

2018 NEW HAMPSHIRE CHILD SUPPORT GUIDELINES REVIEW REPORT

Submitted to:

**The New Hampshire Department of Health and Human Services
New Hampshire Bureau of Child Support Services**

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Submitted by

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SECTION I: Introduction

In 2016, the State of New Hampshire, acting through the Department of Health and Human Services/Division of Child Support Services¹ (hereinafter “Department”), solicited proposals from responsible and qualified bidders to perform the quadrennial review of New Hampshire’s Child Support Guidelines (hereinafter “Guidelines”).

The Department is mandated under RSA 458-C:6 to review the Guidelines not less than once every 4 years in order to determine whether application of such guidelines results in the determination of appropriate child support award amounts.² The statute provides that the review shall meet the requirements of 42 U.S.C. section 667, which mandates that guidelines “shall be reviewed at least once every 4 years to ensure that their application results in the determination of appropriate child support award amounts.” Additionally, Title 45 CFR 302.56(h) provides that, as part of the review of a State’s guidelines, “a State must consider economic data on the cost of raising children and analyze case data, gathered through sampling or other methods, on the application of, and deviations from, the guidelines. The analysis of the data must be used in the State’s review of the guidelines to ensure that deviations from the guidelines are limited.”³

In 1977, the Department was designated as New Hampshire’s IV-D Agency and the Department is authorized under RSA 161:2, XIV to establish, direct and maintain a program of child support based upon Title IV-D of the Social Security Act as amended.

The use of guidelines for the calculation of child support obligations is a IV-D mandate and the Guidelines are codified at RSA Chapter 458-C:1-7. The Guidelines were enacted into law in 1988 (HB 1128) and were modeled on the “Income Shares” model, one of three federally approved basic child support calculation models used by child support agencies in order to be in compliance with the federal mandate to establish presumptive child support guidelines. The central tenet of the Income Shares model is that a child should receive the same proportion of parental income that he or she would have received if the parents were an intact family.

In December 2004, the New Hampshire Commission to Study Child Support Issues and Related Custody Issues (known as the HB 310 Commission) issued a Final Report which included an assessment of New Hampshire’s then-existing Guidelines. This Report served as the required four-year guidelines review. The Report included a finding that the application of NH’s then-existing Guidelines could result in “unfair and inappropriate” child support amounts. The Commission suggested several remedies to address this perceived deficiency, including the need for an economic analysis as part of a review of the Guidelines.

¹ Effective April 27, 2018, the Division is now the Bureau of Child Support Services.

² 42 U.S.C. sec. 667; accord 45 CFR 302.56(e).

³ 45 CFR 302.56(h)

For the 2008 review, The Department sought a vendor “with advanced technical expertise in the field of economics to review and provide an unbiased, reliable economic analysis of the Guidelines for the purpose of ensuring that the application of those guidelines results in the determination of appropriate child support award amounts.” The Department contracted with the University of New Hampshire (UNH) Cooperative Extension, (hereinafter “UNH”) to perform the 2008 Review.

UNH released their 2009 New Hampshire Child Support Guidelines Review and Recommendations on March 20, 2009. The report contained six recommendations for legislative changes to New Hampshire’s Guidelines. Of the six, three of the recommendations were subsequently legislatively enacted in modified form:

1. In 2010, HB 1193 eliminated the cost cap on child care expense deductions allowed under the Guidelines and amended the definition of allowable child care expenses by adding the phrase “and includes necessary work-related education and training costs” to the term “actual work-related expenses for the children to whom the order applies.”
2. Also in 2010, HB 1216, amended the definition of “self-support reserve” by increasing the amount from 100% to 115% of the federal poverty guidelines.
3. Finally, in 2012 HB 597, amended the Guidelines by replacing the flat percentage formula (25% of net income for one child, 33% for two children, etc.) with an income share formula that has a declining percentage of income to be applied to child support as net income increases. (The UNH Cooperative Extension Report recognized that although New Hampshire identified its model to be Income Shares, it reflected a Percentage of Income model.) The new child support formula became effective on July 1, 2013.

The legislative implementation of some of the 2009 Review recommendations, especially the July 1, 2013 effective date for the change to a true Income Shares formula, precluded any meaningful review of the Guidelines in 2013. Any review in 2013 would have been mostly redundant of the 2009 Review and of little value where the new formula needed to be applied over a sufficient period of time in order for the Guidelines data to be meaningfully reviewed. It was determined that a 2017 review would allow an appropriate time period for a proper evaluation of the Income Shares formula.

For the 2017-2018 Guidelines Review, the New Hampshire Department of Health and Human Services, Bureau of Child Support Services commissioned the Carsey School of Public Policy at the University of New Hampshire to conduct the 2017-2018 Guidelines Review. For this review, the research team reviewed the current child support guidelines in New Hampshire, analyzed current economic data on the costs of raising children, collected and analyzed court case files, implemented and analyzed surveys of judges, mediators, and family lawyers, collected input from key informants, Obligor and Obligee parents, and completed state visits to Massachusetts and Vermont. The results are presented in this New Hampshire Child Support Guidelines Review Report.

Note: Certain terms used in this Report are defined as follows:

“IV-D Cases”- Department initiated court cases in which a petition to establish paternity and/or establish and enforce an obligation for child and/or medical support is filed. These IV-D services are provided automatically to recipients of cash public assistance (TANF) and/or medical public assistance (Medicaid). The Department is mandated by IV-D federal authority to provide the same services to non-public assistance applicants.

“Divorce and Parenting Cases”- Court cases not initiated by Department petition. These cases are filed by either parent or their legal representative. The Department may provide IV-D services in such cases but the court proceeding was not Department initiated.

“Medical-Only Cases”- Cases in which the family has applied for and is receiving Medicaid services. A petition to enforce the obligation of medical support is filed by The Department. The Obligee is not receiving TANF and has not requested services from The Department to establish and enforce an obligation for child support.

We find that the transition to the Income Shares Model was successful and has resulted in more appropriate awards. Key informants state that parents understand the model premise and do not question the formula used in the guidelines worksheet. Likewise, Child Support staff voiced that the confusion by parents, and especially pressure from fathers, has lessened significantly.

However, we find that cases deviate 63 percent of the time, and deviate more so among divorce and parenting cases than among IV-D cases (83 percent compared with 37 percent, respectively). Given this high deviation rate, we question whether the current guidelines neglect to address common situations that are at the root of these deviations. We find that the main reasons for deviations include shared parenting (37 percent), the Obligor has low or no income (15 percent), and parties agree (10 percent). The most common rationale for deviation differs by whether the case is a divorce or parenting case or IV-D case. Shared parenting is given as the rationale for deviation in 42 percent of the divorce and parenting cases, while Obligor’s low or no income is given in 67 percent of the IV-D cases. Further, if these situations are common occurrences rather than exceptions, not addressing them may systematically disadvantage certain parents, specifically those who may not advocate or understand the court process. The high deviation rate results in a reduction of -\$187 per month on average and -\$363 per month among cases with a downward deviation.

The report is organized into the following sections:

Section II provides a background on New Hampshire families and child support.

Section III presents an analysis of case file data on the application of and deviation from the guidelines.

Section IV summarizes the findings from key stakeholder surveys and community forums.

Section V summarizes the findings from the key informant interviews and community forums.

Section VI provides a summary of state Office of Child Support Visits.

Section VII summarizes economic data on the cost of raising children and provides an updated schedule based on the data.

Section VIII offers recommendations and concludes.

SECTION II: Background

Child support guidelines play an important role in the financial wellbeing of many children. According to Grall (2016), twenty-two million children under 21 years of age lived with one parent in the United States in 2014, and thus were potentially eligible for child support. These 22 million children living with a custodial parent represented over one-quarter (27%) of all 83 million children under 21 years old living in families. About three-quarters (74%) of the custodial parents who were due child support in 2013 received either full or partial payments, while less than half (46%) received full payments.

It is important to note that child support was an important source of income for low-income custodial parents, accounting for over two-thirds (70%) of the mean annual personal income for recipient custodial parents with incomes below the poverty line.

The poverty rate of all custodial parent families in 2013 was 29 percent, a rate that is about twice as high as that in the total population. About one of every six custodial parents (17.5%) were fathers, essentially unchanged from 2004. The proportion of custodial fathers with income below poverty (17%) was lower than that of custodial mothers (31%).

A Snapshot of New Hampshire Families and Child Support

We first situate New Hampshire within the New England context. The divorce rate in 2016 for New England states ranged from 2.3 per thousand married people in Massachusetts to 3.4 in Maine and New Hampshire. This represents a slight increase in Connecticut, and slight reductions in the remaining New England states, including New Hampshire, compared to the previous year (NCHS, 2017).

Table 1. DIVORCE RATES IN NEW ENGLAND STATES, 2016

CT	MA	ME	NH	RI	VT
3.2	2.3	3.4	3.4	2.8	3.1

Source: NCHS, 2017

Within New Hampshire, Table 2 shows the number of divorces of New Hampshire couples with children over the past five years listed by county is below (NH Division of Vital Records). Hillsborough has the highest number and Coos the lowest number of divorces involving children.

Table 2: NEW HAMPSHIRE DIVORCES BY YEAR AND COUNTY, COUPLES WITH CHILDREN

	2011	2012	2013	2014	2015
Belknap	95	78	91	87	85
Carroll	84	75	89	59	67
Cheshire	121	114	126	140	114
Coos	43	55	61	61	47
Grafton	134	123	134	127	112
Hillsborough	674	676	715	599	539
Merrimack	281	289	281	242	274
Rockingham	558	549	531	495	417
Strafford	236	224	203	218	181
Sullivan	114	88	106	96	66

Source: New Hampshire Division of Vital Records Administration, 2016

In 2016 in New Hampshire, both the marriage rate (7.0) and the divorce rate (3.4) were slightly above national rates.

In New Hampshire, 19.5 percent of the population is under 18 years of age. In 2016, 29 percent of New Hampshire families with children under the age of 18 were single-parent families, the majority being headed by women (72 percent).

In New Hampshire, the poverty rate among families with children under 18 headed by women is nearly 10 points lower than the national rate at 30.6 percent. However, for those whose children are under the age of 5, the rate is closer to the national level at 43.7 percent. Coös County had the highest rate of single-parent families at 37.4 percent, followed by Sullivan County (33.1 percent), Belknap County (32.3 percent), and Grafton and Strafford Counties (31.2 percent and 31.1 percent, respectively). Rockingham County had the lowest rate by a fairly wide margin at 21.2 percent (New Hampshire Kid's Count Data Book, 2015).

In some New Hampshire cities, almost half of families with children under 18 are single-parent families. In Rochester, for example, 47.9 percent of families are single-parent, in Claremont 47.2 percent, in Berlin 43.1 percent, and in Manchester 41.8 percent. Grafton and Hillsborough Counties had the greatest differences between the number of female and male headed single-parent families, with female headed families accounting for approximately three-quarters of all single-parent families (74.2 and 74.0 percent, respectively). Carroll County had the least difference, with 60.9 percent female headed families and 39.1 percent male headed families (New Hampshire Kid's Count Data Book, 2015).

New Hampshire Child Support Guidelines

RSA 458-C. Child Support Guidelines stipulates that “the purpose is to establish a uniform system to be used in the determination of the amount of child support, to minimize the economic consequences to children, and to comply with applicable federal law by using specific guidelines based on the following principles:

- I. Both parents shall share responsibility for economic support of the children.
- II. The children in an Obligor’s initial family are entitled to a standard of living equal to that of the Obligor’s subsequent families.
- III. The percentage of net income paid for child support should vary according to the number of children and according to income level.”⁴

This report is based upon a 2017-2018 review of the New Hampshire guidelines, policies and procedures.

⁴ RSA 458-C:1.

SECTION III: Court Case File Review

Data were collected from court case files to comply with the federal mandate to analyze case data on the application of, and deviations from, the guidelines. The results are presented below.

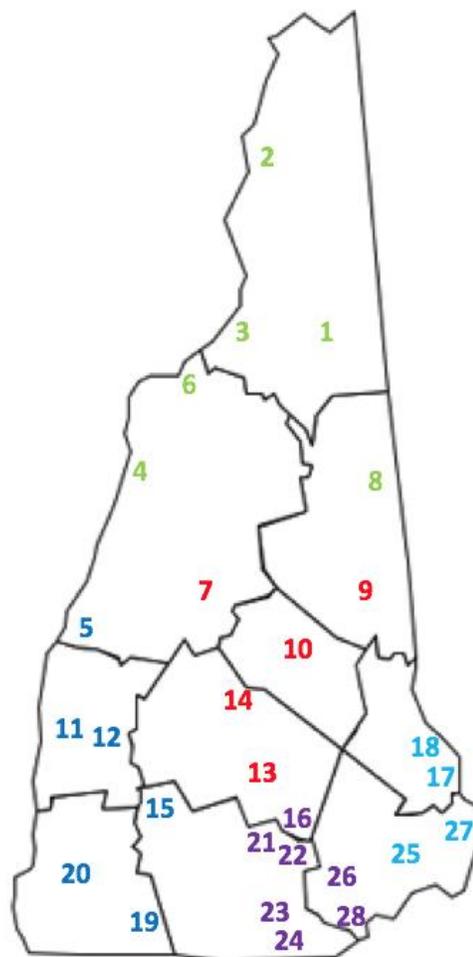
Methodology

The research team used a random, stratified cluster design and collected data from over 350 child support court case files disposed in 2016. The 28 New Hampshire family courts were stratified into five regions, and one court was randomly chosen from each region. Within each chosen court, court files were randomly selected, with the number selected proportional to the number of files disposed in the region in 2016.

Figure 1 displays the five geographic regions, with each family court numbered:

- Northern courts include 1st circuit courts in Berlin (1), Colebrook (2), and Lancaster (3); 2nd circuit courts in Haverhill (4), Littleton (6), and 3rd circuit court in Conway (8);
- Central courts include 2nd circuit court in Plymouth (7); 3rd circuit court in Ossipee (9); 4th circuit court in Laconia (10); and 6th circuit courts in Concord (13) and Franklin (14).
- Western courts include 2nd circuit court in Lebanon (5); 5th circuit courts in Claremont (11) and Newport (12); 6th circuit court in Hillsborough (15); 8th circuit courts in Jaffrey (19) and Keene (20);
- Southern courts include 6th circuit court in Hooksett (16); 9th circuit courts in Goffstown (21), Manchester (22), Merrimack (23) and Nashua (24); and 10th circuit courts in Derry (26) and Salem (28); and
- Eastern courts include 7th circuit courts in Dover (17) and Rochester (18); and 10th circuit courts in Brentwood (25) and Portsmouth (27).

FIGURE 1: NEW HAMPSHIRE FAMILY COURTS BY GEOGRAPHIC REGION



In 2016, according to New Hampshire state court data, there were a total of 2,670 initial disposed divorce and parenting court cases and 1,688 IV-D Cases (State petition court cases⁵), which formed the list of cases from which we drew our sample. A random sample of 171 files, or 6.4%, were selected from divorce and parenting cases. A random sample of 111 files, or 6.6%, were selected from the list of IV-D cases that had a Child Support Order. Combined with the divorce and parenting cases, our overall sample of cases with orders is 282.

Court case file data was collected from the guidelines worksheet, financial affidavits, uniform support orders, parenting plans, and other documents in the court files (see Appendix A to view our data collection template). Specific information collected for both Obligor and Obligees includes marital status, age, sex, town of residence, number of children in the support order, education, employment, earnings, income from other sources, public assistance, debt owed, child care and medical expenses, guidelines recommendations for support order amount and medical support amount, court ordered child support and medical support order amount, parenting plans, and reasons for deviation.

The data was input into Excel and then transferred into a STATA dataset. Variables were recoded and a weight was constructed based on geographic region. Results for court cases with a child support order are shown for divorce and parenting cases and IV-D cases. Table 4 presents the percent of cases by number of children and court by the case type.

Table 4. CASE FILE OVERVIEW

	All Cases with child support orders	Divorce & Parenting Cases	IV-D Cases with child support orders
Children			
One	61%	48%	78%
Two	31%	41%	18%
Three or more	8%	12%	4%
Court			
Dover	22%	20%	22%
Jaffrey	16%	17%	14%
Laconia	20%	20%	22%
Lancaster	8%	6%	10%
Manchester	33%	35%	31%
N	282	171	111

⁵ State petitions for child support are filed by the State when defined by the BCSS as having a state interest. Some reasons include assisting when child support is assigned if a parent applies for TANF or Medicaid, or enforcement of child support when the BCSS is bringing forth a case on behalf of a Non-TANF Obligee (i.e., EX-REL). Not all of the IV-D cases are recipients of TANF.

