,694	\$734	\$9.45	87.8
Wyoming	Net	Income shares	BR4	\$96,110	\$29,419	\$818	\$7.25	92.8
U.S.				\$100,115	\$29,240	\$1,058	\$7.25	100.0

## Comparison with Bordering States: 1 Child



## Comparison with Bordering States: 2 Children



## Considerations for Updating Low-Income Adjustment/Self-Support Reserve

- Low-income adjustment/self-support reserve layered on top of schedule update
- Change in methodology/assumptions?
  - Informed by findings from analyzing case file data

	Federal Poverty Level for 1 Person	Price Parity	State Minimum Wage	Monthly Income at Min. Wage @ 35 hrs per week	Self-Support Reserve	SSR Phase-Out	Minimum Order
2016	\$990	88.0 (2014 most current)	\$8.55/hr	\$1,297 gross (☐\$1,173 net)	\$871/mo	1 child: \$1,201 2 children: \$1,351 3 children: \$1,551 4 children: \$1,701 5 children: \$1,851 6 children: \$2,001	\$79/mo for Net income of \$0-\$950/mo where (\$950 - \$871) = \$79
2021	\$1,073	87.8 (2019 most current)	\$9.45/hr	\$1,433 gross (☐\$1,285 net)	\$942/mo (updated) or other options	TBD	TBD



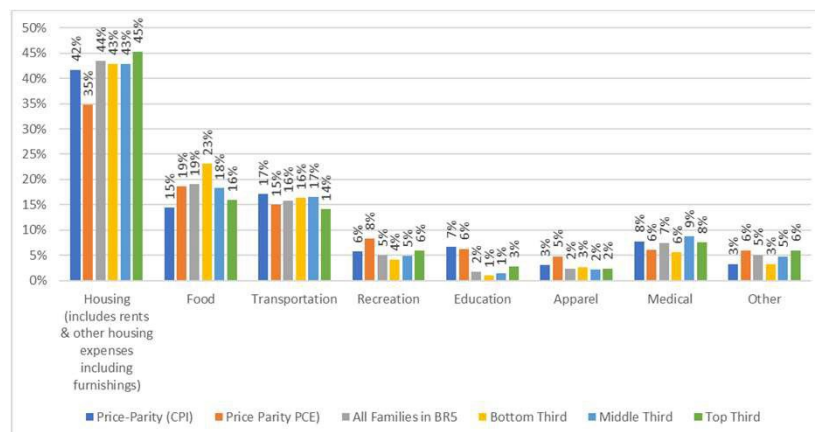
## Adjustments for SD's Income or Price Parity

- Price parity is relatively new measurement developed by the U.S. Bureau of Economic Analysis
  - AR, MD, NM, & NE adjust national measurements for it
  - Venohr believes it may exaggerate lower housing costs
- Income realignment
  - Adjusts for income distribution differences between U.S. average and state
  - Typically a smaller adjustment than price parity
  - Adjustments larger at middle incomes and less at very low and very high incomes
  - CPR will prepare income realigned schedule for SD in August

## 4% Cap on Increase Imposed by 2017 Legislature

- Last review was in 2016
- Last schedule update was based on 2012 economic data including price levels
  - Prices had increased by about 10% between 2012 and 2016
  - Proposed increase was
    - 0.5-6.7% for one child
    - 0.5 – 7.2% for two children

One reason that increase is not consistent across the board is that expenditures shares differ across incomes. Further, this is exacerbated by price changes not being uniform across items (e.g., 15% increase in the price of used vehicles in the last year



Alternatives to Ordinary Medical Expenses of \$250 per Child per Year in Schedule

## Child's Health Care Cost

Schedule includes up to \$250 per child per year for ordinary, out-of-pocket medical expenses

- This approximates average out-of-pocket medical expenses
- 3 options with schedule:
  - i) include up to \$250 per child per year
  - ii) include \$0
    - Parents share receipts for ALL medical expenses
    - MI or OH approach: standard amount added into worksheet
  - iii) contract with Betson to include another amount

### National Medical Expenditure Survey (NMES)

- 2017 Average out-of-pocket medical per child = \$270/yr
- 2015 Average out-of-pocket medical per child = \$248/yr
  - Ever public insurance = \$63/yr
  - Ever private insurance = \$388/yr
- South Dakota Child Medicaid and CHIP\*
  - 87,760 children as of Feb. 2021: approximately 41% of SD's 213,228 children in 2017

\*Source: <https://www.medicaid.gov/medicaid/program-information/medicaid-and-chip-enrollment-data/report-highlights/index.html> and [data.census.gov](https://data.census.gov)

## Child's Health Care Cost: Alternative Approaches

- VA and CT include no health care costs in schedule
  - Advantage:
    - No assumption about the amount of ordinary out-of-pocket medical expenses is necessary
  - Disadvantage:
    - Parents must track ALL medical receipts and exchange them
  
- OH and MI include no health care costs in schedule but include an add-on in the worksheet for a standard amount
  - Advantages:
    - Can change amount without changing schedule
    - More flexibility on a case-by-case basis (e.g., don't add in Medicaid cases)
  - Disadvantages:
    - Adds a step
    - Still requires an assumption

## Ohio's Approach

	Parent A	Parent B	Combined
1. Annual Income	\$40,000	\$40,000	\$80,000
17. Percent of income	50%	50%	
18a. Basic child support obligation (annual)			\$20,000
23. Annual Cash Medical			\$388.70
24. Total Obligation			\$20,388.70
25. Each parent's share	\$10,194.35	\$10,194.35	

Cash Medical Obligation	
Number of Children	Annual Cash Medical Amount
1 child	\$388.70
2 children	\$777.40
3 children	\$1,166.10
4 children	\$1,554.80
5 children	\$1,943.50
6 children	\$2,332.20



## Questions and Next Steps

- **General Questions**

- Does Commission need additional information for drafting rules to meet new federal requirements?
  - Consider all income and all income sources
  - Consider 14 factors when imputing income
  - Provide incarceration is not voluntary unemployment
- This is time to speak up about any alternative assumptions

- **Next Steps for CPR**

- Updated schedules using **same assumptions** except adjusted for most current BR measurements and SD incomes or price levels and no 4% cap?
- Analysis of case file data and labor market data
  - Case file data on guidelines deviations, application of existing low-income adjustment, imputed income, defaults and payment data
  - Labor market data on hours worked From South Dakota Department of Labor & Regulation
- The update of low-income adjustment (self-support reserve) is layered on to schedule and benefits from findings from analysis of case file data
- Doublecheck availability of 2018 National Medical Expenditure Survey data for \$250 per child per year in out-of-pocket medical expenses
- Other?

- **Timelines**

- Draft Commission report before Thanksgiving
  - Schedule finalized by early October

## ATTACHMENT 3: ANALYSIS OF CASE FILE DATA



To: South Dakota Child Support Guidelines Commission  
From: Jane Venohr, CPR  
Date: Sept. 23, 2021  
RE: Preliminary findings from the analysis of case file data

Federal regulation requires that state guideline reviews consider the findings from analyzing data on guidelines deviations, income imputation, default, application of the low-income adjustments and payment data.

45 C.F.R § 302.56

- (h) As part of the review of a State's child support guidelines required under paragraph (e) of this section, a State must:
- (2) Analyze case data, gathered through sampling or other methods, on the application of and deviations from the child support guidelines, as well as the rates of default and imputed child support orders and orders determined using the low-income adjustment required under paragraph (c)(1)(ii) of this section. The analysis must also include a comparison of payments on child support orders by case characteristics, including whether the order was entered by default, based on imputed income, or determined using the low-income adjustment required under paragraph (c)(1)(ii). The analysis of the data must be used in the State's review of the child support guidelines to ensure that deviations from the guidelines are limited and guideline amounts are appropriate based on criteria established by the State under paragraph (g); ...

To fulfill this federal requirement, the South Dakota Division of Child Support (DCS) provided CPR an extract of all orders established or modified in state fiscal year (SFY) 2018-2019 (July 1, 2018- June 30, 2019) and all payments in the subsequent year (SFY 2019-2020). This included 4,601 unique orders of which 3,747 were ever an IV-D case in the sample period and 854 were never IV-D during the sample period. Detailed information was available for IV-D cases, but not for non-IV-D cases. **The findings from the analysis cannot be used to generalize about the characteristics of all child support orders in the state.** One of the primary sources of detailed information (such as income used to determine support) was the DCS automated guidelines calculator, which is generally used for every IV-D case, but not for non-IV-D orders.

### Guidelines Deviations

The guidelines deviation rate was 4 percent. This is low compared to other states.

§25-7-6.10 Factors considered for deviation from schedule.

Deviation from the schedule in § 25-7-6.2 shall be considered if raised by either party and made only upon the entry of specific findings based upon any of the following factors:

- (1) The income of a subsequent spouse or contribution of a third party to the income or expenses of that parent but only if the application of the schedule works a financial hardship on either parent;
- (2) Any financial condition of either parent which would make application of the schedule inequitable. If the total amount of the child support obligation, including any adjustments for health insurance and child care costs, exceeds fifty percent of the obligor's monthly net income, it is presumed that the amount of the obligation imposes a financial hardship on the obligor. This presumption may be rebutted based upon other factors set forth in this section;
- (3) Any necessary education or health care special needs of the child;
- (4) The effect of agreements between the parents regarding extra forms of support for the direct benefit of the child;
- (5) The obligation of either parent to provide for subsequent natural children, adopted children, or stepchildren. However, an existing support order may not be modified solely for this reason; or
- (6) The voluntary and unreasonable act of a parent which causes the parent to be unemployed or underemployed, unless the reduction of income is due to incarceration.

In addition, DCS ran a report on deviations over a longer time period: July 1, 2017 through June 30, 2021

# of Cases with Deviations	427
# with Increases	100
Average Deviation Increase	\$156.69
# with Decreases	327
Average Deviation Decrease	\$139.08

<b>Deviation Reason</b>	<b># Cases</b>
Financial Condition	162
Parental Agreement	60
Parent Voluntary	30
Subsequent Children	38
Special Needs	12
Third Party	6

**% of Cases with Deviation 1.3%**

#### **Deviations by Region**

<b>Region</b>	<b># of Cases</b>
Rapid City	159
Sioux Falls	104
Watertown	81
Huron	26
Aberdeen	17
Yankton	15
Mitchell	13
Pierre	12

#### **Data on Number of Children Per Case**

	<b>IV-D Cases</b>	<b>Non-IV-D Cases</b>	<b>Total Cases</b>	<b>Percent</b>
<b>One Child</b>	17,803	7,282	25,085	67.47%
<b>Two Children</b>	5,224	3,566	8,790	23.64%
<b>Three Children</b>	292	305	597	1.61%
<b>Four Children</b>	1,399	1,137	2,536	6.82%
<b>Five Children</b>	68	45	113	0.31%
<b>Six or More Children</b>	29	27	56	0.15%
<b>Total</b>	<b>24,815</b>	<b>12,362</b>	<b>37,177</b>	<b>100%</b>
<b>Percentage</b>	<b>66.75%</b>	<b>33.25%</b>	<b>100%</b>	

## Income Imputation and Defaults

§ 25-7-6.4. Rebuttable presumption of employment at minimum wage. Except in cases of physical or mental disability, it is presumed for the purposes of determination of child support that a parent is capable of being employed a minimum of one thousand eight hundred twenty hours per year, including while incarcerated, and the parent's child support obligation shall be calculated at a rate not less than one thousand eight hundred twenty hours at the state minimum wage. Evidence to rebut this presumption may be presented by either parent.

