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August 29, 2007

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Sincerely,

Jane C. Venohr

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2007 Update of the Alabama Child Support Guidelines Schedule

Submitted by:

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August 23, 2007 (draft)

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

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Section I: Introduction

The Alabama child support guidelines are promulgated by Alabama Rules of Judicial Administration Rule 32. In 2006, the Alabama Advisory Committee on Child Support Guidelines and Enforcement recommended that the Court adopt an updated child support schedule. Per federal requirements (45 CFR 302.56), the Committee considered the most recent economic data on the costs of child-rearing expenditures when making the recommendation to update the schedule. This data is important because the Alabama child support schedule reflects average child-rearing expenditures. The Alabama schedule has not been updated since it was developed in 1987. The schedule composes the core of the guidelines and consists of a look-up table for a range of combined parental incomes and number of children for whom support is being determined. It is used in conjunction with a worksheet to determine the amount of the child support award.

The Committee recommended updating the Alabama child support schedule using a schedule based on the most current economic data available in 2004 when an initial updated Schedule was prepared for and presented to the Committee. Due to unforeseeable events, however, the Committee did not meet again until 2006 when they reviewed several additional options for updating the Alabama child support schedule. The options they considered were prepared by either Dr. Jane Venohr, an economist with Policy Studies Inc., or Mark Rogers, an economist with R. Mark Rogers Consulting Group. The Committee recommended updating the child support schedule using the Policy Studies Inc. option. However, when that option was presented to the Courts in 2006-07, the Court expressed reservations about the decreases to the schedule amounts at high incomes. Specifically, it appeared counter-intuitive that there should be any decreases to the schedule when the schedule had not been updated for nearly 20 years.

Since the recommended schedule was developed in 2004, new estimates of child-rearing expenditures using more recent expenditures data have become available. This report prepares an updated schedule using these new estimates and other 2007 economic data (e.g., 2007 tax rates) but the same methodology that was used to develop the Policy Studies Inc. schedule in 2004. In other words, the schedule in this report is based on the same assumptions and methodology as the schedule recommended by the Guidelines review committee in 2006, but is based on 2007 data. The schedule was prepared by Dr. Jane C. Venohr, who left Policy Studies Inc. in February 2007 to join the Center for Policy Research, a non-profit organization devoted to working with government agencies, the courts, and the educational system to improve programs and policies serving children and families.

The 2007 updated schedule will be reviewed by the current Committee. In turn, the Committee will decide whether to recommend that the Court update the Alabama guidelines using the 2007 schedule.

Organization of Report

The report is organized into four sections.

- Section I provides an introduction. This includes the purpose of the report, a summary of federal regulations pertaining to state child support guidelines; and, an overview of the Alabama child support guidelines relative to other states.
- Section II reviews estimates of child-rearing expenditures. It reviews those underlying state child support guidelines.
- Section III contains the updated schedule. The 2007 updated schedule is in Exhibit 6. This section also outlines the data and steps used to develop the updated schedules.
- Section IV compares the new and updated schedules and changes in underlying economic factors. Side-by-side comparisons of the new and 2007 schedule is provided in Appendix B.

This report does not address other guidelines issues. Specifically, it does not address: definitions of income, consideration of a parent's support of other children, adjustments for shared physical or split custody, adjustments in the worksheet for work-related child care costs, the child's health insurance premium and other expenses.

Federal Requirements

Alabama's 2006 review fulfilled a federal requirement that states must review their child support guidelines at least once every four years [45 CFR 302.56]. Federal law has required state advisory child support guidelines since 1987.[1] The Family Support Act of 1988 expanded the requirement. As of 1989, each state must have one guideline that is to be applied presumptively rather than on an advisory basis.[2] It also requires each state to establish deviation criteria that allow for the rebuttal of the state's presumptive guideline. The state-determined criteria must take into consideration the best interests of the child. As an aside, Alabama guidelines provide that the "reasons for deviating from the guidelines may include, but are not limited to, the following:

1. Shared physical custody or visitation rights providing for periods of physical custody or care of children by the obligor parent substantially in excess of those customarily approved or ordered by the court;
2. Extraordinary costs of transportation for purposes of visitation borne substantially one parent;
3. Expenses of college education incurred prior to a child's reaching the age of majority;
4. Assets of, or unearned income received by or on a behalf of, a child or children; and
5. Such other factors or circumstances that the court finds contribute to the best interest of the child or children for whom support are being determined."

States have discretion in the guidelines models that they use. Yet, according to federal requirements, they must:

- Be based on specific descriptive and numeric criteria;

[1]Advisory statewide guidelines were required as part of Child Support Enforcement Amendments of 1984 [P.L. No. 98-378].
[2]Presumptive guidelines were required as part of The Family Support Act of 1988 [P.L. No. 100-485].

- Take into consideration all earnings and income of the noncustodial parent; and
- Provide for the child(ren)'s health care needs.

Guidelines Models

Most states, including Alabama, base their guidelines on the Income Shares Model, which was developed through the 1984-87 National Child Support Guidelines Project.[3]

Income Shares Model

The Income Shares model was developed to embody the Advisory Panel's principles of state child support guidelines, as well as incorporate actual evidence of child-rearing expenditures. It does this through the premise that the child should be entitled to the same level of expenditures that the child would have received had the parents lived together and combined financial resources. As a consequence, the core of the Income Shares model is a measurement of how much families spend on child rearing, then that amount can be adjusted for shared physical custody situations, one or both parties have children from other relationships, and other current situations. To be clear, the premise of the Incomes Shares model applies to children of never married parents as well. Children should not be forced to live in poverty because of their parents' decisions to never marry or divorce. Children of disrupted families, regardless of the reason of the disruption, should be afforded the same opportunities available to children in intact families, consisting of parents with similar financial means to those of their own parents.

Other Guidelines Models

Judge Melson of Delaware developed the Melson formula. It first considers the basic needs of the children and each parent. If the obligated parent's income is more than sufficient to cover his or her share of the basic needs of the children, as well as his or her basic needs, an additional percentage of his or her remaining income is assigned to child support. The percentage-of-obligor income guidelines model is the simplest and oldest guidelines model. It assigns a flat or sliding-scale percentage of obligor income to support.

In recent years, various groups have introduced a few new guidelines models (i.e., The Children's Right Council first introduced a version of the Cost Shares model, the American Law Institute introduced its guidelines concept); yet, no state has adopted them.[4]

State Usage of Guidelines Models

As shown in Exhibit 1, as of 2007, there are 37 states that currently rely on the Income Shares model; 10 states that use a percentage-of-obligor income guidelines model; three states that rely on the Melson formula; and one state that uses a hybrid approach between the Income Shares model and percentage-of-obligor guidelines.

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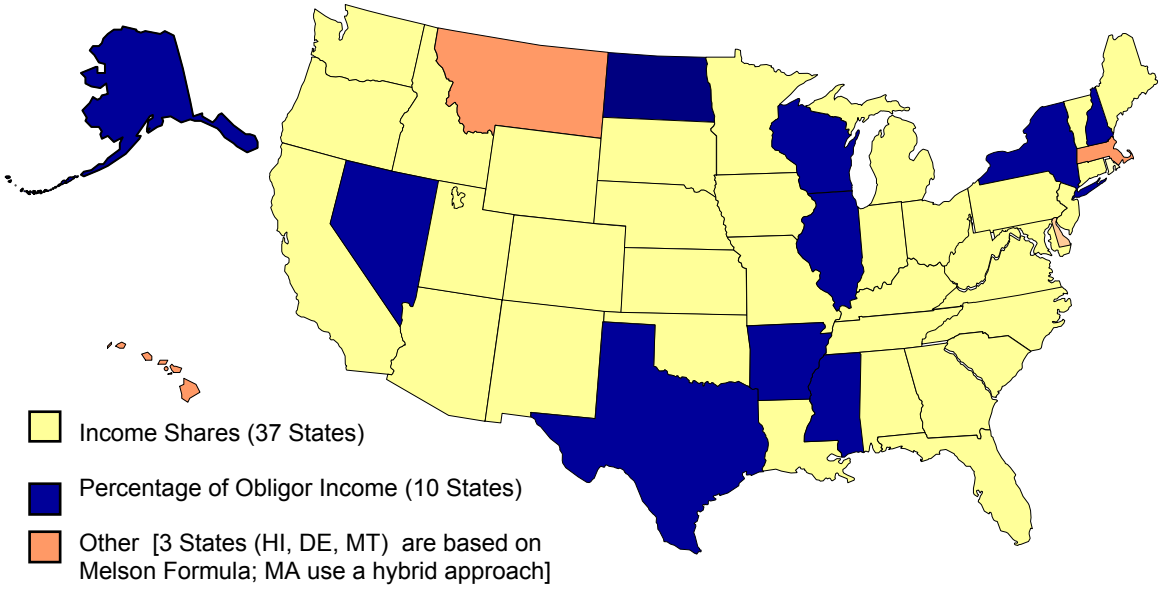
[3] National Center for State Courts (1987). *Development of Guidelines for Child Support Orders, Final Report.* Report to U.S. Department of Health and Human Services, Office of Child Support Enforcement, Williamsburg, Virginia.

[4] For more information on these guidelines models see the 1999 Child Support Symposium published by *Family Law Quarterly* (Spring 1999) and Beld and Biernat (2003).

Until recently, few states have changed guidelines models. However, beginning in 2005, several states adopted Income Shares. Tennessee, Georgia and Minnesota moved from the percentage-of-obligor model to Income Shares guidelines. The most recent guidelines change was in the District of Columbia, which moved to an Income Shares approach as of April 2007 after using a hybrid guidelines model that relied on a hybrid model similar to Massachusetts. Specifically, the old District of Columbia guideline started with percentage-of-obligor income model when the custodial parent had low income but switched to an Income Shares-like approach when the custodial parent's income exceeded $16,000 per year with additional adjustments for more than one child and work-related child care costs.

Exhibit 1
State Usage of Child Support Guidelines Models



Alabama first adopted the Income Shares model in 1987. Subsequently, it has attempted to review and update its guidelines several times.

There are several economic factors underlying the existing Alabama schedule. At the core are estimates of child-rearing expenditures developed by Dr. Espenshade in 1984 using expenditures data from families surveyed in 1972-1973. These estimates, which are discussed more in the next section, were the most authoritative estimates of child-rearing expenditures available when Alabama initially developed its guidelines. Those estimates were updated to 1987 price levels and converted to a gross-income basis using federal and Alabama personal income tax rates and FICA in 1987. In addition, the existing schedule incorporates a self support reserve based on the 1986 federal poverty guidelines.

Section II
Estimates of Child-Rearing Expenditures & Expenditures Data

Most state guidelines that are based on economic evidence rely on estimates of child-rearing expenditures in intact families. This comports with the principle of many state guidelines, which is that the child is entitled to the same standard of living he/she would have enjoyed had the family remained intact. Estimates of child-rearing expenditures in single-parent families are available, but are not used by any state as the basis of their guidelines. This is partly because those estimates include expenditures from an inordinate percentage of single-parent families that live in poverty and the premise of most state guidelines is that child support should provide more than a poverty-level of living; specifically, that the child should share in the standard of living that can be afforded by the parent(s).

Overview of Estimates Used in State Guidelines

Exhibit 2 summarizes studies of child-rearing expenditures used by states as the basis of their guidelines schedules. (References for all these studies are provided at the end of this report.) Alabama bases its current guidelines on an economic study of child-rearing expenditures conducted by Dr. Thomas Espenshade using the Engel methodology applied to household expenditures data collected from families surveyed in 1972-73. The updated table developed in this report is based on estimates of child-rearing expenditures developed by Dr. David Betson, Professor of Economics, University of Notre Dame using the Rothbarth methodology applied to families surveyed in 1998-2004. These Betson-Rothbarth estimates are the most current estimates. Moreover, the Betson-Rothbarth estimates form the basis of the majority of state guidelines.

In the past 16 years, Dr. Betson has conducted three studies estimating child-rearing expenditures. Each study uses more recent data. He conducted his first study in 1990 to fulfill a Congressional request. Specifically, the U.S. Department of Health and Human Services commissioned him through the University of Wisconsin to develop estimates using five different methodologies. For his first study, he used expenditures data collected from families surveyed in 1980-86. For his second study, he used expenditures data collected from families surveyed in 1996-99. In early 2006, Dr. Betson conducted a third study using expenditures data collected from families surveyed in 1998-2004. The estimates from this study form the basis of the updated schedule produced in this report.

Exhibit 2
Estimates of Child-Rearing Expenditures that Form the Basis of State Guidelines

Study	Purpose & Funding	Method	Lewin/ICF Assessment Whether Method Understates or Overstates Actual Child-Rearing Costs	Data Source	Use in State Guidelines
van der Gaag (1981)	Conducted by Univ. of Wisconsin to narrow the range of estimates of child-rearing costs to be used in public policy decisions by State of Wisconsin	Assesses range of estimates available at the time (1981)	Not assessed	Various years	About 5 states
Espenshade (1984)	Parent education & policy formation, including child support guidelines Funded by U.S. Nat'l Inst. For Child Health & Development	Engel	Overstate	CEX 1972-73	About 8 states including Alabama, mostly states that never updated their guidelines
Betson (1990)	Provide information to assist states with guidelines review Funded by U.S. Dept. of Health & Human Services at the request of Congress	Rothbarth	Understate	CEX 1980-86	About 14 states
		Engel	Overstate		None
		Other	Not assessed		None
Betson (2001)	Update Betson (1990) estimates using more recent data Funded by University of Wisconsin Institute for Research on Poverty & child support projects in California & Michigan	Rothbarth	Understate	CEX 1996-99	About 10 states
		Engel	Overstate		1 state (GA) uses the average of Betson's Rothbarth & Engel
Betson (2006)	Update Oregon Table Funded by Oregon	Rothbarth	Understate	CEX 1998-04	1 state and 2 states effective later this year
USDA (Lino 2007, produced annually)	Parent education & policy formation, including child support guidelines Funded by USDA	USDA	Overstate	CEX 1990-92	1 state (MN) with downward adjustments to USDA housing costs

Estimation Methodologies (Exhibit 2)

An economic methodology is necessary to estimate child-rearing expenditures because many expenditure items (e.g., housing, food, transportation) are consumed by both the parents and children. An economic methodology is used to estimate the child's share of total family expenditures. The most common methodology is a marginal cost approach, which compares expenditures between two equally well-off families: (a) a married couple with children, and (b) a married couple of child-rearing age without children. The difference in expenditures between these two families is deemed to be child-rearing expenditures. The "Engel" and "Rothbarth" methodologies, named by the economists who developed them, are

both forms of the marginal cost approach. They differ, however, in the variables they use to define equally well-off households. The Engel methodology uses expenditure on food, while the Rothbarth methodology relies on expenditures for adult goods (specifically, adult clothes in the Rothbarth estimates that form the basis of state guidelines).

All estimates of child-rearing expenditures overstate or understate actual child-rearing expenditures. As discussed in more detail below, there is no consensus among economists as to which methodology most accurately estimates actual child-rearing costs. Nonetheless, economists generally agree on whether a methodology overstates or understates actual child-rearing expenditures.

Lewin/ICF (1990) Assessment

U.S. Department of Health and Human Services (DHHS) contracted with the Lewin/ICF group to independently evaluate the estimates of child-rearing expenditures available in 1990 with the specific purpose of providing states with information to use in their guidelines reviews. Lewin/ICF concluded that the Rothbarth estimator is the lower bound of the range of credible estimates of child-rearing expenditures and the Engel estimator is the upper bound of the range of credible estimates of child-rearing expenditures. Lewin/ICF recommends that anything between these two estimates is appropriate for state guidelines use.

Reliance on National Data

All of the economic studies of child-rearing expenditures rely on national data. We know of no state that uses state-specific data as the basis of its guidelines table.[5] Most economists use data from the Consumer Expenditure Survey (CEX) administered by the Bureau of Labor Statistics (BLS) to estimate child-rearing expenditures.[6] It is the most comprehensive and detailed survey conducted on household expenditures. The CEX surveys over 6,000 households per year on expenditures, income and household characteristics (e.g., family size). Households remain in the survey for five consecutive quarters with households rotating in and out each quarter. Most economists use at least three quarters or a year of expenditure data for a surveyed family so that a family's expenditures over the course of a year or nearly a year are considered. The BLS designed the CEX to produce a nationally representative sample and samples representative of the four regions (Midwest, Northeast, South, and West). The sample sizes for each state, however, are not large enough to estimate child-rearing costs for families within a state. Households in Alabama are included in the CEX but there are not a sufficient number of Alabama households to produce an Alabama-specific sample.

Specific Estimates (Exhibit 2)

van der Gaag (1981) estimates. In his study, van der Gaag concluded that a couple that adds one child to the household needs 25 percent more gross income in order to maintain the standard of living they enjoyed when they had no children. Wisconsin used van der Gaag's estimates to develop its child support table, although adjusted this percentage to

[5] Some states have attempted to estimate child-rearing costs for their state but have found the effort difficult and expensive and have not used the study findings to develop their guidelines.
[6] Detailed information about the CEX can be found at the BLS website: http://www.bls.gov.

account for taxes and other factors. Since then, several states adopted Wisconsin's flat percentage of obligor gross income as their guidelines formula.

Espenshade (1984) estimates. Most states including Alabama relied on Dr. Espenshade's measurements when they first developed child support guidelines in the 1980s because his was the most authoritative study available at the time. It formed the basis of the prototype Income Shares Model developed through the 1984-1987 National Child Support Guidelines Project.[7] Espenshade found that families spend about $58,000 to $138,000 (in 1981 dollars, hence over twice as much in 2006 dollars) to raise a child from birth to age 18 years. Alabama still bases its table on Espenshade's estimates.

Betson's Three Studies. In the past 16 years, Dr. Betson has conducted three studies estimating child-rearing expenditures. Each study uses more recent data. He conducted his first study in 1990 to fulfill a Congressional request. Specifically, the U.S. Department of Health and Human Services commissioned him through the University of Wisconsin to develop estimates using five different methodologies. For his first study, he used expenditures data collected from families surveyed in 1980-86. For his second study, he used expenditures data collected from families surveyed in 1996-99. In 2006, Dr. Betson conducted a third study using expenditures data collected from families surveyed in 1998-2004. The estimates from this study form the basis of the updated table produced in this report.

Betson (1990) estimates. Dr. Betson applied five different methodologies to estimate child-rearing expenditures using 1980-86 CEX data.[8] He concluded that estimates using the Rothbarth methodology were the most robust, and hence recommended their use. He rejected his estimates using the Engel methodology because they approached implausibly high levels. Most states that have considered both his Rothbarth and Engel estimates have recommended using the Rothbarth estimates mainly because they result in a more gradual increase in guidelines amounts than the Engel estimates, once changes in price levels and tax rates over time are considered. The only exception is Georgia that switched from a percentage-of-obligor income guidelines model to the Income Shares model in 2007. Georgia averaged the Rothbarth and Engel estimates in large part because it resulted in obligation amounts similar to its percentage-of-obligor income guidelines model at high incomes.

Betson's application of the Rothbarth estimator finds that the percentages of total household expenditures devoted to children are, on average: (a) 24 percent for one child, (b) 34 percent for two children, and (c) 39 percent for three children in an intact family. Betson's application of the Engel estimator finds that the percentages of total expenditures devoted to children are, on average: (a) 33 percent for one child, (b) 39 percent for two children, and (c) 49 percent for three children in an intact family.

Betson (2001) estimates. In 2001, Dr. Betson updated his 1990 estimates based on the Rothbarth and Engel methodologies using more recent data (1996-98, initially, but later expanded it to include 1996-99). The only difference between the 2001 and earlier esti-

[7] National Center for State Courts (1987).
[8] The five approaches were (1) Engel, (2) Rothbarth, (3) ISO-PROP, (4) Barten-Gorman, and (5) per capita (i.e., average cost approach, similar to the USDA approach).

mates was in the years the data were gathered. The source of data (CEX), the estimation methodologies, and the assumptions he used to develop the estimates did not change. These estimates form the basis of many state child support guidelines.

Using the more current data, Betson's application of the Rothbarth estimator found that the percentages of total household expenditures devoted to children are, on average: (a) 26 percent for one child, (b) 36 percent for two children; and (c) 42 percent for three children in an intact family. Betson's application of the Engel estimator found that the percentages of total expenditures devoted to children are, on average: (a) 32 percent for one child, (b) 46 percent for two children, and (c) 58 percent for three children in an intact family.

Betson (2006) estimates. In 2006, Dr. Betson updated his 2001 estimates using the Rothbarth methodology with data from 1998 through the first quarter of 2004 for the State of Oregon. The 2004 survey was the most recent data available from the CEX at that time. Dr. Betson did not update the estimates using the Engel or other approaches. The Oregon table at the time was based on the Betson-Rothbarth estimates relying on survey data collected in 1996-99 and Oregon only wanted to use updated survey data. For this set of estimates Betson relied on data from a wide range of years of data for two reasons. First, it increased the sample size, hence the reliability of the sample. Secondly, it spanned several economic cycles: the high growth of the late 1990s; the short recession in 2002; and the stable economic growth afterwards.

Similar to the 2001 update, he applied the same assumptions and method, but used more recent data. His findings showed that the child-rearing expenditures as a proportion of total household expenditures are, on average: (a) 25 percent for one child, (b) 37 percent for two children, and (c) 44 percent for three children. Over three data periods, then, the analysis shows that the proportion of household expenditures devoted to children has increased, albeit somewhat less for families with one child (from 24 percent using 1980-86 data to 25 percent using 1998-2004 data) than for families with three children (39 percent to 44 percent).

A more complete discussion of Dr. Betson's findings using the updated data is available in the 2006 Oregon guidelines review report.

USDA (2007 estimates). The USDA estimates child-rearing expenditures individually for several expenditure categories (e.g., food, transportation, housing); then, adds them to develop a total. For some expenditure categories (e.g., housing), the USDA uses a per capita approach to estimate the child's share of the costs. That is, they divide the expenditures for that particular good by the number of family members. Most economists believe this approach overstates the child's actual share of expenditures. The USDA updates its estimates every year for changes in the price level; however, the database for the current estimates is CEX data from 1990-92. The USDA estimates expenditures for one child in a two-child family to be between $7,710 and $16,970 per year, depending on the age of the child and income of the parents.

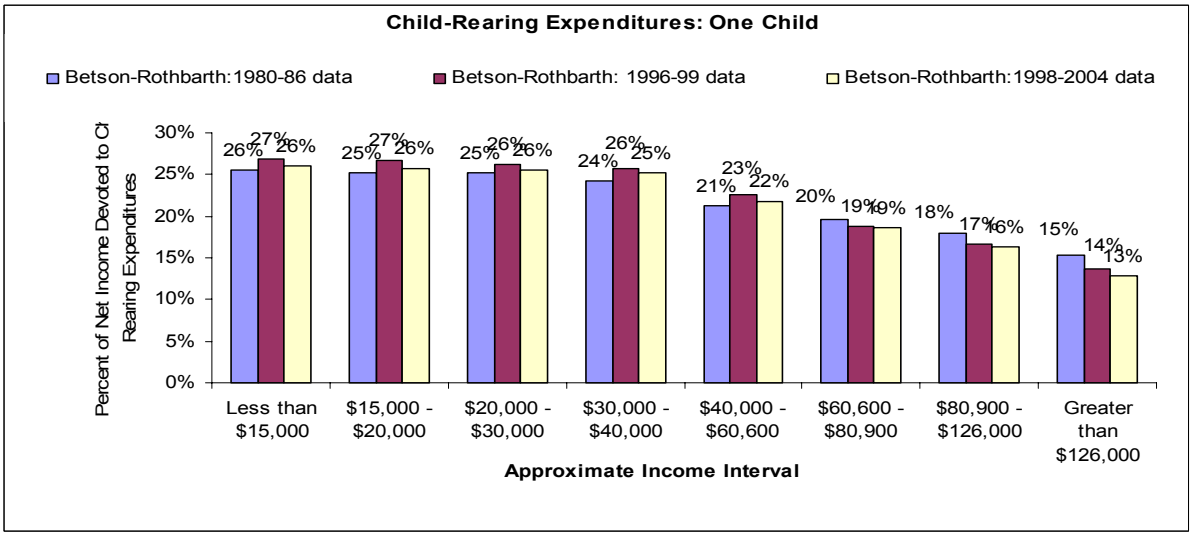
Minnesota is the first state to base its guidelines on the USDA estimates, although with some adjustments. Specifically, Minnesota adjusted the USDA estimates for housing costs

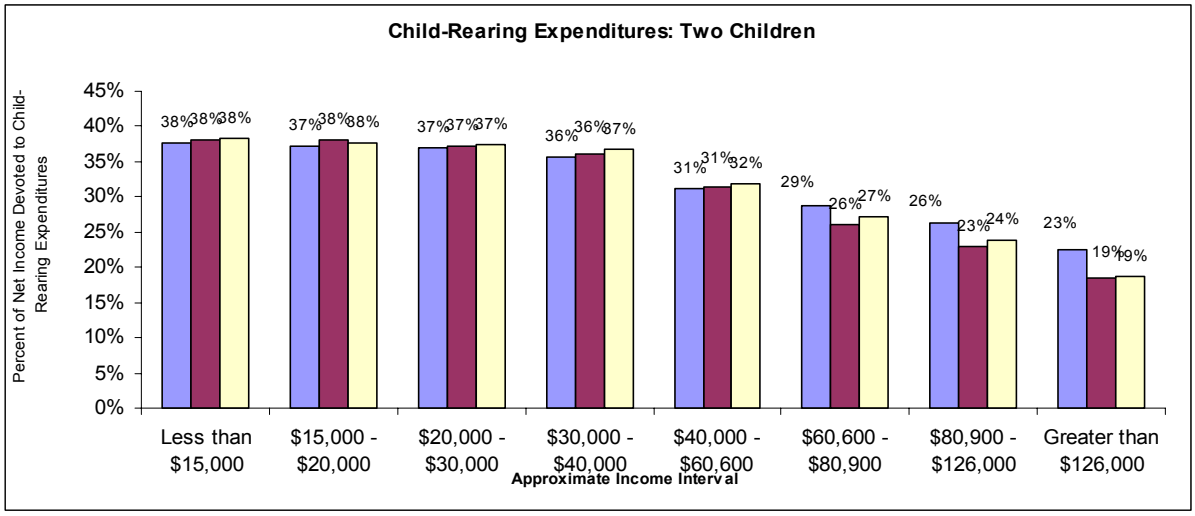
downward to rectify the USDA's overstatement of housing costs incurred for children. Minnesota passed the guidelines changes in 2005 legislation and the changes became effective in 2007.