Child Support Order Amounts

Figure 2 compares average and median child support order amounts by case type. Recall that IV-D Medical support-only state petitions do not award child support orders and thus are excluded from this analysis, but will be discussed further below. Based on the 2016 New Hampshire sample, the average child support order is \$391 per month, and the median order is \$188. The lower median reflects the left skewed distribution of order awards due to the large proportion of awards being zero or less than \$50 per month (see Child Support Order distribution in Figure 3). Twenty percent of orders are set at zero and 18% are set at \$50 or less. In 2016, \$50 per month was the presumptive minimum order.⁶ On the other side of the spectrum, 12% of orders are set at \$850 or more per month, reflecting the wide range of support order amounts.

**Figure 2:
Average and Median Monthly Child Support Order**

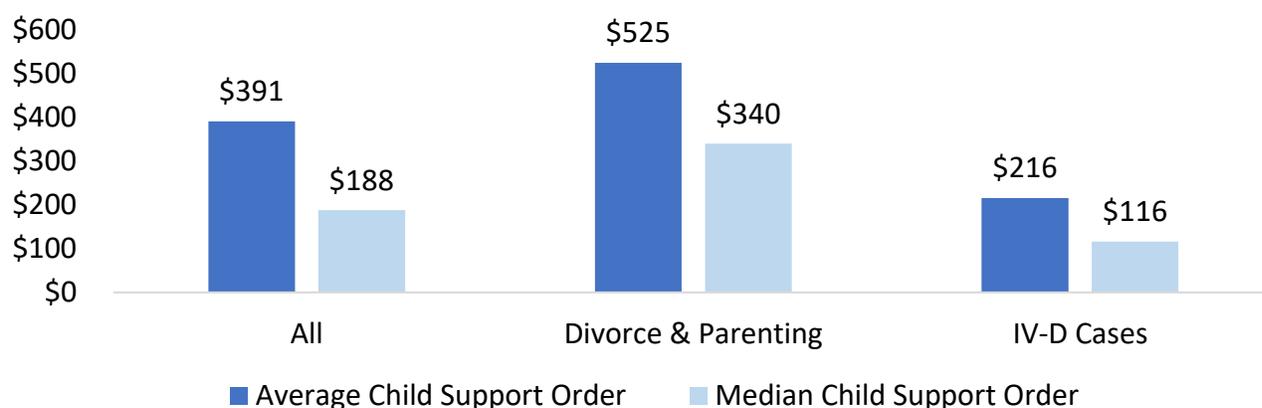
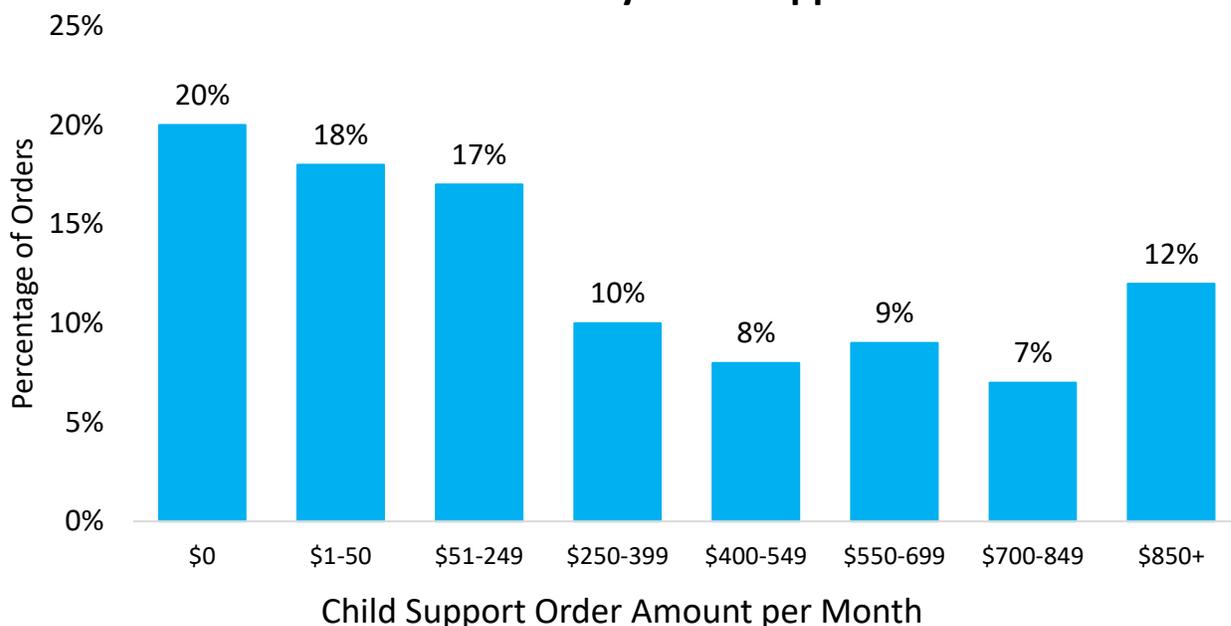


Figure 2 also shows that final awards are higher in divorce and parenting cases, with a mean of \$525 per month, compared with IV-D cases with child support awards, with a mean of \$216 per month. A higher percentage of divorce and parenting cases have awards set at zero than IV-D Cases (31% compared with 5%), while a higher percentage of IV-D Cases have awards set at \$1-\$50 per month than divorce and parenting cases (34% compared with 5%).

According to U.S. Census Bureau data from 2015 (the most recent data available), child support orders averaged \$480 per month nationally (Grall 2018, see Table 2). This is higher than the average New Hampshire amount of \$391 per month. There are differences in data collection techniques between the New Hampshire and the national estimate. The national estimate is based on a household survey of a representative sample of U.S. households, asked on the Current Population Survey and reports average amount due to Obligor parents annually, which may include arrears.

⁶ RSA 458-C2, V.

**Figure 3:
Distribution of Monthly Child Support Orders**

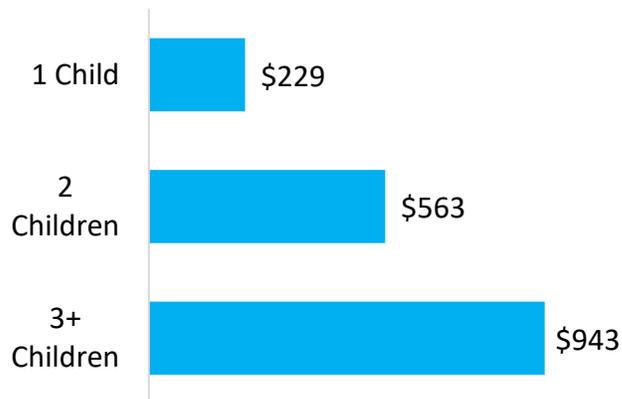


Factors Affecting Award Amounts

A number of factors affect award amounts, including the number of children for whom support is being determined, the level of deviation, the income of both parents, the self-support reserve amount, and the child support table. These will be discussed below.

Because the total cost of raising children increases as the number of children supported increases, support awards are higher when supporting more children. This is shown in Figure 4. The mean award is \$229 for one child, \$563 for two children, and \$943 for three or more children. These differences are all statistically significant.

**Figure 4:
Average Monthly Order
Amount by Number of Children**



Child Support Guideline Deviations

Deviations from the presumptive order affect the child support award amount, by either reducing or increasing the order.

Federal regulations stipulate in 45 CFR 302.56, “Guidelines for Setting Child Support Orders,” that states at least once every four years “review and revise, if appropriate” their child support guidelines “to ensure that their application results in the determination of appropriate child support award amounts.” In addition, states are required to review case data “on the application of, and deviations from, the child support guidelines ... to ensure that deviations from the guidelines are limited and guidelines amounts are appropriate.”

New Hampshire statute outline appropriate reasons for adjustments to the application of guidelines under “special circumstances” (see 458-C:5 Adjustments to the Application of Guidelines under Special Circumstances), “including, but not limited to, the following, if raised by any party to the action or by the courts, shall be considered in light of the best interests of the child and may results in adjustments in the application of support guidelines provided under this chapter. The court shall make written findings relative to the applicability of the following:

- (a) Ongoing extraordinary medical, dental or education expenses, including expenses related to the special needs of a children, incurred on behalf of the involved children.
- (b) Significantly high or low income of the Obligee or Obligor.
- (c) The economic consequences of the presence of stepparents, step-children or natural or adopted children.
- (d) Reasonable expenses incurred by the Obligor parent in exercising parental rights and responsibilities.
- (e) The economic consequences to either party of the disposition of a marital home made for the benefit of the child.
- (f) The opportunity to optimize both parties’ after-tax income by taking in to account federal tax consequences of an order of support.
- (g) State tax obligations.
- (h) Parenting schedule.
- (i) The economic consequences to either party of providing for the voluntary or court-ordered postsecondary educational expenses of a natural or adopted child.

(j) Other special circumstances found by the court to avoid an unreasonably low or confiscatory support order, taking all relevant circumstances into considerations.”

Table 5 shows that **the guideline deviation rate is 63% in New Hampshire**. The majority of deviations, 87%, were downward, which is typical in most states. Among cases with any deviation, the average deviation amount is -\$187 per month. The average deviation amount among cases with downward deviations is -\$363 per month. The average presumptive order amount, calculated from the guidelines worksheets found in the court case files from our sample, is \$578 per month, much higher than the average monthly final order award of \$391.

Deviation rates are higher in divorce and parenting cases, 83%, than in IV-D Cases, 37%. Divorce and parenting cases have higher deviation amounts compared with IV-D Cases. These differences are statistically significant.

There is a negative relationship between level of downward deviation and child support order, meaning that as the downward deviation level increases the child support amount decreases.

New Hampshire’s deviation rate appears to be larger than other states. The deviation rate in Massachusetts is 10% (Sarro and Rogers 2017) and Vermont does not have a published deviation rate. However, 25% of Pennsylvania’s new orders deviated in 2013-2014, a rate similar to Delaware (23%), Maryland (23%), Ohio (23%), New York (23%), and Arizona (23%) (Venohr 2016).

Table 5. GUIDELINE DEVIATION OVERVIEW

	Average Presumptive Order Amount	Average Monthly Final Order Amount	Percent with Deviation	Average Deviation Amount
All Cases with orders	\$578	\$391	63%	-\$187
Divorce & Parenting	\$830	\$525	83%	-\$305
IV-D Cases	\$249	\$216	37%	-\$33

Reasons for deviations

Table 6 shows that deviations occur as a result of a variety of circumstances in New Hampshire. Among orders with a child support deviation, 37% give shared parenting as the rationale. Shared expenses and Obligor pays expenses represent 4% and 6% of reasons, respectively. Deviations occur in 15% of cases as a result of low income on the part of the Obligor due to unemployment, incarceration, or disability, for example. In 10% of cases with deviations, parties agree on a child support amount that differs from the guidelines amount. In this type of case, the Court may deviate from the guidelines in consideration of such a request.

The rationale given for deviations varies by case type, with shared parenting being a more prominent reason given in divorce and parenting cases (42%), while the low income of the Obligor is given in 67% of the IV-D Cases with a child support order.

In 17% of cases with deviations, the court file states the child support order complies with the guidelines, yet our calculations show that there is a deviation between the presumptive order specified in the guidelines worksheet and the final order. In 24% of these cases, the deviation is an upward deviation or the amount of the deviation is small.

Table 6. DEVIATION RATIONALE BY CASE TYPE (FIRST RATIONALE GIVEN)

	All Cases with support order	Divorce & Parenting	IV-D Cases with support order
Shared Parenting	37%	42%	9%
Shared Expenses	4%	5%	--
Obligor Pays Expenses	6%	6%	9%
Obligor Low or no Income	15%	7%	67%
Parties Agree	10%	10%	10%
Entered Upon Default	2%	2%	--
Other Circumstances	4%	4%	5%
Says 'Complies,' yet Deviates	17%	20%	--
N	152	130	22

Note: Deviation types are based on first reason given. The top three second reasons given were shared expenses (31%), similar income of parents (20%), and to avoid a confiscatory order (10%) for all cases with a child support order (n=49).

Frequent deviations from the presumptive orders under the guidelines may indicate a need to revise the guidelines so they yield an appropriate child support amount more broadly. Federal and New Hampshire law imply that courts should deviate from the guidelines in exceptional or special circumstances. If guidelines are well-constructed, deviations will be exceptions and the guidelines will be the rule. The majority of reasons given for deviations in New Hampshire fall within the “special circumstances” outlined in State law.

Excluding shared parenting as a rationale for deviation in child support, the deviation rate declines from 63% to 42%. For divorce and parenting cases alone, the rate declines from 83% to 48%. Among IV-D cases, the deviation rate decreases only slightly when shared parenting is excluded as a rationale, from 37% to 35%.

Obligor Parent Income

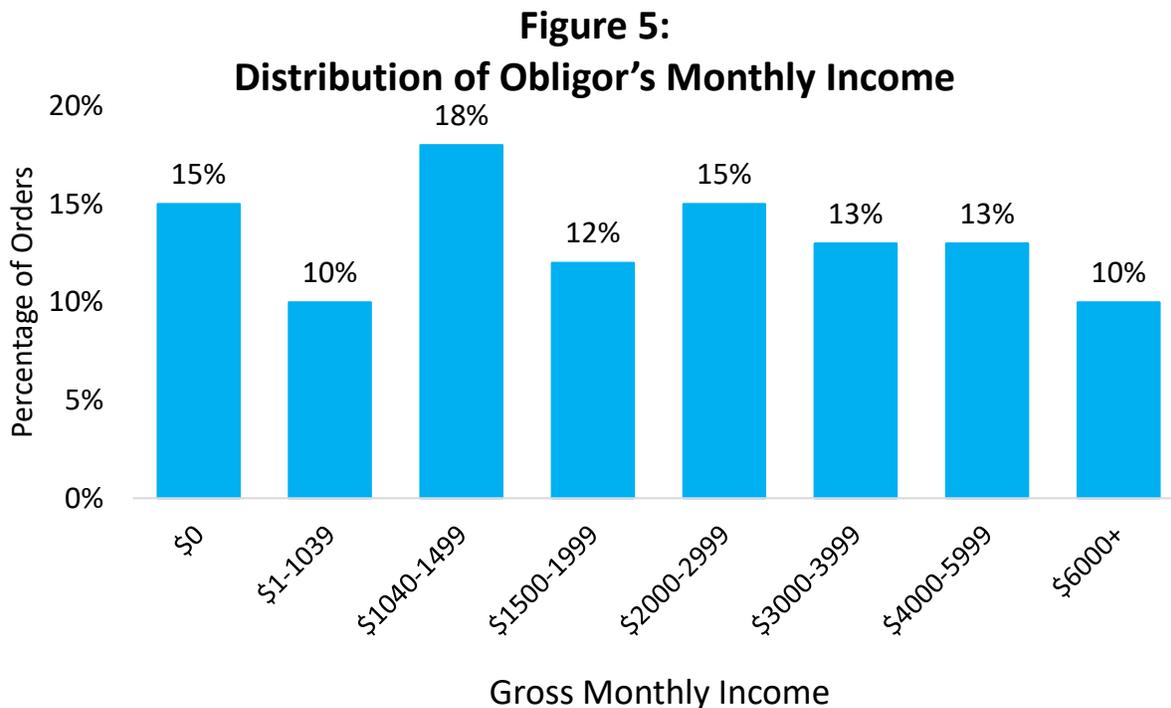
Another factor that influences the award amounts is the income of the parents. The mean gross monthly income of Obligor parents in 2016 is \$2,906, with a median of \$2,010. That median income is less than the mean income reflects the fact that Obligor parents' income

skews to the left, with more parents with lower incomes than higher incomes. This skewing can be seen in Figure 5, where the distribution of Obligor parents' income is displayed.

The sample data shows that 22% of Obligor parents are female and have a lower mean monthly income than male Obligor parents (\$1,766 compared with \$3,223, respectively). The difference is statistically significant.

Figure 5 shows a concentration of Obligor parents with gross incomes equivalent to roughly full-time employment at the minimum wage. In 2016, the New Hampshire state minimum wage was \$7.25 per hour, multiplied by 40 hours per week yields \$1,257 per month. Figure 5 shows 18% of Obligor parents earned a gross monthly income between \$1,040 and \$1,499.