Table 1: Percentage of IV-D Orders Where the Obligated Parent's Income Was Equal to Minimum Income as Defined in Statute

	IV-D Orders with Information from Guidelines Calculation (N = 1,555)
<b>Initial* IV-D Status</b>	
IV-D/TANF (n = 379)	80%
IV-D/Non-TANF/Non-SNAP (n = 496)	39%
IV-D/Non-TANF/SNAP (n = 565)	51%
IV-D/ Foster Care (n = 80)	95%
Non-IV-D (n = 3)	0%
Other (n = 2)	100%
Arrears Only (n = 8)	38%
<b>Third Party Caregiver</b>	
Yes (n = 422)	86%
No (n = 1,111)	45%
<b>IV-D Status Changed During Sample Periods</b>	
No Change (n = 1,519)	56%
Change within IV-D (n = 14)	64%
<b>Local Office Covering Case</b>	
Aberdeen (n = 134)	54%
Huron (n = 115)	43%
Mitchell (n = 85)	45%
Pierre (n = 111)	70%
Rapid City (n=492)	65%
Sioux Falls (n = 425)	55%
Watertown (n = 71)	39%
Yankton (n = 100)	50%
<b>Order Modified</b>	
No (n = 1,468)	57%
Yes (n = 65)	45%
<b>Incarceration Status of Obligated Parent (% of orders)</b>	
Current (n = 124)	88%
Ever (n = 279)	84%
None known to agency (n = 1,130)	46%
<b>Initial* IV-D Status</b>	
IV-D/TANF (n = 379)	80%
IV-D/Non-TANF/Non-SNAP (n = 496)	39%
IV-D/Non-TANF/SNAP (n = 565)	51%
IV-D/ Foster Care (n = 80)	95%
Non-IV-D (n = 3)	0%
Other (n = 2)	100%
Arrears Only (n = 8)	38%

More than half of parents (56 percent of obligated parents and 66 percent of receiving parties) appeared to have income imputed at \$1,324 or \$1,380 gross per month. This is monthly income from minimum wage employment at 1,820 hours per year for CY2018 and CY2019 which the sample period (SFY2018-2019) spanned. This is consistent with South Dakota's presumption of minimum income, which is shown below.

The automated system does not capture whether the order was entered by default, so it is not considered in the analysis. Other studies find a high correlation between income imputation and default.



## Low-Income Adjustment: Self-Support Reserve and Minimum Order

The emboldened areas of schedule includes a self-support reserve of \$871 per month.

§ 25-7-6.1 Support obligation schedule.

If the obligation using only the noncustodial parent's monthly net income is an obligation within the emboldened areas of the schedule, that amount shall be compared to the noncustodial parent's proportionate share using both parents' monthly net incomes. The lesser amount establishes the noncustodial parent's child support order.

Almost half (44%) of orders with detailed information from the guidelines calculator would have been eligible for the self-support reserve. Their respective incomes and number of children puts their basic obligation in the emboldened area of the schedule, which is the area of the schedule adjusted for the self-support reserve.

	Orders with Guidelines Calculator Available		
	All Orders with Guidelines Calculations (N = 1,533)	Eligible for SSR (N = 679)	Not Eligible for SSR (N = 854)
<b>Net Income of the Obligated Parent</b>			
Mean	\$1,695	\$1,159	\$2,121
Median	\$1,202	\$1,170	\$1,838
Mode	\$1,170	\$1,170	\$1,202
<b>Net Income of the Obligated Parent is...(% of orders)</b>			
\$1-\$1,169	3%	6%	0%
\$1,170 - \$1,202	55%	92%	26%
\$1,203 - \$1,500	7%	2%	10%
\$1,501 - 2,000	11%	0%	19%
\$2,001 - \$2,500	8%	0%	14%
\$2,500 - \$3,000	8%	0%	15%
\$3,000+	8%	0%	15%
<b>Monthly Order</b>			
Mean	\$406	\$305	Being recalculated
Median	\$329	\$292	

The minimum order is rarely applied.

	Orders with Guidelines Calculator Available		
	All Orders with Guidelines Calculations (N = 1,533)	Eligible for SSR (N = 679)	Not Eligible for SSR (N = 854)
<b>Minimum Order of \$79 Applied</b>			
Yes	2%	3%	<1%
No	98%	97%	100%

## Payment Data

Sample is limited to those with information from the DCS guidelines calculator.

	Open Orders Owing Support in Payment Year (N = 3,851)			
	Paid in Year	Average Monthly Payment	Average Number of Months with Payment	Percentage of Current Due Paid
<b>All (N = 3,851)</b>	\$3,307	\$276	6.2	50%
<b>Federal Factors to Be Considered</b>				
Guidelines Deviation (n = 167)*	\$4,358	\$363	8.7	73%
Income Imputation (n = 763)*	\$748	\$62	3.1	23%
Minimum Order of \$79 (n = 46)	\$384	\$32	5.3	43%
Eligible for Self-Support Reserve (n = 589)	\$803	\$67	3.3	25%

\*The difference between those with and without the factor is statistically significant at least  $p < 0.05$ .

The higher payment among those with guidelines deviation is more likely due to income (where higher incomes cases tend to have more deviation) than deviation alone.

Another factor that influences payment is whether support could be collected by income withholding.

	Open Orders Owing Support in Payment Year (N = 3,851)			
	Paid in Year	Average Monthly Payment	Average Number of Months with Payment	Percentage of Current Due Paid
<b>All (N = 3,851)</b>	\$3,307	\$276	6.2	50%
<b>Payment by Enforcement Action*</b>				
Income Withholding (n = 1,652)	\$4,465	\$372	9.0	72%
No Income Withholding (n = 2,199)	\$2,438	\$203	4.1	33%
Notified of Driver's License Suspension (n = 1,112)	\$1,973	\$164	4.7	36%
Actual Driver's License Suspension (n = 1,099)	\$1,910	\$159	4.7	35%
No Notice and No Suspension (n = 2,739)	\$3,849	\$320	6.8	56%
<b>Incarceration Status of Obligated Parent (% or orders)*</b>				
Current (n = 219)	\$396	\$33	1.4	10%
Ever (n = 482)	\$952	\$79	3.0	23%
None known to agency (n = 3,150)	\$3,870	\$323	7.0	57%

Income withholding considers whether payments were received by income withholding in the last month of sample payment period.

Driver's license suspension notice or actual suspension was in SFY2018-19.

Incarceration status is based on what is known to DCS.

\*Statistically significant at least  $p < 0.05$

## Other Findings: Characteristics of the Orders and Case

	All (N = 4,601)	Ever IV-D in Sample Period (N = 3,747)	Never IV-D in Sample Period (N = 854)
<b>Initial* IV-D Status</b>			
IV-D/TANF	12%	15%	-
IV-D/Non-TANF/Non-SNAP	35%	43%	-
IV-D/Non-TANF/SNAP	25%	31%	-
IV-D/ Foster Care	3%	4%	-
Non-IV-D	24%	6%	-
Other	<1%	<1%	100%
Arrears Only	2%	2%	-
<b>Third Party Caregiver</b>			
Yes	16%	19%	1%
No	84%	81%	99%
<b>IV-D Status Changed During Sample Periods</b>			
No Change Between/Within	88%	86%	100%
IV-D to Non-IV-D	4%	5%	-
Non-IV-D to IV-D	5%	6%	-
Change within IV-D	3%	4%	-
<b>Order Modified during Sample Period</b>			
No	67%	60%	99%
Yes	33%	40%	1%
<b>Local Office Covering Case</b>			
Aberdeen	6%	7%	-
Huron	6%	7%	-
Mitchell	5%	6%	-
Pierre	5%	6%	-
Rapid City	24%	30%	-
Sioux Falls	22%	27%	-
Watertown	4%	5%	-
Yankton	6%	7%	-
State Office	22%	5%	100%

**Other Findings: Number of Children and Characteristics of the Parents**

	All Orders		
	All (N = 4,601)	Ever IV-D in Sample Period (N = 3,747)	Never IV-D in Sample Period (N = 854)
<b>Number of Children (% of orders)</b>			
1 child	62%	65%	47%
2 children	27%	24%	37%
3 children	9%	8%	12%
4 or mor children	3%	3%	4%
<b>Gender of Parent Ordered to Pay Support (% or orders)</b>			
Male	78%	79%	74%
Female	22%	21%	26%
<b>Gender of Parent Receiving Support (% or orders)</b>			
Male	13%	11%	24%
Female	83%	85%	76%
Missing	3%	4%	0%
<b>Incarceration Status of Obligated Parent (% or orders)</b>			
Current	5%	6%	1%
Ever	12%	14%	3%
None known to agency	83%	80%	96%
<b>Obligated Parent Has Other Agency-Known Orders</b>			
Yes	18%	21%	4%
No	82%	79%	96%
<b>Receiving Party Has Other Agency-Known Orders</b>			
Yes	19%	23%	5%
No	81%	77%	95%

## ATTACHMENT 4: ANALYSIS OF LABOR MARKET DATA

### Wage Data Information

#### Annual Pay Standard

[https://dlr.sd.gov/lmic/menu\\_covered\\_workers.aspx](https://dlr.sd.gov/lmic/menu_covered_workers.aspx)

Annual pay reflects total compensation paid to covered workers in the form of wages, salaries, bonuses, commission and overtime pay during the year. Annual pay is calculated by dividing total payroll by the average number of workers.

2020 - \$4,097

2019 - \$3,763

2018 - \$3,641

2017 - \$3,535

2016 - \$2,433

$\$4,097 - \$2,433 = \$1,664$

$\$1,664 / \$4,097 = 41\%$  increase

#### Minimum Wage

[https://dlr.sd.gov/employment\\_laws/minimum\\_wage.aspx](https://dlr.sd.gov/employment_laws/minimum_wage.aspx)

[SDCL 60-11-3](#) and [60-11-3.2](#)

2022 - \$9.95 / hour (\$1,509 / month)

2021 - \$9.45 / hour (\$1,433 / month)

2020 - \$9.30 / hour (\$1,411 / month)

2019 - \$9.10 / hour (\$1,380 / month)

2018 - \$8.85 / hour (\$1,342 / month)

$\$1,509 - \$1,342 = \$167$

$\$167 / \$1,509 = 11\%$  increase

To: South Dakota Child Support Guidelines Commission  
From: Jane Venohr, CPR  
Date: Oct. 20, 2021  
RE: Preliminary findings from the analysis of labor market information

Federal regulation requires that state guideline reviews consider the findings from the analysis of labor market (45 C.F.R. § 302.56(h)(1)). The information is intended to inform

- how to appropriately adjust for low-income parents based on “a limited ability to pay” (45 C.F.R. § 302.56(c)(1)(ii)); and
- provide for income imputation (see 45 C.F.R. § 302.56 (c)(1)(iii)).

45 C.F.R. § 302.56

c) The child support guidelines established under paragraph (a) of this section must at a minimum:

- (1) Provide that the child support order is based on the noncustodial parent’s earnings, income, and other evidence of ability to pay that:
  - (i) Takes into consideration all earnings and income of the noncustodial parent (and at the State’s discretion, the custodial parent);
  - (ii) Takes into consideration the basic subsistence needs of the noncustodial parent (and at the State’s discretion, the custodial parent and children) who **has a limited ability to pay by incorporating a low-income adjustment**, such as a self- support reserve or some other method determined by the State; and...
  - (iii) If imputation of income is authorized, takes into consideration the specific circumstances of the noncustodial parent (and at the State’s discretion, the custodial parent) to the extent known, including such factors as the noncustodial parent’s assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the **local job market, the availability of employers willing to hire the noncustodial parent, prevailing earnings level in the local community**, and other relevant background factors in the case.