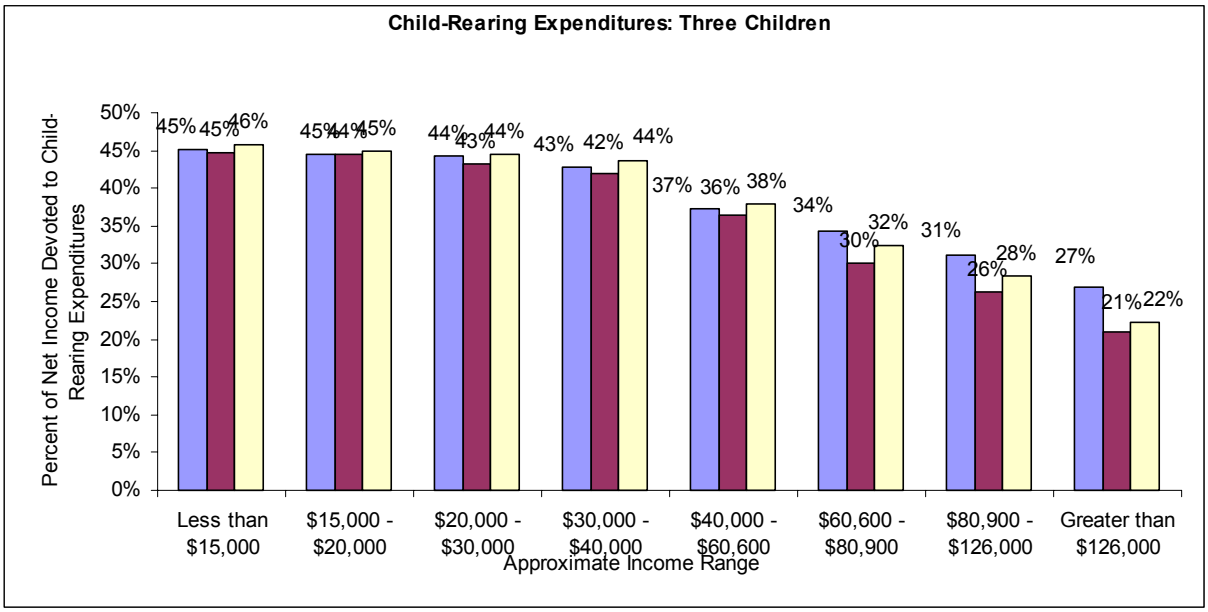
Decreasing percentages of income devoted to child-rearing expenditures

Regardless of which years of data are included, most of the estimates indicate a declining proportion of expenditures on children as household income increases. The Betson-Rothbarth estimates over time, which are shown in Exhibit 3, illustrate this trend.

Exhibit 3
Comparison of Measurements of Child-Rearing Costs
Developed by Dr. Betson Using the Rothbarth Estimator over Time







DATA UNDERLYING THE ESTIMATES OF CHILD-REARING EXPENDITURES

As discussed earlier, all of the estimates of child-rearing expenditures rely on the Consumer Expenditure Consumer Expenditures Survey (CEX) conducted by the Bureau of Labor of Statistics (BLS). Economists use the survey to track changes in spending patterns and recalibrate national and regional price indexes. All credible estimates of child-rearing expenditures rely on the CEX because it is the most comprehensive and largest survey on expenditures available. Since about 1980, the CEX tracks about 6,000 households per year. Each household's expenditures on hundreds of items are tracked for five quarters. Economists measuring child-rearing expenditures typically rely on multiple years to obtain a larger sample size of families. The BLS designed the CEX to capture current consumption.

Consumption Items Captured by CEX. The exhibit below shows the major categories of expenditures captured by the CEX.

Partial List of Expenditures Items Considered in Estimates of Child-Rearing Expenditures	
Housing	Rent paid for dwellings, rent received as pay, parking fees, maintenance, and other expenses for rented dwellings; and interest on mortgages, interest on home equity loans and lines of credit, property taxes and insurance, refinancing and prepayment charges, ground rent, expenses for property management and security, homeowners' insurance, fire insurance and extended coverage, expenses for repairs and maintenance contracted out, and expenses of materials for owner-performed repairs and maintenance for dwellings used or maintained by the consumer unit. Also includes utilities, cleaning supplies, household textiles, furniture, major and small appliances and other miscellaneous household equipment (tools, plants, decorative items).
Food	Food at home purchased at grocery or other food stores as well as meals, including tips, purchased away from home (e.g., full service and fast food restaurant, vending machines).
Transportation	Vehicle finance charges, gasoline and motor oil, maintenance and repairs, vehicle insurance, public transportation, leases, parking fees and other transportation

Partial List of Expenditures Items Considered in Estimates of Child-Rearing Expenditures	
	expenditures.
Entertainment	Admission to sporting events, movies, concerts, health clubs, recreational lessons, television/radio/sound equipment, pets, toys, hobbies and other entertainment equipment and services.
Apparel	Apparel, footwear, uniforms, diapers, alterations and repairs, dry cleaning, sent-out laundry, watches and jewelry.
Other	Personal care products, reading materials, education fees, banking fees, interest paid on lines of credit, and other expenses.

The CEX focuses on current consumption. It includes the purchase price and sales tax on all goods purchased within the survey period. The CEX does not consider payment of the mortgage principal or finance charge on purchases. The home can be sold later, so any payment of the mortgage principal is a pseudo-investment. However, the CEX includes payment of the mortgage interest, rent among households that rent, utilities, property taxes, and other housing expenses as indicated in the above table. The CEX does not capture finance charges (with the exceptions of finance charges for homes and vehicles) largely because it focuses on current consumption and the survey only tracks families for five quarters. Nonetheless, it appears that the finance charges on items not included in the CEX are nominal. Almost half (46%) of families are to make fixed installment payments on automobiles loans; student loans; and, loans for furniture, appliances and other durable goods.[9] Automobile loans, which are included in the CEX, comprise many of these loans. It would still be ideal to include finance charges for furniture and other items in child-rearing expenditures since they are accrued on items consumed by children.

In addition, Dr. Betson excludes: net vehicle outlays; contributions by family members to social security and private pension plans; and, cash contributions made to members outside the surveyed household. Similar to a home, a vehicle may be sold later, so can be considered an asset. The ideal data to include in child-rearing costs would consider the dollar value of the vehicle's depreciation during child-rearing years, but this information is not readily available. Contributions by family members to social security and private pension plans are excluded because these are actually savings. In addition, the social security tax is considered in the income tax conversion. Cash contributions made to members outside the surveyed household consist of expenditures not consumed by the family.

Family Net Income

Gross and net incomes are reported by families participating in the CEX. The difference between gross and net income is taxes. In fact, the CEX uses the terms "income before taxes" and "income after taxes" instead of gross and net income. Income before taxes is the total money earnings and selected money receipt. It includes wages and salary; self-employment income; Social Security benefits, pensions income, rental income, unemployment compensation, workers' compensation, veteran's benefits, public assistance, and other sources of income.

The BLS has concerns that income may be under-reported in the CEX. Although underreporting of income is a problem inherent to most surveys, the BLS is particularly concerned

[9] Brian Bucks, et al. "Recent Changes in U.S. Family Finances: Evidence from the 2002 and 2004 Survey of Consumer Finances", *Federal Reserve Bulletin*.

because expenditures exceed income among low-income households participating in the CEX. The BLS is unclear whether the cause is underreporting of income or that low-income households are actually spending more than their incomes because of an unemployment spell, being a student, or otherwise withdrawing from their savings. In an effort to improve income information, the BLS added and revised income questions in 2001. It is still too early to determine if these changes have resulted in any improvements or insight on whether income is actually being underreported.

Current Expenditures, Savings and Income

Expenditures in the CEX consist of expenditures for current consumption. Specifically, current consumption consists of the costs of goods and services, including the taxes on the good or service, acquired during the survey period. Expenditures may equal, exceed or be less than income due to savings and expenditures on items that are not considered part of current consumption.[10] For example, mortgage principal payments are excluded from current consumption because they can be considered a form of savings in the sense that the home can be sold. Current consumption, however, does include other expenditures for housing such as mortgage interest payments, property taxes, rent (among families who rent), utilities, furnishings, and other housing-related items.

Higher income families, on average, consume a relatively modest share of their net income (e.g., about 50 percent for families with incomes above $150,000 per year). This seems counter-intuitive to reports about the national savings rate being very low. However, the national savings rate is calculated using a different methodology.[11] Some of the differences concern the treatment of housing and medical expenses. When the national savings rate is calculated the rental value of housing, even if the family owns the home, and all medical expenses received, regardless whether they were covered by health insurance, are imputed to the family as consumption.

Expenditures by Age of the Child

The estimates are based on expenditures on children of ages 0 through 17 years old. Betson tested for differences in expenditures by the age of the child in his 2001 study. He found no statistical differences in expenditures by the child's age for the Rothbarth estimates.

Family Expenditures by Category

Exhibit 4 shows average spending by expenditures categories. This includes all expenditures before they are adjusted for the child support schedule.

[10] See Judicial Council of California (2006).
[11] More information about this difference can be found in California's guidelines review report (Judicial Council, 2006).

Exhibit 4 Composition of Average Spending by Families (adopted from Betson 2006)				
Expenditure Category	**Childless Couple**	**Family with One Child**	**Family with Two Children**	**Family with Three or More Children**
Total Annual Expenditures	$44,728	$46,140	$49,834	$48,341
Budget Share (% of Total Expenditures)				
Food	16.0%	16.7%	17.2%	19.5%
Housing	36.6%	38.2%	38.3%	37.6%
Apparel	3.6%	4.1%	4.3%	4.6%
Transportation	21.7%	21.8%	21.0%	19.7%
Entertainment	6.0%	5.6%	6.3%	6.1%
Health Care	6.0%	5.3%	5.0%	4.8%
Personnel Care	0.9%	0.8%	0.8%	0.8%
Reading	0.5%	0.4%	0.4%	0.3%
Education	1.2%	1.5%	1.4%	1.4%
Personal Insurance	1.6%	1.2%	1.3%	1.1%
Miscellaneous	5.8%	4.3%	7.5%	3.5%

Section III
Updated Schedule & Technical Steps

This section contains the updated child support obligation schedule. It is based on the following.

- Betson-Rothbarth estimates of child-rearing expenditures derived from expenditures data collected from families surveyed in 1998-2004. These are the most recent, authoritative estimates available. The Betson-Rothbarth estimates are discussed more in Section II. The Betson-Rothbarth estimates form the basis of most state guidelines that rely on the Income Shares guidelines model.

- The Betson-Rothbarth estimates, which are based on national data, are realigned to account for Alabama's median income being below the national average.

- The Betson-Rothbarth estimates are updated to 2007 price levels.

- The Betson-Rothbarth estimates are converted to a gross-income base by backing out child-rearing expenditures that relate to net income using 2007 federal and state income taxes and FICA.

- The updated table incorporates a self support reserve based on the 2007 federal poverty guidelines for one person.

Overview of Steps Used to Update Schedule

The estimates of child-rearing expenditures are just a starting point in developing a schedule. The steps used to update the Alabama schedule are outlined below.

1. *Adjust estimates of child-rearing expenditures to current price levels*. Dr. Betson developed his new estimates using June 2005 price levels. They are updated to May 2007 price levels using changes in the Consumer Price Index developed by the U.S. Bureau of Labor Statistics.

2. *Adjust for Alabama's Low Income.* Alabama ranks 45th in median family income nationally. Census data comparing Alabama to national average income is used to realign the Betson-Rothbarth estimates for Alabama's income.

3. *Subtract child care expenses; health insurance premiums; and extraordinary, uninsured health care expenses from estimates of child-rearing expenditures*. This step is necessary because the actual amounts of these expenses are considered in worksheet or as additional support when calculating the obligation amount.

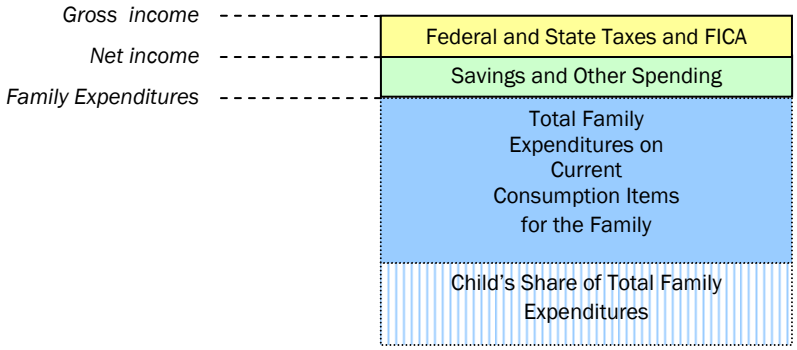
4. *Extend the estimates of child-rearing expenditures to cover four and more children.* There are an insufficient number of families with four or more children in the survey. Hence, the estimates are extended to four and more children using economic equiva-

lence scales. These scales were developed by the National Research Council, a blue-ribbon panel of academics studying poverty and family income, after extensive research.

5. *Calculate marginal percentages.* This step is necessary to gradually phase-in the estimates of child-rearing expenditures between income ranges similar to how a tax table phases in different tax rates between income ranges. Otherwise, there would be sudden changes in amounts as the table moved from income range to the next income range.

6. *Back out the estimates of child-rearing expenditures to gross incomes*. The Alabama table considers the parents gross income. Betson's estimates are backed out to net income first using the average ratio of expenditures to net income from the same expenditures data that Betson used to develop his estimates. In turn, they are backed out to gross income using the 2007 federal and Alabama income tax rates and FICA and other CEX data. Exhibit 5 below illustrates how child-rearing expenditures are part of total family expenditures, which is part of net or after-tax income, which is part of gross income.

Exhibit 5
Family Consumption and Income



7. *Incorporate a self support reserve*. The current obligation table incorporates a self support reserve based on the 1986 federal poverty guidelines for one person. The purpose is to ensure that the obligated parent has sufficient income after payment of the obligation amount to at least live at a subsistence level. The updated obligation table incorporates the 2007 federal poverty guidelines for one person.

More detailed information about these steps and the data assumptions associated with each step can be found at the end of this section.

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Exhibit 6

Alabama

Proposed Updated Schedule of Basic Support Obligations

(shaded area is adjusted for for the self support reserve)

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
0-800.00	**50**	**50**	**50**	**50**	**50**	**50**
850.00	**60**	**61**	**61**	**62**	**63**	**63**
900.00	**91**	**93**	**94**	**95**	**96**	**97**
950.00	**123**	**124**	**126**	**127**	**129**	**130**
1000.00	**155**	**156**	**158**	**160**	**162**	**163**
1050.00	**189**	**191**	**193**	**195**	**198**	**200**
1100.00	**224**	**227**	**229**	**232**	**234**	**237**
1150.00	253	**262**	**265**	**268**	**271**	**274**
1200.00	262	**298**	**301**	**304**	**307**	**311**
1250.00	272	**333**	**337**	**340**	**344**	**348**
1300.00	281	**368**	**372**	**376**	**381**	**385**
1350.00	290	**404**	**408**	**413**	**417**	**422**
1400.00	299	435	**444**	**449**	**454**	**459**
1450.00	308	447	**478**	**483**	**488**	**494**
1500.00	316	459	**512**	**517**	**523**	**528**
1550.00	325	471	**545**	**551**	**557**	**563**
1600.00	333	483	570	**585**	**592**	**598**
1650.00	342	495	584	**619**	**626**	**633**
1700.00	350	507	598	**653**	**660**	**667**
1750.00	359	519	611	683	**694**	**702**
1800.00	367	532	626	699	**729**	**736**
1850.00	376	545	641	716	**763**	**771**
1900.00	385	558	656	733	**797**	**806**
1950.00	394	571	672	750	825	**840**
2000.00	403	584	687	767	844	**875**
2050.00	412	597	702	784	863	**909**
2100.00	421	609	717	801	882	**944**
2150.00	430	622	733	818	900	979
2200.00	439	635	748	835	919	999
2250.00	448	648	763	852	938	1019
2300.00	457	661	778	869	956	1040
2350.00	465	674	794	886	975	1060
2400.00	474	687	808	903	993	1079
2450.00	483	699	823	919	1011	1099
2500.00	491	712	837	935	1029	1119

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Exhibit 6

Alabama

Proposed Updated Schedule of Basic Support Obligations

(shaded area is adjusted for for the self support reserve)

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
2550.00	500	724	852	952	1047	1138
2600.00	509	737	867	968	1065	1158
2650.00	518	749	882	985	1083	1177
2700.00	526	762	896	1001	1101	1197
2750.00	535	774	911	1018	1119	1217
2800.00	544	787	926	1034	1137	1236
2850.00	552	799	940	1050	1155	1256
2900.00	561	812	955	1067	1173	1275
2950.00	570	824	970	1083	1191	1295
3000.00	579	837	984	1100	1210	1315
3050.00	587	849	999	1116	1228	1334
3100.00	596	862	1014	1132	1246	1354
3150.00	605	875	1028	1149	1264	1374
3200.00	613	887	1043	1165	1282	1393
3250.00	618	894	1052	1175	1292	1405
3300.00	623	902	1060	1184	1302	1416
3350.00	628	909	1068	1193	1313	1427
3400.00	633	915	1076	1202	1322	1437
3450.00	637	921	1083	1210	1331	1447
3500.00	642	928	1090	1218	1340	1456
3550.00	646	934	1098	1226	1349	1466
3600.00	650	940	1105	1234	1358	1476
3650.00	655	946	1112	1242	1367	1485
3700.00	659	953	1119	1250	1375	1495
3750.00	663	959	1127	1259	1384	1505
3800.00	668	965	1134	1267	1393	1514
3850.00	672	971	1141	1275	1402	1524
3900.00	677	977	1148	1283	1411	1534
3950.00	681	984	1156	1291	1420	1544
4000.00	685	990	1163	1299	1429	1553
4050.00	690	996	1170	1307	1438	1563
4100.00	694	1002	1178	1315	1447	1573
4150.00	698	1009	1185	1323	1456	1582
4200.00	703	1015	1192	1331	1464	1592
4250.00	707	1021	1199	1339	1473	1601
4300.00	712	1027	1206	1347	1482	1611
4350.00	716	1033	1213	1355	1490	1620

Draft: August 3 2007

Exhibit 6

Alabama

Proposed Updated Schedule of Basic Support Obligations

(shaded area is adjusted for for the self support reserve)

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
4400.00	720	1040	1220	1363	1499	1629
4450.00	725	1046	1227	1371	1508	1639
4500.00	729	1052	1234	1378	1516	1648
4550.00	734	1058	1241	1386	1525	1658
4600.00	738	1064	1248	1394	1534	1667
4650.00	743	1071	1255	1402	1542	1676
4700.00	747	1077	1262	1410	1551	1686
4750.00	752	1083	1269	1418	1559	1695
4800.00	756	1089	1276	1426	1568	1705
4850.00	759	1094	1281	1431	1574	1711
4900.00	762	1098	1285	1436	1579	1717
4950.00	765	1101	1289	1440	1584	1722
5000.00	769	1105	1293	1445	1589	1727
5050.00	772	1109	1297	1449	1594	1733
5100.00	775	1113	1301	1454	1599	1738
5150.00	778	1117	1305	1458	1604	1744
5200.00	781	1121	1309	1463	1609	1749
5250.00	784	1125	1314	1467	1614	1754
5300.00	787	1129	1318	1472	1619	1760
5350.00	790	1133	1322	1476	1624	1765
5400.00	793	1136	1326	1481	1629	1771
5450.00	796	1140	1330	1485	1634	1776
5500.00	798	1144	1333	1489	1638	1780
5550.00	800	1146	1336	1492	1642	1785
5600.00	802	1149	1339	1496	1645	1789
5650.00	804	1152	1342	1499	1649	1793
5700.00	806	1154	1345	1503	1653	1797
5750.00	808	1157	1348	1506	1656	1801
5800.00	810	1160	1351	1509	1660	1805
5850.00	812	1163	1354	1513	1664	1809
5900.00	814	1165	1357	1516	1668	1813
5950.00	816	1168	1360	1519	1671	1817
6000.00	818	1171	1363	1523	1675	1821
6050.00	820	1173	1366	1526	1679	1825
6100.00	822	1176	1369	1529	1682	1829
6150.00	824	1179	1372	1533	1686	1833
6200.00	826	1182	1375	1536	1690	1837

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Exhibit 6

Alabama

Proposed Updated Schedule of Basic Support Obligations

(shaded area is adjusted for for the self support reserve)

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
6250.00	828	1184	1378	1540	1693	1841
6300.00	830	1187	1381	1543	1697	1845
6350.00	832	1190	1384	1546	1701	1849
6400.00	834	1192	1387	1550	1705	1853
6450.00	836	1195	1390	1553	1708	1857
6500.00	839	1200	1396	1559	1715	1864
6550.00	843	1205	1401	1565	1722	1872
6600.00	847	1210	1407	1571	1729	1879
6650.00	850	1215	1412	1578	1736	1886
6700.00	854	1220	1418	1584	1742	1894
6750.00	857	1225	1424	1590	1749	1901
6800.00	861	1230	1429	1596	1756	1909
6850.00	864	1235	1435	1603	1763	1916
6900.00	868	1240	1440	1609	1770	1924
6950.00	872	1245	1446	1615	1777	1931
7000.00	875	1250	1452	1621	1784	1939
7050.00	879	1254	1457	1627	1790	1946
7100.00	882	1259	1462	1633	1797	1953
7150.00	886	1264	1468	1639	1803	1960
7200.00	889	1269	1473	1645	1810	1967
7250.00	892	1273	1478	1651	1816	1974
7300.00	896	1278	1484	1657	1823	1981
7350.00	899	1283	1489	1663	1829	1989
7400.00	903	1288	1494	1669	1836	1996
7450.00	906	1292	1500	1675	1843	2003
7500.00	910	1297	1505	1681	1849	2010
7550.00	913	1302	1510	1687	1856	2017
7600.00	916	1307	1516	1693	1862	2024
7650.00	920	1311	1521	1699	1869	2031
7700.00	923	1316	1526	1705	1875	2039
7750.00	927	1321	1532	1711	1882	2046
7800.00	930	1326	1537	1717	1889	2053
7850.00	934	1330	1542	1723	1895	2060
7900.00	937	1335	1548	1729	1902	2067
7950.00	940	1340	1553	1735	1908	2074
8000.00	944	1345	1558	1741	1915	2081
8050.00	947	1349	1564	1747	1921	2088

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Exhibit 6

Alabama

Proposed Updated Schedule of Basic Support Obligations

(shaded area is adjusted for for the self support reserve)

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
8100.00	951	1354	1569	1753	1928	2096
8150.00	954	1359	1575	1759	1935	2103
8200.00	957	1364	1580	1765	1941	2110
8250.00	961	1368	1585	1771	1948	2118
8300.00	964	1373	1591	1777	1955	2125
8350.00	967	1378	1596	1783	1961	2132
8400.00	971	1382	1602	1789	1968	2139
8450.00	974	1387	1607	1795	1975	2147
8500.00	977	1392	1613	1801	1981	2154
8550.00	980	1396	1618	1807	1988	2161
8600.00	984	1401	1623	1813	1995	2168
8650.00	987	1406	1629	1819	2001	2176
8700.00	990	1410	1634	1826	2008	2183
8750.00	993	1415	1640	1832	2015	2190
8800.00	997	1420	1645	1838	2021	2197
8850.00	1000	1424	1651	1844	2028	2205
8900.00	1003	1429	1656	1850	2035	2212
8950.00	1006	1434	1661	1856	2041	2219
9000.00	1010	1438	1667	1862	2048	2226
9050.00	1013	1443	1672	1868	2055	2234
9100.00	1016	1448	1678	1874	2062	2241
9150.00	1020	1452	1683	1880	2068	2248
9200.00	1023	1457	1689	1886	2075	2255
9250.00	1026	1462	1694	1892	2082	2263
9300.00	1029	1466	1700	1898	2088	2270
9350.00	1033	1471	1705	1904	2095	2277
9400.00	1036	1476	1710	1910	2102	2284
9450.00	1039	1480	1716	1917	2108	2292
9500.00	1042	1485	1721	1923	2115	2299
9550.00	1046	1490	1727	1929	2122	2306
9600.00	1049	1494	1732	1935	2128	2313
9650.00	1052	1499	1738	1941	2135	2321
9700.00	1055	1504	1743	1947	2142	2328
9750.00	1059	1508	1748	1953	2148	2335
9800.00	1062	1513	1754	1959	2155	2342
9850.00	1065	1518	1759	1965	2162	2350
9900.00	1069	1522	1765	1971	2168	2357

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Exhibit 6

Alabama

Proposed Updated Schedule of Basic Support Obligations

(shaded area is adjusted for for the self support reserve)