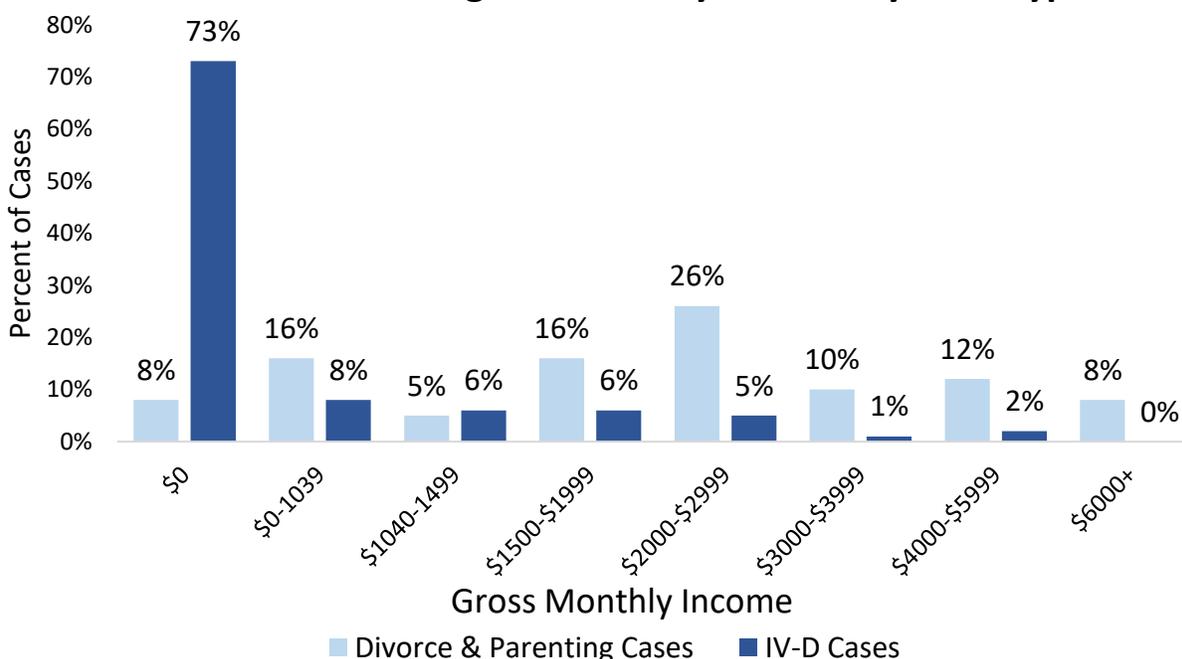
The self-support reserve in 2016 was \$1,039, or 115% of the poverty line. Figure 5 shows that 10% of Obligor parents earned income less than the self-support reserve and another 15% had no income. Award amounts are lower and are less likely to deviate when the self-support reserve is calculated into the child support obligation.



Obligee Parent Income

Obligee parents have lower earnings than Obligor parents. On average, Obligee parents earn \$1,839, roughly \$1,000 less per month than Obligor parents (who earn on average \$2,906 per month). Figure 6 shows the distribution of income for Obligee parents by case type. Among IV-D Cases, nearly three quarters of Obligee parents have zero income. This is driving their low average income, which is \$442 per month. Obligee parents with divorce and parenting cases earn more, \$2,910 on average per month.

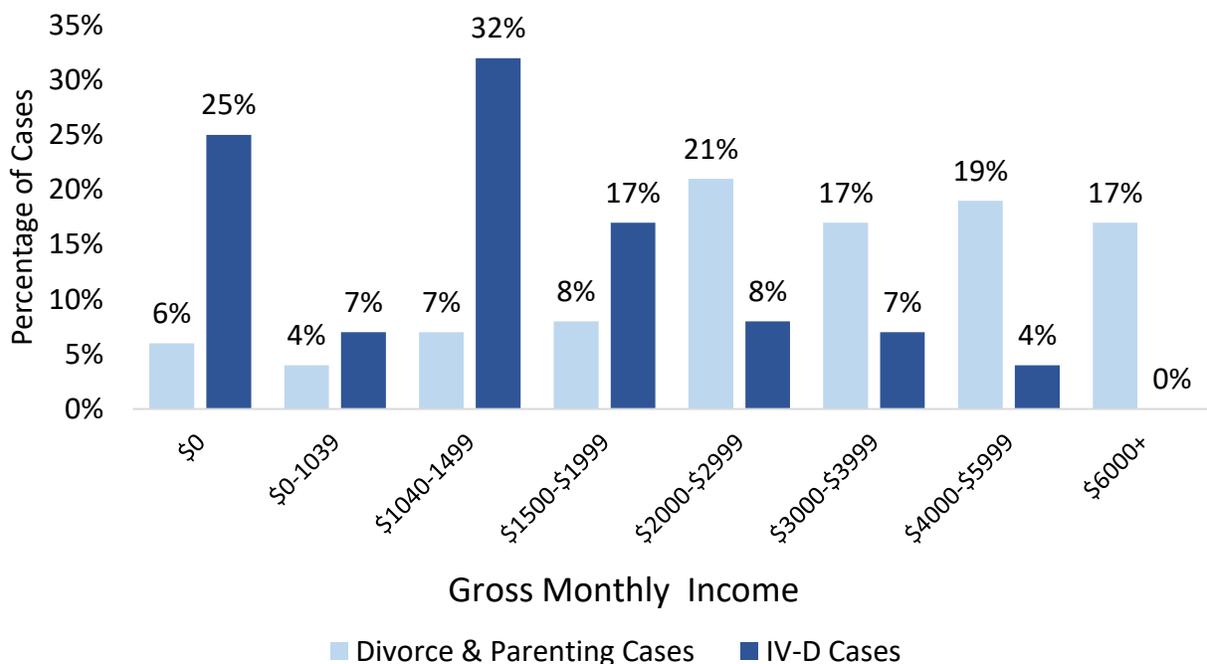
**Figure 6:
Distribution of Obligee’s Monthly Income by Case Type**



Obligor Income by Case Type

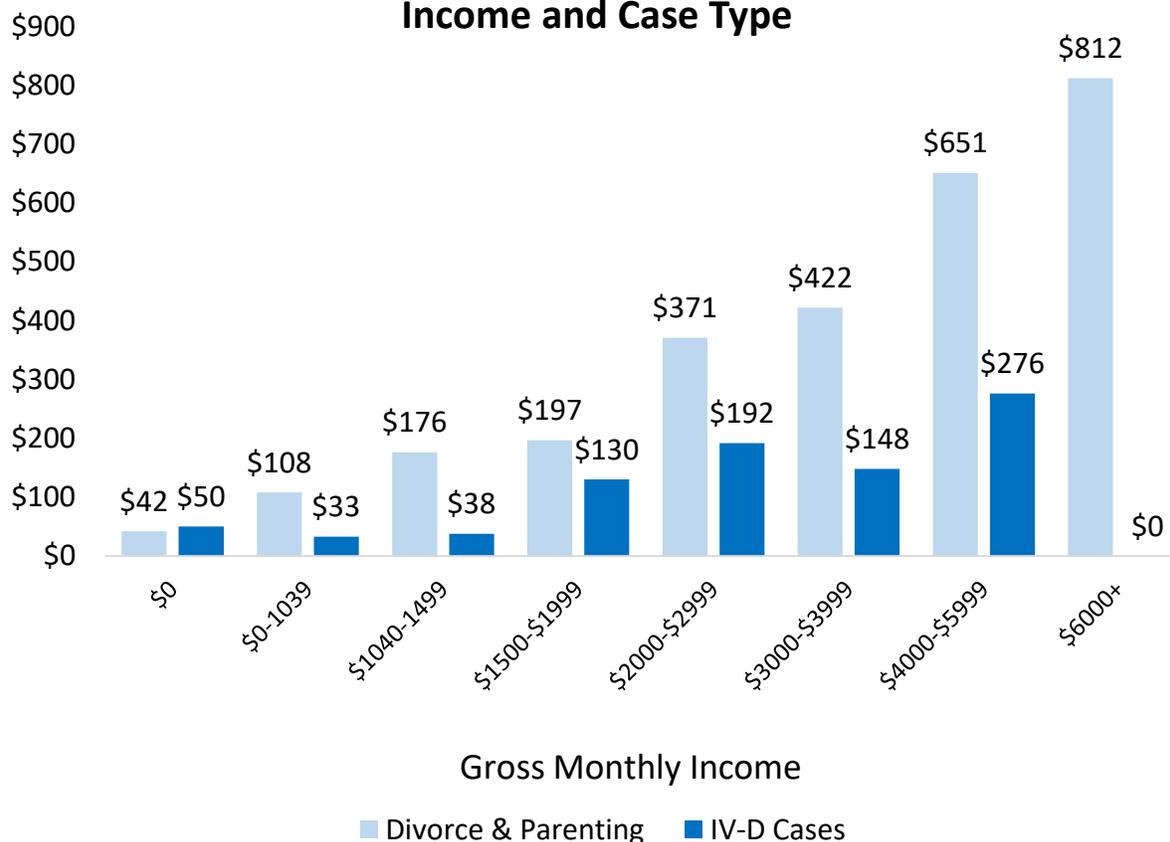
Figure 7 reveals a stark difference in Obligor parent incomes by case type. Obligor parents in the IV-D cases have lower income than those with divorce and parenting cases, with IV-D cases driving the skew to the left. Among IV-D cases, 15% of Obligor parents have no income and 32% have the equivalent of full-time minimum wage employment. Only 7% of Obligor parents have income within the range of \$1-\$1039, an equivalent to less than full-time at minimum wage. Obligor parents with divorce and parenting cases are concentrated in the higher income groups. On average, IV-D Obligor parents earn gross monthly income of \$1,357, while divorce and parenting Obligor parents earn more at \$4,094 per month. These differences are statistically significant.

**Figure 7:
Distribution of Obligor’s Monthly Income by Case type**



Deviation levels increase as Obligor’s income increases, particularly in divorce and parenting cases as presented in Figure 8. Deviation levels are larger in divorce and parenting cases than in IV-D cases, as average downward deviation amounts are \$454 per month and \$113 per month, respectively. These differences are statistically significant.

**Figure 8:
Monthly Downward Deviation Amount by Obligor's
Income and Case Type**



Parenting Plans

The parenting plan is yet another factor that influences the order amount. As seen above, shared parenting is a prominent reason for deviations from the guidelines order amount and may be a large contributor to the high deviation rate among high-income parents. For the analysis of parenting plans, we limit our sample to divorce and parenting cases because IV-D cases rarely include a parenting plan.⁷ We find that parenting plans, on average, specify 7 nights per month with the Obligor parent in New Hampshire.

⁷ In fact, in our sample, the only IV-D cases that did include parenting plans were those where obligors sought parenting plans AFTER the child support order was established through a TANF state petition without a parenting plan. These cases were selected as part of the divorce and parenting sample.

**Figure 9:
Distribution of Nights
per Month among
Divorce and Parenting
Cases**

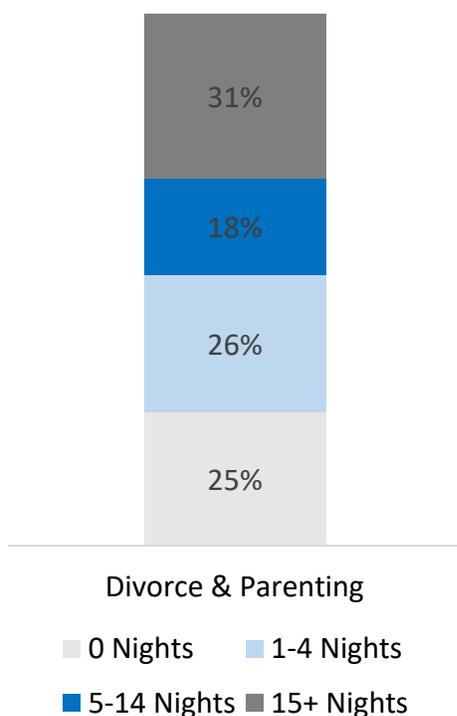
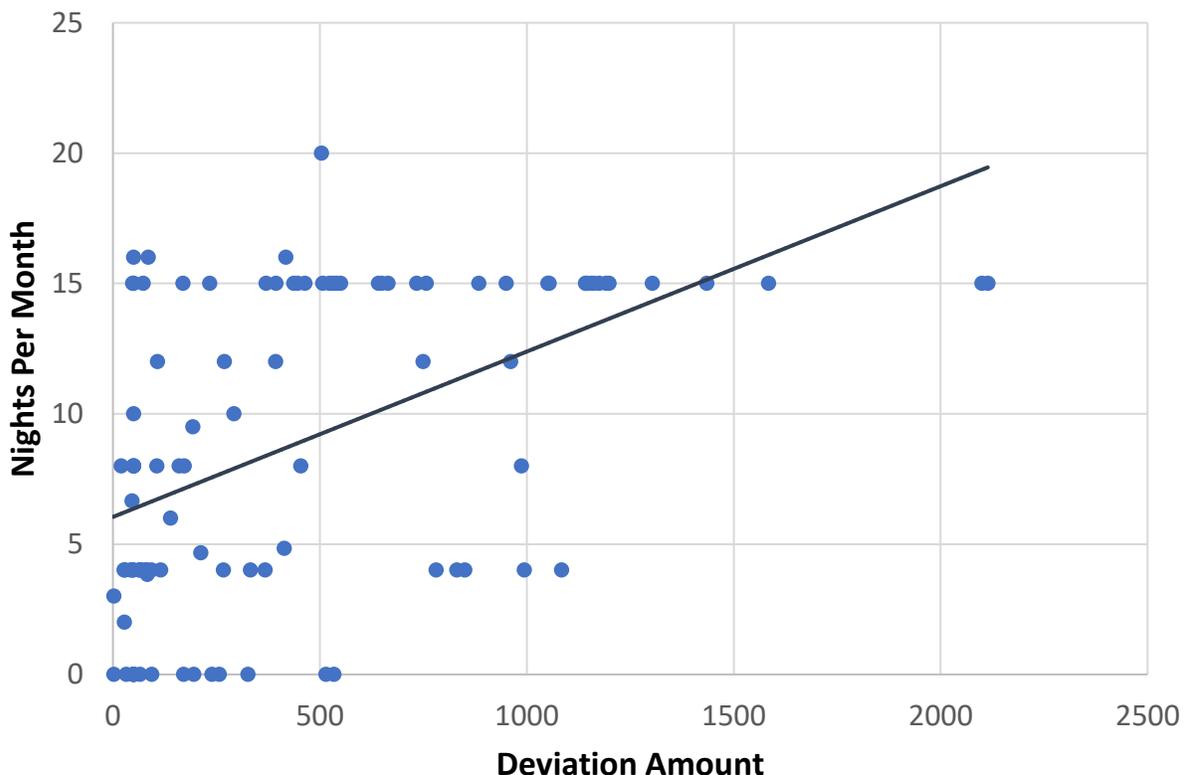


Figure 9 shows that:

- The largest group, at 31%, are the cases where the parenting plan is 50-50, with children spending 15 or more nights with the Obligor parent.
- Obligor parents have a parenting plan to care for their children for 5 to 14 nights per month in just under one fifth of the cases.
- About one quarter of the cases plan for Obligor parents to have their children overnight 1-4 nights, roughly equivalent to every other weekend at the maximum.
- 25% of the parenting plans either explicitly denote that Obligor parent cannot parent their children overnight or the cases have no overnights planned for the Obligor parent for other reasons.

States vary in their definition of what level of time spent with each parent overnight (i.e. number of nights) constitutes equal parenting or shared parenting. This is discussed below.

Figure 10 presents a scatterplot showing the positive relationship between nights spent per month with the Obligor parent and the amount of the downward deviation. The upward slope of the trend line indicates that as nights per month increase, so too does the amount of the downward deviation. Similarly, as the nights per month increase the final order amount decreases (data not shown).

Figure 10: SCATTERPLOT OF NIGHTS PER MONTH BY AMOUNT OF DOWNWARD DEVIATION

Child Care Costs

Most states consider the actual amount expended on child care on a case-by-case basis in the child support calculation because these expenses are highly variable among cases, for example there may be no childcare expenses for an older child (Venohr, 2017).

New Hampshire, like most states, does not include child care expenses in the child support table because not all parents incur child care expenses, and expenses vary greatly among those that do. Instead, child care expenses are considered on a case-by-case basis in the guidelines worksheet when calculating the child support award. Parents deduct their child care expenses from their income, thus adjusting their gross income.

The 2016 sample court case data find that only 10% of Obligor and 18% of Obligees pay for child care among cases with children under 12, and thus include an adjustment for child care expenses when calculating child support. This translates into 33% of child support cases with final orders adjusting for child care costs.

On average, Obligors spend \$424 per month on child care and Obligees spend \$361 per month on child care. In all cases with children under 12, the average cost adjustment for child care is \$497 per month, or \$124 per week.

Table 7. COST OF MONTHLY CHILDCARE, CASES WITH CHILDREN UNDER 12

	Percent of Cases with Child Care Costs	Average Cost of Child Care Reported
Obligors with costs	15%	\$424
Obligees with costs	27%	\$361
Cases with child care costs	22%	\$497

These numbers are somewhat lower than other New Hampshire data on child care costs. First, the 2015 New Hampshire Child Care Market Rate Survey (Kalinowski and Kalinowski, 2016) found the following mean weekly per child rates shown in Table 8. Rates in Eastern and Southern regions of New Hampshire are highest for all age ranges. The lower costs found in the court case data may be due to our sample representing a larger proportion of low earning parents compared with the overall population in New Hampshire.