(h) As part of the review of a State’s child support guidelines required under paragraph (e) of this section, a State must:

- (1) Consider economic data on the cost of raising **children, labor market data (such as unemployment rates, employment rates, hours worked, and earnings) by occupation and skill-level for the State and local job markets**, the impact of guidelines policies and amounts on custodial and noncustodial parents who have family incomes below 200 percent of the Federal poverty level, and **factors that influence employment rates among noncustodial parents and compliance with child support orders**;

For those who are able to work, ability to pay may be limited by state and local employment opportunities.

### *Unemployment and Employment Rates*

As of August 2021, the national unemployment rate was 5.2 percent, while South Dakota’s rate was 2.9 percent.<sup>1</sup> These are improvements from 12 months earlier (August 2020), when the national unemployment rate was 8.4 percent and the South Dakota unemployment rate was 4.6 percent.<sup>2</sup> August 2020 unemployment rates were significantly higher

<sup>1</sup>South Dakota Department of Labor & Regulation. (n.d.) *Overview of the Current Labor Market*. Retrieved from <https://dlr.sd.gov/lmic/overview.aspx>. National data retrieved from U.S. Bureau of Labor Statistics. (n.d.) *Civilian Unemployment Rates*. Retrieved from [Civilian unemployment rate \(bls.gov\)](https://www.bls.gov/charts/unemployment-rates/civilian-unemployment-rate.aspx)

<sup>2</sup> South Dakota Department of Labor & Regulation. (n.d.) *Labor Force Employment and Unemployment*. Retrieved from <https://www.southdakotaworks.org/vosnet/analyzer/resultsNew.aspx?session=labforce&qlink=1>

because of the COVID-19 pandemic. The August 2021 county unemployment rates ranged from 2.2 percent in Hughes County and Jerauld County to 9.6 percent in Oglala Lakota County.<sup>3</sup>

The unemployment rates that are reported above are based on the U-3 measurement methodology, which is the conventional rate tracked historically and typically reported in media streams. The official U-3 measurement only counts those who are participating in the labor force, either through employment or active job-seeking, within the last four weeks. Even before the pandemic, the U.S. Bureau of Labor Statistics (BLS) developed alternative measures to better account for discouraged workers who stopped searching for employment, those working part-time who wanted full-time work, and other circumstances that generally yield higher rates. Other issues with measuring unemployment have surfaced since the pandemic. The U.S. BLS has responded by adding questions to the monthly survey measuring unemployment.<sup>4</sup> For example, they have added questions concerning whether people were unable to work because the COVID-19 pandemic prevented job-seeking activities or their employers closed or lost business. The intent is to supplement the U-3 measurement. With regards to how this measurement issues are relevant to the guidelines review, they underscore the importance of considering local labor market circumstances when imputing income to a parent and that examining the official unemployment rate (*i.e.*, the U-3) likely understates the severity of employment issues.

There is evidence that labor force participation rates have decreased due to the COVID-19 pandemic, because people quit working and have stopped looking for work. Because they are not in the labor force, they would not be counted in the U-3 unemployment rate. A recent Pew Research Center publication reports that fewer parents (with children younger than 18 years old) were working due to the COVID-19 pandemic.<sup>5</sup> The research did not note whether they were no longer participating in the labor force because they are sick or caring for a sick child, fear contracting COVID-19 at work, or another reason. Regardless, the relevance to child support concerns whether these are valid reasons not to presume an unemployed parent can work, and hence, not impute income to that parent. Some state guidelines have provisions that address extreme circumstances that share some similarities to the pandemic. For example, the Louisiana guidelines specifically mention that a party, who is temporarily unable to find work or temporarily forced to take a lower-paying job as a direct result of Hurricane Katrina or Rita, shall not be deemed voluntarily unemployed or underemployed.<sup>6</sup> Similarly, to ensure that the obligated parent is not denied a means of self-support or a subsistence level, the Indiana guidelines provide for the consideration of “a natural disaster.”<sup>7</sup>

Still, more recent data indicates that many workers are returning to work from a year ago. The economic trough of the COVID-19 pandemic occurred in April and May 2020. Summer 2020 witnessed a gradual increase to the economy. The statewide South Dakota labor force (*i.e.*, those working or seeking work) increased from 453,600 workers to 471,300 from August 2020 to August 2021.<sup>8</sup> As of August 2021, the South Dakota Department of Labor & Regulation reported

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<sup>3</sup> South Dakota Department of Labor & Regulation. (n.d.) *Overview of the Current Labor Market*. Retrieved from <https://dlr.sd.gov/lmic/overview.aspx>.

<sup>4</sup> U.S. Bureau of Labor Statistics. (n.d.). *Labor Force Statistics from the Current Population Survey: Supplemental data measuring the effects of the coronavirus (COVID-19) pandemic on the labor market*. [Effects of the coronavirus COVID-19 pandemic \(CPS\) \(bls.gov\)](https://www.bls.gov/effects-of-the-coronavirus-covid-19-pandemic-cps).

<sup>5</sup> Kochhar, Rakesh. (Oct. 22, 2020). *Fewer mothers and fathers in U.S. are working due to COVID-19 downturn; those at work have cut hours*. Pew Research Center. Retrieved from [Fewer U.S. mothers and fathers are working due to COVID-19, many are working less | Pew Research Center](https://www.pewresearch.org/short-reads/2020/10/22/fewer-mothers-and-fathers-in-u-s-are-working-due-to-covid-19-downturn-many-are-working-less/).

<sup>6</sup> Louisiana Revised Statute 9:315.11 C.(1).

<sup>7</sup> Indiana Rules of Court. (Amended Jan. 1, 2020). *Guideline 2. Use of the Guidelines Commentary*. Retrieved [from Indiana Child Support Rules and Guidelines](https://www.in.gov/courts/rule/2020/01/01/guideline-2-use-of-the-guidelines-commentary/).

<sup>8</sup> *Supra*, note 1.

13,585 officially unemployed using the U-3 definition and another 2,700 “discouraged workers,” which is defined as someone capable of work, but is not working and has not sought work in the last four weeks.<sup>9</sup>

### *Hours Worked and Income Imputation*

Usual or average hours worked also have been used to inform income imputation policies. For example, South Dakota used labor market data on hours worked to reduce the presumption of a 40-hour workweek when imputing income since labor market data indicates South Dakota workers usually work 35 hours per week. As of July 2019 and according to national data, the average work-hour week in South Dakota was 39.4 hours per week.<sup>10</sup> The 35-hour data, which was the average in 2016, was obtained by the child support agency. The South Dakota Department of Labor & Regulation does not make that information readily available. National data suggests that the average weekly hours vary by employment sector. For example, as of November 2020, employment in the leisure and hospitality industry averaged 24.4 hours per week, and retail employment averaged 30.9 hours per week.<sup>11</sup> The data underscores the importance of considering the usual hours worked for the parent’s specific occupation when imputing income. Data on hours worked by industry was not readily available for South Dakota.

### *Low-Skilled Jobs and Employment Opportunities*

One issue with imputing earnings is whether there are actual job openings and a sufficient number of available working hours to meet the imputed amount. As noted earlier, workers in some sectors of the economy (*e.g.*, various service sector occupations) do not work 40 hours per week on average. Further, these sectors have been more adversely affected by the COVID-19 pandemic. These sectors often offer some of the lowest-paying occupations. For instance, the wage rate for South Dakota fast food and counter workers at the 10<sup>th</sup> percentile was \$9.51 per hour in 2020 and the hourly wage rate for cashiers at the 10<sup>th</sup> percentile was \$9.71 per hour in 2020.<sup>12</sup> These amounts are just cents above South Dakota’s minimum wage. South Dakota’s minimum wage was \$9.30 per hour in 2020. It is \$9.45 per hour in 2021 and will be \$9.95 per hour in 2022.

Detailed wage data is not available yet from 2021, but Quarter 1, 2021 data show the average weekly wage in several industries that offer some less skilled jobs.<sup>13</sup> The retail trade industry employed about 50,000 workers whose average wage was \$616 per week, the manufacturing industry employed about 43,000 workers whose average wage was \$1,028 per week, and the accommodation and food services industry employed about 34,000 workers whose average was \$348 per week.

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<sup>9</sup> South Dakota Department of Labor & Regulation. (n.d.) *South Dakota e-Labor Bulletin*. Retrieved from: <https://dlr.sd.gov/lmic/lbtables/laborsupply.aspx>.

<sup>10</sup> U.S. Bureau of Labor Statistics. (2019). *Establishment Data State and Area Hours and Earnings Not Seasonally Adjusted. Table D-4 Average hours and earnings of production employees on manufacturing payrolls in states and selected areas*. <https://www.bls.gov/web/laus/tabled4.pdf>.

<sup>11</sup> U.S. Bureau of Labor Statistics. (2019). *Table B-7. Average weekly hours and overtime of production and nonsupervisory employees on private nonfarm payrolls by industry sector, seasonally adjusted*. Retrieved from <https://www.bls.gov/news.release/empsit.t23.htm>.

<sup>12</sup> South Dakota Department of Workforce Services. (n.d.) *Occupational Employment and Wage Rates for Statewide South Dakota in 2020*.

<sup>13</sup> South Dakota Department of Labor & Regulation. (n.d.) *Labor Force Employment and Unemployment*. Retrieved from <https://www.southdakotaworks.org/vosnet/analyzer/resultsNew.aspx?session=ind202&qlink=1>.



### *Factors that Influence Employment Rates and Compliance*

Federal regulation (45 C.F.R. § 302.56(h)(2)) requires the consideration of “factors that influence employment rates among noncustodial parents and compliance with child support orders.” The factors that influence labor force participation and employment are numerous, complex, and go beyond child support. The COVID-19 pandemic is an illustration of one factor that can affect labor force participation and employment more so than child support. Understanding each of these factors and disentangling their unique impact from the impact of other factors require sophisticated research methods, appropriate data, and substantial effort. Further, the labor market is constantly changing. Again, the impact of the pandemic on the labor market illustrates that the research examining the impact of the pandemic on labor force participation and employment is just starting to emerge, and predictions are constantly changing as the pandemic evolves. Moreover, the impact of these other factors (*e.g.*, the COVID-19 pandemic) may overshadow any impact child support has on labor force participation and earnings.

Despite these limitations, some older academic research has found that child support can affect employment among obligated parents.<sup>14</sup> One study finds a weak association between changes in fathers’ earnings with changes in orders among fathers in couples that had their first child support ordered in 2000.<sup>15</sup> There are also anecdotes of obligated parents who quit working or turn to unreported employment (also called the underground economy) once wages are garnished for child support. These studies are of limited value for this analysis because they are dated (and hence do not consider today’s labor market and child support enforcement practices), and they are not specific to South Dakota. Besides pandemic-related employment changes, opportunities for income from unreported employment are rapidly changing. It is becoming more common to have multiple jobs, where a parent may have reported earnings for one job and not have reported earnings for the other job. Still, more mechanisms are being developed to facilitate the reporting of gig economy jobs (*e.g.*, drivers for ridesharing). As is, the earnings from unreported employment are often sporadic and inconsistent. Many guidelines or guidelines users average incomes among parties with sporadic and inconsistent earnings as long as it is above full-time, minimum-wage earnings.

In addition, preliminary analysis of quarterly wage data over a two-year period (from the sample selection year to the sample payment that spanned the last half of 2018 through the first half of 2020) that was made available by the child support agency to fulfill data reporting requirements suggests a seven-percentage point decrease within a year among obligated parents employed by a South Dakota employer reporting wages to the State for the purposes of the unemployment insurance program or worker’s compensation program. This may suggest some reductions in employment over time. Arguably, some obligated parents may have left the workforce to avoid paying their newly established or modified child support order that was set in 2018 or 2019. Still, the reasons are more likely to relate to the pandemic that has caused a range of employment termination and quits for a wide variation of reasons including business closures and health concerns. Data is insufficient to definitively attribute the decline to a particular reason.