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
9950.00	1072	1527	1770	1977	2175	2364
10000.00	1075	1532	1776	1983	2182	2371
10050.00	1078	1536	1781	1989	2188	2379
10100.00	1082	1541	1786	1995	2195	2386
10150.00	1085	1546	1792	2002	2202	2393
10200.00	1088	1550	1797	2008	2208	2400
10250.00	1091	1555	1803	2014	2215	2408
10300.00	1095	1560	1808	2020	2222	2415
10350.00	1098	1564	1814	2026	2228	2422
10400.00	1101	1569	1819	2032	2235	2429
10450.00	1104	1574	1824	2038	2242	2437
10500.00	1108	1578	1830	2044	2248	2444
10550.00	1111	1583	1835	2050	2255	2451
10600.00	1114	1588	1841	2056	2262	2458
10650.00	1117	1592	1846	2062	2268	2465
10700.00	1120	1596	1850	2067	2273	2471
10750.00	1123	1600	1854	2071	2279	2477
10800.00	1126	1603	1859	2076	2284	2483
10850.00	1128	1607	1863	2081	2289	2488
10900.00	1131	1611	1868	2086	2295	2494
10950.00	1134	1615	1872	2091	2300	2500
11000.00	1137	1619	1876	2096	2305	2506
11050.00	1140	1623	1881	2101	2311	2512
11100.00	1142	1627	1885	2106	2316	2518
11150.00	1145	1630	1889	2110	2321	2523
11200.00	1148	1634	1894	2115	2327	2529
11250.00	1151	1638	1898	2120	2332	2535
11300.00	1153	1642	1902	2125	2337	2541
11350.00	1156	1646	1907	2130	2343	2547
11400.00	1159	1650	1911	2135	2348	2552
11450.00	1162	1653	1915	2140	2354	2558
11500.00	1164	1657	1920	2144	2359	2564
11550.00	1167	1661	1924	2149	2364	2570
11600.00	1170	1665	1929	2154	2370	2576
11650.00	1173	1669	1933	2159	2375	2582
11700.00	1176	1673	1937	2164	2380	2587
11750.00	1178	1677	1942	2169	2386	2593

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Exhibit 6

Alabama

Proposed Updated Schedule of Basic Support Obligations

(shaded area is adjusted for for the self support reserve)

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
11800.00	1181	1680	1946	2174	2391	2599
11850.00	1184	1684	1950	2178	2396	2605
11900.00	1187	1688	1955	2183	2402	2611
11950.00	1189	1692	1959	2188	2407	2616
12000.00	1192	1696	1963	2193	2412	2622
12050.00	1195	1700	1968	2198	2418	2628
12100.00	1198	1704	1972	2203	2423	2634
12150.00	1200	1707	1976	2208	2428	2640
12200.00	1203	1711	1981	2213	2434	2646
12250.00	1206	1715	1985	2217	2439	2651
12300.00	1209	1719	1990	2222	2445	2657
12350.00	1212	1723	1994	2227	2450	2663
12400.00	1214	1727	1998	2232	2455	2669
12450.00	1217	1730	2003	2237	2461	2675
12500.00	1220	1734	2007	2242	2466	2680
12550.00	1223	1738	2011	2247	2471	2686
12600.00	1225	1742	2016	2251	2477	2692
12650.00	1228	1746	2020	2256	2482	2698
12700.00	1231	1750	2024	2261	2487	2704
12750.00	1234	1754	2029	2266	2493	2710
12800.00	1236	1757	2033	2271	2498	2715
12850.00	1239	1761	2037	2276	2503	2721
12900.00	1242	1765	2042	2281	2509	2727
12950.00	1245	1769	2046	2286	2514	2733
13000.00	1248	1773	2050	2290	2519	2739
13050.00	1250	1777	2055	2295	2525	2744
13100.00	1253	1781	2059	2300	2530	2750
13150.00	1256	1784	2064	2305	2536	2756
13200.00	1259	1788	2068	2310	2541	2762
13250.00	1261	1792	2072	2315	2546	2768
13300.00	1264	1796	2077	2320	2552	2774
13350.00	1267	1800	2081	2324	2557	2779
13400.00	1270	1804	2085	2329	2562	2785
13450.00	1272	1807	2090	2334	2568	2791
13500.00	1275	1811	2094	2339	2573	2797
13550.00	1278	1815	2098	2344	2578	2803
13600.00	1281	1819	2103	2349	2584	2808

Draft: August 3 2007

Exhibit 6

Alabama

Proposed Updated Schedule of Basic Support Obligations

(shaded area is adjusted for for the self support reserve)

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
13650.00	1284	1823	2107	2354	2589	2814
13700.00	1286	1827	2111	2359	2594	2820
13750.00	1289	1830	2115	2363	2599	2825
13800.00	1290	1831	2116	2364	2600	2827
13850.00	1291	1833	2118	2365	2602	2828
13900.00	1292	1834	2119	2367	2603	2830
13950.00	1293	1835	2120	2368	2605	2831
14000.00	1294	1836	2121	2369	2606	2833
14050.00	1295	1838	2122	2370	2607	2834
14100.00	1296	1839	2123	2371	2609	2835
14150.00	1297	1840	2124	2373	2610	2837
14200.00	1298	1841	2125	2374	2611	2838
14250.00	1299	1842	2126	2375	2612	2840
14300.00	1300	1843	2127	2376	2614	2841
14350.00	1301	1845	2128	2377	2615	2842
14400.00	1302	1846	2129	2378	2616	2844
14450.00	1303	1847	2130	2379	2617	2845
14500.00	1304	1848	2131	2381	2619	2846
14550.00	1305	1849	2132	2382	2620	2848
14600.00	1306	1850	2133	2383	2621	2849
14650.00	1307	1851	2134	2384	2622	2850
14700.00	1308	1853	2135	2385	2624	2852
14750.00	1309	1854	2136	2386	2625	2853
14800.00	1310	1855	2137	2387	2626	2855
14850.00	1311	1856	2138	2388	2627	2856
14900.00	1312	1857	2139	2390	2629	2857
14950.00	1313	1858	2140	2391	2630	2859
15000.00	1314	1859	2141	2392	2631	2860
15050.00	1315	1861	2142	2393	2632	2861
15100.00	1316	1862	2143	2394	2634	2863
15150.00	1317	1863	2144	2395	2635	2864
15200.00	1318	1864	2145	2396	2636	2865
15250.00	1319	1865	2146	2398	2637	2867
15300.00	1320	1866	2147	2399	2639	2868
15350.00	1321	1867	2148	2400	2640	2869
15400.00	1322	1869	2149	2401	2641	2871
15450.00	1323	1870	2150	2402	2642	2872

Draft: August 3 2007

Exhibit 6

Alabama

Proposed Updated Schedule of Basic Support Obligations

(shaded area is adjusted for for the self support reserve)

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
15500.00	1324	1871	2151	2403	2644	2873
15550.00	1325	1872	2152	2404	2645	2875
15600.00	1326	1873	2153	2405	2646	2876
15650.00	1327	1874	2155	2407	2647	2878
15700.00	1328	1875	2156	2408	2648	2879
15750.00	1329	1877	2157	2409	2650	2880
15800.00	1330	1878	2158	2410	2651	2882
15850.00	1331	1879	2159	2411	2652	2883
15900.00	1332	1880	2160	2412	2653	2884
15950.00	1333	1881	2161	2413	2655	2886
16000.00	1334	1882	2162	2415	2656	2887
16050.00	1335	1883	2163	2416	2657	2888
16100.00	1336	1885	2164	2417	2658	2890
16150.00	1337	1886	2165	2418	2660	2891
16200.00	1338	1887	2166	2419	2661	2892
16250.00	1339	1888	2167	2420	2662	2894
16300.00	1340	1889	2168	2421	2663	2895
16350.00	1341	1890	2169	2422	2665	2897
16400.00	1342	1891	2170	2424	2666	2898
16450.00	1343	1893	2171	2425	2667	2899
16500.00	1344	1894	2172	2426	2668	2901
16550.00	1345	1895	2173	2427	2670	2902
16600.00	1346	1896	2174	2428	2671	2903
16650.00	1347	1897	2175	2429	2672	2905
16700.00	1348	1898	2176	2430	2673	2906
16750.00	1349	1899	2177	2432	2675	2907
16800.00	1350	1901	2178	2433	2676	2909
16850.00	1351	1902	2179	2434	2677	2910
16900.00	1352	1903	2180	2435	2678	2911
16950.00	1353	1904	2181	2436	2680	2913
17000.00	1354	1905	2182	2437	2681	2914
17050.00	1355	1906	2183	2438	2682	2916
17100.00	1357	1910	2187	2442	2687	2920
17150.00	1360	1914	2191	2448	2692	2927
17200.00	1363	1918	2196	2453	2698	2933
17250.00	1366	1921	2200	2458	2704	2939
17300.00	1368	1925	2205	2463	2709	2945

Draft: August 3 2007

Exhibit 6

Alabama

Proposed Updated Schedule of Basic Support Obligations

(shaded area is adjusted for for the self support reserve)

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
17350.00	1371	1929	2210	2468	2715	2951
17400.00	1374	1933	2214	2473	2721	2957
17450.00	1377	1937	2219	2479	2726	2964
17500.00	1380	1941	2224	2484	2732	2970
17550.00	1382	1945	2228	2489	2738	2976
17600.00	1385	1949	2233	2494	2743	2982
17650.00	1388	1953	2237	2499	2749	2988
17700.00	1391	1957	2242	2504	2755	2994
17750.00	1394	1961	2247	2509	2760	3000
17800.00	1396	1965	2251	2515	2766	3007
17850.00	1399	1969	2256	2520	2772	3013
17900.00	1402	1973	2260	2525	2777	3019
17950.00	1405	1977	2265	2530	2783	3025
18000.00	1408	1981	2270	2535	2789	3031
18050.00	1410	1985	2274	2540	2794	3037
18100.00	1413	1989	2279	2545	2800	3044
18150.00	1416	1993	2283	2551	2806	3050
18200.00	1419	1997	2288	2556	2811	3056
18250.00	1422	2001	2293	2561	2817	3062
18300.00	1424	2005	2297	2566	2823	3068
18350.00	1427	2009	2302	2571	2828	3074
18400.00	1430	2013	2306	2576	2834	3080
18450.00	1433	2017	2311	2581	2840	3087
18500.00	1436	2021	2316	2587	2845	3093
18550.00	1438	2025	2320	2592	2851	3099
18600.00	1441	2029	2325	2597	2857	3105
18650.00	1444	2033	2329	2602	2862	3111
18700.00	1447	2037	2334	2607	2868	3117
18750.00	1450	2041	2339	2612	2874	3124
18800.00	1453	2045	2343	2617	2879	3130
18850.00	1455	2049	2348	2623	2885	3136
18900.00	1458	2053	2352	2628	2891	3142
18950.00	1461	2057	2357	2633	2896	3148
19000.00	1464	2061	2362	2638	2902	3154
19050.00	1467	2065	2366	2643	2907	3160
19100.00	1469	2069	2371	2648	2913	3167
19150.00	1472	2073	2376	2653	2919	3173

Draft: August 3 2007

Exhibit 6

Alabama

Proposed Updated Schedule of Basic Support Obligations

(shaded area is adjusted for for the self support reserve)

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
19200.00	1475	2077	2380	2659	2924	3179
19250.00	1478	2081	2385	2664	2930	3185
19300.00	1481	2085	2389	2669	2936	3191
19350.00	1483	2089	2394	2674	2941	3197
19400.00	1486	2093	2399	2679	2947	3203
19450.00	1489	2097	2403	2684	2953	3210
19500.00	1492	2101	2408	2689	2958	3216
19550.00	1495	2105	2412	2695	2964	3222
19600.00	1497	2108	2417	2700	2970	3228
19650.00	1500	2112	2422	2705	2975	3234
19700.00	1503	2116	2426	2710	2981	3240
19750.00	1506	2120	2431	2715	2987	3247
19800.00	1509	2124	2435	2720	2992	3253
19850.00	1511	2128	2440	2725	2998	3259
19900.00	1514	2132	2445	2731	3004	3265
19950.00	1517	2136	2449	2736	3009	3271
20000.00	1520	2140	2454	2741	3015	3277

Detailed Technical Steps and Additional Data

There are seven technical steps used to derive the updated Guideline Table, from the numbers Betson provided, which are shown in Exhibit 7. Specifically, Exhibit 7 shows the raw numbers from the 1998-2004 data used in critical steps: percent of total expenditures devoted to child-rearing expenditures for one, two and three children in 2007 dollars; percent of total expenditures devoted to child care expenses; percent of total expenditures devoted to extraordinary, uninsured health care expenses; and expenditures to net income ratios.

Exhibit 7

Parental Expenditures on Children

Annual Net Income Ranges (May 2007 dollars)	Number of Observations	Consumption as a % of Net Income	Expenditures on Children as a % of Total Consumption Expenditures (Rothbarth 1998-2004 data)			Child Care $ as a % of Consumption (per child)	Medical $ as a % of Consumption
			1 Child	2 Children	3 Children		
Less than $10,000	117	372.8	26.32	38.69	46.16	0.16	0.67
$10,001 – $15,000	173	167.2	25.92	38.02	45.30	0.31	0.45
$15,001 – $20,000	217	137.9	25.76	37.75	44.96	0.81	0.33
$20,001 - $25,000	313	115.9	25.64	37.55	44.69	0.75	0.40
$25,001 – $30,000	308	101.2	25.53	37.37	44.47	0.62	0.65
$30,001 - $35,000	336	96.8	25.46	37.26	44.32	0.95	0.58
$35,001 – $40,000	352	91.7	25.42	37.18	44.22	0.83	0.75
$40,001 - $45,000	240	88.3	25.37	37.10	44.12	0.98	0.68
$45,001 – $50,000	502	84.3	25.34	37.04	44.05	1.29	0.64
$50,001 - $60,000	689	76.8	25.31	36.99	43.98	1.40	0.63
$60,001 - $75,000	932	72.3	25.23	36.86	43.81	1.60	0.72
$75,001 – $100,000	881	65.3	25.14	36.71	43.62	1.54	0.62
$100,001 - $125,000	400	59.3	25.05	36.56	43.43	1.69	0.72
$125,001 - $150,000	194	52.1	25.01	36.49	43.34	2.18	0.53
$150,001 or more	214	45.9	24.66	35.88	42.55	1.79	0.89

Child Care Expenses

Betson's measurements of child care expenses, which are shown in Exhibit 7, represent the average percent of total expenditures devoted to child care expenses across all families regardless of whether the family incurs any child care expenses. If only those families with child care expenses were included, the percentages would be much higher. The percentage across all families is necessary to back out child care expenses from total child-rearing expenses since the total is derived for all families.

One limitation pertaining to child care expenses is that "necessary" child care expenses (e.g., those incurred to allow someone to work) can not be distinguished from "discretionary" child care expenses. Ideally, only work-related child care expenses would be subtracted because most state guidelines only factor work-related child care expenses in the child support order calculation outside of the basic obligation. State guidelines may include child care expenses associated with a parent's job search or education aimed at increasing his or her earnings. Since they cannot be distinguished, however, work-related child care expenses may be somewhat overstated and too much may be subtracted from the estimates. In turn, this would cause the amounts in the obligation schedule to be somewhat less than if work-related and discretionary child care expenses could be separated. Nonetheless, since most child care expenses are work-related, discretionary child care expenses are likely to compose a minuscule share of total expenditures. To this end, the magnitude of any bias is likely to be negligible.

Health Care Expenses

In the CEX, health care expenses consider all out-of-pocket health-related expenses. This includes prescription medicines, over-the-counter medicines (e.g., aspirin), the employee's share of health insurance premiums, co-pays and deductibles; orthodontia; and other heath-related expenses. Health care expenses on children cannot be distinguished from expenses on adult household members, so it is assumed that the child's share of health care expenses is the same as the child's share of total household expenditures. If the child's health care expenses actually cost more, on average, this will result in downward biases to the amounts in the obligation schedule because too little is subtracted from the estimates than the actual amount expended on the child's health care. Conversely, if the child's health care expenses actually cost less, on average, this will result in upward biases to the amounts in the obligation schedule. Nonetheless, if any bias exists, the amount is likely to be very small because uninsured health care expenses only compose a small portion of total expenditures.

Ordinary and routine medical expenses (e.g., band-aids, over-the-counter medicines, co-pays for well visits) are assumed to be $250 per child per year for the reference family. This amount approximates average out-of-pocket health care costs per child.[12] Those medical expenses in excess of the $250 threshold are considered to be extraordinary. They are likely to be expended on such items as orthodontia and uninsured expenses that may in-

[12] McCormick, R. Weinick, A. Elixhauser, et al. (2001) estimated it to be about $250 using 2000 data. A study by Simpson et al. (2005) using 2001 data estimates out-of-pocket medical expenditures per child per year to be about $100 to $300 per child per year depending on family income, however, this includes office-based visits, prescribed medicine, and utilized hospital services. This does not include over-the-counter medicines, band-aids, and similar expenses.

clude asthma treatment, certain medical equipment, visits to the emergency room of a hospital outside of the healthcare provider's network and other expenses.

Detailed Technical Steps

Step 1: Update Betson's estimates to current price levels

Betson's most recent estimates are expressed as a percentage of total family expenditures for over a dozen income ranges in July 2005 dollars. The income ranges are updated to 2007 price levels by using the Consumer Price Index published by the Bureau of Labor Statistics for May 2007.

Step 2: Realign estimates to account for Alabama's income

Alabama ranks 45th in median family income. The 2004 American Community Survey conducted by the U.S. Census reported that median family income is $55,832 nationally and $46,806 in Alabama. The realignment assumes expenditures are comparable by income distribution. To conceptualize this, consider two lines, one for U.S. families and the other for Alabama families, and that families are lined by income starting with the lowest. Now examine the incomes and expenditures of the U.S. and Alabama family at the position representing 10 percent of the families (10 percent of the line). Say, the U.S. family has income of $20,000 per year and the Alabama family has income of $15,000 per year, the realignment applies the child-rearing expenditures incurred by the U.S. family with $20,000 in income to the Alabama family of $15,000. The difference between U.S. and Alabama family income distribution is shown in Exhibit 8.

Exhibit 8
Differences in Family Income between The U.S. Average and Alabama
(Source: 2005 U.S. Census American Community Survey)

	Percent of U.S. Families	Percent of Alabama Families
Number of Families	74,341,149	1,223,725
Median Family Income	$55,832	$46,086
	% of Families	
FAMILIES: Less than $10,000	5.3%	7.4%
FAMILIES: $10,000 to $14,999	3.9%	5.5%
FAMILIES: $15,000 to $19,999	4.5%	6.1%
FAMILIES: $20,000 to $24,999	5.1%	6.5%
FAMILIES: $25,000 to $29,999	5.2%	5.8%
FAMILIES: $30,000 to $34,999	5.4%	6.1%
FAMILIES: $35,000 to $39,999	5.1%	5.7%
FAMILIES: $40,000 to $44,999	5.2%	5.7%
FAMILIES: $45,000 to $49,999	4.8%	5.0%
FAMILIES: $50,000 to $59,999	9.1%	9.0%
FAMILIES: $60,000 to $74,999	11.9%	11.1%
FAMILIES: $75,000 to $99,999	13.8%	11.7%
FAMILIES: $100,000 to $124,999	8.4%	6.6%
FAMILIES: $125,000 to $149,999	4.5%	3.1%
FAMILIES: $150,000 to $199,999	4.1%	2.5%
FAMILIES: $200,000 or more	3.9%	2.2%

Step 3: Subtract child care expenses; health insurance premiums; and extraordinary, uninsured health care expenses

The average percent of total family expenditures attributable to child care expenses is now subtracted from the average percent of total expenditures devoted to child-rearing expenditures for each income range. The child's share of out-of-pocket health care expenses is determined by multiplying the percentage of total expenditures devoted to the child by the percent of total family expenditures devoted to health care expenses for each income range. It is also subtracted from the average percent of total expenditures devoted to child-rearing expenditures. All of these percentages are shown in Exhibit 7. To illustrate this adjustment, look at the 1-child expenditures for a family with $100,000 annual income. The average family of that income spends 25.14 percent of the total family expenditures on the one child and 1.54 percent of expenditures is devoted to child care expenses and 0.62 percent is the amount of medical expenses after consideration of health insurance and ordinary medical expenses.[13] Hence, the adjusted amount is 25.14 percent minus 1.54 percent minus 0.156 (0.62 percent multiplied by 25.14 percent). The remainder is 23.44 percent.

Step 4: Extend percentages to six children

Betson's estimates only cover one, two and three children. The number of families in the CEX with four or more children is insufficient to product reliable estimates. The National Research Council's equivalence schedule, as shown below, is used to extend the three-child estimate four and more children.[14]

$$= (\text{Number of adults} + 0.7 \text{ X number of children})^{0.7}$$

Application of the equivalence schedule implies that: expenditures on four children are 11.7 percent more than the expenditures for three children; expenditures on five children are 10.0 percent more than the expenditures for four children; and expenditures for six children are 8.7 percent more than expenditures for five children.

Step 5: Calculate marginal percentages

At this point, we now have percentages of net income attributable to child-rearing expenditures for one to six children that do not include child care expenses, health insurance premiums, or uninsured, extraordinary medical expenses for several income ranges. To gradually phase between income ranges, we create marginal percentages by taking the ratio of (a) the difference in the base support amount between one income bracket and the next bracket and (b) the difference in the monthly net income between the same income brackets. Base support is calculated by applying the percentage of net income attributable to child-rearing expenditures to the midpoint of each income range. The results for one through three children are shown in Exhibit 9. The amounts for four or more children are calculated using the multipliers shown in the previous step.

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[13] More information about child care expenses, health insurance, and extraordinary, uninsured medical expenses is discussed in data sections of this report. To clarify, however, the child care expenses are averaged across families that incur and do incur child care expenses. If only families that incur child care expenses were included, the percentage would be much higher. Families with older children, one working parent, relative care and other situations will not incur child care expenses. These families must be considered also.
[14] Citro and Michael (1995).

Exhibit 9 TABLE OF SUPPORT PROPORTIONS						
Midpoint of Monthly Net Income Range	1 Child		2 Children		3 Children	
	Midpoint %	Marginal %	Midpoint %	Marginal %	Midpoint %	Marginal %
417	0.2598	0.2517	0.3811	0.3664	0.4537	0.4336
1042	0.2549	0.2329	0.3723	0.3295	0.4417	0.3792
1458	0.2486	0.2452	0.3601	0.3553	0.4238	0.4184
1875	0.2479	0.2382	0.3590	0.3430	0.4226	0.4019
2500	0.2454	0.1369	0.3550	0.1958	0.4174	0.2284
3125	0.2237	0.1396	0.3232	0.1948	0.3796	0.2211
3542	0.2138	0.0954	0.3081	0.1222	0.3610	0.1270
3958	0.2014	0.0623	0.2885	0.0853	0.3363	0.0946
4583	0.1824	0.1129	0.2608	0.1563	0.3034	0.1758
5625	0.1695	0.0976	0.2414	0.1394	0.2798	0.1623
7292	0.1531	0.0827	0.2181	0.1150	0.2529	0.1301
9375	0.1375	0.0318	0.1952	0.0368	0.2256	0.0326
11458	0.1183	0.0902	0.1664	0.1279	0.1905	0.1481
23364	0.1040		0.1468		0.1689	

The Table of Proportions shown in Exhibit 8 functions much like a tax schedule. The mid-point percentage is applied to the net income shown in Exhibit 8. The marginal percentage is applied to any net income above that amount and less than the amount of the net income in the next row. For example, if there is $1,000 in net monthly income and one child, 25.98 percent is applied to the first $417 in net income and 25.17 percent is applied to the remainder ($583 = $1,000 - $417). The result is $255, which is the sum of $255 ($108 = 25.98% X $417) and $147 ($583 X 25.17%).

Step 6: Back out to gross income

The results from Step 4 are child-rearing expenditures that are still expressed as a percent of total family expenditures. In this step, they are converted to a percentage of net income by multiplying them by the ratio of expenditures to net income, then to gross income. (The ratios of expenditures to net income are shown in Exhibit 7.) If the ratio is greater than 100 percent—that is, on average, families of that income bracket spend more than their net income— the result is multiplied by 100 percent instead. As shown in Exhibit 7, families with net incomes less than about $30,000 per year spend more than their net income, on average. In turn, an obligation schedule that is based on gross income is developed by converting gross income to net income. First, the basic obligation is calculated for net incomes from the table of support proportions shown in Exhibit 9, then backed out to gross. In effect, there is a hidden column for the net income equivalent to gross income in the obligation table. Exhibit 10 shows the hidden column to help illustrate how an obligation table based on gross income is developed.

Tax Assumptions

All income is assumed to be taxable and that it is taxable at the same rate; that is, all income is treated as if it is earned income subject to Federal and State withholding and FICA

tax formulas. Tax rates prevailing in 2007 were used to convert gross income based on Federal and State employer withholding tax formulas.[15] Taxes are computed assuming (a) all income is taxed at the rate of a single individual;[16] and (b) two federal withholding allowances (one for a single exemption and one to simulate the standard deduction), based on IRS instructions.

Exhibit 10
Illustration of the Hidden Net Income Column in an Obligation Schedule

Net Equivalent to Gross Income (Hidden Column)	Combined Adjusted Gross Income	One Child	Two Children	Three Children
2352.70	3000.00	579	837	984
2389.25	3050.00	587	849	999
2425.80	3100.00	596	862	1014
2462.35	3150.00	605	875	1028

Limitations to the Tax Assumptions

There are two common concerns to this simplified approach to taxes. First is that this tax assumption does not mimic the after-tax income available to an intact family. An intact family is likely to have more after-tax income than a single individual because the intact family claims more dependents and may be eligible for the child tax credit or the earned income tax credit. This translates to more after-tax income available for child support. However, if the employer withholding formula is used, it does not advance the Federal child tax credit and the full EITC, so these would not be considered anyway. One reason that only part of the EITC is advanced is so low-income families are not put in the precarious position of owing federal taxes when filing their tax return.

The second common concern stems from the underestimation of the obligee's income if the obligee claims the children as dependents for tax purposes. The concern that this results in higher child support orders is refuted by simulations comparing order amounts using the single-tax filing status assumption to those using the Vermont approach for several different scenarios. Vermont bases its obligation table on net income; however, Vermont provides standardized tables that convert gross to net income assuming the obligor files as a single tax filer and the obligee claims the children as dependents and receives the child care tax credit or the EITC if eligible.[17] Although this adds another step, this most closely resembles the typical tax situations of obligors and obligees. The simulations show little difference in the child support amounts between the two methods. This is because there are actually two effects of using the Vermont method that typically negate each other; hence, result in order amounts similar to the single-tax filing status assumption. When using the Vermont method, the obligor's share of the basic obligation is less, but the basic obligation— which is the amount owned by both parents— is more.