Table 8: WEEKLY AVERAGE COST OF FULL-TIME CHILD CARE IN NEW HAMPSHIRE, 2016

Full-Time Weekly Average	6wks-12 months	13-24 months	25-35 months	36-59 months	60-71 months
New Hampshire	\$226.08	\$213.32	\$202.75	\$188.12	\$179.03
Eastern	\$245.20	\$228.79	\$220.42	\$201.38	\$185.86
Western	\$213.47	\$199.44	\$182.63	\$165.74	\$144.04
Northern	\$190.57	\$182.67	\$171.91	\$166.54	\$162.14
Concord	\$204.91	\$194.22	\$186.84	\$176.14	\$167.97
Southern	\$239.02	\$228.89	\$215.18	\$199.47	\$191.47

Source: New Hampshire Child Care Market Rate Survey, 2016

In addition, a Carsey brief published child care costs for families with children under 6 by state using the Current Population Survey data. The authors found that in New Hampshire, 39% of families with children under 6 paid for child care, and among those who paid the average cost was \$7,798 annually, or \$649 per month or \$162 per week (Mattingly, Schaefer, and Carson 2016). These numbers are somewhat higher than the court case data, but it is reasonable that New Hampshire families with children under 6 would have higher child care costs, given the higher cost of infant and toddler care compared with school-age children, who do not need child care during regular school hours though many parents rely on child care for school age children before and after school.

Medical Expenses for Health Insurance Coverage

Similar to child care costs, New Hampshire does not include medical expenses in the child support table because not all parents incur medical expenses, and expenses vary greatly among those that do. Thus, medical expenses are considered on a case-by-case basis in the guidelines worksheet when calculating the child support award. In the guidelines worksheet Obligor and Obligees are allowed to enter the actual amount paid by the Obligor (LINE 5F) or Obligee (LINE 8B) for adding the child(ren) to the whom the child support order applies to existing health insurance coverage, or the difference between individual and family coverage.

The 2016 sample court case data find that only 17% of Obligor and 12% of Obligees have medical expenses for health insurance for their child(ren), and thus include an adjustment for medical expenses when calculating child support. This translates into 15% of child support cases adjusting for medical expenses for health insurance.

On average, Obligor spend \$227 per month on medical expenses for health insurance coverage and Obligees spend \$175 per month. In all cases with a final order, the average cost adjustment for medical expenses for health insurance is \$250.

Table 9. COST OF MONTHLY MEDICAL EXPENSES FOR HEALTH CARE COVERAGE

	Percent of Cases with Medical Costs	Average Cost of Medical Costs Reported
Obligor with costs	17%	\$227
Obligees with costs	12%	\$175
Cases with support order and medical costs	15%	\$250

SECTION IV: KEY STAKEHOLDER SURVEYS

As part of our Guidelines Review we conducted surveys of judges, marital masters, and judge officers; public and private mediators; and public and private attorneys.

Methodology

Questions developed to solicit input on impacts of recent legislation, frequency of and reasons for deviations, top issues and concerns regarding child support, suggested changes to improve child support, and how the issue of parenting time has impacted child support cases. The survey questions can be viewed in Appendix B.

All surveys were administered online via Qualtrics. Each survey was developed and then externally reviewed to ensure clarity, appropriate language, and suitable content.

Implementation: We surveyed three groups of people knowledgeable about the family court: Judges, Marital Masters, and Judicial Officers; public and private mediators; and public and private family law attorneys.

Judges, Marital Masters, and Judicial Officers: Our team worked with the Honorable Judge Kelly and his office. An email with a link to our survey to ALL judges, marital masters, and judicial officers in New Hampshire was sent from Judge Kelly's office with a statement encouraging participation. The judges' survey was fielded for four weeks, with two email reminders sent to encourage participation from Judge Kelly's office. We received 36 responses, for a response rate of 78%.

Mediators: Public sector mediators were sent the online survey from Judge Kelly's office via email, following a similar process as detailed above for the judges' survey. A list of private mediators was compiled by accessing a list of private mediators in New Hampshire through the NH Office of Professional Licensure and Certification: Family Mediator Certification website. The mediator surveys were in the field for four weeks with two email reminders sent to encourage participation. We received 14 responses from state mediators with a response rate of 40%, and 4 responses from public mediators with a response rate of 31%.

Attorneys: Public sector attorneys were sent an email with a link to the online survey from the Chief Staff Attorney at NH BCSS, with a statement encouraging participation. Private sector family lawyers were sent an email with a link to the online survey from Attorney Petar M. Leonard, Section Officer of the Family Law Section of the NH Bar Association in New Hampshire. The attorney surveys were in the field for eight weeks with two email reminders sent to encourage participation. We received 9 responses from public attorneys with a response rate of 90%, and 70 initial but 47 completed responses from private attorneys with a response rate of 19% initially and 13% completed surveys.

Analysis

Data were compiled in Excel and analyzed for patterns and concentration of issues. The results are presented below.

Impact of Legislation

Since the last Child Support Guidelines review in 2009, several pieces of legislation concerning child support have been passed in New Hampshire. Three represent recommendations from the 2009 Guidelines Review.

Table 10. IMPACT OF LEGISLATION

“Did any of the following legislation significantly impact your mediations, recommendations, or decisions during 2015-2017 in which child support was an issue?”				
	Mediators	Public Attorneys	Private Attorneys	Judges
HB1193 (2010) Cost of Childcare	67%	44%	49%	36%
HB597 (2012) Income Shares	39%	67%	55%	36%
HB1216 (2012) Self Support Reserve	22%	100%	43%	28%
SB25 (2013) Medical Support	33%	56%	36%	21%
HB1632 (2014) Disabilities	11%	11%	19%	19%
N	18	9	47	36

Percent of respondents answering “yes” within groups

Since the 2009 Guidelines Review, the first child support related bill was passed in 2010 (HB 1193) which removed the limitations on the cost of child care. Across all survey groups, respondents reported that their decisions were impacted by this guidelines change, ranging from 36% of judges to 67% of mediators.

In 2012, HB 597 changed the child support guidelines model from a Percent Income Model to an Income Shares Model. More than half of both public and private attorneys reported that changing to an Income Shares Model impacted their recommendations. Less than half of mediators and judges reported that HB597 impacted their decisions.

HB 1216, increasing the self-support reserve from 100% to 115% of the federal poverty line, was enacted in 2012. This legislation was noted by all public attorneys to impact their recommendations, and 43% of the private attorneys. About one quarter of mediators and judges reported that establishing a self-support reserve at 115% of poverty impacted their mediations or decisions.

In 2013, SB 25 clarified the calculation of medical support obligations and the self-support reserve in child support cases. Slightly more than half of public attorneys reported that SB25 impacted their decisions, less than half of all other survey groups reported that this impacted their decisions.

HB1612, enacted in 2014, clarified that no child support order for a child with disabilities that takes effect after July 9, 2013 may continue after the child reaches 21 years of age. Respondents across survey groups report minimal impact on their mediations, recommendations, or decisions.

Deviations

Under New Hampshire state law, Chapter 458-C:5 allows for adjustments to the application of the Guidelines.

Respondents across all groups were asked if their decisions, recommendations, or proposed orders deviated from the child support guidelines. Nearly all respondents in each survey group reported deviations from the guidelines, with 100% of public and private mediators saying that deviations were present.

Respondents across all groups were asked if the adjustments resulted in higher or lower adjustments (or no adjustments, for the few respondents that did not report deviations). Those who reported no adjustments were not included in this table. Overwhelmingly, those surveyed reported adjustments resulted in lower orders.

Table 11. DEVIATIONS

"Did any amount ordered during 2015-2017 deviate from the support guidelines?"				
	Mediators	Public Attorneys	Private Attorneys	Judges
Yes	100%	88%	92%	91%
Higher	6%	--	--	6%
Lower	94%	100%	100%	94%
No	--	13%	8%	9%
N	16	8	36	35

Percent within survey groups

Reasons for Deviations

Reasons cited for deviations varied among groups, with one exception: the most frequently cited reason for deviations across all groups was shared parenting. Half of mediators, 38% of private attorneys, 31% of judges and 30% of public attorneys stated shared parenting as a reason for deviations. Shared expenses were also cited as a reason for deviations.

Other frequently cited reasons for deviations concerned costs related to raising children, such as travel costs to exercise parenting rights, costs for extra-curricular activities, health care or housing. Similarly, income related reasons, such as Obligor or Obligee hardship or equal incomes, were also cited. Other reasons given for deviations included other children or child support obligations, to avoid a confiscatory order, or general agreement of parties.

Table 12. TOP REASONS FOR DEVIATIONS

“Please rank those top three reasons for your 2015-2017 adjustments”				
	Mediators	Public Attorneys	Private Attorneys	Judges
Shared Parenting or Expenses	59%	30%	58%	44%
Shared Parenting	50%	30%	38%	31%
Shared Expenses	27%	--	20%	13%
Costs Related	13%	15%	16%	17%
Travel Costs	3%	15%	9%	12%
Extra-curricular Activities	7%	--	4%	3%
Healthcare	3%	--	2%	1%
Housing	3%	--	1%	1%
Income Related	13%	25%	11%	20%
High Income	--	--	2%	3%
Approx. Equal Incomes	10%	--	2%	--
Income Disparity	3%	--	1%	5%
Low Income	--	--	1%	4%
Hardship	3%	25%	5%	5%
Change in Income	--	--	--	3%
Other	15%	30%	8%	23%
General Agreement of Parties	7%	--	1%	8%
Other Child Support Obligations	7%	20%	5%	9%
Child Changing Residence	3%	--	1%	--
To Avoid Confiscatory Order	3%	10%	1%	3%
Other Household Members	--	--	--	3%
Total Reasons Cited	39	20	82	78

Percent within survey groups

Top Issues and Concerns

Respondents were asked to state their biggest concerns regarding child support. The responses varied, reflecting the diverse roles and clientele each group serves. For mediators, the top issue reported was the guidelines do not provide a systematic way to account for shared parenting and the second most popular issue reported was that the guidelines are too complicated. One mediator notes that they should, “*make the parties better prepared [so] that they will have to bring financial documentation to mediation---paystubs, financial affidavits, etc.*”

Among public attorneys, the top issues are that the guidelines do not account for other children or family, determining the self-employment or cash income of the Obligor, and the increase in

guardianship cases. A public attorney states there has been a, “*huge increase in children living with relatives/guardians due to drug crisis and related issues.*”

Private attorneys reported the lack of a systematic way to account for shared parenting as their top issue (58% reported this issue), followed by enforcement, the need for child support for children after they turn age 18, and that presumptive orders are too high. “*When there is a shared parenting plan, what is an appropriate deviation? It should be more uniform,*” states a private attorney.

Judges noted enforcement as their top issue, and second was when both parties have low or no income. Judges also noted unemployment as another reason. There is a “*high percentage of people receiving disability benefits,*” one Judge notes.

One mediator comments on the hardship for low income Obligor, “*If the Obligor is a low-income earner, trying to reestablish oneself after divorce, getting a job, the loss of housing, job or transportation. They cannot live on the self-support reserve. Who can?*”

Table 13. TOP ISSUES

“ISSUES: What are your three biggest child support concerns today?”				
	Mediators	Public Attorneys	Private Attorneys	Judges
No systematic way to account for:				
Shared parenting	14%	7%	58%	4%
Shared expenses	7%	7%	8%	1%
Extra-curricular activities	7%	--	3%	1%
Other children/family	--	14%	--	--
Determining self-employment Income	--	14%	6%	4%
Too complicated	10%	--	3%	1%
Increase in guardianship cases	--	14%	--	3%
Enforcement	--	7%	26%	30%
Support needed for children 18+	--	--	16%	--
Presumptive orders are too high	--	7%	13%	--
Low income/income disparity/equal incomes	7%	13%	3%	10%
Total Issues Cited	29	15	75	72

Percent of most frequently cited issues within survey groups

Respondents were also asked to describe their biggest concern regarding the child support determination process. Lack of parameters for shared parenting, enforcement, court delays, the accessibility of the guidelines, and the lack of calculation uniformity across courts were the top concerns cited by respondents.

Both public and private attorneys note court delay as their biggest concern. One states, “it takes too long to get a hearing.” While another notes, “it is too slow and expensive.” A third attorney sums it up, “Delay, delay, delay. And when not being paid the cost of a contempt or modification, it is too much for the payee.”

Table 14. TOP CONCERN

“In one sentence, please describe your biggest concern today regarding the original child support determination process in NH.”				
	Mediators	Public Attorneys	Private Attorneys	Judges
Parameters for shared parenting	30%	--	10%	11%
Enforcement	--	14%	10%	39%
Court Delay	10%	71%	47%	22%
Accessibility/Complicated	--	14%	--	--
Uniformity Across Courts	20%	--	--	--
Total Concerns Cited	10	7	30	78

Percent of top three concerns within survey groups

Changes to the Support Guidelines

Respondents were asked to note what they would change or improve related to the child support guidelines.

Noteworthy among the suggested changes is the consistent recommendation to include a formula for shared parenting among all survey groups. One private attorney states, “There is no guidance on shared parenting—which leads to more fighting.” And a mediator suggests as a recommended change “to make a specific calculation for shared parenting like the one that is used in Vermont.”

Mediators, private attorneys, and judges would like to see the calculations based on net income rather than gross income. One private attorney states, “Support is unrealistic as it uses gross income as a base. Fed tax is paid first. Period. Stop acting like it is an option.”

Judges and private attorneys suggested that guidelines include the costs of health insurance, child care, and extra-curricular activities. One judge states, there are “high health insurance

costs for children.” While a private attorney notes that there is a “heavy burden of maintaining health coverage.” On private attorney calls for “greater recognition in the calculation for the high cost of the premiums paid by the parent who provides health insurance for the children. The current calculation is not, but perhaps should be, a more significant reduction in the cost of those often very high premiums.”

Both private and public attorneys recommend improving the fairness of the income shares model, as they state that higher income Obligor are paying a lower percent.

Another suggestion included uniformity across courts, as one private attorney states that *“different judges are handling 50:50 residential responsibility differently.”*

Respondents also state the need for educating parents and improving accessibility, “The calculations, and access to BCSS and the Family Court, should be more user friendly for parties than it is today.”

In addition, lowering orders, providing uniformity when the Obligee or the Obligor has multiple child support orders (public attorneys) and considering the cost of other dependents (judges) are suggested improvements.

Table 15. CHANGES

“If you could change or improve one thing related to the current child support guidelines, what would that be?”				
	Mediators	Public Attorneys	Private Attorneys	Judges
Formula for Shared Parenting Include in Calculation	47%	20%	32%	10%
Healthcare Costs	--	--	8%	20%
Extra-curricular Activities	--	--	4%	10%
Alimony	--	--	4%	--
Other Dependents/Members	--	--	--	20%
Increase Education/Accessibility	--	--	4%	10%
Uniformity Across Courts	7%	20%	8%	--
Improve Enforcement	--	--	4%	10%
Base on Net Income	7%	--	4%	10%
Fairness of Income Shares Model	--	20%	8%	10%
Lower Orders	--	--	4%	10%
Total Changes Cited	15	5	25	10

Percent within survey groups

Parenting Time

Private and public family lawyers were asked a set of questions about parenting time. In response to how parenting time and shared parenting has impacted their child support cases over the past two years, attorneys primarily reported that there are misconceptions about shared parenting and misuse of parenting time to reduce support orders. Attorneys stated that their clients expect that shared parenting will result in no child support order, or will reduce their order. Private lawyers recognized that if a parent has approximately equal parenting time, he or she should not pay the full guideline amount of support, but noted that if the Obligor has higher earnings than the Obligee, child support orders will be reduced but not eliminated. However, attorneys also voice concerns about using parenting time as a way of reducing support, as one attorney voiced:

“I find that often one parent who clearly should not have equal parenting time will insist on “fighting” for “joint custody” primarily to avoid or deviate downward from the guidelines even if their proposal is not feasible and clearly not in the best interest of the child.”

Many private lawyers stressed that parenting time and child support should be two separate issues, however some expressed frustration as to how to operationalize this:

“I urge clients (and parties when I’m a mediator) to first address the parenting schedule and focus only on what is in the best interests of their kids. Then child support will come after. Too many parents want to use the parenting schedule as a means to either increase or decrease child support, which isn’t good for their kids. I don’t know how to disconnect the two, however.”

Table 16. PARENTING TIME: PUBLIC AND PRIVATE FAMILY ATTORNEYS

“How has the issue of parenting time and/or shared parenting impacted your child support cases the past two years?”		
	Public Attorneys	Private Attorneys
Misconceptions/misuse of shared parenting to lower support amount	53%	57%
Need formula which would decrease litigation	35%	29%
Application is not uniform across courts	6%	--
Shared parenting lowers support	3%	14%
Complicates accounting for expenses/extra-curricular activities	3%	--
Total Impacts Cited	34	7

Percent within survey groups

Public and private attorneys discussed the need for a formula addressing shared parenting. They expressed that a formula would likely reduce litigation and increase uniformity of decisions across courts. They discussed that leaving deviation decisions up to the courts is

problematic as outcomes vary. Many attorneys also noted a formula for shared parenting would likely reduce the award amounts.