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<sup>14</sup> Holzer, Harry J. Offner, Paul, & Sorensen, Elaine. (Mar. 2005). “Declining employment among young black less-educated men: The role of incarceration and child support.” *Journal of Policy Analysis and Management*.

<sup>15</sup> Ha, Yoonsook, Cancian, Maria, & Meyer, Daniel, R. (Fall 2010). “Unchanging Child Support Orders in the Face of Unstable Earnings.” *Journal of Policy Analysis and Management*. Vol. 29, No. 4, pp. 799–820.



To: South Dakota Child Support Guidelines Commission

From: Jane Venohr, CPR

Date: Dec. 1, 2021

RE: Response to Representative Stevens Request for Present Value of \$1,000

Representative Stevens had a conversation with Virgena Wieseler requesting follow-up information that could be useful to explaining proposed increases to the schedule at high income and why the increase was not the same across incomes and number of children. Ms. Wiseler suggested that he contact me since his questions were technical. His questions are below.

- *I would like to know what is the "present day value" of the child support ordered for parties in 2016? As we all know, what you could buy in 2016 costs more in 2021. So if a person was ordered to pay \$1,000.00 in child support in 2021 what is that \$1,000.00 really worth in today's values?*
- *Secondly, it seems like the increase where there are 3 or more children gets very large and is not the same increase percentage wise for couples with either only 1 child or 2 children. For example, for a couple with a combined net income of \$11,250 with 3 children, the child support increases 22% from \$2268.00 to \$2,771.00. For 2 children it is only 19% and for 1 child it is only 14%. I am not sure why there is an increase percentage wise when there are more children involved. If I understand it correctly, it appears that the percentages go up even higher the more the combined income increases. For a couple earning \$14,001 the increase for 3 children is 27%.*

I'll answer the second question first since I provided too much information for the first question.

## Unequal Changes for 1, 2, and 3 or More Children

The existing schedule is based on expenditure data collected from families in 1998-2004. The proposed schedule is based on expenditures data collected from families in 2013-2019. There was one study between those two. **One thing we've noticed over examining those three time periods and other recent studies is that it appears that the multiplier for three children is increasing. This suggests that some "economies of scale" are being lost for three children. In turn, this would increase the schedule amounts for three children more so than it does for one and two children.** The concept of economies of scale is that the second child costs less than the first child due to clothes being handed down, some sharing of bedrooms, and etc... The same is true for the third child and so forth. Since housing, food, and transportation are the largest expenditure items, there must be a loss of economies in scale in one or more of those expenditure categories. For example, larger families are purchasing larger car hence more expensive cars? Answering the question definitively would require a heavy lift: lots more data and analysis.

It will vary by income. Lower income families devote a larger budget share to food and housing than higher incomes. Each expenditure item has a different economies of scale. For example, taking the family out to eat can have no economies to scale if each teenager gets the full-price meal. In contrast, there is greater economies of scale to pizza. Exacerbating the impact at high incomes are the data changes I mentioned at the November Commission meeting. There was a switch from using "expenditures" for the BR3 measurements that form the basis of the existing schedule to "outlays," which forms the basis of the more current BR4 and BR5 measurements. Outlays capture mortgage principal, second mortgages, and any type of installment payment. Expenditures did not capture those things. Those expenses

are more likely to occur at higher incomes. In short, the switch from using expenditures to outlays to measure child-rearing expenditures contributes to the increases observed at higher incomes. Still, outlays better reflect what families actually spend every month.

The other factor is the Bureau of Labor Statistics improved how they captured tax data. They use to base taxes on what households self-reported. Households inherently underreport taxes. (This is true of any survey and one that those with expertise in survey design address.) With regard to what it means for child support, it means their after-tax income was overstated and the percentage of after-tax income devoted to child-rearing expenditures was understated. The latter point is why it affects measurements of child-rearing expenditures. We start from the percentage of total expenditures devoted to children and then convert it to after-tax income.

Anyway, thank you for noticing. We took a deeper look at the "equivalence scale" issue, the economics term for multipliers, for our Arizona report. Specifically, we documented that the trend appears that the multiplier for three children is increasing across at least two studies; that is, the economies of scale for more children is not as large as it used to be. If we have an opportunity someday, we'd like to investigate it by expenditure category (e.g., housing and transportation). With that said, 89% of the orders are for one and two children. Orders for three or more children tend to have lower incomes.

## Response to Present Day Value Question

*I definitely provided too much information about price level increases but because of unprecedented trends, I thought it important to look at. Overall, the trends suggest that these price level increases are consistent across regions and major expenditure items.*

The existing schedule is based on September 2016 price levels. Using the conventional measurement of price levels,<sup>1</sup> prices have increased 14.6 percent from September 2016 through October 2021. **So, what it means is if someone needed \$1,000 in 2016, they would need \$1,146 today (in October 2021 dollars).**

Another way to look at it is: how has that \$1,000 eroded? That is, less can be purchased today with \$1,000 than could be purchased in 2016 with \$1,000. That \$1,000 (2016 dollars) would only be able to purchase \$873 worth of economic goods and services in 2021 dollars.

The table on the page compares increases in price levels in the last year (October 2020 to October 2021) for selected items. It shows both the national increase and the Midwest increase. The Midwest includes South Dakota. As an aside, the increase for smaller regions in the Midwest is 13.1 percent over the same time period, which would mean \$1,131 dollars instead of \$1,146 as cited above. In short, both the U.S. as a whole

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<sup>1</sup>This is the national CPI-U that is published by the U.S. Bureau of Labor Statistics. For example, see <https://www.bls.gov/news.release/cpi.nr0.htm>. National price levels are used because the expenditure data underlying child-rearing expenditures measurements is national. When adjusting for price levels, the economic standard is to use the same geographical region as the underlying data. Even though national price levels are used, the existing and proposed schedule are downward adjusted from national measurements to reflect South Dakota incomes.

and the smaller regions in the Midwest have experienced about the same level of price increases from September 2016 and October 2021. Then, I added another column for the Sept. 2016 – Oct. 2021 price changes for the US Average. They are not published for the small Midwest regions yet.

One reason I wanted to look at the regional difference was the unequal impact the COVID-19 recession has had on housing prices regionally and on different expenditure items. The three largest items of child-rearing expenditures are housing, food, and transportation. They account for the vast majority of child-rearing expenditures. Please note that these are changes in the last year.

*Table 1: Percentage Change in Prices*

	Sept. 2016 – Oct 2021.	Oct. 2020 to Oct. 2021	
	US Average	US Average	Midwest
<b>All items</b>	14.6%	6.2%	6.6%
<b>Food and Beverages</b>	14.3%	5.1%	5.7%
• Meats, poultry, fish and eggs	20.6%	11.9%	10.9%
• Dairy and related products	7.6%	1.8%	3.3%
• Fruits and vegetables	8.5%	3.0%	5.5%
<b>Housing</b>	15.9%	4.5%	5.8%
• Shelter	16.6%	3.5%	4.2%
• Fuels and utilities	15.1%	10.4%	13.1%
<b>Apparel</b>	-3.2%	4.3%	2.2%
<b>Transportation</b>	N.A.	18.7%	18.9%
• New and used motor vehicles	N.A.	16.3%	14.5%
• Motor fuel	48.8%	49.6%	53.0%
<b>Medical Care</b>	12.5%	1.3%	0.6%
<b>Recreation</b>	8.9%	3.9%	2.6%
<b>Tuition, other school fees, and childcare</b>	N.A.	2.1%	0.6%

Summary of some of the findings from the Table.

- For most items, the increases in the US average and Midwest prices over the last year are about the same. Notable exceptions are housing fuels and utilities and motor fuel, where Midwest prices have outpaced the US average in the last year.
- Since the schedule was last updated, housing prices increases have outpaced overall price increases.
- Apparel prices have gone down, but they comprise a small budget share.

- Most of the increase in motor fuel prices have been in the last year.
- I couldn't find the information needed to break down housing costs the way I wanted to.

## ATTACHMENT 6: COMPARISON OF ORDER AMOUNTS UNDER CURRENT AND PROPOSED SCHEDULES

This is a summary of the differences in the calculations of the Basic Child Support Obligation Amounts from the existing guideline schedule to the Commission's proposed guideline schedule. Examples limit the deductions from gross income to federal income tax and social security withholdings. Proportionate share for health care coverage and childcare costs were not included in the examples.

Calculations were based upon various income levels based upon a data sample taken from the Division of Child Support caseload. The data extract revealed:

- Majority of families have 1-2 children.
  - 62% have 1 child
  - 27% have 2 children.
- Minimum wage was used for 56% of the obligated parents and 66% of the receiving parents.
- Extract had only 1 case which had a combined income level of \$10,000 or more and that was a case involving 1 child.

### Example #1

Both parents work at minimum wage which is \$9.95 per hour effective January 2022. Noncustodial parent's monthly gross income = \$1,509 per month (yearly gross income = \$18,108). Custodial parent's monthly gross income = \$1,509 (yearly gross income = \$18,108).

#### a. 1 Child

Current Guideline Law = \$333

Proposed Guideline Law = 333

Difference = \$0 increase from current guideline law

#### b. 2 Children

Current Guideline Law = \$479

Proposed Guideline Law = \$479

Difference = \$0 increase from current guideline law

### Example #2

Noncustodial parent earns SD average wage which is \$23.64 per hour (monthly gross income = \$4,097; yearly gross income = \$49,164). Custodial parent works at minimum wage which is \$9.95 per hour (monthly gross income = \$1,509; yearly gross income = \$18,108).

#### a. 1 Child

Current Guideline Law = \$698

Proposed Guideline Law = \$698

Difference = \$0 increase from current guideline law

#### b. 2 Children

Current Guideline Law = \$999

Proposed Guideline Law = \$1,027

Difference = \$28 increase from current guideline law

### Example #3

Both parents earn \$23.64 per hour (SD average wage). Noncustodial parent's monthly gross income = \$4,097 (yearly gross income = \$49,164). Custodial parent's monthly gross income = \$4,097 (yearly gross income = \$49,164).

a. 1 Child

Current Guideline Law = \$581

Proposed Guideline Law = \$581

Difference = \$0 increase from current guideline law

b. 2 Children

Current Guideline Law = \$828

Proposed Guideline Law = \$858

Difference = \$30 increase from current guideline law

### Example #4

Both parents earn \$15 per hour and work 40 hours per week. Noncustodial parent's monthly gross income = \$2,600 (yearly gross income = \$31,200). Custodial parent's monthly gross income = \$2,600 (yearly gross income = \$31,200).

a. 1 Child

Current Guideline Law = \$473

Proposed Guideline Law = \$473

Difference = \$0 increase from current guideline law

b. 2 Children

Current Guideline Law = \$679

Proposed Guideline Law = \$699

Difference = \$20 increase from current guideline law



### Example #5

Noncustodial parent earns \$20.00 per hour and works 40 hours per week (monthly gross income = \$3,467; yearly gross income = \$41,604). Custodial parent earns \$15.00 per hour and works 40 hours per week (monthly gross income = \$2,600; yearly gross income = \$31,200).

a. 1 Child

Current Guideline Law = \$570

Proposed Guideline Law = \$570

Difference = \$0 increase from current guideline law

b. 2 Children

Current Guideline Law = \$815

Proposed Guideline Law = \$841

Difference = \$26 increase from current guideline law

### Example #6

Noncustodial parent earns \$30 per hour and works 40 hours per week (monthly gross income = \$5,200; yearly gross income = \$62,400). Custodial parent earns \$40 per hour and works 40 hours per week (monthly gross income = \$6,933; yearly gross income = \$83,200).

a. 1 Child

Current Guideline Law = \$601

Proposed Guideline Law = \$645

Difference = \$44 increase from current guideline law

b. 2 Children

Current Guideline Law = \$851

Proposed Guideline Law = \$944

Difference = \$93 increase from current guideline law

**Example #1a** – Both parents work at minimum wage which is \$9.95 per hour effective January 2022. Noncustodial parent's monthly gross income = \$1,509 per month (yearly gross income = \$18,108). Custodial parent's monthly gross income = \$1,509 (yearly gross income = \$18,108).  
1 Child.