Of further interest may be the treatment of specific tax credits and other perceived child-related tax benefits. Many states consider the EITC to be means-tested income, so exclude it

[15] Specifically, Federal and FICA tax withholding formulas provided in IRS (2007) *Circular E; Employer's Tax Guide*, and State tax withholding formula provided by the Alabama Department of Revenue, *Withholding Tax Tables and Instructions for Employers and Withholding Agents* (January 1, 2007).
[16] The IRS employer withholding formula is the same for single persons as it is for head of households.
[17] Vermont has typically used the 1040 IRS forms to calculate the child tax credit and the EITC.

from income used to determine support.[18] Other concerns pertain to the head-of-household filing status and child tax credit. The IRS does not discern between single and head-of-household filing status in its employer withholding formula, nor does it advance the child tax credit. Further, typical income ranges of single-parent families make them ineligible or only partially eligible for the child tax credit. If the parent is working, they are likely to be eligible for the EITC, which phases out at about $30,000 per year. Without taxable income, there is nothing to which a tax credit can be applied. Finally, most Income Shares guidelines adjust for the child care tax credit (calculated from IRS form 2441) in the calculation of work-related child care expenses, rather than in the conversion of gross to net income.

Step 7: Incorporate the self support reserve

The self support reserve is updated using the federal poverty guidelines for one person (Federal Registry 2007), which is $851 per month. This amount is compared to the net-income equivalent of the gross incomes shown in the obligation schedule. If the difference between net income and the self support reserve is less than the obligation amount, the difference is substituted into the obligation schedule when income is more. For example, when gross income is $1,100, the net equivalent is about $950 per month. The difference between $1,000 and the self support reserve of $851 is $101 per month, so the maximum obligation at $1,100 in gross income is $101 month. What is actually spent on children by families of this income is $243 per month for one child. Since this is more than the difference between the net-income equivalent and the self support reserve, an adjustment is incorporated into the obligation schedule. The shaded area of the obligation schedule indicates all basic obligations that have been adjusted.

The adjustment is a percentage of the difference between the net income and the self support reserve. This allows for a work incentive; that is, for each dollar earned, some of it is retained by the obligated parent and not all of it is assigned to child support. The adjustment percentages are: 90 percent for one child; 91 percent for two children; 92 percent for three children; 93 percent for four children; 94 percent for five children; and 95 percent for six children. In addition, there is a minimum support order of $50 per month; that is, the adjustment amount can never be less than $50 per month. Although this is insufficient to support a child, it sets a precedent that no matter how poor a parent may be, the parent still has a financial obligation to his or her children.

Cognizant that increasing the self support reserve from the 1986 to 2007 poverty level will significantly reduce child support orders, two alternative low-income adjustments are provided in Appendix A.

- One alternative is to use 82.5% of the 2007 federal poverty level for one person as the self support reserve. Alabama's median income is 82.5% of the national median income.
- The second alternative is to assign 10 percent of gross income to support for gross incomes below $1,100 per month. At this income, the regular adjustment naturally phases in. An additional 0.1 percent multiplied by the number of children is added to 10 percent when there are two or more children (e.g., 10.2% is assigned to two children, 10.3 is assigned to three children).

[18] For examples, see the Michigan and Wyoming child support guidelines.

Section IV
Comparisons of Existing and Updated Schedules

The Alabama Child Support Schedule is updated in this report using the most current economic data available in 2007. The data used for the current and updated schedule are compared in Exhibit 11. Side-by-side comparisons of the existing and proposed schedules are shown in Appendix B. Due to the new data, the estimates of child-rearing expenditures can cover higher incomes; specifically, up to combined gross incomes of $20,000 per month. The current Alabama schedule covers combined gross incomes of $10,000 per month. According to the 2005 Census, about eight percent of Alabama families have incomes over $10,000 per month.

Exhibit 11
Data Sources and Assumptions of Existing and Updated Obligation Schedules

Economic Factor/ Assumption	Existing Schedule	Updated Schedule	Impact on Schedule Amounts
Economist Developing Estimates	Dr. Espenshade	Dr. Betson	**Unknown** (Betson explored why his Engel estimates were much higher than Espenshade's Engel estimates but could not reach a conclusion)
Estimation Methodology	Engel	Rothbarth	**Decreases.**[a] Engel estimator yields higher amounts than Rothbarth estimator but more recent Engel estimates are not used because: 1. Rothbarth estimator is considered the better estimator (estimates based on the Rothbarth methodology were not available when the Alabama schedule was developed) 2. It would result in extremely large increases; whereas, the Rothbarth increases are more modest 3. Most Income Shares states rely on the Betson-Rothbarth estimates 4. Use of the Betson-Engel estimates would result in Alabama having one of the highest guidelines in the nation
Relative changes in Alabama and national family income	1980 Census	2005 Census	**Nominal Increase.** The gap between Alabama and national median family income has narrowed slightly.
Data Source of Estimates	1972-73 CEX	1998-2004 CEX	**Decreases at High Income**. Because there were few high incomes in 1972-73, the estimates of child-rearing expenditures were extrapolated for net incomes above about $4,000 per month when the original schedule was developed. Now that actual data from higher incomes are available from the CEX, it appears those extrapolated amounts were more than actual amounts. The CEX also made significant improvement to their data reliability and validity methods beginning in 1980.
Price Levels	1987 CPI	May 2007 CPI	**Increases**. Price levels have increased by about 83 percent; however, if the schedule were updated for prices only, it would result in a smaller increase because income has also increased almost proportionally.
Tax Rates	1987 IRS & State	2007 IRS & State	**Increases at Low and Middle Income.** The effective tax rate has decreased for low and middle incomes due to federal tax reform. These families have more after-tax income to spend on child rearing. **No Change at Higher Income.** Changes in FICA has offset changes in tax reform at higher incomes. The full

Exhibit 11 Data Sources and Assumptions of Existing and Updated Obligation Schedules			
Economic Factor/ Assumption	**Existing Schedule**	**Updated Schedule**	**Impact on Schedule Amounts**
			FICA tax (7.65%) is applied to gross incomes nearing $10,000 per month. When the existing schedule was developed, FICA was 7.15% and only applied to gross incomes below about $3,650 per month.
The federal poverty level for one person	$447 per month (1986)	$851 per month (2007)	**Large Decreases at Very Low Incomes.** This results in decreases of several hundred dollars at the lowest incomes. However, the adjustment at low-incomes is a policy decision. Appendix A provides alternatives.
Average out-pocket medical expenses per child	$200 per family	$250 per child per year	**Nominal increase.** Average out-of-pocket, uninsured medical expenses have increased. Additional support can be ordered if these expenses exceed the average.
Equivalence Schedules for Four or More Children	1983-87 National Child Support Guidelines Project	National Research Council (Citro and Michael 1995)	**Nominal decreases for 4+ Children.** The National Research Council developed equivalence scales after extensive research. They are slightly less than those developed by the 1984-87 Guidelines Project.

[a]The Rothbarth estimator is less than the Engel estimator for two or more children. However, it is one percent more on average for one child. This anomalous finding for one child has been researched by Dr. Betson and Lewin Group but they could not offer an explanation.

As evident in Exhibit 11, individual factors result in both increases and decreases to the schedule. In general, the increase in the price level overshadows all of the factors. As a result, most of the updated schedule would increase.

Summary of Schedule Increases

Exhibit 12 summarizes the increases to the schedule. As can be deduced from Exhibit 12, most Alabama families with incomes above the poverty are likely to incur increases. About two-thirds of Alabama families have incomes of $5,000 per month or less. Median income among Alabama female-headed families is $15,798 per year. Among those who work, Alabama median annual earnings are $30,312 among males and $18,188 among females.

Exhibit I2 Summary of Increases to Schedule				
Number of Children	Percent of Total Child Support Orders[19]	Income Range with Increase	Minimum to Maximum Increase	Average Increase
1 Child	50-60% of orders cover 1 child	$1,300 - $10,000	1 to 37% ($1 to $154 per month)	15% ($84 per month)
2 Children	26-35% of orders cover 2 children	$1,600 - $6,000	1 to 25% ($1 to $175 per month)	15% ($106 per month)
3 Children	8-11% of orders cover 3 children	$1,950 - $5,250	1 to 17% ($3 to $153 per month)	10% ($90 per month)
4 or more Children	4-5% of orders cover 4 or more children	$1,600 - $6,000	1 to 19% ($1 to $192 per month)	10% ($107 per month)

[19] National data indicate the following frequencies for the number of children in child support orders: 53% cover one child; 32% cover two children; 11% cover three children; and 5% cover 4 or more children. (2003 Current Population Survey *Custodial Mothers and Fathers and Their Child Support 2003*). A Georgia case file review of recently established orders in 2005 found the frequencies for the number of children in child support orders to be: 62% of orders cover one child; 26 percent of orders cover two children; 8 percent of orders cover three children; and 4 percent of orders cover four or more children (Powerpoint Presentation to the Georgia Child Support Commission, November 30, 2005).

Exceptions to Increases

There are two notable exceptions to the increases.

- **Very Low Incomes**. The decrease at very low incomes is overshadowed by incorporating the increase in the federal poverty level for one person from 1986 to 2007. However, the adjustment for low incomes is a policy decision. The shaded area of the schedule indicates the area of the schedule where the low-income adjustment is incorporated. Any amount between the current and 2007 updated schedule amounts would be appropriate. Other alternatives are provided in Appendix A. The Federal Office of Child Support Enforcement encourages setting reasonable child support order levels for noncustodial parents with near poverty incomes. There is about $30 billion owed in child support arrears nationally and $360 million owed in Alabama. Most (over 80 percent) of the arrears is owed by noncustodial parents who earn $10,000 per year or less.[20] Research indicates that order amounts in several of these low-income cases can exceed over half of the noncustodial parent's income.
- **Higher Incomes for Larger Families**. The updated 2007 schedule indicates decreases for two or more children for incomes above about $6,000 per month. These decreases are largely caused by: (i) the difference between the Engel and Rothbarth estimates; (ii) differences in expenditures over time; [21] and (iii) the original schedule being extrapolated for higher income and that extrapolation being over-estimated. The decrease is exasperated by there being no change in the effective tax rate for higher incomes. The decrease is also exasperated for more children because better information is available to extend the estimates of child-rearing expenditures for larger families.

Impact to Order Amounts

Exhibit 13 compares order amounts under the existing and proposed schedule. The calculation samples are the same samples attached to the October 11, 2006 letter from the Supreme Court to the Guidelines Review Committee Chair.[22]

All of the calculation samples result in increases except for two samples (Cases J and L) that involve two children and higher incomes. In Case J, the recommended child support is $718 per month under the existing schedule and $716 per month under the 2007-updated schedule. In case L, the recommended child support is $1,030 per month under the existing schedule and $1,021 per month under the 2007-updated schedule.

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[20]Federal Office of Child Support Enforcement, *Effects of Child Support Order Amounts on Payments by Low-Income* Parents, IM-07-4 (April 10, 2007). Available at the Internet at http://www.acf.hhs.gov/programs/cse/pol/IM/2007/im-07-04.htm

[21]One notable change in family expenditures over time that affects higher income families more than lower income families is change in mortgage interest rates. This has also contributed to the decrease at high incomes. Interest rates reached double digits in the 1980s and then plummeted to all time record lows in the late 1990s and early 2000s. This resulted in families spending more on mortgage principal than mortgage interest. Mortgage interest is included in the estimates of child-rearing expenditures but mortgage principal is not because it is a form of pseudo-investment; that is, the house can be sold later. To be clear, the estimates of child-rearing expenditures include all other housing expenses: rent for families that rent, utilities, property taxes, and other housing expenses.

[22] The letter is addressed to Honorable Jack W. Hughes, who has since retired. The letter was from Randy Helms, the Administrative Director of Courts.

Exhibit I3
Impact on Order Amounts

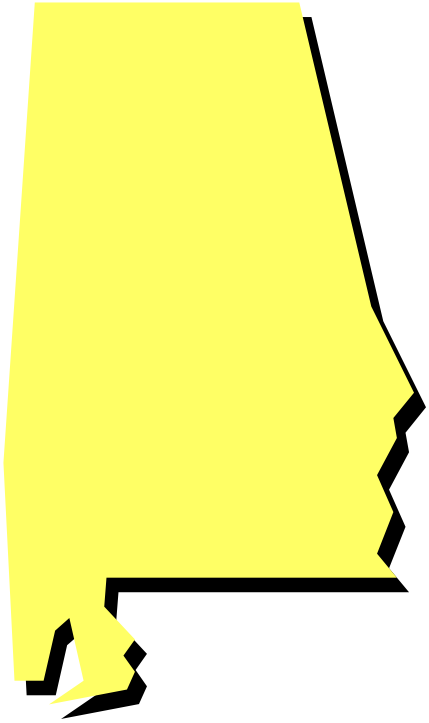
Case	# of Children	Plaintiff's Gross Income	Defendant's Gross Income	Percentage Share of Income (Plaintiff/ Defendant)	Basic Child Support Obligation		Work-related Child Care Costs	Health Insurance Costs[a]	Recommended Child Support Order Using....	
					Existing	2007 Update			Existing	2007 Update
A	1	$1,000	$1,000	50%/50%	$ 318	$403	$230	$200	$ 174.00	$216.50
B	2	$1,000	$1,000	50%/50%	$ 495	$584	$460	$200	$ 377.50	$422.00
C	1	$1,333	$ 667	67%/33%	$ 318	$403	$230	$200	$ 301.16	$355.19
D	2	$1,333	$ 667	67%/33%	$ 495	$584	$460	$200	$ 573.85	$629.13
E	1	$2,000	$2,000	50%/50%	$ 546	$685	$230	$200	$ 288.00	$357.50
F	2	$2,000	$2,000	50%/50%	$ 849	$990	$460	$200	$ 554.50	$625.00
G	1	$3,000	$1,000	67%/33%	$ 546	$685	$230	$200	$ 453.92	$636.25
H	2	$3,000	$1,000	67%/33%	$ 849	$990	$460	$200	$ 811.03	$1,037.50
I	1	$3,000	$3,000	50%/50%	$ 757	$818	$230	$200	$ 393.50	$424.00
J	2	$3,000	$3,000	50%/50%	$1,176	$1,171	$460	$200	$ 718.00	$715.50
K	1	$4,000	$2,000	67%/33%	$ 757	$818	$230	$200	$ 595.29	$632.00
L	2	$4,000	$2,000	67%/33%	$1,176	$1,171	$460	$200	$1,030.12	$1,020.67

Conclusion

The child support guidelines affect many of Alabama's children, mothers and fathers. There are nearly 200,000 single-parent families with minor children in Alabama. Child support is an important source of income to these families. In addition, an unknown number of children living in stepfamilies, foster care, relative care and other situations may be affected by the child support guidelines. It is imperative that the guidelines be fair, just and appropriate. Updating the guideline schedule will help achieve this.

Appendix A:

Alternative Low-Income Adjustments



Low-Income Adjustment

The Federal Office of Child Support Enforcement encourages setting reasonable child support order levels for noncustodial parents with near poverty incomes. There is about $30 billion owed in child support arrears nationally and $360 million owed in Alabama. Most (over 80 percent) of the arrears is owed by noncustodial parents who earn $10,000 per year or less.[1] Research indicates that order amounts in several of these low-income cases can exceed over half of the noncustodial parent's income.

Three options for updating the low-income adjustment are presented in this Appendix.

- Option 1: Updates the schedule using 100% of the 2007 federal poverty guidelines for one person as the self support reserve. The same methodology used in the current Alabama schedule is used to phase out the self support reserve.
- Option 2: 82.5% of the 2007 federal poverty level for one person is used as the self support reserve. Alabama's median income is 82.5% of the national median income.
- Option 3: Assign 10 percent of gross income to support for gross incomes below $1,100 per month. At this income, the regular adjustment naturally phases in. An additional 0.1 percent multiplied by the number of children is added to 10 percent when there are two or more children (e.g., 10.2% is assigned to two children, 10.3 is assigned to three children).

ADDITIONAL CONSIDERATIONS

Federal Minimum Wage

Income is frequently imputed at full-time minimum wage when income documentation is not available.

Congress just enacted new federal minimum wage rates that are being phased in.

- Current: $5.85 per hour: $1,013 per month gross ($884 per month net)
- Effective July 2008: : $6.55 per hour: $1,134 per month gross ($978 per month net)
- Effective July 2009: $7.25 per hour: $1,256 per month gross ($1,072 per month net)

The monthly amounts assume a 40-hour week and 4.33 weeks per month.

Federal Poverty Level

The federal poverty level is updated annually. The current federal poverty level is $851 per month for one person. It is expressed as an after-tax income amount. The gross income equivalent is $966 per month. The poverty level increases by $290 per month for each additional person added to the household.

Medical Child Support

Pending federal rules will require state child support agencies to assess medical child support when the children are enrolled in Medicaid or SCHIP. The federal rule proposes 5 percent of gross income be assessed for medical child support. This will be assessed on top of regular child support.

[1] Federal Office of Child Support Enforcement, *Effects of Child Support Order Amounts on Payments by Low-Income* Parents, IM-07-4 (April 10, 2007). Available at the Internet at: http://www.acf.hhs.gov/programs/cse/pol/IM/2007/im-07-04.htm

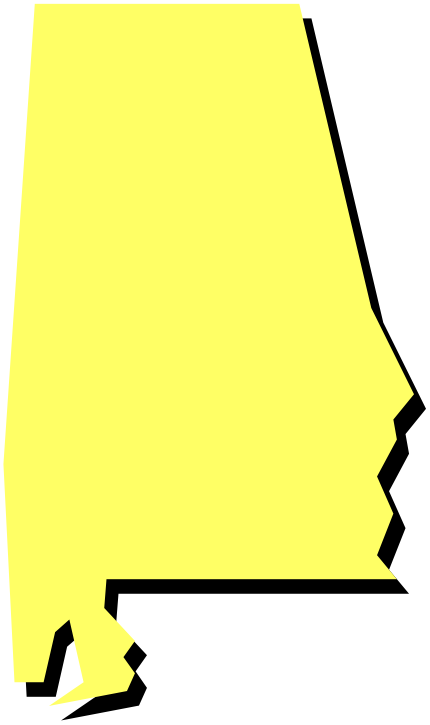
Comparison of Alternative Low-Income Adjustments

Shaded area is where self support reserve applies

Combined Adjusted Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	2007 Update with 2007 Poverty Level	2007 Update with 82.5% Poverty Level	2007 Update with 10% Phase In	Existing	2007 Update with 2007 Poverty Level	2007 Update with 82.5% Poverty Level	2007 Update with 10% Phase In	Existing	2007 Update with 2007 Poverty Level	2007 Update with 82.5% Poverty Level	2007 Update with 10% Phase In	Existing	2007 Update with 2007 Poverty Level	2007 Update with 82.5% Poverty Level	2007 Update with 10% Phase In	Existing	2007 Update with 2007 Poverty Level	2007 Update with 82.5% Poverty Level	2007 Update with 10% Phase In	Existing	2007 Update with 2007 Poverty Level	2007 Update with 82.5% Poverty Level	2007 Update with 10% Phase In
550.00	50	50	50	55	51	50	50	56	51	50	50	50	52	50	50	57	52	50	50	58	53	50	50	58
600.00	82	50	50	60	83	50	50	61	84	50	50	50	85	50	50	62	86	50	50	63	87	50	50	64
650.00	112	50	50	65	113	50	50	66	114	50	50	50	115	50	50	68	116	50	50	68	118	50	50	69
700.00	141	50	50	70	142	50	50	71	144	50	50	50	145	50	50	73	147	50	50	74	148	50	50	74
750.00	151	50	50	75	172	50	50	77	173	50	50	50	175	50	50	78	177	50	50	79	179	50	50	80
800.00	158	50	50	80	201	50	50	82	203	50	50	50	205	50	50	83	208	50	50	84	210	50	50	85
850.00	166	50	60	85	230	50	61	87	233	50	61	61	235	50	62	88	238	50	63	89	240	50	63	90
900.00	173	50	91	90	259	50	93	92	262	50	94	94	265	50	95	94	268	50	96	95	271	50	97	95
950.00	180	50	123	95	279	50	124	97	291	50	126	126	294	50	127	99	298	50	129	100	301	50	130	101
1000.00	187	50	155	100	290	50	156	102	320	50	158	158	324	50	160	104	327	50	162	105	331	50	163	106
1050.00	194	55	189	105	301	56	191	107	350	56	193	193	354	57	195	109	357	58	198	110	361	58	200	111
1100.00	201	90	224	110	312	91	227	112	379	92	229	229	383	93	232	114	387	94	234	116	391	95	237	117
1150.00	208	125	253	125	323	127	262	127	405	128	265	265	413	129	268	129	417	131	271	131	422	132	274	132
1200.00	215	160	262	160	334	162	298	162	418	164	301	301	442	166	304	166	447	167	307	167	452	169	311	169
1250.00	222	195	272	195	345	197	333	197	432	200	337	337	472	202	340	202	477	204	344	204	482	206	348	206
1300.00	229	230	281	230	356	233	368	233	445	235	372	372	502	238	376	238	508	241	381	241	514	243	385	243
1350.00	236	265	290	265	367	268	404	268	459	271	408	408	518	274	413	274	543	277	417	277	549	280	422	280
1400.00	243	299	299	299	378	304	435	304	474	307	444	444	534	310	449	310	577	314	454	314	584	317	459	317
1450.00	251	308	308	308	390	337	447	337	488	341	478	478	550	345	483	345	599	348	488	348	618	352	494	352
1500.00	257	316	316	316	399	371	459	371	500	375	512	512	564	379	517	379	614	383	523	383	648	387	528	387
1550.00	263	325	325	325	409	404	471	404	512	408	545	545	577	413	551	413	629	417	557	417	672	422	563	422
1600.00	269	333	333	333	418	437	483	437	524	442	570	570	590	447	585	447	643	452	592	452	688	456	598	456
1650.00	275	342	342	342	428	470	495	470	536	476	584	584	604	481	619	481	658	486	626	486	704	491	633	491
1700.00	281	350	350	350	437	504	507	504	548	509	598	598	617	515	653	515	672	520	660	520	719	526	667	526
1750.00	287	359	359	359	447	519	519	519	560	543	611	611	631	549	683	549	687	554	694	554	735	560	702	560
1800.00	294	367	367	367	456	532	532	532	571	576	626	626	644	582	699	582	701	589	729	589	750	595	736	595
1850.00	300	376	376	376	466	545	545	545	583	610	641	641	657	616	716	616	716	623	763	623	766	630	771	630
1900.00	306	385	385	385	475	558	558	558	595	643	656	656	671	650	733	650	730	657	797	657	781	664	806	664
1950.00	312	394	394	394	485	571	571	571	607	672	672	672	684	684	750	684	745	691	825	691	797	699	840	699
2000.00	318	403	403	403	495	584	584	584	619	687	687	687	698	718	767	718	760	726	844	726	813	733	875	733
2050.00	325	412	412	412	505	597	597	597	632	702	702	702	712	752	784	752	775	760	863	760	829	768	909	768
2100.00	331	421	421	421	514	609	609	609	644	717	717	717	726	786	801	786	790	794	882	794	846	803	944	803
2150.00	338	430	430	430	524	622	622	622	656	733	733	733	740	818	818	818	806	828	900	828	862	837	979	837
2200.00	344	439	439	439	534	635	635	635	669	748	748	748	754	835	835	835	821	863	919	863	878	872	999	872
2250.00	350	448	448	448	544	648	648	648	681	763	763	763	768	852	852	852	836	897	938	897	894	906	1019	906
2300.00	357	457	457	457	554	661	661	661	694	778	778	778	782	869	869	869	852	931	956	931	911	941	1040	941
2350.00	363	465	465	465	563	674	674	674	705	794	794	794	795	886	886	886	865	965	975	965	925	976	1060	976
2400.00	368	474	474	474	572	687	687	687	716	808	808	808	807	903	903	903	879	993	993	993	940	1010	1079	1010
2450.00	374	483	483	483	580	699	699	699	727	823	823	823	819	919	919	919	893	1011	1011	1011	956	1045	1099	1045
2500.00	380	491	491	491	589	712	712	712	738	837	837	837	832	935	935	935	906	1029	1029	1029	969	1079	1119	1079
2550.00	386	500	500	500	598	724	724	724	749	852	852	852	844	952	952	952	920	1047	1047	1047	983	1114	1138	1114
2600.00	391	509	509	509	607	737	737	737	760	867	867	867	857	968	968	968	933	1065	1065	1065	998	1158	1158	1158

Appendix B:

Side-by-Side Comparison: Schedule



Schedule Comparisons

The side-by-side comparisons include the following schedules:

- Existing Alabama schedule
- Updated schedule using 2007 information
- A schedule using the same economic estimates used by Tennessee's child support schedule, but 2007 federal and Alabama tax rates.
- A schedule using the same economic estimates used by Georgia's child support schedule, but 2007 federal and Alabama tax rates.

The Tennessee schedule relies on the 2nd Betson-Rothbarth estimates. Those estimates were based on expenditures data collected from families surveyed in 1996-1999. The 2007 schedule proposed for Alabama is based on expenditures data collected from families surveyed in 1998-2004.

Georgia relies on the average of the Betson-Rothbarth and Betson-Engel estimates. Those estimates were based on expenditures data collected from families surveyed in 1996-1999. The Rothbarth estimator is believed to understate actual child-rearing expenditures and the Engel estimator is believed to overstate actual child-rearing expenditures. The Georgia Commission believed taking the average would result the closest to actual child-rearing expenditures. In addition, the average was the closest approximation to their current guidelines.