Many attorneys discussed their methods of determining child support after determining the parenting schedule. One attorney stated in the case of equal parenting time,

“Sometimes we calculate what parent A would pay parent B then subtract what parent B would pay parent A. So the parent who is making more pays the difference in the full guideline calculation.”

Another attorney mentioned,

“I generally suggest proposing a netting (what each parent would pay the other) then specify who will pay for what expenses -- since, in theory, if the support is being netted so each parent is getting the equivalent of guideline support, then each parent would be responsible for expenses.”

Yet another attorney explained how they determine what “shared” is:

“I’ve been trying to attach an actual calendar on the number of overnights each parent would have during the month [which would] instantiate an argument [that] the parenting schedule is essentially equal.”

SECTION V: KEY INFORMANTS AND COMMUNITY FORUMS

To gain an understanding of the concerns of Obligee and Obligor parents and those who work with them, we held 3 community forums and interviewed key informants individually and posed questions in group meetings. Community forums were held in Claremont, Conway, and Manchester. A small set of concerned parents emailed the research team to raise their issues with the child support system. Key informants represented legal services organizations, community resource organizations, state child support staff, and other groups. The research team also viewed publicly available video recordings of hearings held in New Hampshire and canvassed media reports.

The following issues emerged from the key informants and community forums.

Shared Parenting

Several people mentioned shared parenting is an issue that needs to be addressed in the New Hampshire Child Support Guidelines. Obligor parents voiced that the lack of guidelines makes the process more contentious because both parents perceive that they are contributing to parenting, yet Obligor parents believe their financial contribution should reflect their increased parenting time and result in a deviation. For example, one Obligor father stated, *“I have to fight to have this considered.”*

Another Obligor questioned the notion of Obligor and Obligee in shared parenting cases where the split is 50-50 or close to it:

“In looking at [the federal guidelines], they only talk about custodial and noncustodial parenting-no mention of shared custody. The guidelines don’t take shared custody into account. It assumes the Obligee is the custodial parent and the Obligor is the noncustodial. That is where the issue lies. With shared custody, there shouldn’t be an Obligor or Obligee. [Instead] parent one and parent two.”

Yet, key informants representing low-income Obligor parents felt strongly that shared parenting should not be used as a means to reduce the order amount. Instead, they believe the parenting plan and the order amount should be considered separately, without one influencing the other. *“There is a need to separate the parenting time from the award amount in the child support order. If they are connected, it is more difficult and the child’s schedule is influenced, more complicated,”* stated on key informant.

Another key informant was concerned about the use of number of nights as the measure as some Obligor parents have tried to set the parenting plan for children to arrive at the Obligor parent’s house at 8pm and then to be picked up at 6am the next day, reducing the cost of the overnight and complicating the child’s schedule. This informant said, *“using the number of nights leave open the potential for manipulation.”*

Another informant was concerned that a calculation or formula would lead to an inflexible format, and states, *“Each case is different and deserves consideration.”*

Further, if domestic violence is present, one key informant cautioned that having shared parenting as part of the formula could be problematic and provide a mechanism for abusers to threaten, coerce, and lower the child support award. The key informant explains, *“If this were the case, you would have those who have never been involved, and now they go in pushing for 4 to 5 days and threatening to call DCYF with complaints.”*

Enforcement

Enforcement of child support payment was mentioned as a problem by Obligee parents. Obligee parents stated that the high cost of “going back to court” deterred them from modifying their court order when the parenting plan was altered from the original plan and reduced the Obligor parents time with children (i.e. reduced the number of overnights).

One Obligee parent noted that child support payments were not sent regularly and that the arrears were accruing. This parent wondered whether they would ever receive that large sum of money.

Low Income and Ability to Pay

Several key informants mentioned that it is hard for low-income Obligor to make their payments. Some key informants believed the self-support reserve is too low and stated the state should increase the amount of the self-support reserve. But one informant noted that increasing the self-support reserve won't help their clients, because it would result in a lower award. One key informant stated, *“the minimum award of \$50 per month, my clients laugh at that. It is so low.”* Child support is an important source of income for low-income Obligees as they rely on the support for basic necessities.

Amicability or Hostility

Another prevalent theme was the quality of the relationship between the parents as being either amicable or hostile. Amicable relationships often were accompanied with deviations that were agreed upon, parenting plans that were not complicated, and the parent often stated that things were agreed upon in the best interests of the child(ren).

On the other hand, several parents and key informants gave examples of open hostility between parents, clear contention over the parenting plan or the overall award amount, and complicated parenting plans that may be difficult for children to follow.

One Obligor mentioned that his ex-wife's income *“doesn't include her new partner's income,”* and he felt that it was unfair.

Further, one key informant explains:

“I’m not convinced that either party is being honest during the legal process—discovery. Neither side is disclosing properly. One side isn’t reporting work under the table. The other side isn’t reporting living with a boyfriend. This leads to contention. One thinks, ‘why should I pay support when I’m not getting regular access [to my children]?’ The other, ‘why should I let my kids see the other parent when I don’t get support?’”

SECTION VI: CHILD SUPPORT STATE VISITS IN MASSACHUSETTS & VERMONT

In the 2008 Child Support Guidelines Review, a broad perspective on state approaches was acquired since the team visited Arizona, Maine, Massachusetts, Minnesota, Vermont and Wisconsin. For the current review we reviewed considerable material in advance of our visits to meet with child support staff in two adjacent states: Massachusetts on December 14, 2017 and Vermont on November 30, 2017.

While all New England states utilize the Income Shares Model, they differ in regard to the legal authority, income base for calculations, how child care and medical expenses are calculated, taxes assumptions, high and low parental income calculations, self-support reserve, shared parenting, additional dependents, variation between married and never-married parents, and deviation factors (Venohr, 2013).

Our method was to initiate discussions by sending 14 questions in advance of our visit (see Appendix C) to gather specific information and ensure that we could compare responses. Meetings were held for approximately 3 hours.

Overview

Table 17 presents demographic and child support related information for Massachusetts, Vermont, and New Hampshire. Massachusetts significantly revised their Child Support guidelines which took effect on September 15, 2017 and were amended on June 15, 2018. Vermont revised their Child Support guidelines in 2016.

Table 17. DEMOGRAPHIC AND CHILD SUPPORT RELATED INFORMATION

	Massachusetts	Vermont	New Hampshire
2017 Population	6.86 million	623,657	1.343 million
2016 Marriages	84,952	5,190	9,317
2016 Divorces	21,128	1,937	4,580
2016 Divorce Rate	2.3 per thousand	3.1 per thousand	3.4 per thousand
Model	Income Shares	Income Shares	Income Shares
Authority	Trial Court	Legislature	Legislature
Contribution Basis	Gross Income	Net Income	Gross Income

The following themes emerged from our discussions.

Child Support Tables

Massachusetts

Calculations are based on *gross* income, up to a maximum combined annual income of \$250,000. Child support based on combined income exceeding that amount is at the Court's discretion. Both *presumptive* income and *attributed* income can be considered. The worksheet will calculate the presumptive child support order based on the information entered into the worksheet. The guidelines formula applies to families with one to five children. For additional extra-curricular activities, the Court may allocate costs on a case-by-case basis.

The Massachusetts child support tables are available at:

<https://www.mass.gov/files/documents/2016/08/ny/child-support-guidelines-chart.pdf>

The Massachusetts guidelines worksheet is available via:

<https://www.mass.gov/info-details/child-support-guidelines#2018-guidelines,-forms,-and-information->

Vermont

Vermont uses “a complicated formula to calculate child support” (Vermont Law Help, 2018). Orders are based on *net* not *gross* income and can include *imputed* income. VT has three tables, sole, split and shared custody and shared or partial custody to convert adjusted gross income to after tax income. The guidelines calculator uses these numbers to calculate the presumptive child support order. *Presumptive* income can be created if a parent does not appear. Reconsideration can be requested if either's income changes at least 10%. Social Security dependency benefits are added to income. Vermont has no adjustment for age. The Court may order a “child support maintenance supplement in addition to a CS order “if an additional amount of money is necessary to correct any disparity in the financial circumstances of the parties...” (Vermont Judiciary, 2017). The VT child support tables were updated in January 2017 and these tables and the latest child support review report, are available at:

<http://dcf.vermont.gov/sites/dcf/files/OCS/Docs/UpdatedCS-Tables.pdf>

The Vermont online calculator is available at:

<http://dcf.vermont.gov/ocs/parents/calculator>

Parenting Time and Its Effect on Costs

Massachusetts

Massachusetts recently modified its parenting time guidelines as the feedback received was that it was too complicated and was causing litigation. Now information regarding whether the parents share financial responsibility and parenting time for the children approximately equally (shared), whether the children reside primarily with one parent for approximately 2/3 of the time, and whether, in a family with more than one child covered by the order, each parent provides a primary residence for at least one child (split) is entered directly into the worksheet.

Vermont

The state has considered shared custody since 1985-87 and uses number of overnights to calculate sharing percentages. The percentage of time is significant (e.g. 50/50 vs. 20/80) because shared custody typically costs more than it would for a child in an intact family or sole custody. This may pose a problem if the child(ren) are with one parent all day, but then the other parent during the night. Vermont's guidelines worksheet cannot calculate this type of arrangement. If the parties can't agree on number of overnights, the magistrate will make the decision. They often will run both, will change depending on the percentage of custody (sole vs. shared). With shared parenting Vermont uses a shared cost table between 30%-50%, and then adds a 1.5 multiplier, (as do at least 15 additional states).

To account for the increased cost of raising children under a shared custody situation, several states use a multiplier. Alaska's guidelines may offer the best explanation of why one should use a multiplier. "This calculation assumes that the parents are sharing expenses in roughly the same proportion as they are sharing custody. If this assumption is not true, the court should make an appropriate adjustment in the calculation. The second premise is that the total funds necessary to support children will be substantially greater when custody is shared. For example, each parent will have to provide housing for the children. Thus, the amount calculated in the first step is increased by 50% to reflect these increased shared custody costs. However, the Obligor's support obligation never will exceed the amount which would be calculated for primary custody under 90.3(a). The amount which would be calculated under 90.3(a) should include any appropriate visitation credit as provided by (a)(3). DR-310 (4/10) 36" (Burke, n.d.)

Self-Support ReserveMassachusetts

115% of the Federal Poverty Line (FPL). The presumptive minimum order is \$25 week, but can deviate below, so the range is 0 to 115%.

Vermont

120% of FPL. VT changed their self-support reserve to be based on federal poverty guidelines, 120% of poverty (previously it was based on livable wage, but housing costs are quite high in many areas).

Adult Children and College SupportMassachusetts

If the Court exercises its discretion to order child support for children age 18 up to 23, the guidelines formula reduces the amount of child support by 25%. This excludes an 18-year-old in high school until after graduation. Ordering a parent to contribute to college costs is not presumptive, but at a judge's discretion. If ordered, a parent's contribution cannot exceed 50%

of the in-state undergraduate costs of the University of Massachusetts-Amherst, unless a parent has the ability to pay a higher amount.

Vermont

There is nothing mandated in the guidelines, and this is typically is a deviation factor. A parent is not obligated to pay for college. Child support continues up to age 18 or graduation from high school, whichever is later. If an older child were still taking a high school class then CS would continue, but there is some ambiguity because some kids don't graduate. Such issues are handled individually, on a case by case basis by the Court.

Child Care

Massachusetts

Massachusetts covers reasonable child care costs for the children covered by the support order. "The guidelines worksheet makes an adjustment so that the parents share the burden of the cost proportionately. The adjustment involves a two-step calculation. First, a parent who is paying the child care deducts the out-of-pocket cost from his or her gross income. Second, the parties share the total child care costs for both parents in proportion to their income available for support. The combined adjustment for child care and health care costs is capped at fifteen percent of the child support order" (Child Support Guidelines, 2017, p.10). Appropriate training or education may allow child care costs.

Vermont

Considers actual child care costs, allowable for work, training and education. Costs are added to intact family expenditures. Child care subsidies and tax credits are deducted. There is now a cap based on the cost and number of children. The formula in the electronic calculator is complicated, and depends upon the use of an online worksheet online. Costs incurred while parent is at work, or in school (minus any subsidies) are eligible. Costs are allocated across both parents.

Medical Support

Massachusetts

Child support orders must include health care coverage. Parents can: provide health care coverage through their employer, buy health care coverage on their own, get coverage for their children through MassHealth, or provide the Court a written agreement that their child will get health care coverage some other way. Each parent may deduct from gross income the reasonable cost of health care coverage actually paid by that parent. If there are additional costs not covered by the order, and the Court determines such actual cost would unreasonably impact the amount of child support, then some or all of such additional cost could not be deducted. The guidelines worksheet makes an adjustment, so each parent shares the cost proportionately. A parent may also deduct the cost of dental/vision insurance. "Recipients" are

responsible for the first \$250.00 each year of routine health costs, with additional expenses allocated proportionately. The 2017 revision caps medical insurance and child care deductions at 15% of the total order.

Vermont

Medical support is a component of an order, and is in the guidelines calculator. A parent gets credit for paying only the child's portion of a health insurance premium. Insurance can be ordered for state or federally provided health insurance, private health insurance, or a cash contribution towards the cost of health coverage. Unreimbursed health expenses (eye, dental, mental health, health plan deductible) are shared.

Deviations

Massachusetts

While there have been few Massachusetts deviations in the recent past, the 2017 Massachusetts Child Support Guidelines expressly encourage judges to deviate from the guidelines when the facts of a case suggest a deviation is appropriate. Some believed that child support cases with facts that require a customized solution were being decided using a cookie cutter approach. With a deviation, the Court must enter specific written findings stating: the amount of the order that would result from the guidelines, that such amount would be unjust or inappropriate, the specific facts of the case which justify departure from the guidelines, and that such departure is in the best interests of the child.

Vermont

The Court can deviate from the guidelines "if a parent proves that the guideline amount is unfair or unreasonable to either the parents or the child" (Vermont Judiciary, 2017). The court can use discretion for high income families. Travel costs associated with visitation are allowable as a deviation factor, separately from the guidelines calculation. Staff were unsure of the deviation rate. Deviations usually result in a lower contribution, often when a parent indicates it is not possible to pay the contribution that the table identifies. Housing costs in areas of Vermont are quite high.

Collections

Massachusetts

The Department of Revenue oversees CS collection and can withhold order payments, or a parent can pay directly. It is not mandatory to go through Department unless it is an assignment issue.

Vermont

The federal government has driven policy on this issue. A parent can sign a voluntary agreement of parenting. VT passed a new Uniform Parentage Act in May of 2018 which stresses "right sized" orders, and also emphasizes closing out orders. As a result, the number of cases

have declined, case amounts have increased, and there is more information available on these cases. The contempt statute has been overhauled.

Incarceration

Massachusetts

Going to jail does not automatically change a CS order; only a judge can modify an existing CS order. A contempt action can be filed that would require the incarcerated parent to show inability to pay support. The Court can order a parent to pay child support if incarcerated, but if that parent is in jail and does not have enough income or assets to pay support the judge does not have to order the amount on the CS guidelines worksheet.

Vermont

A parent needs to have the Court determine if they can pay, if incarcerated. There is no assumption of a consistent amount. If there are no other assets, the amount could be \$0.00, but if a parent does not object a minimal order (\$20) may be established. OCS now has the right to modify even if no public assistance involved. This bill helped to increase compliance because it lowered the CS amount. Usually the court uses presumptive income, but often that amount is too high and then it can't be enforced. This allows them to request to reconsider if 10% is too high. They have been instructed not to use this presumptive wage and, instead, use the minimum wage. They were using 150% of median wage for higher wage individuals, thinking it would induce people to come and provide income information, but VT ended up with default orders. There was a federal rule change last year; incarcerated parents can't be considered underemployed.

Support Modifications

Massachusetts

A child support order may be modified if there is an inconsistency between the amount of an existing order and the amount that would result from the application of the guidelines, previously ordered health coverage is no longer available, access to health care is still available but no longer at a reasonable cost, access to health coverage has now become available, or any other material and substantial change in circumstances (Child Support Guidelines, 2017, p.18).

Vermont

A statute allows a petitioner to modify obligations, if there has been a "real, substantial, and unanticipated change of circumstances" since the Court's last child support order, or after three years. Acceptable changes include a) the change would make the child support amount at least 10 percent higher or lower, b) a parent receives Workers' Compensation, disability benefits, or means-tested public assistance benefits, c) a parent receives new unemployment benefits, d) a parent is incarcerated for more than 90 days, unless the incarceration is for failure to pay child support, or e) the child has turned 18 and completed secondary education. Changes in the

parenting plan can also be a reason to seek a modification. Either parent can file a motion to modify; both parents do not need to sign it.