**Current Guideline Law**

	CHILD SUPPORT OBLIGATION WORKSHEET		
	Noncustodial Parent (a)	Custodial Parent (b)	Combined (c)
1. Gross Income	\$1509_____	\$1509_____	
2. Deductions:			
FIT – 1 withholding allowance	- 43_____	- 43_____	
Social Security	- 94_____	- 94_____	
Medicare	- 22_____	- 22_____	
3. Monthly Net Income	\$1350_____	\$1350_____	\$2700_____
	(1a – 2a)	(1b – 2b)	(3a + 3b)
4. % of Combined Income	50%_____	50%_____	100%
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for <u>  1  </u> Children			\$665_____
6. Parents Share	\$333_____	\$333_____	
	(4a x 5c)	(4b x 5c)	
7. Basic Obligation using NCP's Net Income Only	\$345_____		
8. NCP's Basic Obligation (Enter lower amount of 6a or 7a)	<b>\$333</b> _____		

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**Proposed Guideline Law**

	CHILD SUPPORT OBLIGATION WORKSHEET		
	Noncustodial Parent (a)	Custodial Parent (b)	Combined (c)
1. Gross Income	\$1509_____	\$1509_____	
2. Deductions:			
FIT – 1 withholding allowance	- 43_____	- 43_____	
Social Security	- 94_____	- 94_____	
Medicare	- 22_____	- 22_____	
3. Monthly Net Income	\$1350_____	\$1350_____	\$2700_____
	(1a – 2a)	(1b – 2b)	(3a + 3b)
4. % of Combined Income	50%_____	50%_____	100%
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for <u>  1  </u> Children			\$665_____
6. Parents Share	\$332.50_____	\$332.50_____	
	(4a x 5c)	(4b x 5c)	
7. Basic Obligation using NCP's Net Income Only	\$345_____		
8. NCP's Basic Obligation (Enter lower amount of 6a or 7a)	<b>\$333</b> _____		

**Example #1b** – Both parents work at minimum wage which is \$9.95 per hour effective January 2022. Noncustodial parent's monthly gross income = \$1,509 per month (yearly gross income = \$18,108). Custodial parent's monthly gross income = \$1,509 (yearly gross income = \$18,108). 2 Children.

**Current Guideline Law**

	CHILD SUPPORT OBLIGATION WORKSHEET		
	Noncustodial Parent	Custodial Parent	Combined
	(a)	(b)	(c)
1. Gross Income	\$1509_____	\$1509_____	
2. Deductions:			
FIT – 1 withholding allowance	- 43_____	- 43_____	
Social Security	- 94_____	- 94_____	
Medicare	- 22_____	- 22_____	
3. Monthly Net Income	\$1350_____	\$1350_____	\$2700_____
	(1a – 2a)	(1b – 2b)	(3a + 3b)
4. % of Combined Income	50%_____	50%_____	100%
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for <u>  2  </u> Children			\$962_____
6. Parents Share	\$481_____	\$481_____	
	(4a x 5c)	(4b x 5c)	
7. Basic Obligation using NCP's Net Income Only	\$479_____		
8. NCP's Basic Obligation (Enter lower amount of 6a or 7a)	<b>\$479</b> _____		

**Proposed Guideline Law**

	CHILD SUPPORT OBLIGATION WORKSHEET		
	Noncustodial Parent	Custodial Parent	Combined
	(a)	(b)	(c)
1. Gross Income	\$1509_____	\$1509_____	
2. Deductions:			
FIT – 1 withholding allowance	- 43_____	- 43_____	
Social Security	- 94_____	- 94_____	
Medicare	- 22_____	- 22_____	
3. Monthly Net Income	\$1350_____	\$1350_____	\$2700_____
	(1a – 2a)	(1b – 2b)	(3a + 3b)
4. % of Combined Income	50%_____	50%_____	100%
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for <u>  2  </u> Children			\$962_____
6. Parents Share	\$481_____	\$481_____	
	(4a x 5c)	(4b x 5c)	
7. Basic Obligation using NCP's Net Income Only	\$479_____		
8. NCP's Basic Obligation (Enter lower amount of 6a or 7a)	<b>\$479</b> _____		

**Example #2a** – Noncustodial parent earns SD average wage which is \$23.64 per hour (monthly gross income = \$4,097; yearly gross income = \$49,164). Custodial parent works at minimum wage which is \$9.95 per hour (monthly gross income = \$1,509; yearly gross income = \$18,108).  
1 Child.

**Current Guideline Law**

	CHILD SUPPORT OBLIGATION WORKSHEET		
	Noncustodial Parent (a)	Custodial Parent (b)	Combined (c)
1. Gross Income	\$4097_____	\$1509_____	
2. Deductions:			
FIT – 1 withholding allowance	- 344_____	- 43_____	
Social Security	- 254_____	- 94_____	
Medicare	- 59_____	- 22_____	
3. Monthly Net Income	\$3440_____	\$1350_____	\$4790_____
	(1a – 2a)	(1b – 2b)	(3a + 3b)
4. % of Combined Income	72%_____	28%_____	100%
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for <u>  1  </u> Children			\$969_____
6. Parents Share	\$698_____	\$271_____	
	(4a x 5c)	(4b x 5c)	
7. Basic Obligation using NCP's Net Income Only	\$824_____		
8. NCP's Basic Obligation (Enter lower amount of 6a or 7a)	<b>\$698</b> _____		

**Proposed Guideline Law**

	CHILD SUPPORT OBLIGATION WORKSHEET		
	Noncustodial Parent (a)	Custodial Parent (b)	Combined (c)
1. Gross Income	\$4097_____	\$1509_____	
2. Deductions:			
FIT – 1 withholding allowance	- 344_____	- 43_____	
Social Security	- 254_____	- 94_____	
Medicare	- 59_____	- 22_____	
3. Monthly Net Income	\$3440_____	\$1350_____	\$4790_____
	(1a – 2a)	(1b – 2b)	(3a + 3b)
4. % of Combined Income	72%_____	28%_____	100%
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for <u>  1  </u> Children			\$969_____
6. Parents Share	\$698_____	\$271_____	
	(4a x 5c)	(4b x 5c)	
7. Basic Obligation using NCP's Net Income Only	\$824_____		
8. NCP's Basic Obligation (Enter lower amount of 6a or 7a)	<b>\$698</b> _____		

**Example #2b** – Noncustodial parent earns SD average wage which is \$23.64 per hour (monthly gross income = \$4,097; yearly gross income = \$49,164). Custodial parent works at minimum wage which is \$9.95 per hour (monthly gross income = \$1,509; yearly gross income = \$18,108). 2 Children.

**Current Guideline Law**

	CHILD SUPPORT OBLIGATION WORKSHEET		
	Noncustodial Parent	Custodial Parent	Combined
	(a)	(b)	(c)
1. Gross Income	\$4097_____	\$1509_____	
2. Deductions:			
FIT – 1 withholding allowance	- 344_____	- 43_____	
Social Security	- 254_____	- 94_____	
Medicare	- 59_____	- 22_____	
3. Monthly Net Income	\$3440_____	\$1350_____	\$4790_____
	(1a – 2a)	(1b – 2b)	(3a + 3b)
4. % of Combined Income	72%_____	28%_____	100%
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for <u>  2  </u> Children			\$1387_____
6. Parents Share	\$999_____	\$388_____	
	(4a x 5c)	(4b x 5c)	
7. Basic Obligation using NCP's Net Income Only	\$1190_____		
8. NCP's Basic Obligation (Enter lower amount of 6a or 7a)	<b>\$999</b> _____		

**Proposed Guideline Law**

	CHILD SUPPORT OBLIGATION WORKSHEET		
	Noncustodial Parent	Custodial Parent	Combined
	(a)	(b)	(c)
1. Gross Income	\$4097_____	\$1509_____	
2. Deductions:			
FIT – 1 withholding allowance	- 344_____	- 43_____	
Social Security	- 254_____	- 94_____	
Medicare	- 59_____	- 22_____	
3. Monthly Net Income	\$3440_____	\$1350_____	\$4790_____
	(1a – 2a)	(1b – 2b)	(3a + 3b)
4. % of Combined Income	72%_____	28%_____	100%
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for <u>  2  </u> Children			\$1426_____
6. Parents Share	\$1027_____	\$399_____	
	(4a x 5c)	(4b x 5c)	
7. Basic Obligation using NCP's Net Income Only	\$1198_____		
8. NCP's Basic Obligation (Enter lower amount of 6a or 7a)	<b>\$1027</b> _____		

**Example #3a** – Both parents earn \$23.64 per hour (SD average wage). Noncustodial parent's monthly gross income = \$4,097 (yearly gross income = \$49,164). Custodial parent's monthly gross income = \$4,097 (yearly gross income = \$49,164). 1 Child.

**Current Guideline Law**

	CHILD SUPPORT OBLIGATION WORKSHEET		
	Noncustodial Parent	Custodial Parent	Combined
	(a)	(b)	(c)
1. Gross Income	\$4097_____	\$4097_____	
2. Deductions:			
FIT – 1 withholding allowance	- 344_____	- 344_____	
Social Security	- 254_____	- 254_____	
Medicare	- 59_____	- 59_____	
3. Monthly Net Income	\$3440_____	\$3440_____	\$6880_____
	(1a – 2a)	(1b – 2b)	(3a + 3b)
4. % of Combined Income	50%_____	50%_____	100%
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for <u>1</u> Children			\$1162_____
6. Parents Share	\$581_____	\$581_____	
	(4a x 5c)	(4b x 5c)	
7. Basic Obligation using NCP's Net Income Only	\$824_____		
8. NCP's Basic Obligation (Enter lower amount of 6a or 7a)	<b>\$581</b> _____		

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**Proposed Guideline Law**

	CHILD SUPPORT OBLIGATION WORKSHEET		
	Noncustodial Parent	Custodial Parent	Combined
	(a)	(b)	(c)
1. Gross Income	\$4097_____	\$4097_____	
2. Deductions:			
FIT – 1 withholding allowance	- 344_____	- 344_____	
Social Security	- 254_____	- 254_____	
Medicare	- 59_____	- 59_____	
3. Monthly Net Income	\$3440_____	\$3440_____	\$6880_____
	(1a – 2a)	(1b – 2b)	(3a + 3b)
4. % of Combined Income	50%_____	50%_____	100%
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for <u>1</u> Children			\$1162_____
6. Parents Share	\$581_____	\$581_____	
	(4a x 5c)	(4b x 5c)	
7. Basic Obligation using NCP's Net Income Only	\$824_____		
8. NCP's Basic Obligation (Enter lower amount of 6a or 7a)	<b>\$581</b> _____		

**Example #3b** – Both parents earn \$23.64 per hour (SD average wage). Noncustodial parent's monthly gross income = \$4,097 (yearly gross income = \$49,164). Custodial parent's monthly gross income = \$4,097 (yearly gross income = \$49,164). 2 Children.