Comparison of Existing and Updated Child Support Schedules

In viewing these comparisons, please keep in mind these 2 facts: (1) Pending federal regulaton will require the addition of cash medical support (5% of gross income or a state-determined amount) on top of support if the children are enrolled in Medicaid or SCHIP; and (2) often full-time minimum wage is assessed when actual income cannot be determined. Federal minimum wage is increasing. It's current rate, $5.85 per hour, results in $1,013/month. It will increase to $6.55/hour as of July 2008 and $7.25/hour as of July 2009. The monthly equivalents are $1,134 and $1,256

Shaded area is where self support reserve applies

Combined Adjusted Gross Income	One Child							Two Children							Three Children						
	Monthly Basic Obligation				% change			Monthly Basic Obligation				% change			Monthly Basic Obligation				% change		
	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers
900.00	173	90	50	219	-48.0%	-71.1%	26.4%	259	92	50	313	-64.6%	-80.7%	21.0%	262	93	50	365	-64.6%	-80.9%	39.2%
950.00	180	95	70	228	-47.2%	-61.3%	26.7%	279	97	71	327	-65.3%	-74.7%	17.2%	291	98	71	380	-66.4%	-75.5%	30.7%
1000.00	187	100	105	238	-46.5%	-44.0%	27.1%	290	102	106	340	-64.8%	-63.5%	17.4%	320	103	107	396	-67.8%	-66.5%	23.7%
1050.00	194	105	140	248	-45.9%	-27.9%	27.8%	301	107	141	355	-64.4%	-53.0%	18.0%	350	108	143	413	-69.1%	-59.2%	18.0%
1100.00	201	110	175	259	-45.3%	-13.0%	28.6%	312	112	177	370	-64.0%	-43.3%	18.6%	379	113	179	430	-70.1%	-52.8%	13.5%
1150.00	208	125	210	269	-39.8%	0.9%	29.3%	323	127	212	385	-60.8%	-34.3%	19.2%	405	128	215	448	-68.4%	-47.0%	10.5%
1200.00	215	160	245	280	-25.5%	13.9%	30.0%	334	162	248	400	-51.5%	-25.9%	19.8%	418	164	250	465	-60.8%	-40.1%	11.2%
1250.00	222	195	274	290	-12.0%	23.4%	30.7%	345	197	283	415	-42.8%	-18.0%	20.3%	432	200	286	482	-53.8%	-33.8%	11.6%
1300.00	229	230	283	301	0.6%	23.7%	31.3%	356	233	318	430	-34.6%	-10.5%	20.8%	445	235	322	499	-47.1%	-27.6%	12.2%
1350.00	236	265	292	311	12.4%	23.8%	31.9%	367	268	353	445	-26.9%	-3.9%	21.3%	459	271	357	517	-40.9%	-22.3%	12.6%
1400.00	243	299	301	322	23.0%	23.8%	32.4%	378	304	386	460	-19.7%	2.1%	21.7%	474	307	390	534	-35.2%	-17.7%	12.7%
1450.00	251	308	310	332	22.5%	23.3%	32.2%	390	337	419	474	-13.5%	7.5%	21.6%	488	341	424	550	-30.1%	-13.1%	12.8%
1500.00	257	316	318	342	23.0%	23.8%	32.9%	399	371	448	488	-7.1%	12.4%	22.4%	500	375	458	567	-25.1%	-8.5%	13.3%
1550.00	263	325	327	351	23.4%	24.3%	33.6%	409	404	460	502	-1.2%	12.5%	22.8%	512	408	491	583	-20.2%	-4.1%	13.9%
1600.00	269	333	336	361	23.8%	24.8%	34.3%	418	437	472	516	4.6%	13.0%	23.5%	524	442	525	599	-15.7%	0.2%	14.4%
1650.00	275	342	344	371	24.2%	25.2%	35.0%	428	470	484	530	9.9%	13.1%	23.9%	536	476	557	615	-11.3%	3.9%	14.8%
1700.00	281	350	353	381	24.6%	25.6%	35.6%	437	504	496	545	15.3%	13.5%	24.6%	548	509	570	632	-7.1%	4.1%	15.3%
1750.00	287	359	362	391	24.9%	26.0%	36.2%	447	519	508	558	16.2%	13.6%	24.9%	560	543	584	648	-3.1%	4.2%	15.7%
1800.00	294	367	370	401	24.9%	26.0%	36.3%	456	532	520	573	16.6%	14.0%	25.5%	571	576	597	664	0.9%	4.6%	16.3%
1850.00	300	376	379	411	25.4%	26.5%	36.9%	466	545	532	587	16.9%	14.2%	25.9%	583	610	612	680	4.6%	4.9%	16.7%
1900.00	306	385	388	421	25.9%	26.9%	37.4%	475	558	545	601	17.4%	14.7%	26.4%	595	643	626	696	8.1%	5.2%	17.1%
1950.00	312	394	397	430	26.3%	27.3%	38.0%	485	571	557	615	17.7%	14.8%	26.7%	607	672	641	713	10.7%	5.5%	17.4%
2000.00	318	403	406	440	26.7%	27.7%	38.5%	495	584	569	629	17.9%	15.0%	27.0%	619	687	655	729	11.0%	5.8%	17.7%
2050.00	325	412	415	450	26.7%	27.7%	38.4%	505	597	582	642	18.1%	15.2%	27.1%	632	702	669	744	11.1%	5.9%	17.7%
2100.00	331	421	424	459	27.1%	28.0%	38.7%	514	609	594	655	18.6%	15.6%	27.4%	644	717	684	759	11.4%	6.2%	17.9%
2150.00	338	430	433	468	27.2%	28.0%	38.5%	524	622	607	668	18.8%	15.8%	27.5%	656	733	698	775	11.7%	6.5%	18.1%
2200.00	344	439	442	478	27.5%	28.4%	38.8%	534	635	619	681	19.0%	15.9%	27.5%	669	748	713	790	11.8%	6.5%	18.1%
2250.00	350	448	451	487	27.9%	28.7%	39.1%	544	648	631	694	19.2%	16.1%	27.6%	681	763	727	805	12.1%	6.8%	18.2%
2300.00	357	457	459	496	27.9%	28.7%	39.0%	554	661	644	707	19.4%	16.2%	27.6%	694	778	742	820	12.2%	6.9%	18.2%
2350.00	363	465	468	506	28.2%	29.0%	39.3%	563	674	656	720	19.7%	16.5%	27.9%	705	794	756	835	12.6%	7.3%	18.5%
2400.00	368	474	477	515	28.8%	29.6%	39.9%	572	687	668	733	20.0%	16.8%	28.2%	716	808	770	851	12.9%	7.5%	18.8%
2450.00	374	483	486	524	29.1%	29.9%	40.1%	580	699	680	746	20.5%	17.3%	28.7%	727	823	784	866	13.2%	7.8%	19.1%

Comparison of Existing and Updated Child Support Schedules

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Shaded area is where self support reserve applies

Combined Adjusted Gross Income	One Child							Two Children							Three Children						
	Monthly Basic Obligation				% change			Monthly Basic Obligation				% change			Monthly Basic Obligation				% change		
	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers
2500.00	380	491	494	533	29.3%	30.1%	40.4%	589	712	692	759	20.8%	17.5%	28.9%	738	837	797	881	13.5%	8.1%	19.4%
2550.00	386	500	503	543	29.6%	30.3%	40.6%	598	724	704	773	21.1%	17.7%	29.2%	749	852	811	896	13.8%	8.3%	19.6%
2600.00	391	509	512	552	30.2%	30.9%	41.2%	607	737	716	786	21.4%	17.9%	29.4%	760	867	825	911	14.1%	8.5%	19.9%
2650.00	397	518	520	561	30.4%	31.1%	41.4%	616	749	728	799	21.6%	18.1%	29.7%	771	882	839	927	14.3%	8.8%	20.2%
2700.00	403	526	529	571	30.6%	31.3%	41.6%	625	762	740	812	21.9%	18.3%	29.9%	782	896	852	942	14.6%	9.0%	20.4%
2750.00	409	535	538	580	30.8%	31.5%	41.8%	633	774	752	825	22.3%	18.7%	30.3%	793	911	866	957	14.9%	9.2%	20.7%
2800.00	414	544	547	589	31.3%	32.0%	42.4%	642	787	764	838	22.6%	18.9%	30.6%	804	926	880	972	15.1%	9.4%	20.9%
2850.00	420	552	555	599	31.5%	32.2%	42.6%	651	799	775	851	22.8%	19.1%	30.8%	815	940	894	987	15.4%	9.6%	21.2%
2900.00	426	561	564	608	31.7%	32.4%	42.8%	660	812	787	864	23.0%	19.3%	31.0%	826	955	907	1003	15.6%	9.8%	21.4%
2950.00	431	570	571	618	32.2%	32.6%	43.3%	669	824	797	878	23.2%	19.2%	31.2%	837	970	919	1018	15.9%	9.8%	21.6%
3000.00	437	579	577	627	32.4%	31.9%	43.5%	677	837	804	891	23.6%	18.8%	31.6%	848	984	926	1033	16.1%	9.2%	21.8%
3050.00	443	587	582	636	32.6%	31.3%	43.6%	686	849	811	904	23.8%	18.2%	31.8%	859	999	933	1048	16.3%	8.7%	22.0%
3100.00	449	596	587	646	32.7%	30.7%	43.8%	695	862	817	917	24.0%	17.6%	31.9%	870	1014	941	1064	16.5%	8.1%	22.2%
3150.00	454	605	591	655	33.2%	30.2%	44.3%	704	875	823	930	24.2%	16.9%	32.1%	881	1028	947	1079	16.7%	7.5%	22.4%
3200.00	459	613	596	664	33.6%	29.8%	44.7%	712	887	829	943	24.6%	16.4%	32.5%	891	1043	953	1094	17.1%	7.0%	22.8%
3250.00	464	618	600	674	33.3%	29.4%	45.2%	720	894	835	956	24.2%	16.0%	32.8%	901	1052	960	1109	16.7%	6.5%	23.1%
3300.00	469	623	605	683	32.9%	28.9%	45.6%	728	902	841	970	23.8%	15.5%	33.2%	911	1060	966	1124	16.4%	6.1%	23.4%
3350.00	475	628	609	692	32.3%	28.3%	45.8%	736	909	847	983	23.5%	15.0%	33.5%	922	1068	973	1140	15.9%	5.5%	23.6%
3400.00	480	633	614	701	31.9%	27.9%	46.0%	745	915	852	994	22.8%	14.4%	33.5%	932	1076	979	1153	15.4%	5.0%	23.7%
3450.00	485	637	618	709	31.4%	27.5%	46.2%	753	921	858	1006	22.4%	14.0%	33.6%	942	1083	985	1166	15.0%	4.6%	23.8%
3500.00	490	642	623	717	31.0%	27.1%	46.4%	761	928	864	1017	21.9%	13.6%	33.7%	952	1090	992	1180	14.5%	4.2%	23.9%
3550.00	495	646	627	725	30.5%	26.7%	46.5%	769	934	870	1029	21.4%	13.1%	33.8%	962	1098	998	1193	14.1%	3.8%	24.0%
3600.00	500	650	630	733	30.1%	26.0%	46.7%	777	940	873	1040	21.0%	12.4%	33.9%	972	1105	1001	1206	13.7%	3.0%	24.1%
3650.00	505	655	632	741	29.7%	25.2%	46.8%	785	946	876	1051	20.5%	11.5%	33.9%	982	1112	1003	1219	13.3%	2.1%	24.1%
3700.00	511	659	635	749	29.0%	24.2%	46.6%	794	953	878	1062	20.0%	10.6%	33.8%	994	1119	1005	1232	12.6%	1.1%	23.9%
3750.00	517	663	637	757	28.3%	23.2%	46.4%	803	959	880	1073	19.4%	9.6%	33.6%	1005	1127	1006	1244	12.1%	0.1%	23.8%
3800.00	523	668	639	765	27.7%	22.2%	46.2%	813	965	882	1084	18.7%	8.5%	33.3%	1017	1134	1008	1257	11.5%	*-0.9%*	23.6%
3850.00	529	672	641	772	27.1%	21.2%	46.0%	822	971	885	1095	18.2%	7.6%	33.2%	1028	1141	1010	1269	11.0%	*-1.8%*	23.5%
3900.00	534	677	643	780	26.7%	20.5%	46.1%	831	977	887	1106	17.6%	6.7%	33.1%	1040	1148	1011	1282	10.4%	*-2.8%*	23.2%
3950.00	540	681	646	788	26.1%	19.6%	45.9%	840	984	889	1117	17.1%	5.8%	32.9%	1051	1156	1013	1294	10.0%	*-3.6%*	23.1%
4000.00	546	685	648	796	25.5%	18.6%	45.7%	849	990	891	1128	16.6%	5.0%	32.8%	1063	1163	1015	1307	9.4%	*-4.6%*	22.9%
4050.00	552	690	650	803	24.9%	17.8%	45.5%	858	996	893	1138	16.1%	4.1%	32.7%	1074	1170	1016	1319	9.0%	*-5.4%*	22.8%

Comparison of Existing and Updated Child Support Schedules

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	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers
4100.00	558	694	652	811	24.4%	16.9%	45.4%	868	1002	896	1149	15.5%	3.2%	32.4%	1085	1178	1018	1332	8.5%	-6.2%	22.8%
4150.00	563	698	654	819	24.0%	16.2%	45.4%	877	1009	898	1160	15.0%	2.4%	32.3%	1097	1185	1020	1344	8.0%	-7.1%	22.6%
4200.00	569	703	657	827	23.5%	15.4%	45.3%	886	1015	900	1171	14.5%	1.6%	32.2%	1108	1192	1021	1357	7.6%	-7.8%	22.5%
4250.00	575	707	662	834	23.0%	15.1%	45.1%	895	1021	907	1182	14.1%	1.3%	32.0%	1120	1199	1028	1369	7.0%	-8.2%	22.3%
4300.00	581	712	669	842	22.5%	15.1%	44.9%	904	1027	916	1193	13.6%	1.3%	31.9%	1131	1206	1037	1382	6.6%	-8.3%	22.2%
4350.00	587	716	676	850	22.0%	15.1%	44.8%	913	1033	925	1204	13.2%	1.3%	31.8%	1143	1213	1047	1395	6.1%	-8.4%	22.0%
4400.00	592	720	683	858	21.7%	15.3%	44.9%	923	1040	934	1214	12.6%	1.2%	31.6%	1154	1220	1057	1407	5.7%	-8.4%	21.9%
4450.00	598	725	690	865	21.2%	15.3%	44.7%	931	1046	943	1225	12.3%	1.3%	31.6%	1159	1227	1066	1420	5.9%	-8.0%	22.5%
4500.00	604	729	697	873	20.7%	15.3%	44.5%	940	1052	952	1236	11.9%	1.3%	31.5%	1170	1234	1076	1432	5.5%	-8.0%	22.4%
4550.00	609	734	703	881	20.5%	15.5%	44.6%	948	1058	961	1247	11.6%	1.4%	31.5%	1180	1241	1085	1445	5.2%	-8.0%	22.4%
4600.00	614	738	710	889	20.2%	15.7%	44.7%	956	1064	970	1258	11.3%	1.5%	31.6%	1190	1248	1095	1457	4.9%	-8.0%	22.5%
4650.00	619	743	717	896	20.0%	15.9%	44.8%	964	1071	979	1269	11.0%	1.6%	31.6%	1200	1255	1105	1470	4.6%	-8.0%	22.5%
4700.00	624	747	724	904	19.7%	16.1%	44.9%	972	1077	988	1280	10.8%	1.6%	31.6%	1209	1262	1114	1482	4.4%	-7.8%	22.6%
4750.00	629	752	731	910	19.5%	16.3%	44.7%	980	1083	997	1288	10.5%	1.7%	31.5%	1219	1269	1124	1492	4.1%	-7.8%	22.4%
4800.00	635	756	738	914	19.0%	16.2%	43.9%	987	1089	1006	1292	10.3%	1.9%	30.9%	1229	1276	1133	1496	3.8%	-7.8%	21.7%
4850.00	640	759	745	917	18.7%	16.4%	43.3%	995	1094	1015	1296	9.9%	2.0%	30.3%	1239	1281	1143	1499	3.4%	-7.8%	21.0%
4900.00	645	762	749	920	18.2%	16.2%	42.7%	1003	1098	1021	1300	9.4%	1.8%	29.6%	1249	1285	1149	1503	2.9%	-8.0%	20.3%
4950.00	650	765	751	924	17.8%	15.6%	42.1%	1011	1101	1023	1304	8.9%	1.2%	29.0%	1258	1289	1152	1507	2.5%	-8.4%	19.8%
5000.00	655	769	753	927	17.3%	15.0%	41.5%	1019	1105	1026	1308	8.5%	0.7%	28.4%	1268	1293	1155	1510	2.0%	-8.9%	19.1%
5050.00	660	772	755	930	16.9%	14.4%	41.0%	1027	1109	1029	1312	8.0%	0.2%	27.8%	1278	1297	1158	1514	1.5%	-9.4%	18.5%
5100.00	665	775	757	934	16.5%	13.9%	40.4%	1035	1113	1031	1316	7.6%	-0.3%	27.1%	1288	1301	1161	1518	1.0%	-9.8%	17.8%
5150.00	670	778	759	937	16.1%	13.3%	39.9%	1042	1117	1034	1320	7.2%	-0.8%	26.7%	1298	1305	1164	1521	0.6%	-10.3%	17.2%
5200.00	675	781	761	941	15.7%	12.8%	39.3%	1050	1121	1037	1324	6.8%	-1.3%	26.1%	1307	1309	1167	1525	0.2%	-10.7%	16.7%
5250.00	681	784	763	944	15.1%	12.1%	38.6%	1058	1125	1039	1328	6.3%	-1.7%	25.5%	1317	1314	1170	1529	-0.3%	-11.1%	16.1%
5300.00	686	787	765	947	14.7%	11.5%	38.1%	1066	1129	1042	1332	5.9%	-2.2%	24.9%	1327	1318	1173	1532	-0.7%	-11.6%	15.5%
5350.00	691	790	767	951	14.3%	11.0%	37.6%	1074	1133	1045	1336	5.5%	-2.7%	24.4%	1337	1322	1176	1536	-1.2%	-12.0%	14.9%
5400.00	696	793	769	954	13.9%	10.5%	37.1%	1082	1136	1047	1340	5.0%	-3.2%	23.8%	1346	1326	1179	1539	-1.5%	-12.4%	14.4%
5450.00	701	796	771	957	13.5%	10.0%	36.6%	1090	1140	1050	1344	4.6%	-3.7%	23.3%	1356	1330	1182	1543	-1.9%	-12.8%	13.8%
5500.00	706	798	773	961	13.1%	9.5%	36.1%	1097	1144	1053	1349	4.2%	-4.0%	22.9%	1366	1333	1186	1548	-2.4%	-13.2%	13.3%
5550.00	711	800	775	965	12.6%	8.9%	35.8%	1105	1146	1055	1354	3.7%	-4.5%	22.5%	1376	1336	1188	1554	-2.9%	-13.7%	13.0%
5600.00	716	802	776	969	12.0%	8.4%	35.4%	1113	1149	1057	1360	3.2%	-5.0%	22.2%	1386	1339	1190	1560	-3.4%	-14.1%	12.6%
5650.00	722	804	778	973	11.4%	7.7%	34.8%	1121	1152	1059	1365	2.7%	-5.5%	21.8%	1395	1342	1192	1566	-3.8%	-14.6%	12.3%

Comparison of Existing and Updated Child Support Schedules

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Combined Adjusted Gross Income	One Child							Two Children							Three Children						
	Monthly Basic Obligation				% change			Monthly Basic Obligation				% change			Monthly Basic Obligation				% change		
	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers
5700.00	727	806	779	977	10.9%	7.2%	34.4%	1129	1154	1061	1371	2.3%	-6.0%	21.4%	1405	1345	1194	1573	-4.3%	-15.0%	11.9%
5750.00	732	808	781	981	10.4%	6.6%	34.1%	1137	1157	1063	1376	1.8%	-6.5%	21.0%	1415	1348	1196	1579	-4.7%	-15.5%	11.6%
5800.00	737	810	782	986	9.9%	6.1%	33.7%	1145	1160	1065	1382	1.3%	-7.0%	20.7%	1425	1351	1198	1585	-5.2%	-15.9%	11.2%
5850.00	742	812	784	990	9.5%	5.6%	33.4%	1152	1163	1067	1387	0.9%	-7.4%	20.4%	1435	1354	1200	1591	-5.6%	-16.4%	10.8%
5900.00	747	814	785	994	9.0%	5.1%	33.0%	1160	1165	1069	1393	0.5%	-7.9%	20.1%	1444	1357	1202	1597	-6.0%	-16.8%	10.6%
5950.00	752	816	787	998	8.5%	4.6%	32.7%	1168	1168	1071	1398	0.0%	-8.3%	19.7%	1454	1360	1204	1603	-6.5%	-17.2%	10.2%
6000.00	757	818	788	1002	8.1%	4.1%	32.3%	1176	1171	1072	1404	-0.5%	-8.8%	19.4%	1464	1363	1206	1609	-6.9%	-17.6%	9.9%
6050.00	762	820	790	1006	7.6%	3.6%	32.0%	1184	1173	1074	1409	-0.9%	-9.3%	19.0%	1474	1366	1208	1615	-7.3%	-18.1%	9.6%
6100.00	768	822	791	1010	7.0%	3.0%	31.5%	1192	1176	1076	1415	-1.3%	-9.7%	18.7%	1483	1369	1210	1621	-7.7%	-18.4%	9.3%
6150.00	772	824	793	1014	6.7%	2.7%	31.4%	1198	1179	1078	1420	-1.6%	-10.0%	18.5%	1497	1372	1212	1627	-8.3%	-19.1%	8.7%
6200.00	775	826	794	1018	6.6%	2.5%	31.4%	1203	1182	1080	1426	-1.8%	-10.2%	18.5%	1504	1375	1214	1633	-8.6%	-19.3%	8.6%
6250.00	779	828	796	1023	6.3%	2.1%	31.3%	1209	1184	1082	1432	-2.0%	-10.5%	18.4%	1511	1378	1216	1640	-8.8%	-19.6%	8.5%
6300.00	783	830	797	1027	6.0%	1.8%	31.2%	1214	1187	1084	1437	-2.2%	-10.7%	18.4%	1518	1381	1217	1646	-9.0%	-19.8%	8.4%
6350.00	787	832	799	1031	5.7%	1.5%	31.1%	1220	1190	1086	1443	-2.5%	-11.0%	18.3%	1526	1384	1219	1653	-9.3%	-20.1%	8.3%
6400.00	790	834	800	1036	5.6%	1.3%	31.1%	1226	1192	1087	1449	-2.7%	-11.3%	18.2%	1533	1387	1221	1659	-9.5%	-20.3%	8.2%
6450.00	794	836	802	1040	5.3%	0.9%	31.0%	1231	1195	1089	1455	-2.9%	-11.5%	18.2%	1540	1390	1223	1666	-9.7%	-20.6%	8.2%
6500.00	798	839	803	1045	5.2%	0.6%	30.9%	1237	1200	1091	1461	-3.0%	-11.8%	18.1%	1547	1396	1225	1673	-9.8%	-20.8%	8.1%
6550.00	802	843	806	1049	5.1%	0.4%	30.8%	1243	1205	1095	1467	-3.1%	-11.9%	18.0%	1554	1401	1229	1679	-9.8%	-20.9%	8.1%
6600.00	805	847	809	1054	5.2%	0.5%	30.9%	1248	1210	1099	1473	-3.1%	-11.9%	18.0%	1561	1407	1234	1686	-9.9%	-21.0%	8.0%
6650.00	809	850	813	1058	5.1%	0.5%	30.8%	1254	1215	1104	1479	-3.1%	-11.9%	17.9%	1568	1412	1239	1692	-9.9%	-21.0%	7.9%
6700.00	813	854	817	1062	5.0%	0.5%	30.7%	1259	1220	1109	1485	-3.1%	-11.9%	17.9%	1575	1418	1245	1699	-10.0%	-21.0%	7.9%
6750.00	817	857	821	1067	4.9%	0.5%	30.6%	1265	1225	1114	1491	-3.2%	-11.9%	17.8%	1582	1424	1250	1706	-10.0%	-21.0%	7.8%
6800.00	820	861	825	1071	5.0%	0.5%	30.6%	1271	1230	1119	1497	-3.2%	-11.9%	17.8%	1589	1429	1256	1712	-10.1%	-21.0%	7.7%
6850.00	824	864	828	1076	4.9%	0.5%	30.5%	1276	1235	1124	1503	-3.2%	-11.9%	17.8%	1597	1435	1261	1719	-10.2%	-21.0%	7.6%
6900.00	828	868	832	1080	4.8%	0.5%	30.4%	1282	1240	1129	1509	-3.3%	-11.9%	17.7%	1604	1440	1266	1725	-10.2%	-21.0%	7.6%
6950.00	831	872	836	1084	4.9%	0.6%	30.5%	1287	1245	1134	1514	-3.3%	-11.9%	17.7%	1611	1446	1272	1732	-10.2%	-21.1%	7.5%
7000.00	835	875	840	1089	4.8%	0.6%	30.4%	1293	1250	1139	1520	-3.4%	-11.9%	17.6%	1618	1452	1277	1738	-10.3%	-21.1%	7.4%
7050.00	839	879	843	1093	4.7%	0.5%	30.3%	1299	1254	1144	1526	-3.4%	-11.9%	17.5%	1625	1457	1283	1745	-10.3%	-21.1%	7.4%
7100.00	843	882	847	1097	4.6%	0.5%	30.2%	1304	1259	1149	1532	-3.4%	-11.9%	17.5%	1632	1462	1288	1751	-10.4%	-21.1%	7.3%
7150.00	846	886	851	1102	4.7%	0.6%	30.2%	1310	1264	1154	1537	-3.5%	-11.9%	17.3%	1639	1468	1293	1757	-10.5%	-21.1%	7.2%
7200.00	850	889	855	1106	4.6%	0.6%	30.1%	1315	1269	1159	1543	-3.5%	-11.9%	17.3%	1646	1473	1299	1764	-10.5%	-21.1%	7.1%
7250.00	854	892	859	1110	4.5%	0.5%	30.0%	1321	1273	1163	1549	-3.6%	-11.9%	17.2%	1653	1478	1304	1770	-10.6%	-21.1%	7.1%