SECTION VII: Economic Analyses of the Cost of Raising Children

Overview of Methods

The goal of child support guidelines is to ensure that parents are providing enough money to adequately support a child. Although the goal is always the same, there are a number of ways to estimate what that “adequate” amount of money is. U.S. states use one of three types of guidelines that are supported by one of two types of data analysis in order to set their guidelines, and we summarize each below.

Types of Guideline Models

Percent of Obligor Income Models

Seven states use a version of a Percent of Income model to calculate their guidelines: Alaska, Arkansas, Mississippi, Nevada, North Dakota, Texas and Wisconsin (NCSL 2017). This is in many ways the most basic of the three models. It sets support at a certain fraction of the Obligor’s income without considering the Obligee’s income, and that fraction can either be flat or vary with Obligor income.

Income Shares Model

Income Shares is the most commonly used model and more states have adopted it over time. Forty states use this model to calculate their guidelines: Alabama, Arizona, California, Colorado, Connecticut, Florida, Georgia, Idaho, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Nebraska, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Utah, Vermont, Virginia, Washington, West Virginia, Wyoming. In an Income Shares model the core assumption is that parents should spend the same fraction of total income on children that they would have if they had lived in an intact family. Therefore, although the Obligee does not actually make a child support payment, the model assumes he or she is contributing the same proportion of his/her income to the child.

The Melson Formula

Three states use the Melson Formula to calculate child support guidelines: Delaware, Hawaii and Montana (NCSL 2017). This formula was originally developed by a Delaware family court judge. It is a more complex version of Income Shares includes adjustment to maintain some minimal standard of living for the parents. The key difference is that in the Melson model a self-sufficiency income amount is subtracted from parental income available for support before shares are calculated, whereas in an Income Shares model a self-support reserve is subtracted from the final payment amount.

Estimating the Cost of Children

Regardless of the formula, all of these models depend upon estimates of the cost of raising children in order to set the share(s) or percent of income. Conceptually, there are two ways to do this. The first is to look at aggregate expenditure data by category and compute the fraction of total income that families spend on child-related items. The second is to indirectly estimate the fraction of income that an intact family with the same total income would have spent on children. We describe each approach below.

The simplest way to measure child-rearing costs is by looking at aggregate expenditure data. Traditionally, most states that take this approach use data from the U.S. Department of Agriculture. The most recently available estimates are from Lino et al. (2017) and are based upon 2015 data from the Consumer Expenditure Survey (CE). They start by calculating the fraction of income on child-specific expenditures reported in the survey, including clothing, child care and education. They then allocate some portion of family expenses, including food, health care, transportation and housing, to children. In previous reports, the U.S.D.A. averaged expenditure over family size and attributed the per capita expenditure to each child in the household. In the most recent report they use several different strategies to deal with household-level expenditures. For food they calculate the expense of the U.S.D.A.'s food plans at three different cost levels (corresponding to three income levels). For health care they use data from the Medical Expenditure Panel Survey to estimate the percent of a family's health spending that is for children, and they apply that percent to family health spending in the CE. For food they use per capita expenditures. When they estimate the cost of housing they make the assumption that each additional person in the family does not increase the size of the house proportionally, but that a more appropriate measure of the cost of one child is the cost of an additional bedroom, which they estimate statistically using data on the features and costs of housing units reported in the CE.

The traditional U.S.D.A. estimates using per capita estimates for food, housing and transportation were generally larger than estimates from the indirect methods described below. Economists considered them to be upper bounds of the actual cost of raising children because the per capita method most likely overstates the marginal cost of adding a child to the family (Vehnor 2017). With the new approach, these estimates are likely to be closer to other types of estimates. This approach is primarily used by states that have Percent of Income models, but a handful of states with Income Shares models also use the U.S.D.A. estimates.

The second way to measure the costs of children is more complicated, but is also likely to be more realistic, and it is used by the majority of the states that have Income Shares models. This type of estimate is built on the assumption that a child should receive the same level of support (as a fraction of total parental income) as he or she would have in an intact family. Because we do not observe children of divorced or never-married parents in intact families, this amount must be imputed using data on intact families from the CE using what is observable -- the expenditure patterns of couples with and without children who are equally well off. There are two specific ways to calculate this estimate and both produce what economists call "marginal"

costs of children – that is, the incremental cost of an additional child in the family rather than the average cost per household member.

Engel estimates were first produced by Epenshade (1984). They are based upon the assumption that two households that spend the same percentage of total expenditures on food are equally well off. Later, Betson (1990) developed the Rothbarth estimator. In this estimator the measure of households being equally well off is “adult” expenditures, including alcohol, tobacco and adult clothing. More recent Rothbarth estimates use just adult clothing as the proxy for standard of living. Engel estimates tend to be larger and may overstate the costs of raising children, while Rothbarth estimates are smaller and may understate the cost (Vehnor 2017).

The guidelines that New Hampshire is currently using (a modified version of the ones recommended in the 2009 report) are for an Income Shares model based upon Rothbarth estimates from Betson (2006). Although Betson has produced four sets of estimates over 20 years (1990; 2000; 2006; 2010), his methodology is the same in each study.

The data for the most recent analysis come from the Consumer Expenditure Survey Data from the first quarter of 2004 through the first quarter of 2009. The Consumer Expenditure Survey is a national survey conducted each year by the U.S. Bureau of Labor Statistics to measure U.S. households’ expenditures and incomes. The survey provides detailed expenditure data for a consumer unit (moving forward called “families”) for up to 4 calendar quarters. The dataset used by Betson (2010) includes married couples between the ages of 18 to 64 who have six or fewer children and excludes families with other adults in the household, families that changed composition during the interview period, and families with fewer than three completed interviews. This results in a total of 4,909 consumer units that consist of married couples with children. Note that because the sample is too small to break down by state, all of the estimates are at the national level. He shows that childless couples spent \$2,251 per year on adult clothing, while parents spend between \$1,352 and \$1,787 depending upon how many children they have. The intuition behind this method is that if parental incomes are held constant, then the decrease in adult clothing consumption measures the transfer of resources to children that leave the couple equally well off. The actual estimates come from a statistical model that is described in detail in Betson (2010).

Table 18 contains estimates made by Dr. David Betson and published in his 2010 report to the State of California. They represent the base of an income shares guideline schedule and are the percent of total consumption devoted to children by income level and family size.

Table 18. BETSON (2010) ESTIMATES OF PERCENT OF TOTAL CONSUMPTION DEVOTED TO CHILDREN

(1) Annual Net Income (\$2012)	(2) Annual Net Income (\$2018)	(3) 1 Child Share	(4) 2 Children Share	(5) 3 Children Share
\$0-\$15,000	\$0-\$16,500	21.61	33.68	41.57
\$15,001-\$20,000	\$16,501-\$22,000	22.44	34.92	43.04
\$20,000-\$25,000	\$22,001-\$27,500	22.66	35.25	43.44
\$25,001-\$30,000	\$27,501-\$33,000	22.83	35.51	43.74
\$30,001-\$35,000	\$33,001-\$38,500	22.97	35.72	43.98
\$35,001-\$40,000	\$38,501-\$44,000	23.09	35.89	44.18
\$40,001-\$45,000	\$44,001-\$49,500	23.19	36.03	44.36
\$45,001-\$50,000	\$49,501-\$55,000	23.25	36.12	44.46
\$50,001-\$55,000	\$55,001-\$60,500	23.28	36.17	44.52
\$55,001-\$60,000	\$60,501-\$66,000	23.34	36.26	44.62
\$60,001-\$65,000	\$66,001-\$71,500	23.40	36.34	44.71
\$65,001-\$70,000	\$71,501-\$77,000	23.41	36.35	44.73
\$70,001-\$75,000	\$77,001-\$82,500	23.45	36.42	44.81
\$75,001-\$80,000	\$82,501-\$88,000	23.44	36.41	44.79
\$80,001-\$90,000	\$88,001-\$99,000	23.52	36.51	44.92
\$90,00-\$100,000	\$99,001-\$110,000	23.57	36.59	45.01
\$100,001-\$110,000	\$110,001-\$121,000	23.63	36.68	45.12
\$110,001-\$120,000	\$121,001-\$132,000	23.65	36.70	45.14
\$120,001-\$135,000	\$132,001-\$148,500	23.72	36.80	45.26
\$135,001-\$160,000	\$148,501-\$176,000	23.76	36.86	45.33
\$160,001 +	\$176,001 +	23.85	37.00	45.49

Notes: Columns 1, 3, 4 and 5 as published in *Econometrica* (2012). Column (2) updates Column (1) values to \$2018.

As the table shows, the percent of net income spent on children, or shares, increase with additional children in the family, but not proportionally. For example, for individuals with incomes between \$55,001 and \$60,000, the consumption share for two children is 55% higher than the one for one child. This reflects the fact that there are a number of fixed costs of raising children that do not necessarily increase with one additional child in the family, such as transportation (cars), housing and furnishings, other equipment and apparel than can be used by multiple children.

The other notable finding is that the consumption shares change very little by income. The relationship that Betson estimates in 2010 is flatter than it had been in the past. In previous estimates the fraction of spending attributable to children fell noticeably as income increased,

but in the more recent estimates it is either flat (in 2006) or grows very slightly (in 2010). Betson (2010) discusses several reasons why the pattern may have changed.⁸

Before these estimates can be used as the basis for a guidelines tables, three adjustments must be made. To do this we follow the methodology used by Vehnor (2008) and reviewed by Econometrica (2012).

The first adjustment is that the income ranges in Column (1) of Table 18 are for net incomes in 2012 dollars and must be adjusted to 2018 dollars using the Consumer Price Index, which shows that prices increased by 10 percent between January 2012 and March 2018. The new ranges are presented in Column (2) of Table 18.

Next, the Betson (2010) Rothbarth estimate is a fraction of consumption devoted to all of the costs of raising children, including health care and child care costs, but the New Hampshire guidelines treat those as supplements to the award rather than as part of the base payment. (We discuss child and health care cost issues separately below.) Therefore, we subtract from each percentage in Table 19 the average per-child percent of consumption that is on child care multiplied by the number of children in the family. It is less straightforward to adjust for health care costs as they are not usually a linear function of income. Therefore, we take the percent of consumption that is on health care for each income group and multiply it by the consumption shares (the percent of total consumption on children) to get an estimate of the percent of consumption that is on child health care. As with child care, we subtract this fraction from the percentages in Table 18. The statistics used for these adjustments come from Econometrica (2012), which published health and child care estimates from the same Betson (2010) analysis that was used to construct the shares in Table 18. The results of this adjustment (new shares) are provided in Columns 6 to 8 of Table 19.

Finally, we must account for the fact that Rothbarth estimates are percentages of total consumption that are on children, not percentages of income. And the guidelines are a function of income. For individuals who spend all of their incomes there is no difference between an income and a consumption share. But for higher income individuals who save some of their income, consumption shares overstate necessary spending on children. Therefore, we multiply the percentages from Table 19 by the consumption/income ratio (by income) to get the final table. Note that some individuals in the CE report spending more than their income. For purposes of this calculation we cap the consumption/income ratio at 1.0. The result of this adjustment – and the final shares – are provided in Columns 6-8 of Table 20.

⁸ He notes that several things may contribute to this change. The first is that the BLS defines outlays (used in 2006 and 2010) as including principle payments on debt, where expenditures do not include debt payments. Also, there is evidence that high-income families consume a smaller fraction of their disposable incomes. He states that he is not sure whether the change in the income pattern is a true change or not.

Table 19. SHARES ADJUSTED FOR HEALTH CARE AND CHILD CARE EXPENSES

Annual Net Income	(1) 1 Child	(2) 2 Child	(3) 3 Child	(4) Child Care Expenses	(5) Medical Care Expenses	(6) 1 Child Share Adjusted	(7) 2 Child Share Adjusted	(8) 3 Child Share Adjusted
\$0-\$16,500	21.61	33.68	41.57	0.3446	0.1242	21.22	32.93	40.46
\$16,501-\$22,000	22.44	34.92	43.04	0.3639	0.2693	21.99	34.06	41.79
\$22,001-\$27,500	22.66	35.25	43.44	0.4871	0.643	21.96	33.95	41.59
\$27,501-\$33,000	22.83	35.51	43.74	0.5066	0.564	22.14	34.21	41.88
\$33,001-\$38,500	22.97	35.72	43.98	0.6658	0.4876	22.14	34.14	41.69
\$38,501-\$44,000	23.09	35.89	44.18	0.6426	0.6309	22.24	34.29	41.87
\$44,001-\$49,500	23.19	36.03	44.36	0.8937	0.6599	22.08	33.91	41.28
\$49,501-\$55,000	23.25	36.12	44.46	0.9943	0.9044	21.95	33.68	40.93
\$55,001-\$60,500	23.28	36.17	44.52	1.1487	0.8072	21.86	33.47	40.59
\$60,501-\$66,000	23.34	36.26	44.62	1.3082	0.6023	21.83	33.34	40.33
\$66,001-\$71,500	23.40	36.34	44.71	1.2134	0.9437	21.87	33.44	40.50
\$71,501-\$77,000	23.41	36.35	44.73	1.3289	0.7969	21.82	33.29	40.27
\$77,001-\$82,500	23.45	36.42	44.81	1.4856	0.8175	21.69	33.04	39.86
\$82,501-\$88,000	23.44	36.41	44.79	1.4308	0.9152	21.70	33.09	39.95
\$88,001-\$99,000	23.52	36.51	44.92	1.4754	0.8076	21.78	33.16	40.01
\$99,001-\$110,000	23.57	36.59	45.01	1.3564	0.9983	21.88	33.38	40.34
\$110,001-\$121,000	23.63	36.68	45.12	1.8433	0.8424	21.51	32.57	39.08
\$121,001-\$132,000	23.65	36.70	45.14	1.7049	0.8489	21.66	32.87	39.52
\$132,001-\$148,500	23.72	36.80	45.26	1.7482	0.8514	21.69	32.88	39.50
\$148,501-\$176,000	23.76	36.86	45.33	1.8513	0.6834	21.68	32.82	39.37
\$176,001 +	23.85	37.00	45.49	2.0101	0.706	21.60	32.63	39.04

Notes: Column (4) is percent of total consumption that is on child care (per child). Column (5) is the percent of total consumption that is on health care costs (total family).

Table 20. SHARES ADJUSTED FOR HEALTH CARE AND CHILD CARE EXPENSES

Annual Net Income	(1) 1 Child	(2) 2 Child	(3) 3 Child	(4) % of Net Income Consumed	(5) Adjusted % of Net Income Consumed	(6) 1 Child Share Adjusted	(7) 2 Child Share Adjusted	(8) 3 Child Share Adjusted
\$0-\$16,500	21.22	32.93	40.46	46.847	1	21.224	32.93	40.46
\$16,501-\$22,000	21.99	34.06	41.79	1.679	1	21.99	34.06	41.79
\$22,001-\$27,500	21.96	33.95	41.59	1.406	1	21.96	33.95	41.59
\$27,501-\$33,000	22.14	34.21	41.88	1.215	1	22.14	34.21	41.88
\$33,001-\$38,500	22.14	34.14	41.69	1.147	1	22.14	34.14	41.69
\$38,501-\$44,000	22.24	34.29	41.87	1.061	1	22.24	34.29	41.87
\$44,001-\$49,500	22.08	33.91	41.28	1.039	1	22.08	33.91	41.28
\$49,501-\$55,000	21.95	33.68	40.93	0.965	0.965	21.19	32.50	39.50
\$55,001-\$60,500	21.86	33.47	40.59	0.910	0.910	19.89	30.46	36.94
\$60,501-\$66,000	21.83	33.34	40.33	0.898	0.898	19.60	29.94	36.22
\$66,001-\$71,500	21.87	33.44	40.50	0.887	0.887	19.40	29.66	35.92
\$71,501-\$77,000	21.82	33.29	40.27	0.831	0.831	18.13	27.67	33.46
\$77,001-\$82,500	21.69	33.04	39.86	0.825	0.825	17.90	27.26	32.89
\$82,501-\$88,000	21.70	33.09	39.95	0.762	0.762	16.54	25.22	30.44
\$88,001-\$99,000	21.78	33.16	40.01	0.764	0.764	16.64	25.33	30.57
\$99,001-\$110,000	21.88	33.38	40.34	0.736	0.736	16.10	24.57	29.69
\$110,001-\$121,000	21.51	32.57	39.08	0.725	0.725	15.59	23.61	28.34
\$121,001-\$132,000	21.66	32.87	39.52	0.676	0.676	14.64	22.22	26.71
\$132,001-\$148,500	21.69	32.88	39.50	0.67	0.670	14.53	22.03	26.47
\$148,501-\$176,000	21.68	32.82	39.37	0.616	0.616	13.36	20.21	24.25
\$176,001 +	21.60	32.63	39.04	0.538	0.538	11.62	17.55	21.00

Notes: Column (4) is percent of total consumption that is on child care (per child). Column (5) is the percent of total consumption that is on health care costs (total family).