**Current Guideline Law**

	CHILD SUPPORT OBLIGATION WORKSHEET		
	Noncustodial Parent	Custodial Parent	Combined
	(a)	(b)	(c)
1. Gross Income	\$4097_____	\$4097_____	
2. Deductions:			
FIT – 1 withholding allowance	- 344_____	- 344_____	
Social Security	- 254_____	- 254_____	
Medicare	- 59_____	- 59_____	
3. Monthly Net Income	\$3440_____	\$3440_____	\$6880_____
	(1a – 2a)	(1b – 2b)	(3a + 3b)
4. % of Combined Income	50%_____	50%_____	100%
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for <u>  2  </u> Children			\$1656_____
6. Parents Share	\$828_____	\$828_____	
	(4a x 5c)	(4b x 5c)	
7. Basic Obligation using NCP's Net Income Only	\$1190_____		
8. NCP's Basic Obligation (Enter lower amount of 6a or 7a)	<b>\$828</b> _____		

**Proposed Guideline Law**

	CHILD SUPPORT OBLIGATION WORKSHEET		
	Noncustodial Parent	Custodial Parent	Combined
	(a)	(b)	(c)
1. Gross Income	\$4097_____	\$4097_____	
2. Deductions:			
FIT – 1 withholding allowance	- 344_____	- 344_____	
Social Security	- 254_____	- 254_____	
Medicare	- 59_____	- 59_____	
3. Monthly Net Income	\$3440_____	\$3440_____	\$6880_____
	(1a – 2a)	(1b – 2b)	(3a + 3b)
4. % of Combined Income	50%_____	50%_____	100%
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for <u>  2  </u> Children			\$1716_____
6. Parents Share	\$858_____	\$858_____	
	(4a x 5c)	(4b x 5c)	
7. Basic Obligation using NCP's Net Income Only	\$1198_____		
8. NCP's Basic Obligation (Enter lower amount of 6a or 7a)	<b>\$858</b> _____		

**Example #4a** – Both parents earn \$15 per hour and work 40 hours per week. Noncustodial parent's monthly gross income = \$2,600 (yearly gross income = \$31,200). Custodial parent's monthly gross income = \$2,600 (yearly gross income = \$31,200). 1 Child.

**Current Guideline Law**

	CHILD SUPPORT OBLIGATION WORKSHEET		
	Noncustodial Parent	Custodial Parent	Combined
	(a)	(b)	(c)
1. Gross Income	\$2600_____	\$2600_____	
2. Deductions:			
FIT – 1 withholding allowance	- 167_____	- 167_____	
Social Security	- 161_____	- 161_____	
Medicare	- 38_____	- 38_____	
3. Monthly Net Income	\$2234_____	\$2234_____	\$4468_____
	(1a – 2a)	(1b – 2b)	(3a + 3b)
4. % of Combined Income	50%_____	50%_____	100%
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for <u>1</u> Children			\$946_____
6. Parents Share	\$473_____	\$473_____	
	(4a x 5c)	(4b x 5c)	
7. Basic Obligation using NCP's Net Income Only	\$560_____		
8. NCP's Basic Obligation (Enter lower amount of 6a or 7a)	<b>\$473</b> _____		

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**Proposed Guideline Law**

	CHILD SUPPORT OBLIGATION WORKSHEET		
	Noncustodial Parent	Custodial Parent	Combined
	(a)	(b)	(c)
1. Gross Income	\$2600_____	\$2600_____	
2. Deductions:			
FIT – 1 withholding allowance	- 167_____	- 167_____	
Social Security	- 161_____	- 161_____	
Medicare	- 38_____	- 38_____	
3. Monthly Net Income	\$2234_____	\$2234_____	\$4468_____
	(1a – 2a)	(1b – 2b)	(3a + 3b)
4. % of Combined Income	50%_____	50%_____	100%
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for <u>1</u> Children			\$946_____
6. Parents Share	\$473_____	\$473_____	
	(4a x 5c)	(4b x 5c)	
7. Basic Obligation using NCP's Net Income Only	\$560_____		
8. NCP's Basic Obligation (Enter lower amount of 6a or 7a)	<b>\$473</b> _____		



**Example #4b** – Both parents earn \$15 per hour and work 40 hours per week. Noncustodial parent's monthly gross income = \$2,600 (yearly gross income = \$31,200). Custodial parent's monthly gross income = \$2,600 (yearly gross income = \$31,200). 2 Children.

**Current Guideline Law**

	CHILD SUPPORT OBLIGATION WORKSHEET		
	Noncustodial Parent	Custodial Parent	Combined
	(a)	(b)	(c)
1. Gross Income	\$2600_____	\$2600_____	
2. Deductions:			
FIT – 1 withholding allowance	- 167_____	- 167_____	
Social Security	- 161_____	- 161_____	
Medicare	- 38_____	- 38_____	
3. Monthly Net Income	\$2234_____	\$2234_____	\$4468_____
	(1a – 2a)	(1b – 2b)	(3a + 3b)
4. % of Combined Income	50%_____	50%_____	100%
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for <u>  2  </u> Children			\$1358_____
6. Parents Share	\$679_____	\$679_____	
	(4a x 5c)	(4b x 5c)	
7. Basic Obligation using NCP's Net Income Only	\$813_____		
8. NCP's Basic Obligation (Enter lower amount of 6a or 7a)	<b>\$679</b> _____		

**Proposed Guideline Law**

	CHILD SUPPORT OBLIGATION WORKSHEET		
	Noncustodial Parent	Custodial Parent	Combined
	(a)	(b)	(c)
1. Gross Income	\$2600_____	\$2600_____	
2. Deductions:			
FIT – 1 withholding allowance	- 167_____	- 167_____	
Social Security	- 161_____	- 161_____	
Medicare	- 38_____	- 38_____	
3. Monthly Net Income	\$2234_____	\$2234_____	\$4468_____
	(1a – 2a)	(1b – 2b)	(3a + 3b)
4. % of Combined Income	50%_____	50%_____	100%
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for <u>  2  </u> Children			\$1397_____
6. Parents Share	\$698.50_____	\$698.50_____	
	(4a x 5c)	(4b x 5c)	
7. Basic Obligation using NCP's Net Income Only	\$813_____		
8. NCP's Basic Obligation (Enter lower amount of 6a or 7a)	<b>\$699</b> _____		

**Example #5a** – Noncustodial parent earns \$20.00 per hour and works 40 hours per week (monthly gross income = \$3,467; yearly gross income = \$41,604). Custodial parent earns \$15.00 per hour and works 40 hours per week (monthly gross income = \$2,600; yearly gross income = \$31,200). 1 Child.

**Current Guideline Law**

	CHILD SUPPORT OBLIGATION WORKSHEET		
	Noncustodial Parent	Custodial Parent	Combined
	(a)	(b)	(c)
1. Gross Income	\$3467_____	\$2600_____	
2. Deductions:			
FIT – 1 withholding allowance	- 270_____	- 167_____	
Social Security	- 215_____	- 161_____	
Medicare	- 50_____	- 38_____	
3. Monthly Net Income	\$2932_____	\$2234_____	\$5166_____
	(1a – 2a)	(1b – 2b)	(3a + 3b)
4. % of Combined Income	57%_____	43%_____	100%
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for <u>  1  </u> Children			\$1000_____
6. Parents Share	\$570_____	\$430_____	
	(4a x 5c)	(4b x 5c)	
7. Basic Obligation using NCP's Net Income Only	\$723_____		
8. NCP's Basic Obligation (Enter lower amount of 6a or 7a)	<b>\$570</b> _____		

**Proposed Guideline Law**

	CHILD SUPPORT OBLIGATION WORKSHEET		
	Noncustodial Parent	Custodial Parent	Combined
	(a)	(b)	(c)
1. Gross Income	\$3467_____	\$2600_____	
2. Deductions:			
FIT – 1 withholding allowance	- 270_____	- 167_____	
Social Security	- 215_____	- 161_____	
Medicare	- 50_____	- 38_____	
3. Monthly Net Income	\$2932_____	\$2234_____	\$5166_____
	(1a – 2a)	(1b – 2b)	(3a + 3b)
4. % of Combined Income	57%_____	43%_____	100%
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for <u>  1  </u> Children			\$1000_____
6. Parents Share	\$570_____	\$430_____	
	(4a x 5c)	(4b x 5c)	
7. Basic Obligation using NCP's Net Income Only	\$723_____		
8. NCP's Basic Obligation (Enter lower amount of 6a or 7a)	<b>\$570</b> _____		

**Example #5b** – Noncustodial parent earns \$20.00 per hour and works 40 hours per week (monthly gross income = \$3,467; yearly gross income = \$41,604). Custodial parent earns \$15.00 per hour and works 40 hours per week (monthly gross income = \$2,600; yearly gross income = \$31,200). 2 Children.

**Current Guideline Law**

	CHILD SUPPORT OBLIGATION WORKSHEET		
	Noncustodial Parent (a)	Custodial Parent (b)	Combined (c)
1. Gross Income	\$3467_____	\$2600_____	
2. Deductions:			
FIT – 1 withholding allowance	- 270_____	- 167_____	
Social Security	- 215_____	- 161_____	
Medicare	- 50_____	- 38_____	
3. Monthly Net Income	\$2932_____	\$2234_____	\$5166_____
	(1a – 2a)	(1b – 2b)	(3a + 3b)
4. % of Combined Income	57%_____	43%_____	100%
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for <u>  2  </u> Children			\$1430_____
6. Parents Share	\$815_____	\$615_____	
	(4a x 5c)	(4b x 5c)	
7. Basic Obligation using NCP's Net Income Only	\$1046_____		
8. NCP's Basic Obligation (Enter lower amount of 6a or 7a)	<b>\$815</b> _____		

**Proposed Guideline Law**

	CHILD SUPPORT OBLIGATION WORKSHEET		
	Noncustodial Parent (a)	Custodial Parent (b)	Combined (c)
1. Gross Income	\$3467_____	\$2600_____	
2. Deductions:			
FIT – 1 withholding allowance	- 270_____	- 167_____	
Social Security	- 215_____	- 161_____	
Medicare	- 50_____	- 38_____	
3. Monthly Net Income	\$2932_____	\$2234_____	\$5166_____
	(1a – 2a)	(1b – 2b)	(3a + 3b)
4. % of Combined Income	57%_____	43%_____	100%
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for <u>  2  </u> Children			\$1475_____
6. Parents Share	\$841_____	\$634_____	
	(4a x 5c)	(4b x 5c)	
7. Basic Obligation using NCP's Net Income Only	\$1046_____		
8. NCP's Basic Obligation (Enter lower amount of 6a or 7a)	<b>\$841</b> _____		

**Example #6a** – Noncustodial parent earns \$30 per hour and works 40 hours per week (monthly gross income = \$5,200; yearly gross income = \$62,400). Custodial parent earns \$40 per hour and works 40 hours per week (monthly gross income = \$6,933; yearly gross income = \$83,200).  
1 Child.