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Combined Adjusted Gross Income	One Child							Two Children							Three Children						
	Monthly Basic Obligation				% change			Monthly Basic Obligation				% change			Monthly Basic Obligation				% change		
	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers
7300.00	857	896	862	1114	4.5%	0.6%	30.0%	1326	1278	1168	1554	-3.6%	-11.9%	17.2%	1660	1484	1310	1776	-10.6%	-21.1%	7.0%
7350.00	860	899	866	1116	4.6%	0.7%	29.8%	1331	1283	1174	1556	-3.6%	-11.8%	16.9%	1666	1489	1315	1779	-10.6%	-21.0%	6.8%
7400.00	862	903	871	1117	4.7%	1.0%	29.6%	1336	1288	1179	1558	-3.6%	-11.7%	16.6%	1672	1494	1321	1780	-10.6%	-21.0%	6.5%
7450.00	865	906	875	1118	4.7%	1.1%	29.3%	1340	1292	1184	1559	-3.6%	-11.6%	16.4%	1678	1500	1327	1781	-10.6%	-20.9%	6.1%
7500.00	868	910	879	1119	4.8%	1.3%	29.0%	1345	1297	1190	1561	-3.6%	-11.5%	16.0%	1684	1505	1333	1782	-10.6%	-20.8%	5.8%
7550.00	871	913	883	1121	4.8%	1.4%	28.7%	1350	1302	1195	1562	-3.6%	-11.5%	15.7%	1690	1510	1339	1784	-10.6%	-20.8%	5.5%
7600.00	874	916	887	1122	4.8%	1.5%	28.3%	1355	1307	1201	1563	-3.6%	-11.4%	15.4%	1696	1516	1345	1785	-10.6%	-20.7%	5.3%
7650.00	877	920	891	1123	4.9%	1.6%	28.0%	1359	1311	1206	1565	-3.5%	-11.2%	15.1%	1702	1521	1351	1786	-10.6%	-20.6%	5.0%
7700.00	879	923	896	1124	5.0%	1.9%	27.9%	1364	1316	1212	1566	-3.5%	-11.2%	14.8%	1708	1526	1357	1788	-10.6%	-20.5%	4.7%
7750.00	882	927	900	1125	5.1%	2.0%	27.6%	1369	1321	1217	1567	-3.5%	-11.1%	14.5%	1714	1532	1363	1789	-10.6%	-20.5%	4.4%
7800.00	885	930	904	1126	5.1%	2.1%	27.3%	1374	1326	1222	1569	-3.5%	-11.0%	14.2%	1720	1537	1369	1790	-10.6%	-20.4%	4.1%
7850.00	888	934	908	1127	5.1%	2.3%	27.0%	1378	1330	1228	1570	-3.5%	-10.9%	13.9%	1726	1542	1375	1792	-10.6%	-20.3%	3.8%
7900.00	891	937	912	1129	5.2%	2.4%	26.7%	1383	1335	1233	1571	-3.5%	-10.8%	13.6%	1732	1548	1381	1793	-10.6%	-20.3%	3.5%
7950.00	894	940	916	1130	5.2%	2.5%	26.4%	1388	1340	1239	1573	-3.5%	-10.8%	13.3%	1738	1553	1387	1794	-10.6%	-20.2%	3.2%
8000.00	896	944	921	1131	5.3%	2.7%	26.2%	1393	1345	1244	1574	-3.5%	-10.7%	13.0%	1744	1558	1393	1795	-10.6%	-20.1%	3.0%
8050.00	899	947	925	1132	5.4%	2.9%	25.9%	1397	1349	1250	1575	-3.4%	-10.5%	12.8%	1750	1564	1399	1797	-10.6%	-20.1%	2.7%
8100.00	902	951	929	1133	5.4%	3.0%	25.6%	1402	1354	1255	1577	-3.4%	-10.5%	12.5%	1756	1569	1405	1798	-10.6%	-20.0%	2.4%
8150.00	905	954	933	1134	5.4%	3.1%	25.4%	1407	1359	1260	1578	-3.4%	-10.4%	12.2%	1762	1575	1411	1799	-10.6%	-19.9%	2.1%
8200.00	908	957	937	1136	5.4%	3.2%	25.1%	1412	1364	1266	1580	-3.4%	-10.4%	11.9%	1768	1580	1417	1801	-10.6%	-19.9%	1.9%
8250.00	911	961	941	1137	5.5%	3.3%	24.8%	1417	1368	1271	1581	-3.4%	-10.3%	11.6%	1774	1585	1422	1802	-10.6%	-19.8%	1.6%
8300.00	914	964	945	1138	5.5%	3.3%	24.5%	1421	1373	1276	1583	-3.4%	-10.2%	11.4%	1780	1591	1428	1804	-10.6%	-19.8%	1.3%
8350.00	916	967	948	1140	5.6%	3.5%	24.4%	1426	1378	1281	1584	-3.4%	-10.2%	11.1%	1785	1596	1434	1805	-10.6%	-19.7%	1.1%
8400.00	919	971	952	1141	5.6%	3.6%	24.1%	1431	1382	1286	1586	-3.4%	-10.2%	10.8%	1792	1602	1439	1807	-10.6%	-19.7%	0.8%
8450.00	922	974	956	1142	5.6%	3.7%	23.9%	1434	1387	1291	1587	-3.3%	-10.0%	10.7%	1797	1607	1445	1808	-10.6%	-19.6%	0.6%
8500.00	924	977	960	1143	5.7%	3.9%	23.7%	1438	1392	1296	1589	-3.2%	-9.9%	10.5%	1801	1613	1451	1809	-10.5%	-19.5%	0.5%
8550.00	926	980	964	1145	5.9%	4.1%	23.6%	1441	1396	1301	1590	-3.1%	-9.7%	10.4%	1806	1618	1456	1811	-10.4%	-19.4%	0.3%
8600.00	929	984	968	1146	5.9%	4.1%	23.3%	1445	1401	1306	1592	-3.1%	-9.6%	10.2%	1810	1623	1462	1812	-10.3%	-19.2%	0.1%
8650.00	931	987	971	1147	6.0%	4.3%	23.2%	1448	1406	1311	1593	-2.9%	-9.5%	10.0%	1815	1629	1468	1814	-10.3%	-19.1%	-0.1%
8700.00	933	990	975	1148	6.1%	4.5%	23.1%	1452	1410	1316	1595	-2.9%	-9.4%	9.8%	1819	1634	1473	1815	-10.2%	-19.0%	-0.2%
8750.00	935	993	979	1150	6.2%	4.7%	23.0%	1455	1415	1321	1596	-2.8%	-9.2%	9.7%	1823	1640	1479	1817	-10.1%	-18.9%	-0.4%
8800.00	938	997	983	1153	6.3%	4.8%	22.9%	1459	1420	1326	1601	-2.7%	-9.1%	9.7%	1828	1645	1485	1822	-10.0%	-18.8%	-0.3%
8850.00	940	1000	987	1159	6.4%	5.0%	23.3%	1462	1424	1331	1609	-2.6%	-9.0%	10.1%	1832	1651	1490	1831	-9.9%	-18.6%	0.0%

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8900.00	942	1003	990	1165	6.5%	5.1%	23.6%	1466	1429	1336	1617	-2.5%	-8.9%	10.3%	1837	1656	1496	1840	-9.8%	-18.6%	0.2%
8950.00	945	1006	994	1170	6.5%	5.2%	23.9%	1469	1434	1341	1625	-2.4%	-8.7%	10.6%	1841	1661	1502	1850	-9.8%	-18.4%	0.5%
9000.00	947	1010	998	1176	6.6%	5.4%	24.2%	1473	1438	1346	1633	-2.4%	-8.6%	10.9%	1846	1667	1508	1859	-9.7%	-18.3%	0.7%
9050.00	949	1013	1002	1182	6.7%	5.6%	24.5%	1476	1443	1351	1641	-2.2%	-8.5%	11.2%	1850	1672	1513	1868	-9.6%	-18.2%	1.0%
9100.00	951	1016	1006	1188	6.9%	5.8%	24.9%	1480	1448	1356	1649	-2.2%	-8.4%	11.4%	1854	1678	1519	1877	-9.5%	-18.1%	1.3%
9150.00	954	1020	1010	1193	6.9%	5.8%	25.1%	1483	1452	1361	1657	-2.1%	-8.2%	11.8%	1859	1683	1525	1887	-9.5%	-18.0%	1.5%
9200.00	956	1023	1013	1199	7.0%	6.0%	25.4%	1487	1457	1366	1665	-2.0%	-8.1%	12.0%	1863	1689	1530	1896	-9.4%	-17.9%	1.8%
9250.00	958	1026	1017	1205	7.1%	6.2%	25.8%	1490	1462	1371	1673	-1.9%	-8.0%	12.3%	1868	1694	1536	1905	-9.3%	-17.8%	2.0%
9300.00	961	1029	1021	1211	7.1%	6.2%	26.0%	1494	1466	1376	1682	-1.9%	-7.9%	12.6%	1872	1700	1542	1915	-9.2%	-17.6%	2.3%
9350.00	963	1033	1025	1217	7.2%	6.4%	26.3%	1497	1471	1381	1690	-1.7%	-7.7%	12.9%	1876	1705	1547	1924	-9.1%	-17.5%	2.5%
9400.00	965	1036	1029	1222	7.3%	6.6%	26.7%	1501	1476	1386	1698	-1.7%	-7.6%	13.1%	1881	1710	1553	1933	-9.1%	-17.4%	2.8%
9450.00	967	1039	1032	1228	7.5%	6.8%	27.0%	1504	1480	1391	1706	-1.6%	-7.5%	13.4%	1885	1716	1559	1942	-9.0%	-17.3%	3.0%
9500.00	970	1042	1036	1234	7.5%	6.8%	27.2%	1507	1485	1396	1714	-1.5%	-7.3%	13.7%	1890	1721	1564	1952	-8.9%	-17.2%	3.3%
9550.00	972	1046	1040	1240	7.6%	7.0%	27.5%	1511	1490	1401	1722	-1.4%	-7.3%	14.0%	1894	1727	1570	1961	-8.8%	-17.1%	3.5%
9600.00	974	1049	1044	1245	7.7%	7.2%	27.9%	1514	1494	1406	1730	-1.3%	-7.1%	14.3%	1898	1732	1576	1970	-8.7%	-17.0%	3.8%
9650.00	977	1052	1048	1251	7.7%	7.2%	28.1%	1518	1499	1411	1738	-1.3%	-7.0%	14.5%	1903	1738	1581	1979	-8.7%	-16.9%	4.0%
9700.00	979	1055	1052	1257	7.8%	7.4%	28.4%	1521	1504	1416	1746	-1.1%	-6.9%	14.8%	1907	1743	1587	1989	-8.6%	-16.8%	4.3%
9750.00	981	1059	1055	1263	7.9%	7.6%	28.7%	1525	1508	1421	1754	-1.1%	-6.8%	15.0%	1912	1748	1593	1998	-8.6%	-16.7%	4.5%
9800.00	983	1062	1059	1268	8.0%	7.8%	29.0%	1528	1513	1427	1762	-1.0%	-6.6%	15.3%	1916	1754	1598	2007	-8.5%	-16.6%	4.8%
9850.00	986	1065	1063	1274	8.0%	7.8%	29.2%	1532	1518	1432	1770	-0.9%	-6.6%	15.5%	1921	1759	1604	2016	-8.4%	-16.5%	5.0%
9900.00	988	1069	1067	1280	8.2%	8.0%	29.5%	1535	1522	1437	1778	-0.8%	-6.4%	15.8%	1925	1765	1610	2026	-8.3%	-16.4%	5.2%
9950.00	990	1072	1071	1286	8.3%	8.1%	29.9%	1539	1527	1442	1786	-0.8%	-6.3%	16.1%	1929	1770	1616	2035	-8.2%	-16.3%	5.5%
10000.00	992	1075	1074	1291	8.4%	8.3%	30.2%	1542	1532	1447	1794	-0.7%	-6.2%	16.4%	1934	1776	1621	2044	-8.2%	-16.2%	5.7%
10050.00		1078	1078	1297					1536	1452	1802					1781	1627	2053			
10100.00		1082	1082	1303					1541	1457	1811					1786	1633	2063			
10150.00		1085	1086	1309					1546	1462	1819					1792	1638	2072			
10200.00		1088	1090	1313					1550	1467	1825					1797	1644	2079			
10250.00		1091	1094	1317					1555	1472	1830					1803	1650	2085			
10300.00		1095	1097	1321					1560	1477	1836					1808	1655	2091			
10350.00		1098	1101	1325					1564	1482	1841					1814	1661	2097			
10400.00		1101	1105	1329					1569	1487	1847					1819	1667	2103			
10450.00		1104	1109	1333					1574	1492	1852					1824	1672	2109			

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10500.00		1108	1113	1337					1578	1497	1858					1830	1678	2115			
10550.00		1111	1116	1341					1583	1502	1863					1835	1684	2121			
10600.00		1114	1120	1345					1588	1507	1868					1841	1689	2127			
10650.00		1117	1124	1349					1592	1512	1874					1846	1695	2133			
10700.00		1120	1127	1353					1596	1515	1879					1850	1698	2139			
10750.00		1123	1129	1357					1600	1518	1885					1854	1701	2146			
10800.00		1126	1132	1361					1603	1521	1890					1859	1704	2152			
10850.00		1128	1134	1365					1607	1524	1896					1863	1707	2158			
10900.00		1131	1137	1369					1611	1527	1901					1868	1710	2164			
10950.00		1134	1139	1373					1615	1531	1907					1872	1714	2170			
11000.00		1137	1142	1377					1619	1534	1912					1876	1717	2176			
11050.00		1140	1144	1381					1623	1537	1917					1881	1720	2182			
11100.00		1142	1147	1385					1627	1540	1923					1885	1723	2188			
11150.00		1145	1149	1389					1630	1543	1928					1889	1726	2194			
11200.00		1148	1152	1393					1634	1546	1934					1894	1729	2200			
11250.00		1151	1155	1397					1638	1549	1939					1898	1732	2206			
11300.00		1153	1157	1401					1642	1552	1945					1902	1735	2212			
11350.00		1156	1160	1405					1646	1556	1950					1907	1738	2218			
11400.00		1159	1162	1409					1650	1559	1956					1911	1742	2224			
11450.00		1162	1165	1412					1653	1562	1961					1915	1745	2230			
11500.00		1164	1167	1416					1657	1565	1967					1920	1748	2236			
11550.00		1167	1170	1420					1661	1568	1972					1924	1751	2242			
11600.00		1170	1172	1424					1665	1571	1977					1929	1754	2248			
11650.00		1173	1175	1428					1669	1574	1983					1933	1757	2254			
11700.00		1176	1178	1432					1673	1577	1988					1937	1760	2260			
11750.00		1178	1180	1436					1677	1581	1994					1942	1763	2266			
11800.00		1181	1183	1440					1680	1584	1999					1946	1767	2272			
11850.00		1184	1185	1444					1684	1587	2005					1950	1770	2278			
11900.00		1187	1188	1448					1688	1590	2010					1955	1773	2284			
11950.00		1189	1190	1452					1692	1593	2016					1959	1776	2291			
12000.00		1192	1193	1456					1696	1596	2021					1963	1779	2297			
12050.00		1195	1195	1460					1700	1599	2026					1968	1782	2303			

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	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers
12100.00		1198	1198	1464					1704	1602	2032					1972	1785	2309			
12150.00		1200	1200	1468					1707	1606	2037					1976	1788	2315			
12200.00		1203	1203	1472					1711	1609	2043					1981	1791	2321			
12250.00		1206	1206	1476					1715	1612	2048					1985	1795	2327			
12300.00		1209	1208	1479					1719	1615	2053					1990	1798	2332			
12350.00		1212	1211	1483					1723	1618	2058					1994	1801	2338			
12400.00		1214	1213	1486					1727	1621	2063					1998	1804	2343			
12450.00		1217	1216	1490					1730	1624	2068					2003	1807	2349			
12500.00		1220	1218	1493					1734	1627	2072					2007	1810	2355			
12550.00		1223	1221	1496					1738	1631	2077					2011	1813	2360			
12600.00		1225	1223	1500					1742	1634	2082					2016	1816	2366			
12650.00		1228	1226	1503					1746	1637	2087					2020	1820	2371			
12700.00		1231	1229	1507					1750	1640	2092					2024	1823	2377			
12750.00		1234	1231	1510					1754	1643	2096					2029	1826	2382			
12800.00		1236	1234	1514					1757	1646	2101					2033	1829	2388			
12850.00		1239	1236	1517					1761	1649	2106					2037	1832	2393			
12900.00		1242	1239	1520					1765	1652	2111					2042	1835	2399			
12950.00		1245	1241	1524					1769	1655	2116					2046	1838	2404			
13000.00		1248	1243	1527					1773	1658	2120					2050	1841	2410			
13050.00		1250	1246	1531					1777	1661	2125					2055	1844	2416			
13100.00		1253	1248	1534					1781	1664	2130					2059	1847	2421			
13150.00		1256	1251	1537					1784	1667	2135					2064	1850	2427			
13200.00		1259	1253	1541					1788	1670	2140					2068	1853	2432			
13250.00		1261	1255	1544					1792	1673	2144					2072	1855	2438			
13300.00		1264	1258	1548					1796	1676	2149					2077	1858	2443			
13350.00		1267	1260	1551					1800	1679	2154					2081	1861	2449			
13400.00		1270	1262	1555					1804	1681	2159					2085	1864	2454			
13450.00		1272	1265	1558					1807	1684	2164					2090	1867	2460			
13500.00		1275	1267	1561					1811	1687	2168					2094	1870	2465			
13550.00		1278	1270	1565					1815	1690	2173					2098	1873	2471			
13600.00		1281	1272	1568					1819	1693	2178					2103	1876	2477			
13650.00		1284	1274	1572					1823	1696	2183					2107	1879	2482			

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13700.00		1286	1277	1575					1827	1699	2188					2111	1882	2488			
13750.00		1289	1279	1578					1830	1702	2193					2115	1884	2493			
13800.00		1290	1281	1582					1831	1705	2197					2116	1887	2499			
13850.00		1291	1283	1585					1833	1707	2202					2118	1889	2504			
13900.00		1292	1284	1589					1834	1708	2207					2119	1890	2510			
13950.00		1293	1285	1592					1835	1709	2212					2120	1892	2515			
14000.00		1294	1286	1596					1836	1710	2217					2121	1893	2521			
14050.00		1295	1287	1599					1838	1712	2221					2122	1894	2527			
14100.00		1296	1288	1602					1839	1713	2226					2123	1895	2532			
14150.00		1297	1289	1606					1840	1714	2231					2124	1897	2537			
14200.00		1298	1291	1609					1841	1716	2235					2125	1898	2543			
14250.00		1299	1292	1612					1842	1717	2240					2126	1899	2548			
14300.00		1300	1293	1615					1843	1718	2244					2127	1900	2553			
14350.00		1301	1294	1618					1845	1719	2249					2128	1902	2558			
14400.00		1302	1295	1622					1846	1721	2253					2129	1903	2563			
14450.00		1303	1296	1625					1847	1722	2258					2130	1904	2568			
14500.00		1304	1297	1628					1848	1723	2262					2131	1905	2574			
14550.00		1305	1298	1631					1849	1724	2267					2132	1906	2579			
14600.00		1306	1299	1634					1850	1726	2271					2133	1908	2584			
14650.00		1307	1300	1637					1851	1727	2276					2134	1909	2589			
14700.00		1308	1301	1641					1853	1728	2280					2135	1910	2594			
14750.00		1309	1302	1644					1854	1730	2285					2136	1911	2599			
14800.00		1310	1303	1647					1855	1731	2289					2137	1913	2604			
14850.00		1311	1305	1650					1856	1732	2293					2138	1914	2610			
14900.00		1312	1306	1653					1857	1733	2298					2139	1915	2615			
14950.00		1313	1307	1656					1858	1735	2302					2140	1916	2620			
15000.00		1314	1308	1660					1859	1736	2307					2141	1917	2625			
15050.00		1315	1309	1663					1861	1737	2311					2142	1919	2630			
15100.00		1316	1310	1666					1862	1739	2316					2143	1920	2635			
15150.00		1317	1311	1669					1863	1740	2320					2144	1921	2641			
15200.00		1318	1312	1672					1864	1741	2325					2145	1922	2646			
15250.00		1319	1313	1675					1865	1742	2329					2146	1924	2651			

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15300.00		1320	1314	1679					1866	1744	2334					2147	1925	2656			
15350.00		1321	1315	1682					1867	1745	2338					2148	1926	2661			
15400.00		1322	1316	1685					1869	1746	2343					2149	1927	2666			
15450.00		1323	1317	1688					1870	1747	2347					2150	1929	2671			
15500.00		1324	1319	1691					1871	1749	2351					2151	1930	2676			
15550.00		1325	1320	1694					1872	1750	2355					2152	1931	2680			
15600.00		1326	1321	1697					1873	1751	2358					2153	1932	2684			
15650.00		1327	1322	1699					1874	1753	2362					2155	1933	2688			
15700.00		1328	1323	1702					1875	1754	2366					2156	1935	2692			
15750.00		1329	1324	1705					1877	1755	2369					2157	1936	2696			
15800.00		1330	1325	1708					1878	1756	2373					2158	1937	2700			
15850.00		1331	1326	1710					1879	1758	2377					2159	1938	2704			
15900.00		1332	1327	1713					1880	1759	2380					2160	1940	2708			
15950.00		1333	1328	1716					1881	1760	2384					2161	1941	2712			
16000.00		1334	1329	1719					1882	1762	2388					2162	1942	2716			
16050.00		1335	1330	1722					1883	1763	2391					2163	1943	2720			
16100.00		1336	1331	1724					1885	1764	2395					2164	1944	2724			
16150.00		1337	1332	1727					1886	1765	2398					2165	1946	2728			
16200.00		1338	1334	1730					1887	1767	2402					2166	1947	2732			
16250.00		1339	1335	1733					1888	1768	2406					2167	1948	2736			
16300.00		1340	1336	1735					1889	1769	2409					2168	1949	2740			
16350.00		1341	1337	1738					1890	1770	2413					2169	1951	2744			
16400.00		1342	1338	1741					1891	1772	2417					2170	1952	2748			
16450.00		1343	1339	1744					1893	1773	2420					2171	1953	2752			
16500.00		1344	1340	1746					1894	1774	2424					2172	1954	2756			
16550.00		1345	1341	1749					1895	1776	2428					2173	1956	2760			
16600.00		1346	1342	1752					1896	1777	2431					2174	1957	2764			
16650.00		1347	1343	1755					1897	1778	2435					2175	1958	2768			
16700.00		1348	1344	1757					1898	1779	2439					2176	1959	2772			
16750.00		1349	1345	1760					1899	1781	2442					2177	1960	2775			
16800.00		1350	1346	1763					1901	1782	2446					2178	1962	2779			
16850.00		1351	1348	1766					1902	1783	2449					2179	1963	2783			

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16900.00		1352	1349	1768					1903	1784	2453					2180	1964	2787			
16950.00		1353	1350	1771					1904	1786	2457					2181	1965	2791			
17000.00		1354	1351	1774					1905	1787	2460					2182	1967	2795			
17050.00		1355	1352	1777					1906	1788	2464					2183	1968	2799			
17100.00		1357	1353	1780					1910	1790	2468					2187	1969	2803			
17150.00		1360	1354	1782					1914	1791	2471					2191	1970	2807			
17200.00		1363	1355	1785					1918	1793	2475					2196	1972	2811			
17250.00		1366	1357	1788					1921	1795	2479					2200	1974	2815			
17300.00		1368	1359	1791					1925	1797	2482					2205	1976	2819			
17350.00		1371	1361	1793					1929	1799	2486					2210	1979	2823			
17400.00		1374	1362	1796					1933	1801	2490					2214	1981	2827			
17450.00		1377	1364	1799					1937	1803	2493					2219	1983	2831			
17500.00		1380	1366	1802					1941	1805	2497					2224	1985	2835			
17550.00		1382	1367	1804					1945	1807	2500					2228	1987	2839			
17600.00		1385	1369	1807					1949	1810	2504					2233	1989	2843			
17650.00		1388	1371	1810					1953	1812	2508					2237	1992	2847			
17700.00		1391	1372	1813					1957	1814	2511					2242	1994	2851			
17750.00		1394	1374	1815					1961	1816	2515					2247	1996	2855			
17800.00		1396	1376	1818					1965	1818	2519					2251	1998	2859			
17850.00		1399	1377	1821					1969	1820	2522					2256	2000	2863			
17900.00		1402	1379	1824					1973	1822	2526					2260	2002	2867			
17950.00		1405	1381	1826					1977	1824	2530					2265	2005	2871			
18000.00		1408	1382	1829					1981	1826	2533					2270	2007	2875			
18050.00		1410	1384	1832					1985	1829	2537					2274	2009	2879			
18100.00		1413	1386	1835					1989	1831	2541					2279	2011	2883			
18150.00		1416	1388	1838					1993	1833	2544					2283	2013	2887			
18200.00		1419	1389	1840					1997	1835	2548					2288	2015	2891			
18250.00		1422	1391	1843					2001	1837	2552					2293	2018	2895			
18300.00		1424	1393	1846					2005	1839	2555					2297	2020	2899			
18350.00		1427	1394	1849					2009	1841	2559					2302	2022	2903			
18400.00		1430	1396	1851					2013	1843	2562					2306	2024	2907			
18450.00		1433	1398	1854					2017	1846	2566					2311	2026	2911			