The final income shares that can be used to calculate guideline amounts are presented in Table 21. We present estimates for 1, 2 and 3 or more children because those are the only groups that have large enough sample sizes in the CEX data to create estimates. However, a report by Econometrica (2012) suggests that income shares can be produced for 4 or more children by using the National Research Council’s equivalence schedule:

$$(\# \text{ of adults} + (0.7 * \# \text{ of children}))$$

The shares for 1 child range from 13 percent of income at the highest income level to 22 percent of income at lower levels. These numbers go up to 18 (21) percent for highest-incomes to 34 (42) percent for lowest-income for 2 (3) children). These numbers have two properties that one would expect to see in income shares. First, at all income levels the shares increase with more children in a family, but not proportionally. This is because some of the costs of children are for items that can be used multiple times (e.g., cribs, carseats) or used jointly by multiple children (e.g., housing or a car). Second, the fraction of income devoted to children falls with income. This is driven by the fact that certain types of expenditures on children do not vary much by income (e.g., food), as well as by the fact that higher-income families do not spend all of their income.

Note that in Table 20, Betson estimates incomes shares to be 21, 33, and 41 percent for the lowest income group of income under \$16,500 for 1 child, 2 children, and 3 children, respectively. It is not clear that this is a real effect or a data artifact, so we recommend the shares in the lowest income group to be set at 22, 34 and 42 percent, respectively, so that shares will not increase as income increases.

Table 21. NEW PROPOSED INCOME SHARES

Annual Net Income	1 Child	2 Child	3 Child
\$0-\$16,500	22	34	42
\$16,501-\$22,000	22	34	42
\$22,001-\$27,500	22	34	42
\$27,501-\$33,000	22	34	42
\$33,001-\$38,500	22	34	42
\$38,501-\$44,000	22	34	42
\$44,001-\$49,500	22	34	41
\$49,501-\$55,000	21	33	40
\$55,001-\$60,500	20	30	37
\$60,501-\$66,000	20	30	36
\$66,001-\$71,500	19	30	36
\$71,501-\$77,000	18	28	33
\$77,001-\$82,500	18	27	33
\$82,501-\$88,000	17	25	30
\$88,001-\$99,000	17	25	31
\$99,001-\$110,000	16	25	30

\$110,001-\$121,000	16	24	28
\$121,001-\$132,000	15	22	27
\$132,001-\$148,500	15	22	26
\$148,501-\$176,000	13	20	24
\$176,001 +	12	18	21

For purposes of comparison, Tables 22 and 23 present the income shares that were recommended in the 2009 report and the ones currently used in state guidelines, respectively. Comparing our recommendation in Table 22 to the 2009 recommendation in Table 23, the new shares are slightly smaller, and the difference is primarily driven by decreases at the lowest income levels. For example, the share for parents with a joint annual net income of \$20,000 and 1 child was 26 percent in the previous recommendation but 22 percent in the new one. These changes reflect the fact that the Betson (2010) shares estimates are noticeably flatter by income than any previous estimates, an issue that was noted above.

Table 22. INCOME SHARES RECOMMENDED IN 2009 REPORT

Annual Net Income	1 Child	2 Children	3 Children
<\$14,999	26	38	46
\$15,000-\$24,999	26	38	45
\$25,000-\$34,999	25	37	44
\$35,000-\$49,999	23	34	41
\$50,000-\$59,999	21	30	36
\$60,000-\$69,999	19	28	33
\$70,000-\$79,999	18	27	32
\$80,000-\$89,999	17	25	30
\$90,000-\$99,999	17	24	29
\$100,000-\$124,999	15	22	26
\$125,000+	13	19	22

Table 23. INCOME SHARES CURRENTLY USED IN NEW HAMPSHIRE STATE GUIDELINES

Annual Net Income	1 Child	2 Children	3 Children	4 or more
\$15,000 or less	25.6	35.5	42.5	45
\$25,000	25	35	42	44.5
\$35,000	24	33.5	40.5	43
\$50,000	23	31.5	38	40.5
\$60,000	22	30	36.5	39
\$70,000	21.5	30	36	38.5
\$80,000	21	29	35	37.5
\$90,000	21	28.5	34.5	37
\$100,000	20	27.5	33	35.5
\$125,000 or more	19	26	31	33.5

Finally, we note that when the State implemented new guideline amounts in 2014, partially based upon our recommendations, they used shares (shown in Table 23) that were larger for higher-income families than those in our recommendation (shown in Table 22). While we believe, based upon all available data and analysis, that shares should be decreasing with income, and that the numbers in Table 21 are the best estimates available, the appropriate shares for high-income families may be a point that the State wishes to consider further. It is worth noting that the sample of high-income families in the Consumer Expenditure Survey dataset underlying the estimates is very small, and so these shares are estimating less precisely.

There is also some research evidence that not only do high-income families invest more overall on their children, but that the investment gap between lower and higher-income families is widening over time as income inequality increases (Schneider et al. 2018). Bassok et al. (2016) show that children in the households with the highest incomes in 2010 had 50 percent more books upon entering kindergarten and had computer usage scores that were 13 percent higher than children in median income families. Further, this gap had been increasing since 1998. Kalil et al. (2016) find that high-income parents were increasingly likely to take their children to cultural activities like museums, concerts and plays between the late 1980s and late 2000s.

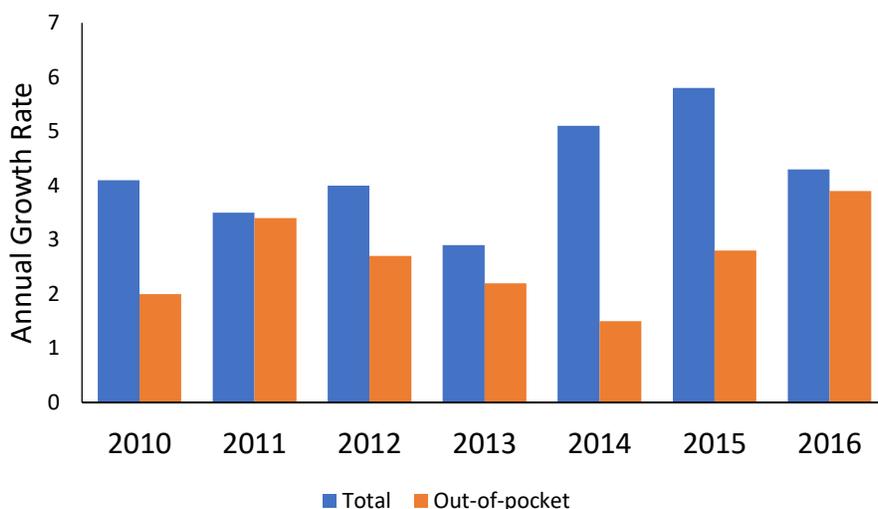
Child Care and Health Care Expenses

The current guidelines address health care and child care expenses outside of the base guidelines, on a case-by-case basis as needed. The team believes that this strategy is working and contributes to the determination of appropriate child support award amounts. There are several arguments for setting payments for these two types of expenses separately. One is that, in any given time period, there is a great deal of variation across families in these expenses.⁹

The second argument for addressing these expenses outside of the base guideline table is that health care spending, in particular, grows more rapidly than other expenditures. Total U.S. nominal health spending increased by 4.3 percent between 2015 and 2016, while GDP grew by only 2.8 percent (Hartman et al. 2018). Annual growth in health spending was even higher between 2013 and 2015, as shown in Figure 11 below.

⁹ We have conducted some independent analysis of 2013 to 2016 Consumer Expenditure Survey data. We do not present it in this report because the patterns we observe are generally consistent with those described here. Health expenses varied significantly from family to family and increased dramatically over time. Child care expenses varied significantly across families and, for some families, represented a significant fraction of income. We also found that, with one exception, budget shares for other items had not changed considerably. The exception was a decrease in transportation expenses that was partially offset by an increase in housing costs. This is consistent with the results in Lino (2017).

**Figure 11:
ANNUAL HEALTH SPENDING GROWTH RATES, 2010-2016**



Source: National Health Expenditure Accounts. As published in Hartman (2018).

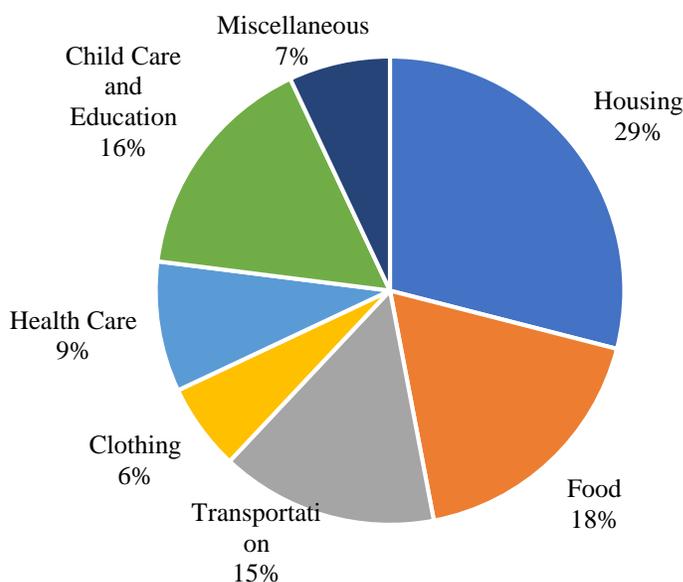
Total spending is made up of all consumption and investment in health care and represents payments made by both public and private insurers to health care providers as well as out-of-pocket payments made by consumers. Out-of-pocket payments are for items that are not covered by health insurance, such as over-the-counter drugs or first aid supplies, as well as the portions of the costs of medical treatment that are not paid by the insurer (i.e. co-pays, co-insurance payments and deductibles). For those without health insurance, all payments for health care are out of pocket. As Figure 11 shows, although growth in out-of-pocket spending growth rates decreased over the period in which the Affordable Care Act was being implemented they have begun to increase again. In fact, annual growth of 3.9 percent between 2015 and 2016 is the highest since 2007. Hartman et al. (2018) attribute high growth rates in out-of-pocket spending to higher deductibles in many health insurance plans.

The other important component of health care costs is the cost of private health insurance. In 2017, the average premium for an employer-sponsored family insurance plan was \$18,764 nationally and \$20,092 in the Northeast region. This total cost is paid by some mix of contributions from the employer and the employee. On average, employees paid 31% of the total premium. While this fraction of total premium paid by employees has stayed relatively stable since 2010, the average total premium has increased. Using data from its national employer health insurance survey, the Kaiser Family Foundation estimates that the average annual worker contribution for family health insurance rose from \$3,997 in 2010 to \$5,714 in 2017 – a growth rate of 43 percent.

Child care expenses should be addressed as they currently are under the guidelines for the same reason that health care costs are – they vary significantly across families and time. One source of variance is the employment status of parents. Families with a stay-at-home parent have very small expenses while expenses for families in which both parents work are much larger.

Another dimension by which child care costs vary, and one by which the base guidelines do not vary, is age of child. In New Hampshire, the average annual cost of care for an infant is \$11,810, while the cost for a 4-year old is \$9,457 (EPI 2018). Further, regardless of the age of the child, these costs represent large shares of income for many families; a year of infant care at the average cost represents 14.4 percent of income for a median income family and for a minimum wage worker the cost would represent 78.3 percent of income (EPI 2018).

**Figure 12:
Lifetime Expenditures on Children, 2015**



Source: Lino et al. (2017). U.S. average for the younger child in middle-income, married-couple families with two children.

Lino et al. (2017) finds that for middle-income married couples, child care and education represent the third largest source of total lifetime expenditure on a child. As shown in Figure 12, above, 16 percent of the total spending on a child for families that have child care and education expenses is in this category, compared to 29 percent in housing, 18 percent in food and 15 percent in transportation.

Over time, child care and education expenses have increased. Lino et al. (2017) find that the average expenditure per child increased by \$380 between the 2010-2014 and 2011-2015 periods. Child care and education expenses represented \$100 of this increase.

Section VIII: Recommendations

The following recommendations are based on our review of the current child support guidelines in New Hampshire, our review of current economic data and court case files, the surveys of judges, mediators, and family lawyers, input from key informants, Obligee and Obligor parents, and state visits to Massachusetts and Vermont.

The following recommendations are intended to be considered as a package. Any separation of individual issues may impact the overall balance of effects of these recommendations on Obligors and Obligees. In addition, the authors stipulate that some of the recommended changes may require legislative and /or judicial involvement. The research team suggests that the State create a stakeholder advisory board with membership including Obligors, Obligees, court and legal personnel including the New Hampshire Bar Association, and advocates groups. We also suggest that the State explore a data alliance with the Administrative Office of the Court to establish a means of collecting regular data with regards to child support awards.

Recommendation #1: Economic Data on Cost of Raising Children

We recommend that New Hampshire update its child support guidelines tables to reflect the most recent estimates on expenditures for child rearing based upon the most recently available Rothbarth estimates. These estimates show a slightly lower fraction of total income spent on children than the tables currently in use. This recommendation is based upon Benson's (2010) most recent analysis of economic data, the 2005-2009 Consumer Expenditures Survey data.

There is some evidence of higher-income families' increased expenditures on children over the past few decades relative to lower-income families' expenditures (Schneider et al. 2018). Therefore, it may be appropriate for the State to consider a slightly higher fraction for higher-income families. Our estimates presented do not include these upward adjustments for higher-income families.

NEW PROPOSED INCOME SHARES

Annual Net Income	1 Child	2 Child	3 Child
\$0-\$16,500	22	34	42
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\$22,001-\$27,500	22	34	42
\$27,501-\$33,000	22	34	42
\$33,001-\$38,500	22	34	42
\$38,501-\$44,000	22	34	42
\$44,001-\$49,500	22	34	41
\$49,501-\$55,000	21	33	40
\$55,001-\$60,500	20	30	37
\$60,501-\$66,000	20	30	36
\$66,001-\$71,500	19	30	36
\$71,501-\$77,000	18	28	33
\$77,001-\$82,500	18	27	33
\$82,501-\$88,000	17	25	30
\$88,001-\$99,000	17	25	31
\$99,001-\$110,000	16	25	30
\$110,001-\$121,000	16	24	28
\$121,001-\$132,000	15	22	27
\$132,001-\$148,500	15	22	26
\$148,501-\$176,000	13	20	24
\$176,001 +	12	18	21

Recommendation #2: Self-support Reserve

We recommend a modest increase in the self-support reserve in the New Hampshire guidelines, from 115 percent to 120 percent of the federal poverty line.

The current New Hampshire child support guidelines dictate that after a basic order amount has been determined, the order amount and Obligor's gross income should be compared to a self-support reserve income amount. Specifically:

(a) If the Obligor's income is less than the self-support reserve and the court has determined that the Obligor is not voluntarily unemployed or underemployed, the court shall order the child support obligation in the amount of a minimum support order.

(b) If the Obligor's gross income is greater than the self-support reserve but payment of the order as calculated under this chapter would reduce the Obligor's income below the self-support reserve, the Obligor's share of the total support obligation shall be

presumed to be the difference between the self-support reserve and that parent's total adjusted gross income, but in any event shall be no less than the amount of the minimum support order. (RSA 458-C:3, IV)

The goal of including a self-support reserve in the guideline is to ensure that Obligor's are left with enough income to meet their own basic needs after paying child support. In 2012, the New Hampshire legislature raised the self-support reserve from 100 percent to 115 percent of the federal poverty threshold. There is some evidence that the current self-support reserve is not set high enough to accomplish the goal of allowing Obligor's enough income to meet their basic needs.

In 2018, the official federal poverty income threshold for a single person was \$12,140 per year or \$1,012 per month. Using the current guideline for New Hampshire at 115 percent of poverty yields \$13,960 or \$1,163 per month. Our recommendation to raise the self-support reserve to 120 percent of poverty translates into an increase in the self-support reserve of \$51 per month, as 120 percent of 2018 poverty is \$14,568 or \$1,214 per month.

The federal poverty threshold is calculated each year using a methodology developed by the Social Security Administration in 1965 for measuring poverty among Social Security recipients. The amount is determined by adjusting the current-year price of the U.S. Department of Agriculture's Economy Food Plan (EFP) for family size based upon the assumption of economies of scale in consumption. The base adjustment factor of three times the cost of the EFP is based upon the 1955 estimate that a U.S. family spent approximately one-third of gross income on food. A report by the National Academy of Sciences (Citro and Michaels, 1995) presented a long list of critiques of the federal poverty line measure, most of which caused it to under-measure poverty. Their baseline set of recommendations for updating the threshold values, which have never been implemented, would have increased the federal poverty rate by almost 25 percent in 1992.