**Current Guideline Law**

	CHILD SUPPORT OBLIGATION WORKSHEET		
	Noncustodial Parent	Custodial Parent	Combined
	(a)	(b)	(c)
1. Gross Income	\$5200_____	\$6933_____	
2. Deductions:			
FIT – 1 withholding allowance	- 544_____	- 922_____	
Social Security	- 322_____	- 430_____	
Medicare	- 75_____	- 101_____	
3. Monthly Net Income	\$4259_____	\$5480_____	\$9739_____
	(1a – 2a)	(1b – 2b)	(3a + 3b)
4. % of Combined Income	44%_____	56%_____	100%
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for <u>  1  </u> Children			\$1366_____
6. Parents Share	\$601_____	\$765_____	
	(4a x 5c)	(4b x 5c)	
7. Basic Obligation using NCP's Net Income Only	\$929_____		
8. NCP's Basic Obligation (Enter lower amount of 6a or 7a)	<b>\$601</b> _____		

**Proposed Guideline Law**

	CHILD SUPPORT OBLIGATION WORKSHEET		
	Noncustodial Parent	Custodial Parent	Combined
	(a)	(b)	(c)
1. Gross Income	\$5200_____	\$6933_____	
2. Deductions:			
FIT – 1 withholding allowance	- 544_____	- 922_____	
Social Security	- 322_____	- 430_____	
Medicare	- 75_____	- 101_____	
3. Monthly Net Income	\$4259_____	\$5480_____	\$9739_____
	(1a – 2a)	(1b – 2b)	(3a + 3b)
4. % of Combined Income	44%_____	56%_____	100%
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for <u>  1  </u> Children			\$1466_____
6. Parents Share	\$645_____	\$821_____	
	(4a x 5c)	(4b x 5c)	
7. Basic Obligation using NCP's Net Income Only	\$932_____		
8. NCP's Basic Obligation (Enter lower amount of 6a or 7a)	<b>\$645</b> _____		

**Example #6b** – Noncustodial parent earns \$30 per hour and works 40 hours per week (monthly gross income = \$5,200; yearly gross income = \$62,400). Custodial parent earns \$40 per hour and works 40 hours per week (monthly gross income = \$6,933; yearly gross income = \$83,200). 2 Children.

**Current Guideline Law**

	CHILD SUPPORT OBLIGATION WORKSHEET		
	Noncustodial Parent	Custodial Parent	Combined
	(a)	(b)	(c)
1. Gross Income	\$5200_____	\$6933_____	
2. Deductions:			
FIT – 1 withholding allowance	- 544_____	- 922_____	
Social Security	- 322_____	- 430_____	
Medicare	- 75_____	- 101_____	
3. Monthly Net Income	\$4259_____	\$5480_____	\$9739_____
	(1a – 2a)	(1b – 2b)	(3a + 3b)
4. % of Combined Income	44%_____	56%_____	100%
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for <u>2</u> Children			\$1935_____
6. Parents Share	\$851_____	\$1084_____	
	(4a x 5c)	(4b x 5c)	
7. Basic Obligation using NCP's Net Income Only	\$1341_____		
8. NCP's Basic Obligation (Enter lower amount of 6a or 7a)	<b>\$851</b> _____		

**Proposed Guideline Law**

	CHILD SUPPORT OBLIGATION WORKSHEET		
	Noncustodial Parent	Custodial Parent	Combined
	(a)	(b)	(c)
1. Gross Income	\$5200_____	\$6933_____	
2. Deductions:			
FIT – 1 withholding allowance	- 544_____	- 922_____	
Social Security	- 322_____	- 430_____	
Medicare	- 75_____	- 101_____	
3. Monthly Net Income	\$4259_____	\$5480_____	\$9739_____
	(1a – 2a)	(1b – 2b)	(3a + 3b)
4. % of Combined Income	44%_____	56%_____	100%
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for <u>2</u> Children			\$2145_____
6. Parents Share	\$944_____	\$1201_____	
	(4a x 5c)	(4b x 5c)	
7. Basic Obligation using NCP's Net Income Only	\$1373_____		
8. NCP's Basic Obligation (Enter lower amount of 6a or 7a)	<b>\$944</b> _____		

# ATTACHMENT 7: LICENSE RESTRICTION AND REVOCATION PROCESS

## Federal Regulation –

[466\(a\)\(16\) of the Social Security Act](#)

## State Statutes –

[32-12-116](#)

[25-7A-56](#)

[25-7A-56.1](#)

## Administrative Rules –

[67:18:01:61](#)

[67:18:01:62](#)

## Division of Child Support (DCS)

### 1. Restriction of Driver, Professional, Hunting and Fishing License

When a noncustodial parent has a delinquency balance of \$1,000 or more and it equals 3 months of the monthly child support obligation, DCS computer system issues a Notice of Intent to Restrict License(s) to the noncustodial parent.

- Mailed by the 4<sup>th</sup> of each month.
- Advises the noncustodial parent of:
  - The intent to restrict their ability to obtain and/or renew their driver, professional, hunting and/or fishing license(s) until satisfactory arrangements for repayment have been made.
  - Need to pay arrears in full or contact DCS to enter into a repayment agreement.
  - Right to request an administrative review if they do not agree with the restriction being placed.

Restriction is placed on the license(s) on the 20<sup>th</sup> of the month, unless the noncustodial parent has:

- Paid all arrears in full; or
- Entered into a signed repayment agreement with DCS agreeing to pay the current monthly child support obligation plus an additional amount towards arrears; or
- Requested an administrative review.

If the noncustodial parent has not paid the arrears in full or entered into a repayment agreement within 90 days of the restriction being placed, a second notice is sent to the noncustodial parent advising them of the restriction.

Noncustodial parent may obtain one 180-day temporary permit for a driver license each time his/her license is restricted. Example: Noncustodial parent is restricted, obtains a temporary permit, and pays the child support arrears in full and the restriction is removed. Noncustodial parent then incurs arrears later which re-restricts his/her license. The noncustodial parent can obtain another 180-day temporary permit.

### 2. Revocation of Driver License

If the noncustodial parent has entered into a repayment agreement and fails to comply, DCS may proceed with revocation of the noncustodial parent's driver license.

- Noncustodial parent must have failed to comply with the repayment agreement for a period of at least 60 days and the situation must be appropriate to be considered for revocation.
  - On TANF or SSI, DCS will not seek revocation.
  - If the noncustodial parent is disabled or has a pending claim with SSA, DCS will not seek revocation.
  - Income Withholding Order (IWO) in place and DCS is receiving 50% of income, DCS will not seek revocation.
  - If the noncustodial parent has lost his/her employment due to health, weather, downsizing, etc., DCS will not seek revocation.
- If a case is deemed appropriate for license revocation, Notice of Nonpayment is sent to the noncustodial parent.
- Noncustodial parent has 30 days to respond.
- If no response, Notice of Intent to Revoke is sent.
- If no response within 13 days (10 days to respond plus 3 days mail time), DCS proceeds with notifying Public Safety to revoke the driver license.
- If the noncustodial parent pays the full amount owed or negotiates a payment amount, DCS terminates the revocation process.
- Noncustodial parent may also request an administrative review. If an administrative review is requested, the revocation process is stopped until the review/appeal process has been completed.

## Statistics

	<b>Agreements Sent</b>	<b># of Non-custodial Parents</b>	<b># of Cases</b>	<b>Total Amount Received</b>	<b>Amount towards Arrears</b>	<b>Number Revoked</b>	<b>Number Reinstated</b>
<b>SFY-2019</b>	1,436	669	1,387	\$22,733,854	\$7,682,121	564	371
<b>SFY-2020</b>	1,393	708	1,316	\$22,452,568	\$10,297,643	460	245
<b>SFY-2021</b>	1,300	649	1,178	\$23,662,202	\$8,659,953	575	299

## ATTACHMENT 8: INCOME WITHHOLDING/GARNISHMENT

### **Federal Regulations –**

§§[454\(20\)](#) and [466\(a\)\(1\), \(b\) and \(d\)](#) of the Act.

[45 CFR 303.100](#)

### **State Laws –**

[25-7A-23 through 25-7A-40](#)

### **Administrative Rule –**

[67:18:01:02](#)

### **DCS Policy/Procedures**

If a person has applied for services through Division of Child Support (DCS) and if the child support order contains income withholding language, DCS will issue an Income Withholding Order (IWO) to the employer. A copy of the IWO is also sent to the noncustodial parent.

If the child support order does not contain income withholding language and if the noncustodial parent owes arrears, DCS will issue a Notice of Withholding along with a copy of the IWO to the noncustodial parent's last known address. If the noncustodial parent does not agree with the action, they can request an administrative review.

Total amount withheld for cash support and health insurance premiums cannot exceed 50% of an employee's income after deducting mandatory deductions required by federal law, state law or as a condition of employment.

Employers may deduct an amount not to exceed \$3 per month from the noncustodial parent's income to cover the expenses involved in transmitting the amount withheld. The \$3 is not deducted from the amount of child support withheld and transmitted to DCS. It is deducted from the noncustodial parent's remaining net income. The \$3 fee is not used in determining the 50% limitation of withholding.

Payments are to be transmitted to DCS within 7 business days from the date of withholding.

Employers are required to report new hires within 20 days of hire to their state's new hire reporting center. In SD, Department of Labor and Regulation handles the new hire reporting. Information entered in their database is matched nightly against DCS records. Any match received results in an IWO being automatically issued within 2 business days. Child Support Specialists do have the ability to override the issuance. An override may occur if the match is for a second employer and DCS is receiving the full amount of support from the primary employer or in those instances wherein the noncustodial parent has agreed to have the child support deducted from their designated bank account (alternative payment arrangement).

DCS does not have jurisdiction to issue an IWO to tribal employers.

Payments received are applied towards the current child support obligation before any amount is applied towards arrears. If the noncustodial parent has multiple cases, payments are split proportionately between the noncustodial parent's cases.



## **Statistics**

61% of child support collected is a result of income withholding.

### **SFY 2021**

- 32,196 IWOs were issued by DCS
- \$62.9M collected via IWO

## ATTACHMENT 9: SOUTH DAKOTA ABATEMENT HISTORY

### 1996 Commission on Child Support

- Due to circumstances varying considerably in individual cases, established the parameters of 38% to 66% for abatements.
- Reduced the number of days in a month which the child(ren) spends with the noncustodial parent from 29 consecutive days to 10 or more days per month.
- Visitation and abatement must be specified in the court order, along with the appropriate percentage and amount of abatement.
- Recommendation was not meant to imply abatements should be granted in every case simply because the mathematical criteria is established.

### 2000 Commission on Child Support

- Amended statute to indicate it is “presumed” visitation occurred.
- Created the cross-credit calculation for shared parental responsibility.
  - Child must spend at least 120 days per calendar year in each parent’s home
  - Must be a sharing of duties, responsibilities, and expenses for the child.
  - Court must determine if requirements are met and if appropriate under the circumstances.

### 2004 Commission on Child Support

- Guidelines include average amount spent for child’s extra-curricular activities.
- Statute amended to clarify parents seeking shared parenting arrangement agree in writing to the sharing of a child’s education, recreation, and entertainment activities.

### 2008 Commission on Child Support

- Separated the abatement and cross-credit in to two separate statutes.
  - Abatement is intended to apply to extended parenting time.
  - Cross-credit is intended to be applicable when the parents agree to a parenting plan encompassing significant sharing of parental responsibilities and child-rearing expenses.
- Increased number of nights from 120 to 180 to create more equal parenting time.
  - Some parents were using the cross-credit calculation to reduce their obligation to a zero-support order when they truly did not share parenting responsibilities and expenses in proportion to their income.