Comparison of Existing and Updated Child Support Schedules

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Shaded area is where self support reserve applies

Combined Adjusted Gross Income	One Child							Two Children							Three Children						
	Monthly Basic Obligation				% change			Monthly Basic Obligation				% change			Monthly Basic Obligation				% change		
	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers
18500.00		1436	1399	1857					2021	1848	2570					2316	2028	2915			
18550.00		1438	1401	1860					2025	1850	2573					2320	2031	2919			
18600.00		1441	1403	1862					2029	1852	2577					2325	2033	2923			
18650.00		1444	1404	1865					2033	1854	2581					2329	2035	2927			
18700.00		1447	1406	1868					2037	1856	2584					2334	2037	2931			
18750.00		1450	1408	1871					2041	1858	2588					2339	2039	2935			
18800.00		1453	1410	1873					2045	1860	2592					2343	2041	2939			
18850.00		1455	1411	1876					2049	1862	2595					2348	2044	2943			
18900.00		1458	1413	1879					2053	1865	2599					2352	2046	2947			
18950.00		1461	1415	1882					2057	1867	2603					2357	2048	2951			
19000.00		1464	1416	1884					2061	1869	2606					2362	2050	2955			
19050.00		1467	1418	1887					2065	1871	2610					2366	2052	2959			
19100.00		1469	1420	1890					2069	1873	2613					2371	2055	2962			
19150.00		1472	1421	1893					2073	1875	2617					2376	2057	2966			
19200.00		1475	1423	1896					2077	1877	2621					2380	2059	2970			
19250.00		1478	1425	1898					2081	1879	2624					2385	2061	2974			
19300.00		1481	1426	1901					2085	1881	2628					2389	2063	2978			
19350.00		1483	1428	1904					2089	1884	2632					2394	2065	2982			
19400.00		1486	1430	1907					2093	1886	2635					2399	2068	2986			
19450.00		1489	1431	1909					2097	1888	2639					2403	2070	2990			
19500.00		1492	1433	1912					2101	1890	2643					2408	2072	2994			
19550.00		1495	1435	1915					2105	1892	2646					2412	2074	2998			
19600.00		1497	1437	1918					2108	1894	2650					2417	2076	3002			
19650.00		1500	1438	1920					2112	1896	2654					2422	2078	3006			
19700.00		1503	1440	1923					2116	1898	2657					2426	2081	3010			
19750.00		1506	1442	1926					2120	1901	2661					2431	2083	3014			
19800.00		1509	1443	1929					2124	1903	2664					2435	2085	3018			
19850.00		1511	1445	1931					2128	1905	2668					2440	2087	3022			
19900.00		1514	1447	1934					2132	1907	2672					2445	2089	3026			
19950.00		1517	1448	1937					2136	1909	2675					2449	2091	3030			
20000.00		1520	1450	1940					2140	1911	2679					2454	2094	3034			

Comparison of Existing and Updated Child Support Schedules

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Shaded area is where self support reserve applies

Combined Adjusted Gross Income	Four Children							Five Children							Six Children						
	Monthly Basic Obligation				% change			Monthly Basic Obligation				% change			Monthly Basic Obligation				% change		
	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers
900.00	265	94	50	407	-64.7%	-81.1%	53.5%	268	95	50	447	-64.7%	-81.3%	66.9%	271	95	50	487	-64.8%	-81.5%	79.6%
950.00	294	99	72	424	-66.4%	-75.5%	44.2%	298	100	73	466	-66.5%	-75.6%	56.5%	301	101	74	507	-66.5%	-75.5%	68.6%
1000.00	324	104	108	441	-67.9%	-66.6%	36.2%	327	105	109	486	-67.9%	-66.5%	48.5%	331	106	111	528	-68.0%	-66.6%	59.6%
1050.00	354	109	144	460	-69.2%	-59.2%	30.1%	357	110	146	506	-69.1%	-59.1%	41.9%	361	111	148	551	-69.2%	-59.1%	52.6%
1100.00	383	114	181	480	-70.1%	-52.8%	25.3%	387	116	183	528	-70.2%	-52.8%	36.4%	391	117	185	574	-70.2%	-52.8%	46.8%
1150.00	413	129	217	499	-68.7%	-47.5%	20.8%	417	131	219	549	-68.6%	-47.4%	31.6%	422	132	222	597	-68.7%	-47.5%	41.5%
1200.00	442	166	253	518	-62.5%	-42.7%	17.3%	447	167	256	570	-62.6%	-42.8%	27.5%	452	169	259	620	-62.6%	-42.8%	37.2%
1250.00	472	202	289	538	-57.3%	-38.7%	13.9%	477	204	292	591	-57.2%	-38.7%	24.0%	482	206	295	643	-57.2%	-38.7%	33.5%
1300.00	502	238	325	557	-52.6%	-35.2%	10.9%	508	241	329	613	-52.7%	-35.2%	20.6%	514	243	332	666	-52.7%	-35.3%	29.7%
1350.00	518	274	361	576	-47.1%	-30.4%	11.2%	543	277	364	634	-49.0%	-32.9%	16.7%	549	280	368	690	-49.0%	-32.9%	25.6%
1400.00	534	310	395	595	-41.9%	-26.1%	11.5%	577	314	399	655	-45.6%	-30.9%	13.5%	584	317	403	713	-45.7%	-31.0%	22.0%
1450.00	550	345	429	614	-37.3%	-22.1%	11.6%	599	348	433	675	-41.8%	-27.7%	12.7%	618	352	438	735	-43.0%	-29.2%	18.9%
1500.00	564	379	463	632	-32.8%	-18.0%	12.0%	614	383	467	695	-37.6%	-23.9%	13.2%	648	387	472	756	-40.3%	-27.1%	16.7%
1550.00	577	413	497	650	-28.5%	-13.9%	12.7%	629	417	502	715	-33.7%	-20.2%	13.7%	672	422	507	778	-37.3%	-24.5%	15.8%
1600.00	590	447	531	668	-24.3%	-10.1%	13.2%	643	452	536	735	-29.8%	-16.6%	14.3%	688	456	542	800	-33.7%	-21.2%	16.2%
1650.00	604	481	564	686	-20.4%	-6.5%	13.6%	658	486	571	755	-26.2%	-13.3%	14.7%	704	491	577	821	-30.2%	-18.1%	16.7%
1700.00	617	515	598	704	-16.6%	-3.0%	14.2%	672	520	605	775	-22.6%	-10.0%	15.3%	719	526	611	843	-26.9%	-15.0%	17.2%
1750.00	631	549	632	722	-13.1%	0.2%	14.5%	687	554	639	795	-19.3%	-6.9%	15.7%	735	560	646	865	-23.8%	-12.1%	17.6%
1800.00	644	582	666	740	-9.6%	3.4%	15.0%	701	589	674	814	-16.0%	-3.9%	16.2%	750	595	681	886	-20.7%	-9.2%	18.2%
1850.00	657	616	682	758	-6.2%	3.8%	15.4%	716	623	708	834	-13.0%	-1.1%	16.5%	766	630	716	908	-17.8%	-6.6%	18.5%
1900.00	671	650	698	777	-3.1%	4.0%	15.7%	730	657	742	854	-10.0%	1.7%	17.0%	781	664	750	929	-15.0%	-3.9%	19.0%
1950.00	684	684	714	795	0.0%	4.4%	16.2%	745	691	777	874	-7.2%	4.3%	17.3%	797	699	785	951	-12.3%	-1.5%	19.3%
2000.00	698	718	730	813	2.9%	4.6%	16.4%	760	726	803	894	-4.5%	5.7%	17.6%	813	733	820	973	-9.8%	0.8%	19.6%
2050.00	712	752	746	830	5.6%	4.8%	16.5%	775	760	821	913	-1.9%	5.9%	17.8%	829	768	854	993	-7.4%	3.1%	19.8%
2100.00	726	786	763	847	8.2%	5.0%	16.6%	790	794	839	931	0.5%	6.2%	17.9%	846	803	889	1013	-5.1%	5.1%	19.8%
2150.00	740	818	779	864	10.6%	5.2%	16.7%	806	828	856	950	2.8%	6.3%	17.9%	862	837	924	1034	-2.9%	7.2%	19.9%
2200.00	754	835	795	881	10.8%	5.4%	16.8%	821	863	874	969	5.1%	6.5%	18.0%	878	872	951	1054	-0.7%	8.3%	20.0%
2250.00	768	852	811	898	11.0%	5.6%	16.9%	836	897	892	987	7.3%	6.7%	18.1%	894	906	970	1074	1.4%	8.5%	20.2%
2300.00	782	869	827	914	11.2%	5.7%	16.9%	852	931	910	1006	9.3%	6.8%	18.1%	911	941	990	1094	3.3%	8.6%	20.1%
2350.00	795	886	843	931	11.5%	6.0%	17.2%	865	965	927	1025	11.6%	7.2%	18.4%	925	976	1009	1115	5.5%	9.1%	20.5%
2400.00	807	903	859	948	11.9%	6.4%	17.5%	879	993	944	1043	13.0%	7.4%	18.7%	940	1010	1028	1135	7.5%	9.3%	20.7%
2450.00	819	919	874	965	12.2%	6.7%	17.9%	893	1011	961	1062	13.2%	7.6%	18.9%	956	1045	1046	1155	9.3%	9.4%	20.8%
2500.00	832	935	889	982	12.4%	6.9%	18.1%	906	1029	978	1080	13.6%	8.0%	19.3%	969	1079	1064	1176	11.4%	9.8%	21.3%

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Combined Adjusted Gross Income	Four Children							Five Children							Six Children						
	Monthly Basic Obligation				% change			Monthly Basic Obligation				% change			Monthly Basic Obligation				% change		
	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers
2550.00	844	952	905	999	12.8%	7.2%	18.4%	920	1047	995	1099	13.8%	8.1%	19.5%	983	1114	1083	1196	13.3%	10.1%	21.7%
2600.00	857	968	920	1016	13.0%	7.3%	18.6%	933	1065	1012	1118	14.2%	8.4%	19.8%	998	1158	1101	1216	16.0%	10.3%	21.9%
2650.00	869	985	935	1033	13.3%	7.6%	18.9%	947	1083	1029	1137	14.4%	8.6%	20.0%	1012	1177	1119	1237	16.3%	10.6%	22.2%
2700.00	882	1001	950	1050	13.5%	7.8%	19.1%	961	1101	1045	1155	14.6%	8.8%	20.2%	1027	1197	1137	1257	16.6%	10.8%	22.4%
2750.00	894	1018	966	1067	13.8%	8.0%	19.4%	974	1119	1062	1174	14.9%	9.1%	20.5%	1042	1217	1156	1277	16.8%	10.9%	22.6%
2800.00	907	1034	981	1084	14.0%	8.2%	19.5%	988	1137	1079	1193	15.1%	9.2%	20.7%	1056	1236	1174	1297	17.1%	11.2%	22.9%
2850.00	919	1050	996	1101	14.3%	8.4%	19.8%	1002	1155	1096	1211	15.3%	9.4%	20.9%	1071	1256	1192	1318	17.3%	11.3%	23.0%
2900.00	931	1067	1012	1118	14.6%	8.7%	20.1%	1015	1173	1113	1230	15.6%	9.6%	21.2%	1085	1275	1211	1338	17.6%	11.6%	23.3%
2950.00	944	1083	1024	1135	14.7%	8.5%	20.2%	1029	1191	1127	1248	15.8%	9.5%	21.3%	1100	1295	1226	1358	17.7%	11.5%	23.5%
3000.00	956	1100	1033	1152	15.0%	8.0%	20.5%	1042	1210	1136	1267	16.1%	9.0%	21.6%	1114	1315	1236	1379	18.0%	10.9%	23.8%
3050.00	969	1116	1041	1169	15.2%	7.4%	20.6%	1056	1228	1145	1286	16.2%	8.4%	21.8%	1129	1334	1246	1399	18.2%	10.3%	23.9%
3100.00	981	1132	1049	1186	15.4%	6.9%	20.9%	1070	1246	1154	1304	16.4%	7.8%	21.9%	1143	1354	1255	1419	18.5%	9.8%	24.2%
3150.00	994	1149	1056	1203	15.6%	6.2%	21.0%	1083	1264	1161	1323	16.7%	7.2%	22.2%	1158	1374	1264	1439	18.6%	9.1%	24.3%
3200.00	1005	1165	1063	1220	15.9%	5.8%	21.4%	1096	1282	1169	1342	16.9%	6.7%	22.4%	1171	1393	1272	1460	19.0%	8.6%	24.7%
3250.00	1016	1175	1070	1237	15.6%	5.3%	21.7%	1108	1292	1177	1360	16.6%	6.2%	22.8%	1185	1405	1281	1480	18.5%	8.1%	24.9%
3300.00	1028	1184	1077	1254	15.2%	4.8%	21.9%	1121	1302	1185	1379	16.2%	5.7%	23.0%	1198	1416	1289	1500	18.2%	7.6%	25.2%
3350.00	1039	1193	1084	1271	14.9%	4.4%	22.3%	1133	1313	1193	1398	15.9%	5.3%	23.4%	1211	1427	1298	1521	17.8%	7.2%	25.6%
3400.00	1050	1202	1092	1286	14.4%	4.0%	22.5%	1145	1322	1201	1414	15.4%	4.9%	23.5%	1225	1437	1306	1539	17.3%	6.7%	25.6%
3450.00	1062	1210	1099	1301	13.9%	3.5%	22.5%	1158	1331	1209	1431	14.9%	4.4%	23.5%	1238	1447	1315	1556	16.8%	6.2%	25.7%
3500.00	1073	1218	1106	1315	13.5%	3.1%	22.6%	1170	1340	1217	1447	14.5%	4.0%	23.7%	1252	1456	1324	1574	16.3%	5.7%	25.7%
3550.00	1085	1226	1113	1330	13.0%	2.6%	22.6%	1183	1349	1224	1463	14.0%	3.5%	23.7%	1265	1466	1332	1592	15.9%	5.3%	25.8%
3600.00	1096	1234	1116	1345	12.6%	1.9%	22.7%	1195	1358	1228	1479	13.6%	2.8%	23.8%	1278	1476	1336	1609	15.5%	4.5%	25.9%
3650.00	1107	1242	1118	1359	12.2%	1.0%	22.8%	1208	1367	1230	1495	13.1%	1.8%	23.8%	1292	1485	1338	1627	15.0%	3.6%	25.9%
3700.00	1120	1250	1120	1373	11.6%	0.0%	22.6%	1222	1375	1232	1511	12.6%	0.8%	23.6%	1307	1495	1341	1644	14.4%	2.6%	25.7%
3750.00	1133	1259	1122	1387	11.1%	*-1.0%*	22.4%	1236	1384	1234	1526	12.0%	*-0.1%*	23.5%	1322	1505	1343	1660	13.8%	1.6%	25.6%
3800.00	1146	1267	1124	1401	10.5%	*-1.9%*	22.3%	1250	1393	1236	1541	11.5%	*-1.1%*	23.3%	1337	1514	1345	1677	13.3%	0.6%	25.4%
3850.00	1159	1275	1126	1415	10.0%	*-2.9%*	22.1%	1264	1402	1238	1557	10.9%	*-2.0%*	23.2%	1352	1524	1347	1694	12.7%	*-0.4%*	25.3%
3900.00	1172	1283	1128	1429	9.5%	*-3.8%*	21.9%	1278	1411	1240	1572	10.4%	*-2.9%*	23.0%	1367	1534	1349	1710	12.2%	*-1.3%*	25.1%
3950.00	1185	1291	1129	1443	8.9%	*-4.7%*	21.8%	1293	1420	1242	1587	9.8%	*-3.9%*	22.8%	1382	1544	1352	1727	11.7%	*-2.2%*	25.0%
4000.00	1197	1299	1131	1457	8.5%	*-5.5%*	21.7%	1307	1429	1244	1603	9.3%	*-4.8%*	22.6%	1397	1553	1354	1744	11.2%	*-3.1%*	24.8%
4050.00	1210	1307	1133	1471	8.0%	*-6.4%*	21.6%	1321	1438	1246	1618	8.8%	*-5.6%*	22.5%	1412	1563	1356	1761	10.7%	*-4.0%*	24.7%
4100.00	1223	1315	1135	1485	7.5%	*-7.2%*	21.4%	1335	1447	1249	1634	8.4%	*-6.5%*	22.4%	1427	1573	1358	1777	10.2%	*-4.8%*	24.5%
4150.00	1236	1323	1137	1499	7.1%	*-8.0%*	21.3%	1349	1456	1251	1649	7.9%	*-7.3%*	22.2%	1443	1582	1361	1794	9.7%	*-5.7%*	24.3%

Comparison of Existing and Updated Child Support Schedules

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Combined Adjusted Gross Income	Four Children							Five Children							Six Children						
	Monthly Basic Obligation				% change			Monthly Basic Obligation				% change			Monthly Basic Obligation				% change		
	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers
4200.00	1249	1331	1139	1513	6.6%	-8.8%	21.1%	1363	1464	1253	1664	7.4%	-8.1%	22.1%	1458	1592	1363	1811	9.2%	-6.5%	24.2%
4250.00	1262	1339	1146	1527	6.1%	-9.2%	21.0%	1377	1473	1261	1680	7.0%	-8.4%	22.0%	1473	1601	1372	1827	8.7%	-6.9%	24.1%
4300.00	1275	1347	1157	1541	5.6%	-9.3%	20.9%	1391	1482	1272	1695	6.5%	-8.5%	21.9%	1488	1611	1384	1844	8.2%	-7.0%	23.9%
4350.00	1288	1355	1167	1555	5.2%	-9.4%	20.7%	1405	1490	1284	1710	6.1%	-8.6%	21.7%	1503	1620	1397	1861	7.8%	-7.0%	23.8%
4400.00	1300	1363	1178	1569	4.8%	-9.4%	20.7%	1419	1499	1296	1726	5.6%	-8.7%	21.6%	1518	1629	1410	1878	7.3%	-7.1%	23.7%
4450.00	1313	1371	1189	1583	4.4%	-9.5%	20.6%	1433	1508	1308	1741	5.2%	-8.7%	21.5%	1532	1639	1423	1894	7.0%	-7.1%	23.7%
4500.00	1325	1378	1200	1597	4.0%	-9.5%	20.5%	1446	1516	1319	1757	4.9%	-8.7%	21.5%	1546	1648	1436	1911	6.6%	-7.1%	23.6%
4550.00	1337	1386	1210	1611	3.7%	-9.5%	20.5%	1458	1525	1331	1772	4.6%	-8.7%	21.5%	1560	1658	1448	1928	6.3%	-7.2%	23.6%
4600.00	1348	1394	1221	1625	3.4%	-9.4%	20.5%	1471	1534	1343	1787	4.3%	-8.7%	21.5%	1573	1667	1461	1945	6.0%	-7.1%	23.6%
4650.00	1359	1402	1232	1639	3.2%	-9.4%	20.6%	1483	1542	1355	1803	4.0%	-8.6%	21.6%	1586	1676	1474	1961	5.7%	-7.1%	23.7%
4700.00	1370	1410	1242	1653	2.9%	-9.3%	20.6%	1495	1551	1367	1818	3.7%	-8.6%	21.6%	1598	1686	1487	1978	5.5%	-7.0%	23.8%
4750.00	1381	1418	1253	1664	2.7%	-9.3%	20.5%	1507	1559	1378	1830	3.5%	-8.5%	21.4%	1611	1695	1500	1991	5.2%	-6.9%	23.6%
4800.00	1392	1426	1264	1668	2.4%	-9.2%	19.8%	1519	1568	1390	1834	3.2%	-8.5%	20.8%	1624	1705	1512	1996	5.0%	-6.9%	22.9%
4850.00	1403	1431	1274	1672	2.0%	-9.2%	19.2%	1531	1574	1402	1839	2.8%	-8.4%	20.1%	1637	1711	1525	2001	4.5%	-6.8%	22.2%
4900.00	1414	1436	1281	1676	1.5%	-9.4%	18.5%	1543	1579	1409	1843	2.3%	-8.7%	19.5%	1650	1717	1533	2006	4.0%	-7.1%	21.6%
4950.00	1425	1440	1285	1680	1.1%	-9.8%	17.9%	1555	1584	1413	1848	1.9%	-9.1%	18.8%	1663	1722	1537	2011	3.5%	-7.5%	20.9%
5000.00	1436	1445	1288	1684	0.6%	-10.3%	17.3%	1567	1589	1417	1852	1.4%	-9.6%	18.2%	1676	1727	1542	2015	3.1%	-8.0%	20.2%
5050.00	1447	1449	1291	1688	0.1%	-10.8%	16.7%	1579	1594	1421	1857	1.0%	-10.0%	17.6%	1689	1733	1546	2020	2.6%	-8.5%	19.6%
5100.00	1458	1454	1295	1692	-0.3%	-11.2%	16.1%	1591	1599	1424	1861	0.5%	-10.5%	17.0%	1701	1738	1550	2025	2.2%	-8.9%	19.1%
5150.00	1469	1458	1298	1696	-0.7%	-11.6%	15.5%	1604	1604	1428	1866	0.0%	-11.0%	16.3%	1714	1744	1554	2030	1.7%	-9.4%	18.4%
5200.00	1481	1463	1302	1700	-1.2%	-12.1%	14.8%	1616	1609	1432	1870	-0.4%	-11.4%	15.7%	1727	1749	1558	2035	1.3%	-9.8%	17.8%
5250.00	1492	1467	1305	1704	-1.7%	-12.5%	14.2%	1628	1614	1435	1875	-0.9%	-11.8%	15.2%	1740	1754	1562	2040	0.8%	-10.2%	17.2%
5300.00	1503	1472	1308	1708	-2.1%	-13.0%	13.7%	1640	1619	1439	1879	-1.3%	-12.2%	14.6%	1753	1760	1566	2045	0.4%	-10.7%	16.6%
5350.00	1514	1476	1312	1712	-2.5%	-13.4%	13.1%	1652	1624	1443	1884	-1.7%	-12.7%	14.0%	1766	1765	1570	2049	-0.1%	-11.1%	16.0%
5400.00	1525	1481	1315	1716	-2.9%	-13.8%	12.6%	1664	1629	1447	1888	-2.1%	-13.1%	13.5%	1779	1771	1574	2054	-0.5%	-11.5%	15.5%
5450.00	1536	1485	1318	1721	-3.3%	-14.2%	12.0%	1676	1634	1450	1893	-2.5%	-13.5%	12.9%	1792	1776	1578	2059	-0.9%	-11.9%	14.9%
5500.00	1547	1489	1322	1726	-3.7%	-14.6%	11.6%	1688	1638	1454	1899	-3.0%	-13.9%	12.5%	1805	1780	1582	2066	-1.4%	-12.4%	14.5%
5550.00	1558	1492	1325	1733	-4.2%	-15.0%	11.2%	1700	1642	1457	1906	-3.4%	-14.3%	12.1%	1817	1785	1585	2074	-1.8%	-12.7%	14.2%
5600.00	1569	1496	1327	1740	-4.7%	-15.4%	10.9%	1712	1645	1460	1914	-3.9%	-14.7%	11.8%	1830	1789	1588	2082	-2.3%	-13.2%	13.8%
5650.00	1580	1499	1329	1747	-5.1%	-15.9%	10.5%	1724	1649	1462	1921	-4.3%	-15.2%	11.4%	1843	1793	1591	2090	-2.7%	-13.7%	13.4%
5700.00	1591	1503	1331	1753	-5.6%	-16.3%	10.2%	1737	1653	1464	1929	-4.8%	-15.7%	11.0%	1856	1797	1593	2098	-3.2%	-14.2%	13.1%
5750.00	1602	1506	1333	1760	-6.0%	-16.8%	9.9%	1749	1656	1467	1936	-5.3%	-16.1%	10.7%	1869	1801	1596	2106	-3.7%	-14.6%	12.7%
5800.00	1613	1509	1336	1767	-6.4%	-17.2%	9.5%	1761	1660	1469	1943	-5.7%	-16.6%	10.4%	1882	1805	1599	2115	-4.1%	-15.1%	12.4%