An alternative measure of an income that meets self-sufficiency needs is developed by the Economic Policy Institute to calculate a family budget to meet basic needs for different family sizes and structures for each county in New Hampshire in 2017 (see <https://www.epi.org/resources/budget/> to view the on-line calculator). The budget is set to cover the following basic needs: food cooked at home; heat, lights and water; basic telephone service; clothing; household expenses; automobile transportation; child care; health insurance/care; and a personal allowance budget of 3 percent of total needs. The updated family budget for 2017 for a single person range from \$16.96 per hour (\$35,274 per year¹⁰) in Coos County to \$21.01 per hour (\$43,698 per year) in Rockingham County. Previous studies have used a similar methodology to produce livable wages in New Hampshire (Kenyon 2006, Kenyon and Churilla 2008).

Pirog et al. (2003) summarizes a similar set of findings in the research literature, noting that there are national studies that document the poor economic position of a sizeable fraction of

¹⁰ This calculation assumes full-time work, 40 hours per week and 52 weeks per year.

Obligors (see Garfinkel et al., 1998) and the *even worse* position of Obligee mothers (see Sorenson, 1997). Mincy and Sorenson (1998) observed both phenomena in a study of young Obligor fathers and Obligee mothers in the 1990 Survey of Income and Program Participation. While 38 percent of the young Obligee mothers in the sample were poor, 18 percent of Obligor fathers were classified as unable to pay due to very low earnings.

From this analysis, we conclude that in most cases involving two low-income parents, a level of support beyond a minimum order may be necessary from both of the parents, despite the economic hardship this might entail. At the same time, we recognize that there is evidence that higher child support obligations reduce payment rates for low-income Obligor. Huang, Mincy and Garfinkel (2005) analyze national data from the Current Population Survey from 1994 to 1998 and find that lower child support orders (as a fraction of Obligor income) increase payment by low-income Obligor, but that the compliance effect is not large enough to fully offset the associated reduction in funds paid to Obligees. Our recommendation represents a compromise solution in the face of these conflicting pieces of evidence.

An increase in the self-support reserve was recommended in the 2009 NH Child Support Review, and the legislature increased the reserve in 2012. We believe a further increase is warranted, likely to result in more consistent payments by low-income Obligor.

Recommendation #3: Formula for Shared Parenting

We recommend the New Hampshire legislature enact changes to the guidelines to address shared parenting. New Hampshire's statute does not provide uniform guidelines for addressing shared parenting arrangements. As substantially equal parenting increases in a number of cases, a larger proportion of child support cases must deviate from the guidelines to account for the sharing of expenses. This results in a range of possible outcomes, little predictability for parents entering the system, and in some cases, judgments that are inconsistent and not fair alternately to the Obligee or Obligor. In New Hampshire, 37% of the cases that deviate from the guidelines have shared parenting as the first rationale given for the deviation (see Table 6, page 16 in Section III: Court Case File Review in this report).

Over the last decade, several states have developed guidelines to address shared parenting. Of those states with methods of dealing with this issue, they differ in their formulas, in what constitutes shared parenting, and in how shared parenting is counted.

There are two primary modes of counting parenting time: overnight visits or hours. Counting overnight visits is the most simple; however, its simplicity may result in solely sleeping time counting towards parenting time. What counting hours gains in precision is paid for in onerous timekeeping.

The primary argument for using overnights is that it is simple and reduces conflict between the parents over visitation time. It has also been argued that overnights reflect higher costs than

equivalent daytime visits because overnights usually involve dinner and breakfast (Melli, 1999). Overnights should also result in higher fixed parenting costs compared to daytime visits because they require bedroom space. Using overnights instead of hours does create large, discrete jumps in parenting time (i.e., 14.2 percent for an Obligor with 1 night per week of visitation versus 28.7 percent for an Obligor with 2 nights per week of visitation). For this reason, and because most state models have a minimum time threshold for shared parenting adjustments, scholars (see, for example, Brown and Brito, 2007) and policymakers have worried about the potential for “cliff effects,” or sharp changes in support payments that might result from relatively small changes in parenting time. These cliff effects could create incentives to change custody arrangements and intensify conflict between parents.

After determining how to count time, the threshold for determining when shared parenting will result in a change to the support order varies tremendously from virtually any amount of time (10%) to almost completely equal time (45%). The most commonly used thresholds are 30% and 35% (used by six states each). The median threshold is 30%.

The third variable in shared parenting guidelines across states is how the support order is modified. Because the cost of maintaining two households is more expensive than the cost of one household, many states employ a multiplier (1.4 or, more commonly, 1.5) to the total support order and then divide the costs between the parties. This adjustment reflects the fact that raising a child in two homes, particularly with overnights in both locations, raises fixed costs for both parents because the child needs a bedroom, bed or crib, safety devices like child gates, high chairs, toys and other items in both homes. The most frequently cited estimate upon which the 1.5 factor is based is Lazear and Gibbs’ 1988 book, in which they claim that a household with a child in it half the time will spend 75 percent of what it would if the child lived in it full time (Melli, 1999).

The Preventing Sex Trafficking and Strengthening Families Act of 2014 expressed that establishing parenting time arrangements within child support orders is an important goal when accompanied by strong family violence safeguards, yet no additional funds were appropriated for this effort. There is evidence that Intimate Partner Violence (IPV) is particularly high for low-income populations, many of whom are likely to be among the unmarried parents served by the child support agency and couples who have experienced IPV require individualistic approaches to developing safe parenting plans (Pearson and Kaunelis 2015).

Thirty-six states consider the amount of time a child spends with each parent in the child support guidelines when considering child support order amounts (Pearson and Kaunelis 2013). The majority of these states use a cross-credit method, which essentially means that the fraction of time a child spends with each parent in a given year is used to adjust for shared parenting. Slightly more than half of these states use a multiplier, the majority using 1.5. Most states count overnights as the measure of shared parenting time, and nearly all states have a threshold for shared parenting. New Hampshire is currently in the minority of states that still deal with shared parenting only through deviations to the basic formula (Brown and Brito 2007).

We recommend that New Hampshire adopt a shared parenting adjustment that includes the following factors:

1. Use a multiplier to account for the increased costs of parenting in two households. We recommend 1.5 based on the research.
2. Subtract an amount directly proportional to the fraction of time an Obligor spends with the child(ren), measured in overnights, from the original obligation.
3. Use a threshold to determine when shared parenting will result in a change to the support order. We recommend 30%.
4. Allow for exceptions when parenting time is addressed to ensure that appropriate safeguards are included in cases with Intimate Partner Violence to guarantee safety for children and the abused parent.

EXAMPLE COMPARISONS FOR SHARED PARENTING ADJUSTMENTS

The calculation starts in the same way as a basic Income Shares calculation, by computing adjusted gross income for both parents, adding them together and determining a total guideline amount and then computing the proportional share of income for each parent. The first step in the shared parenting adjustment is to multiply the total guideline amount (which presumes sole custody) by a factor of 1.5. After the guideline amount has been increased to account for higher fixed costs, child care costs and extraordinary medical and educational expenses are added to this amount, the total family expenditure is pro-rated between the parents according to their shares of total income. After subtracting any child care, medical or education expenditures made by the Obligor from his or her fraction of the award, a credit for the fraction of time spent with the child (percent of time multiplied by the Obligor's original obligation) is also deducted. This produces the Obligor's final order amount.

We believe that this is the most intuitive and transparent way of adjusting for shared parenting, while producing support amounts that adequately address costs in dual-household situations. We also note that while overnights seems to be the easiest and most practical way to measure time in shared parenting situations, many states give judges flexibility in cases with exceptional circumstances, particularly those in which the Obligor works night shifts. Some states adjust for a "cliff effect" between having an adjustment for parenting time and not having an adjustment, having a small adjustment for parenting time just under the threshold.

To illustrate the implications of implementing our three shared parenting adjustments in New Hampshire's current guidelines, we provide calculations of awards for a fictional family under: (1) the current New Hampshire guidelines, and (2) the current New Hampshire guidelines with our proposed shared parenting adjustments. For simplicity, these calculations assume one child, no child care or medical costs, no state taxes, and no other child support payments or mandatory retirement contributions.

Example 1: Both parents earn \$1,500 per month (Parent A and Parent B)

Current NH Guidelines obligation for Parent B (Obligor)	With Proposed Shared Parenting Adjustments		
	20% Parent B parenting time	40% Parent B parenting time	50% Parent B parenting time
\$312	\$312	\$343	\$312

Example 2: Parent A earns \$1,000 per month; Parent B earns \$2,000 per month

Current NH Guidelines obligation for Parent B (Obligor)	With Proposed Shared Parenting Adjustments		
	20% Parent B parenting time	40% Parent B parenting time	50% Parent B parenting time
\$416	\$416	\$458	\$416

Example 3: Parent A earns \$2,000 per month; Parent B earns \$1,000 per month

Current NH Guidelines obligation for Parent B (Obligor)	With Proposed Shared Parenting Adjustments		
	20% Parent B parenting time	40% Parent B parenting time	50% Parent B parenting time
\$208	\$208	\$229	\$208

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Appendices

Appendix A. Court Case File Data Collection Template

Court File Information							
Court Name:	Judge <input type="checkbox"/> JO: <input type="checkbox"/>			Case ID:			
Final order:	Yes <input type="checkbox"/>	No <input type="checkbox"/>		Date of final order:	Effective date:		
Married:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	date:	Mediator	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
Order version:	Initial <input type="checkbox"/>	Modification <input type="checkbox"/>		Modifies in accordance with	A three year review <input type="checkbox"/>	Change in circumstances <input type="checkbox"/>	
First entered:	After hearing <input type="checkbox"/>	Upon agreement approval <input type="checkbox"/>	Upon default <input type="checkbox"/>	Appeared at hearing:	Obligor <input type="checkbox"/>	Obligee <input type="checkbox"/>	DCSS <input type="checkbox"/> Other <input type="checkbox"/> None Selected <input type="checkbox"/>
Parents Information							
	Obligor		Obligee		Obligor		Obligee
Sex					Employed	Yes <input type="checkbox"/>	No <input type="checkbox"/>
DOB					TANF	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Town of residence					Medicaid	Yes <input type="checkbox"/>	No <input type="checkbox"/>
State					Employer (Occupation)		
No. of children					Highest degree		
DOB for each					No. of children related to CSO		
Payment Information							
From CS guideline worksheet				From USO			
	Obligor	Obligee	Combined		Amount	Payable	Frequency
Gross monthly income				CS order			Weekly <input type="checkbox"/>
Total adjusted monthly inc. (line6)				CS arrearage			Monthly <input type="checkbox"/>
Tot adj. gross monthly inc. (line9)				Medical arrearage			Weekly <input type="checkbox"/>
Proportional share of income				Alimony			Monthly <input type="checkbox"/>
CS guideline amount				Alimony arrearage			Weekly <input type="checkbox"/>
Guideline percentage					Obligor	Obligee	
Allowable child care				Medical support order			Weekly <input type="checkbox"/>
Medical support				Pct. of uninsured medical exp.			Monthly <input type="checkbox"/>
Reasonable medical support				Private health insurance	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
Self-support reserve				Available for child	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
Income available for support				Ordered to provide HI	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
Presumptive CS obligation				Post-secondary school	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
Income tax exemption (for child)			Alt years <input type="checkbox"/>	Legal residence for school	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
				Life insurance	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
Order frequency	Weekly <input type="checkbox"/>	Bi-weekly <input type="checkbox"/>	Monthly <input type="checkbox"/>	Imm. Inc. assignment suspend	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Suspended agreement <input type="checkbox"/> Payment history:
Imputed income				Public assistance for children	TANF <input type="checkbox"/>	Medicaid <input type="checkbox"/>	
Income tax exemption				Payment to	Obligee <input type="checkbox"/>	CSS <input type="checkbox"/>	Other <input type="checkbox"/>
Other				Payment beginning date			

Adjustment From Guideline

CS MS* Rationale:

Other Considerations

Unemployment	Yes <input type="checkbox"/> No <input type="checkbox"/>	Joint custody	Yes <input type="checkbox"/> No <input type="checkbox"/>	Joint dec. making	<input type="checkbox"/>	Sole	<input type="checkbox"/>	Adjudicated father	Yes <input type="checkbox"/> No <input type="checkbox"/>
Incarceration	Yes <input type="checkbox"/> No <input type="checkbox"/>	Visitation schedule	Yes <input type="checkbox"/> No <input type="checkbox"/>						
Domestic violence	Yes <input type="checkbox"/> No <input type="checkbox"/>								
Public assistance	TANF <input type="checkbox"/>	WIC <input type="checkbox"/>	Medicaid <input type="checkbox"/>	Foodstamps <input type="checkbox"/>	Other <input type="checkbox"/>				
Date of public assistance									
Obligor's indebted Amt.									
Other obligations (obligor)	Other CS obligations <input type="checkbox"/>		Car payment <input type="checkbox"/>		Student loan <input type="checkbox"/>		Other <input type="checkbox"/>		
Other obligations (obligee)	Other CS obligations <input type="checkbox"/>		Car payment <input type="checkbox"/>		Student loan <input type="checkbox"/>		Other <input type="checkbox"/>		
Previous divorces (obligor)	Yes <input type="checkbox"/> No <input type="checkbox"/>	#	Children in home	Yes <input type="checkbox"/> No <input type="checkbox"/>	#				
Previous divorces (obligee)	Yes <input type="checkbox"/> No <input type="checkbox"/>	#	Children in home	Yes <input type="checkbox"/> No <input type="checkbox"/>	#				

Review Information

Data collector	Date	Time finalized Time started	File Code
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Thoughts:

Appendix B. Survey for Judges, Marital Masters, and Judge Officers

IMPACT OF LEGISLATIVE ACTIONS: Did any of the following legislation significantly impact your 2015-2017 child support findings?

HB1632 (2014) Orders for children with disabilities	Yes <input type="checkbox"/>	No <input type="checkbox"/>
SB25 (2013) Treatment of medical support	Yes <input type="checkbox"/>	No <input type="checkbox"/>
HB1216 (2012) Establishes self-support reserve at 115% of federal poverty line	Yes <input type="checkbox"/>	No <input type="checkbox"/>
HB597 (2012) Change from percentage of income to income shares model	Yes <input type="checkbox"/>	No <input type="checkbox"/>
HB1193 (2010) Removes limitations on cost of child care	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Could you briefly describe the greatest impact?		

DEVIATIONS: Did your decisions in any 2015-2017 cases deviate from the support guidelines? Yes No

Did more of those adjustments result in Higher awards Lower awards

Please rank those top three reasons for your 2015-2017 adjustments:

1. _____ 2. _____ 3. _____

MODIFICATIONS: What were the three greatest reasons for modifications in the past two years?

- | | | |
|---|--|--|
| <input type="checkbox"/> Three-year review | <input type="checkbox"/> Unemployment | <input type="checkbox"/> Incarceration |
| <input type="checkbox"/> Individual parent request | <input type="checkbox"/> Decreased income | <input type="checkbox"/> Medical, dental and/or health |
| <input type="checkbox"/> Joint parental request | <input type="checkbox"/> Imputed income | <input type="checkbox"/> Child care |
| <input type="checkbox"/> Shared parenting time | <input type="checkbox"/> Increased wealth <input type="checkbox"/> Above the cap | <input type="checkbox"/> Residence change by <input type="checkbox"/> Obligee <input type="checkbox"/> Obligor |
| <input type="checkbox"/> Other (please specify) _____ | _____ | _____ |

ISSUES: What are your three most important child support concerns today?

1. _____ 2. _____ 3. _____

In one sentence, please describe your biggest concern today regarding the child support process in NH.

If you could change one thing related to NH child support policies and procedures, what would that be?

Thank you so much for completing this survey and assisting us in reviewing child support in New Hampshire

Appendix C. Vermont And Massachusetts Child Support Visit Questions

While we will review considerable material available online prior to our visit later this week, we promised to share some general questions in advance of our visit. Some of these may be easily answered by our review of those materials.

1. Our last CS visit to VT(MA) was in 2008. What have the major CS changes been since then?
2. How have the guidelines changed?
3. What is the current model regarding self-support reserve?
4. How have the CS tables changed?
5. How has the issue of parenting time impacted CS decisions during the past three years? How has split and shared parenting changed and how is this currently calculated?
6. How has CS collection changed?
7. What is the model regarding child care costs and expectations?
8. What is the model regarding medical support?
9. What is the current model regarding incarcerated parents?
10. What is the current model regarding CS and college?
11. What are the three greatest current concerns regarding CS in your opinion(s)?
12. What percentage of original decisions deviate from the guidelines, what are the primary reasons for such adjustments, and what is the approximate percentage resulting in higher and lower amounts?
13. What percent of your child support cases in 2016 were state petitions?
What have been the three greatest reasons for support modifications in the last three years?