### 2012 Commission on Child Support – No Changes

### 2016 Commission on Child Support – No Changes

## ATTACHMENT 10: MEDICAL SUPPORT

### Federal Regulations –

45 CFR 302.56 – Guidelines for setting child support orders – <https://www.law.cornell.edu/cfr/text/45/302.56>

45 CFR 303.30 – Securing medical support information – <https://www.law.cornell.edu/cfr/text/45/303.30>

45 CFR 303.31 – Securing and enforcing medical support obligations – <https://www.law.cornell.edu/cfr/text/45/303.31>

45 CFR 303.32 – National Medical Support Notice – <https://www.law.cornell.edu/cfr/text/45/303.32>

### State Laws –

[25-7-6.16](https://www.sdlegislature.gov/Statutes/Codified_Laws/2050111) – Medical support – Insurance – Computation of costs – Apportionment between parents. – [https://www.sdlegislature.gov/Statutes/Codified\\_Laws/2050111](https://www.sdlegislature.gov/Statutes/Codified_Laws/2050111)

### Division of Child Support (DCS)

When establishing child support orders, the state must address how the child's health care needs will be met by medical support. Under [SDCL 25-7-6.16](https://www.sdlegislature.gov/Statutes/Codified_Laws/2050111) the coverage must be "accessible" and "reasonable in cost".

Medical Insurance is considered accessible if the benefit plan is available and provides coverage for the child residing in the geographic area covered by the insurance policy.

Medical Insurance is considered reasonable in cost if the cost attributable to the child is equal to or less than 8% of the parent's net income, after proportionate medical support credit is applied, and the amount shall be specified in the order for support.

If the noncustodial parent (NCP) is court ordered to provide insurance, and the DCS is not aware of coverage currently provided by the NCP, the National Medical Support Notice (NMSN) is issued to the NCP's employer for possible enrollment of the child/ren into the policy available through their employment.

The issuance of the NMSN does not necessarily mean enrollment will occur. Once this notice is received by the employer, determination needs to be made regarding enrollment. If insurance is not offered to employees, the NCP is among a class of employees not eligible for insurance (such as part time, seasonal, internship, etc.), the NCP is no longer employed, or the cost would exceed either the 50% withholding limitation or the 8% cost limitation, then the employer would note the reason and return the form. Enrollment would not occur in these situations. The custodial parent (CP) would be notified that enrollment would not occur.

If the NCP is subject to a waiting period (such as 90 day probationary time period), the employer will note the date eligibility will occur and return the form to DCS. If the NCP is still employed when that date arrives, DCS will issue a new NMSN to the employer. *The NMSN is considered a qualifying event and therefore not subject to open enrollment restrictions.*

If the NCP has insurance available, and is currently covering the child, the employer will complete the Medical Insurance Verification form and return to DCS so the insurance information can be placed on the DCS computer system, appropriate medical support credit can be applied, and the CP is notified of the coverage.

*If the cost exceeds the limitations provided in their support order, the NCP would not be required to continue the coverage. The NCP or CP may voluntarily exceed their 8% limitation to secure insurance. However, that party may only receive credit up to the 8% of the other party's reasonable cost limit.*

If the NCP has insurance available, but is not currently covering the child, the employer will review the cost limitations provided on the NMSN. If the cost of the insurance exceeds the 8% limitation of either party or would exceed the 50% limitation on withholding (cash support takes priority over medical support), the NCP will not be required to enroll the child/ren into the policy available. *The NCP or CP may voluntarily exceed their 8% limitation to secure insurance. However, that party may only receive credit up to the 8% of the other party's reasonable cost limit.*

Example:

The 8% limitation is \$103 for the NCP and \$103 for the CP.

The cost attributed to the child is \$250 – the income of the parents is the same, so each parent is responsible for 50% of the cost.

The NCP/CPs proportionate share of the cost is \$125 ( $\$250 \times 50\%$ ). This would exceed the \$103 limitation and enrollment into the policy is not required. The NCP may voluntarily enroll the child into the plan; however, the CP is only responsible for reimbursement of their 8% limitation (\$103). This will result in the NCP paying \$147 ( $\$250 - \$103$ ) for the insurance coverage and receiving a credit of \$103 off their child support obligation. *This situation works the same if the CP would voluntarily exceed the limitation, the NCP would be only be required to pay up to their 8% limitation.*

Once enrollment occurs, the employer will complete the Medical Insurance Verification form and return to DCS so the insurance information can be placed on the DCS computer system, appropriate medical support credit can be applied, and the CP is notified of the coverage.

**Considerations for the Commission:**

- Federal Regulations allow states to consider the full cost of the plan, when determining whether the policy is reasonable in cost. Currently, only the child's portion of the insurance costs are used. By utilizing the full cost of the policy, when determining if the policy is reasonable in cost, consideration is given to the full cost the NCP expends to enroll the child.
- Public Input

**EXAMPLES OF HOW REASONABLE COST CAN BE CALCULATED**

NCP income -- \$1433 / 50% of combined income  
CP income - \$1433 / 50% of combined income  
The 8% limitation is \$103 for each parent  
1 child

Available Employer Coverage:  
Single Coverage \$250  
Family Coverage \$450

Current Law – The cost used to determine if the plan is reasonable in cost is \$200 (\$450-\$250). The NCP/CPs proportionate share of the cost is \$100 (\$200 x 50%). The 8% limitation is \$103, and therefore enrollment into the health insurance plan would occur with the NCP receiving a credit of \$100 off their child support obligation.

*If the full cost of the plan is used, the cost used to determine if the plan is reasonable in cost is \$450. There are 2 individuals on the plan.  $\$450/2 = \$225$ .  $\$225$  for the one child x 50% proportionate share is \$112.50. The 8% limitation is \$103. Therefore, enrollment into the health insurance plan would not occur.*



NCP income -- \$4166 / 50% of combined income  
CP income - \$4166 / 50% of combined income  
The 8% limitation is \$279 for each parent  
1 child

Available Employer Coverage:  
Single Coverage \$250  
Family Coverage \$450

Current Law – The cost used to determine if the plan is reasonable in cost is \$200 (\$450 - \$250). The NCP/CPs proportionate share of the cost is \$100 (\$200 x 50%). The 8% limitation is \$279. Therefore, enrollment into the health insurance plan would occur with the NCP receiving a credit of \$100 off their child support obligation.

*If the full cost of the plan is used, the cost used to determine if the plan is reasonable in cost is \$450. There are 2 individuals on the plan.  $\$450/2 = \$225$ .  $\$225$  for the one child x 50% proportionate share is \$112.50. The 8% limitation is \$279. Therefore, enrollment into the health insurance plan would occur with the NCP receiving a credit of \$112.50 off their child support obligation.*



NCP income - \$4166 / 50% of combined income  
CP income - \$4166 / 50% of combined income  
The 8% limitation is \$279 for each parent  
2 children of the parties (but NCP will be enrolling current spouse and their 3 children as well)

Available Employer Coverage:  
Single Coverage \$250  
Family Coverage \$450

Current Law – The cost used to determine if the plan is reasonable in cost is \$200 (\$450-\$250). The NCP/CPs proportionate share of the two children's portion is \$33.33 ( $\$200/6 = \$33.33$  per person / \$66.66 for the two children.  $\$66.66 \times 50\% = \$33.33$ ). The 8% limitation is \$279. Therefore, enrollment into the health insurance plan would occur with the NCP receiving a credit of \$33.33 off their child support obligation.

*If the full cost of the plan is used, the cost used to determine if the plan is reasonable in cost is \$450. There are 7 individuals having the benefit of the insurance.  $\$450/7 = \$64.29$  per person. There are two children of the NCP/CP so the cost is \$128.58 for the two children ( $\$64.29 \times 2$ ). The proportionate share of the cost is \$64.29 ( $\$128.58 \times 50\%$ ). The 8% limitation is \$279. Therefore, enrollment into the health insurance plan would occur with the NCP receiving a credit of \$64.29 off their support obligation.*

## ATTACHMENT 11: INCARCERATION: AUTOMATICALLY REDUCE VS MODIFICATION

Division of Child Support (DCS) has an interface with Department of Corrections (DOC). When a noncustodial parent becomes incarcerated in the SD prison system, DCS receives an automatic notification. The child support case is automatically updated to reflect the incarceration and the Child Support Specialist receives an alert message to review to determine if any action should be taken. When the noncustodial parent is paroled or released from prison, DCS receives another notification. DCS also receives notifications when the noncustodial parent is moved from one facility to another (e.g., Springfield to Sioux Falls).

If a noncustodial parent will be incarcerated for 180 days or more, DCS computer system automatically sends a notice to both the custodial and noncustodial advising they may request a Petition for Modification or a review of the child support obligation.

Federal Regulation Requirement: [45 CFR 303.8\(b\)\(2\)](#)

### Statistical Data

As of July 30, 2021, there were 1,596 incarcerated noncustodial parents.

- Incarcerated 5 years or less – 1,420
- Incarcerated 6-10 years – 134
- Incarcerated 11-20 years – 31
- Incarcerated 21 years or more – 3

### Automatically Reduce

- Limited number of individuals who have income that would support not adjusting their obligation automatically. Those who have outside income sources (i.e., land, rentals) and those who are on work release (i.e., electricians, plumbers, etc.).
- A possible method would be when DCS is notified a noncustodial parent is incarcerated 180 days or more, DCS sends a letter to both parties stating “Under statute XXX, the order will automatically be reduced to \$XX per month during the incarceration. If there is income available which provides a reason why it should not be reduced, please notify our office. Failure to notify our office will cause the order for support to temporarily reduce on MM/DD/YYYY and remain there until the noncustodial parent is no longer incarcerated. Upon release, the amount will automatically return to the previously ordered amount on the 1<sup>st</sup> of the month following release from incarceration.” This gives the parties an opportunity to contest those cases which the individual has some sort of income.
  - If an objection is made, based on income of the inmate, the parties would be advised they will need to go through the modification process and have the support obligation determined by the referee. DSS would prefer the child support staff not have to make the decision. However, if the party doesn't submit the Petition for Modification, then what?
  - If no objection is made, would an order need to be filed with the Court for a Judge's signature? If so, DSS would need to develop an order for signing. Would there be an issue with due process as there would be no service of process, no hearing, no paperwork for NCP/CP to complete etc.? This would entail work/follow-up/monitoring for DCS staff.

- Statute would need to be clear what would constitute a reasonable objection to automatically reducing so DCS can prevent the automatic reduction from occurring and proceed with modification.
- XX days before the inmate will be released, if decision is to automatically increase their child support obligation, another notice will need to be sent with a notation if they feel the previously ordered amount is not accurate reflection to their earning potential, enclosed is a modification packet.
  - Some child support obligations are still attainable when they are released as they were set low to begin with or their former employer wants them back.
  - For those that fall into the situation where the previously ordered obligation may not be attainable, they can modify.
  - Likely need a new order (after date of order reducing due to incarceration) that states the order is reinstated at \$XX amount.
    - This option will put more work on DCS staff.
    - This will NOT get all cases with incarcerated individuals. Non-IVD cases will not be getting this notice as we are not involved in their enforcement.

### **Modification**

- If a Petition for Modification is required, this may temporarily overburden the DCS Modification Unit, referees, and the court system, especially for the first 6 months when the statute becomes effective.
- UJS requires a \$50 filing fee or waiver to be submitted with each Petition if the petitioning party is not on Title 28 benefits (i.e., TANF, SNAP, Medicaid, etc.). The Circuit Court Judges review the waiver request and must either approve or deny the request and sign off on the waiver. Should there be an exemption added for incarcerated individuals? Some may have income.
- Increase in modification hearings conducted by referees. Referees are paid \$274 per case (SFY 2022 amount).
- This may be the “cleanest” route to take as processes are already established and the party is responsible for modifying the order.
- DOC provides modification packets to incarcerated individuals. However, DCS can develop a process where a letter along with a Petition for Modification is sent to the noncustodial parent when DCS receives the notification. Non-IVD cases would be the exception as DCS does not receive the information on those cases.