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5850.00	1624	1513	1338	1774	-6.9%	-17.6%	9.2%	1773	1664	1472	1951	-6.2%	-17.0%	10.0%	1895	1809	1601	2123	-4.6%	-15.5%	12.0%
5900.00	1636	1516	1340	1780	-7.3%	-18.1%	8.8%	1785	1668	1474	1958	-6.6%	-17.4%	9.7%	1908	1813	1604	2131	-5.0%	-15.9%	11.7%
5950.00	1647	1519	1342	1787	-7.8%	-18.5%	8.5%	1797	1671	1476	1966	-7.0%	-17.8%	9.4%	1920	1817	1606	2139	-5.4%	-16.3%	11.4%
6000.00	1658	1523	1344	1794	-8.2%	-18.9%	8.2%	1809	1675	1479	1973	-7.4%	-18.2%	9.1%	1933	1821	1609	2147	-5.8%	-16.8%	11.1%
6050.00	1669	1526	1347	1800	-8.6%	-19.3%	7.9%	1821	1679	1481	1981	-7.8%	-18.7%	8.8%	1946	1825	1612	2155	-6.2%	-17.2%	10.7%
6100.00	1680	1529	1349	1807	-9.0%	-19.7%	7.6%	1833	1682	1484	1988	-8.2%	-19.1%	8.5%	1959	1829	1614	2163	-6.7%	-17.6%	10.4%
6150.00	1689	1533	1351	1814	-9.2%	-20.0%	7.4%	1843	1686	1486	1995	-8.5%	-19.4%	8.3%	1969	1833	1617	2171	-6.9%	-17.9%	10.3%
6200.00	1697	1536	1353	1821	-9.5%	-20.3%	7.3%	1851	1690	1488	2003	-8.7%	-19.6%	8.2%	1979	1837	1619	2179	-7.2%	-18.2%	10.1%
6250.00	1705	1540	1355	1828	-9.7%	-20.5%	7.2%	1860	1693	1491	2011	-9.0%	-19.8%	8.1%	1988	1841	1622	2188	-7.4%	-18.4%	10.1%
6300.00	1713	1543	1357	1835	-9.9%	-20.8%	7.1%	1869	1697	1493	2019	-9.2%	-20.1%	8.0%	1997	1845	1625	2197	-7.6%	-18.7%	10.0%
6350.00	1721	1546	1359	1843	-10.2%	-21.0%	7.1%	1878	1701	1495	2027	-9.4%	-20.4%	7.9%	2007	1849	1627	2205	-7.9%	-18.9%	9.9%
6400.00	1729	1550	1362	1850	-10.4%	-21.2%	7.0%	1886	1705	1498	2035	-9.6%	-20.6%	7.9%	2016	1853	1630	2214	-8.1%	-19.2%	9.8%
6450.00	1737	1553	1364	1858	-10.6%	-21.5%	6.9%	1895	1708	1500	2043	-9.9%	-20.8%	7.8%	2025	1857	1632	2223	-8.3%	-19.4%	9.8%
6500.00	1745	1559	1366	1865	-10.7%	-21.7%	6.9%	1904	1715	1502	2051	-9.9%	-21.1%	7.7%	2035	1864	1635	2232	-8.4%	-19.7%	9.7%
6550.00	1753	1565	1370	1872	-10.7%	-21.9%	6.8%	1913	1722	1507	2059	-10.0%	-21.2%	7.7%	2044	1872	1639	2241	-8.4%	-19.8%	9.6%
6600.00	1761	1571	1376	1880	-10.8%	-21.9%	6.7%	1922	1729	1513	2068	-10.1%	-21.3%	7.6%	2053	1879	1647	2249	-8.5%	-19.8%	9.6%
6650.00	1769	1578	1382	1887	-10.8%	-21.9%	6.7%	1930	1736	1520	2076	-10.1%	-21.2%	7.5%	2063	1886	1654	2258	-8.6%	-19.8%	9.5%
6700.00	1777	1584	1388	1894	-10.9%	-21.9%	6.6%	1939	1742	1527	2084	-10.1%	-21.3%	7.5%	2072	1894	1661	2267	-8.6%	-19.8%	9.4%
6750.00	1785	1590	1394	1902	-10.9%	-21.9%	6.5%	1948	1749	1533	2092	-10.2%	-21.3%	7.4%	2081	1901	1668	2276	-8.6%	-19.8%	9.4%
6800.00	1793	1596	1400	1909	-11.0%	-21.9%	6.5%	1957	1756	1540	2100	-10.3%	-21.3%	7.3%	2091	1909	1675	2285	-8.7%	-19.9%	9.3%
6850.00	1801	1603	1406	1916	-11.0%	-21.9%	6.4%	1965	1763	1547	2108	-10.3%	-21.3%	7.3%	2100	1916	1683	2294	-8.7%	-19.9%	9.2%
6900.00	1809	1609	1412	1924	-11.1%	-21.9%	6.3%	1974	1770	1553	2116	-10.3%	-21.3%	7.2%	2110	1924	1690	2302	-8.8%	-19.9%	9.1%
6950.00	1817	1615	1418	1931	-11.1%	-22.0%	6.3%	1983	1777	1560	2124	-10.4%	-21.3%	7.1%	2119	1931	1697	2311	-8.9%	-19.9%	9.1%
7000.00	1825	1621	1424	1938	-11.2%	-22.0%	6.2%	1992	1784	1567	2132	-10.5%	-21.4%	7.0%	2128	1939	1704	2320	-8.9%	-19.9%	9.0%
7050.00	1833	1627	1430	1945	-11.2%	-22.0%	6.1%	2000	1790	1573	2140	-10.5%	-21.3%	7.0%	2138	1946	1712	2328	-9.0%	-19.9%	8.9%
7100.00	1841	1633	1436	1952	-11.3%	-22.0%	6.1%	2009	1797	1580	2148	-10.6%	-21.4%	6.9%	2147	1953	1719	2337	-9.0%	-19.9%	8.8%
7150.00	1849	1639	1442	1959	-11.3%	-22.0%	6.0%	2018	1803	1586	2155	-10.6%	-21.4%	6.8%	2156	1960	1726	2345	-9.1%	-19.9%	8.8%
7200.00	1857	1645	1448	1967	-11.4%	-22.0%	5.9%	2027	1810	1593	2163	-10.7%	-21.4%	6.7%	2166	1967	1733	2354	-9.2%	-20.0%	8.7%
7250.00	1865	1651	1454	1974	-11.5%	-22.0%	5.8%	2035	1816	1600	2171	-10.7%	-21.4%	6.7%	2175	1974	1740	2362	-9.2%	-20.0%	8.6%
7300.00	1872	1657	1460	1981	-11.5%	-22.0%	5.8%	2043	1823	1606	2179	-10.8%	-21.4%	6.6%	2183	1981	1748	2370	-9.2%	-19.9%	8.6%
7350.00	1878	1663	1467	1983	-11.4%	-21.9%	5.6%	2050	1829	1613	2181	-10.8%	-21.3%	6.4%	2191	1989	1755	2373	-9.2%	-19.9%	8.3%
7400.00	1885	1669	1473	1985	-11.5%	-21.8%	5.3%	2057	1836	1621	2183	-10.7%	-21.2%	6.1%	2199	1996	1763	2375	-9.2%	-19.8%	8.0%
7450.00	1891	1675	1480	1986	-11.4%	-21.7%	5.0%	2064	1843	1628	2185	-10.7%	-21.1%	5.8%	2207	2003	1771	2377	-9.2%	-19.7%	7.7%

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7500.00	1898	1681	1487	1987	-11.4%	-21.7%	4.7%	2072	1849	1635	2186	-10.8%	-21.1%	5.5%	2214	2010	1779	2379	-9.2%	-19.6%	7.4%
7550.00	1904	1687	1493	1989	-11.4%	-21.6%	4.5%	2079	1856	1643	2188	-10.7%	-21.0%	5.2%	2222	2017	1787	2380	-9.2%	-19.6%	7.1%
7600.00	1911	1693	1500	1990	-11.4%	-21.5%	4.2%	2086	1862	1650	2189	-10.7%	-20.9%	5.0%	2230	2024	1795	2382	-9.2%	-19.5%	6.8%
7650.00	1917	1699	1507	1992	-11.4%	-21.4%	3.9%	2093	1869	1657	2191	-10.7%	-20.8%	4.7%	2238	2031	1803	2384	-9.2%	-19.4%	6.5%
7700.00	1924	1705	1513	1993	-11.4%	-21.4%	3.6%	2100	1875	1665	2193	-10.7%	-20.7%	4.4%	2246	2039	1811	2386	-9.2%	-19.4%	6.2%
7750.00	1930	1711	1520	1995	-11.4%	-21.3%	3.4%	2107	1882	1672	2194	-10.7%	-20.7%	4.1%	2254	2046	1819	2387	-9.2%	-19.3%	5.9%
7800.00	1937	1717	1527	1996	-11.4%	-21.2%	3.1%	2114	1889	1679	2196	-10.7%	-20.6%	3.9%	2261	2053	1827	2389	-9.2%	-19.2%	5.7%
7850.00	1943	1723	1533	1998	-11.3%	-21.1%	2.8%	2122	1895	1686	2197	-10.7%	-20.5%	3.6%	2269	2060	1835	2391	-9.2%	-19.1%	5.4%
7900.00	1950	1729	1540	1999	-11.3%	-21.0%	2.5%	2129	1902	1694	2199	-10.7%	-20.4%	3.3%	2277	2067	1843	2392	-9.2%	-19.1%	5.1%
7950.00	1956	1735	1546	2001	-11.3%	-20.9%	2.3%	2136	1908	1701	2201	-10.7%	-20.4%	3.0%	2285	2074	1851	2394	-9.2%	-19.0%	4.8%
8000.00	1962	1741	1553	2002	-11.3%	-20.8%	2.0%	2143	1915	1708	2202	-10.6%	-20.3%	2.8%	2293	2081	1859	2396	-9.2%	-18.9%	4.5%
8050.00	1969	1747	1560	2003	-11.3%	-20.8%	1.7%	2150	1921	1716	2204	-10.6%	-20.2%	2.5%	2300	2088	1867	2398	-9.2%	-18.8%	4.2%
8100.00	1975	1753	1566	2005	-11.3%	-20.7%	1.5%	2157	1928	1723	2205	-10.6%	-20.1%	2.2%	2308	2096	1875	2399	-9.2%	-18.8%	4.0%
8150.00	1982	1759	1573	2006	-11.3%	-20.6%	1.2%	2164	1935	1730	2207	-10.6%	-20.0%	2.0%	2316	2103	1883	2401	-9.2%	-18.7%	3.7%
8200.00	1988	1765	1579	2008	-11.2%	-20.6%	1.0%	2171	1941	1737	2209	-10.6%	-20.0%	1.7%	2324	2110	1890	2403	-9.2%	-18.7%	3.4%
8250.00	1995	1771	1586	2010	-11.2%	-20.5%	0.7%	2179	1948	1744	2211	-10.6%	-19.9%	1.4%	2332	2118	1898	2405	-9.2%	-18.6%	3.1%
8300.00	2001	1777	1592	2011	-11.2%	-20.4%	0.5%	2186	1955	1751	2212	-10.6%	-19.9%	1.2%	2340	2125	1905	2407	-9.2%	-18.6%	2.9%
8350.00	2006	1783	1598	2013	-11.1%	-20.3%	0.3%	2193	1961	1758	2214	-10.6%	-19.8%	1.0%	2347	2132	1913	2409	-9.2%	-18.5%	2.6%
8400.00	2014	1789	1605	2014	-11.2%	-20.3%	0.0%	2200	1968	1765	2216	-10.5%	-19.8%	0.7%	2355	2139	1921	2411	-9.2%	-18.4%	2.4%
8450.00	2020	1795	1611	2016	-11.1%	-20.2%	-0.2%	2206	1975	1772	2218	-10.5%	-19.7%	0.5%	2361	2147	1928	2413	-9.1%	-18.3%	2.2%
8500.00	2025	1801	1617	2018	-11.0%	-20.1%	-0.4%	2212	1981	1779	2219	-10.4%	-19.6%	0.3%	2367	2154	1936	2415	-9.0%	-18.2%	2.0%
8550.00	2030	1807	1624	2019	-11.0%	-20.0%	-0.5%	2217	1988	1786	2221	-10.3%	-19.4%	0.2%	2373	2161	1943	2417	-8.9%	-18.1%	1.8%
8600.00	2035	1813	1630	2021	-10.9%	-19.9%	-0.7%	2222	1995	1793	2223	-10.2%	-19.3%	0.0%	2379	2168	1951	2418	-8.9%	-18.0%	1.7%
8650.00	2040	1819	1636	2022	-10.8%	-19.8%	-0.9%	2228	2001	1800	2225	-10.2%	-19.2%	-0.2%	2384	2176	1959	2420	-8.7%	-17.8%	1.5%
8700.00	2045	1826	1643	2024	-10.7%	-19.7%	-1.0%	2233	2008	1807	2226	-10.1%	-19.1%	-0.3%	2390	2183	1966	2422	-8.7%	-17.7%	1.3%
8750.00	2050	1832	1649	2026	-10.7%	-19.6%	-1.2%	2239	2015	1814	2228	-10.0%	-19.0%	-0.5%	2396	2190	1974	2424	-8.6%	-17.6%	1.2%
8800.00	2055	1838	1656	2031	-10.6%	-19.4%	-1.1%	2244	2021	1821	2235	-9.9%	-18.8%	-0.4%	2401	2197	1981	2431	-8.5%	-17.5%	1.3%
8850.00	2060	1844	1662	2042	-10.5%	-19.3%	-0.9%	2249	2028	1828	2246	-9.8%	-18.7%	-0.1%	2407	2205	1989	2444	-8.4%	-17.4%	1.5%
8900.00	2065	1850	1668	2052	-10.4%	-19.2%	-0.6%	2255	2035	1835	2257	-9.8%	-18.6%	0.1%	2413	2212	1996	2456	-8.3%	-17.3%	1.8%
8950.00	2070	1856	1675	2062	-10.3%	-19.1%	-0.4%	2260	2041	1842	2269	-9.7%	-18.5%	0.4%	2418	2219	2004	2468	-8.2%	-17.1%	2.1%
9000.00	2075	1862	1681	2073	-10.3%	-19.0%	-0.1%	2266	2048	1849	2280	-9.6%	-18.4%	0.6%	2424	2226	2012	2481	-8.2%	-17.0%	2.3%
9050.00	2080	1868	1687	2083	-10.2%	-18.9%	0.1%	2271	2055	1856	2291	-9.5%	-18.3%	0.9%	2430	2234	2019	2493	-8.1%	-16.9%	2.6%
9100.00	2085	1874	1694	2093	-10.1%	-18.8%	0.4%	2276	2062	1863	2303	-9.4%	-18.2%	1.2%	2435	2241	2027	2505	-8.0%	-16.8%	2.9%

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	Monthly Basic Obligation				% change			Monthly Basic Obligation				% change			Monthly Basic Obligation				% change		
	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers
9150.00	2090	1880	1700	2104	-10.0%	-18.7%	0.7%	2282	2068	1870	2314	-9.4%	-18.1%	1.4%	2441	2248	2034	2518	-7.9%	-16.7%	3.1%
9200.00	2095	1886	1706	2114	-10.0%	-18.6%	0.9%	2287	2075	1877	2325	-9.3%	-17.9%	1.7%	2447	2255	2042	2530	-7.8%	-16.6%	3.4%
9250.00	2100	1892	1713	2124	-9.9%	-18.4%	1.2%	2293	2082	1884	2337	-9.2%	-17.8%	1.9%	2453	2263	2050	2542	-7.8%	-16.4%	3.6%
9300.00	2105	1898	1719	2135	-9.8%	-18.3%	1.4%	2296	2088	1891	2348	-9.1%	-17.6%	2.3%	2458	2270	2057	2555	-7.7%	-16.3%	3.9%
9350.00	2110	1904	1725	2145	-9.7%	-18.2%	1.7%	2303	2095	1898	2360	-9.0%	-17.6%	2.5%	2464	2277	2065	2567	-7.6%	-16.2%	4.2%
9400.00	2115	1910	1732	2155	-9.7%	-18.1%	1.9%	2309	2102	1905	2371	-9.0%	-17.5%	2.7%	2470	2284	2072	2580	-7.5%	-16.1%	4.4%
9450.00	2120	1917	1738	2166	-9.6%	-18.0%	2.2%	2314	2108	1912	2382	-8.9%	-17.4%	2.9%	2475	2292	2080	2592	-7.4%	-16.0%	4.7%
9500.00	2125	1923	1744	2176	-9.5%	-17.9%	2.4%	2320	2115	1919	2394	-8.8%	-17.3%	3.2%	2481	2299	2088	2604	-7.3%	-15.9%	5.0%
9550.00	2130	1929	1751	2186	-9.5%	-17.8%	2.6%	2325	2122	1926	2405	-8.7%	-17.2%	3.4%	2487	2306	2095	2617	-7.3%	-15.8%	5.2%
9600.00	2135	1935	1757	2197	-9.4%	-17.7%	2.9%	2330	2128	1933	2416	-8.7%	-17.1%	3.7%	2492	2313	2103	2629	-7.2%	-15.6%	5.5%
9650.00	2140	1941	1763	2207	-9.3%	-17.6%	3.1%	2336	2135	1940	2428	-8.6%	-17.0%	3.9%	2498	2321	2110	2641	-7.1%	-15.5%	5.7%
9700.00	2145	1947	1770	2217	-9.2%	-17.5%	3.4%	2341	2142	1947	2439	-8.5%	-16.8%	4.2%	2504	2328	2118	2654	-7.0%	-15.4%	6.0%
9750.00	2150	1953	1776	2228	-9.2%	-17.4%	3.6%	2347	2148	1954	2450	-8.5%	-16.8%	4.4%	2510	2335	2125	2666	-7.0%	-15.3%	6.2%
9800.00	2155	1959	1782	2238	-9.1%	-17.3%	3.9%	2352	2155	1961	2462	-8.4%	-16.6%	4.7%	2515	2342	2133	2678	-6.9%	-15.2%	6.5%
9850.00	2160	1965	1789	2248	-9.0%	-17.2%	4.1%	2357	2162	1967	2473	-8.3%	-16.5%	4.9%	2521	2350	2141	2691	-6.8%	-15.1%	6.7%
9900.00	2165	1971	1795	2259	-9.0%	-17.1%	4.3%	2363	2168	1974	2485	-8.2%	-16.4%	5.1%	2527	2357	2148	2703	-6.7%	-15.0%	7.0%
9950.00	2170	1977	1801	2269	-8.9%	-17.0%	4.6%	2368	2175	1981	2496	-8.2%	-16.3%	5.4%	2532	2364	2156	2716	-6.6%	-14.9%	7.2%
10000.00	2175	1983	1808	2279	-8.8%	-16.9%	4.8%	2374	2182	1988	2507	-8.1%	-16.2%	5.6%	2538	2371	2163	2728	-6.6%	-14.8%	7.5%
10050.00		1989	1814	2290					2188	1995	2519					2379	2171	2740			
10100.00		1995	1820	2300					2195	2002	2530					2386	2179	2753			
10150.00		2002	1827	2310					2202	2009	2541					2393	2186	2765			
10200.00		2008	1833	2318					2208	2016	2550					2400	2194	2774			
10250.00		2014	1839	2325					2215	2023	2557					2408	2201	2782			
10300.00		2020	1846	2332					2222	2030	2565					2415	2209	2791			
10350.00		2026	1852	2338					2228	2037	2572					2422	2217	2799			
10400.00		2032	1858	2345					2235	2044	2580					2429	2224	2807			
10450.00		2038	1865	2352					2242	2051	2587					2437	2232	2815			
10500.00		2044	1871	2359					2248	2058	2594					2444	2239	2823			
10550.00		2050	1877	2365					2255	2065	2602					2451	2247	2831			
10600.00		2056	1884	2372					2262	2072	2609					2458	2254	2839			
10650.00		2062	1890	2379					2268	2079	2617					2465	2262	2847			
10700.00		2067	1893	2386					2273	2083	2624					2471	2266	2855			
10750.00		2071	1897	2392					2279	2086	2631					2477	2270	2863			

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	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Existing	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers	Updated, 2007 Data	Updated, TN 2003 numbers	Updated, GA 2005 numbers
10800.00		2076	1900	2399					2284	2090	2639					2483	2274	2871			
10850.00		2081	1904	2406					2289	2094	2646					2488	2278	2879			
10900.00		2086	1907	2412					2295	2098	2654					2494	2282	2887			
10950.00		2091	1911	2419					2300	2102	2661					2500	2287	2895			
11000.00		2096	1914	2426					2305	2105	2669					2506	2291	2903			
11050.00		2101	1918	2433					2311	2109	2676					2512	2295	2911			
11100.00		2106	1921	2439					2316	2113	2683					2518	2299	2920			
11150.00		2110	1925	2446					2321	2117	2691					2523	2303	2928			
11200.00		2115	1928	2453					2327	2121	2698					2529	2307	2936			
11250.00		2120	1931	2460					2332	2125	2706					2535	2312	2944			
11300.00		2125	1935	2466					2337	2128	2713					2541	2316	2952			
11350.00		2130	1938	2473					2343	2132	2720					2547	2320	2960			
11400.00		2135	1942	2480					2348	2136	2728					2552	2324	2968			
11450.00		2140	1945	2487					2354	2140	2735					2558	2328	2976			
11500.00		2144	1949	2493					2359	2144	2743					2564	2332	2984			
11550.00		2149	1952	2500					2364	2148	2750					2570	2337	2992			
11600.00		2154	1956	2507					2370	2151	2757					2576	2341	3000			
11650.00		2159	1959	2514					2375	2155	2765					2582	2345	3008			
11700.00		2164	1963	2520					2380	2159	2772					2587	2349	3016			
11750.00		2169	1966	2527					2386	2163	2780					2593	2353	3024			
11800.00		2174	1970	2534					2391	2167	2787					2599	2357	3032			
11850.00		2178	1973	2540					2396	2171	2795					2605	2362	3040			
11900.00		2183	1977	2547					2402	2174	2802					2611	2366	3049			
11950.00		2188	1980	2554					2407	2178	2809					2616	2370	3057			
12000.00		2193	1984	2561					2412	2182	2817					2622	2374	3065			
12050.00		2198	1987	2567					2418	2186	2824					2628	2378	3073			
12100.00		2203	1991	2574					2423	2190	2832					2634	2382	3081			
12150.00		2208	1994	2581					2428	2193	2839					2640	2386	3089			
12200.00		2213	1998	2588					2434	2197	2846					2646	2391	3097			
12250.00		2217	2001	2594					2439	2201	2854					2651	2395	3105			
12300.00		2222	2004	2601					2445	2205	2861					2657	2399	3112			
12350.00		2227	2008	2607					2450	2209	2867					2663	2403	3120			
12400.00		2232	2011	2613					2455	2213	2874					2669	2407	3127			

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12450.00		2237	2015	2619					2461	2216	2881					2675	2411	3135			
12500.00		2242	2018	2625					2466	2220	2888					2680	2416	3142			
12550.00		2247	2022	2631					2471	2224	2895					2686	2420	3149			
12600.00		2251	2025	2638					2477	2228	2901					2692	2424	3157			
12650.00		2256	2029	2644					2482	2232	2908					2698	2428	3164			
12700.00		2261	2032	2650					2487	2236	2915					2704	2432	3172			
12750.00		2266	2036	2656					2493	2239	2922					2710	2436	3179			
12800.00		2271	2039	2662					2498	2243	2929					2715	2441	3186			
12850.00		2276	2043	2669					2503	2247	2935					2721	2445	3194			
12900.00		2281	2046	2675					2509	2251	2942					2727	2449	3201			
12950.00		2286	2049	2681					2514	2254	2949					2733	2453	3209			
13000.00		2290	2053	2687					2519	2258	2956					2739	2457	3216			
13050.00		2295	2056	2693					2525	2262	2963					2744	2461	3223			
13100.00		2300	2059	2700					2530	2265	2969					2750	2464	3231			
13150.00		2305	2062	2706					2536	2269	2976					2756	2468	3238			
13200.00		2310	2066	2712					2541	2272	2983					2762	2472	3246			
13250.00		2315	2069	2718					2546	2276	2990					2768	2476	3253			
13300.00		2320	2072	2724					2552	2279	2997					2774	2480	3260			
13350.00		2324	2075	2730					2557	2283	3004					2779	2484	3268			
13400.00		2329	2079	2737					2562	2286	3010					2785	2488	3275			
13450.00		2334	2082	2743					2568	2290	3017					2791	2491	3283			
13500.00		2339	2085	2749					2573	2293	3024					2797	2495	3290			
13550.00		2344	2088	2755					2578	2297	3031					2803	2499	3297			
13600.00		2349	2091	2761					2584	2301	3038					2808	2503	3305			
13650.00		2354	2095	2768					2589	2304	3044					2814	2507	3312			
13700.00		2359	2098	2774					2594	2308	3051					2820	2511	3320			
13750.00		2363	2101	2780					2599	2311	3058					2825	2515	3327			
13800.00		2364	2104	2786					2600	2315	3065					2827	2518	3334			
13850.00		2365	2107	2792					2602	2317	3072					2828	2521	3342			
13900.00		2367	2108	2799					2603	2319	3078					2830	2523	3349			
13950.00		2368	2109	2805					2605	2320	3085					2831	2524	3357			
14000.00		2369	2111	2811					2606	2322	3092					2833	2526	3364			
14050.00		2370	2112	2817					2607	2323	3099					2834	2528	3371			

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14100.00		2371	2113	2823					2609	2325	3106					2835	2529	3379			
14150.00		2373	2115	2829					2610	2326	3112					2837	2531	3386			
14200.00		2374	2116	2835					2611	2328	3119					2838	2533	3393			
14250.00		2375	2117	2841					2612	2329	3125					2840	2534	3400			
14300.00		2376	2119	2847					2614	2331	3131					2841	2536	3407			
14350.00		2377	2120	2852					2615	2332	3138					2842	2537	3414			
14400.00		2378	2122	2858					2616	2334	3144					2844	2539	3420			
14450.00		2379	2123	2864					2617	2335	3150					2845	2541	3427			
14500.00		2381	2124	2870					2619	2337	3156					2846	2542	3434			
14550.00		2382	2126	2875					2620	2338	3163					2848	2544	3441			
14600.00		2383	2127	2881					2621	2340	3169					2849	2546	3448			
14650.00		2384	2128	2887					2622	2341	3175					2850	2547	3455			
14700.00		2385	2130	2893					2624	2343	3182					2852	2549	3462			
14750.00		2386	2131	2898					2625	2344	3188					2853	2551	3469			
14800.00		2387	2133	2904					2626	2346	3194					2855	2552	3476			
14850.00		2388	2134	2910					2627	2347	3201					2856	2554	3482			
14900.00		2390	2135	2915					2629	2349	3207					2857	2555	3489			
14950.00		2391	2137	2921					2630	2350	3213					2859	2557	3496			
15000.00		2392	2138	2927					2631	2352	3220					2860	2559	3503			
15050.00		2393	2139	2933					2632	2353	3226					2861	2560	3510			
15100.00		2394	2141	2938					2634	2355	3232					2863	2562	3517			
15150.00		2395	2142	2944					2635	2356	3239					2864	2564	3524			
15200.00		2396	2143	2950					2636	2358	3245					2865	2565	3531			
15250.00		2398	2145	2956					2637	2359	3251					2867	2567	3537			
15300.00		2399	2146	2961					2639	2361	3258					2868	2569	3544			
15350.00		2400	2148	2967					2640	2362	3264					2869	2570	3551			
15400.00		2401	2149	2973					2641	2364	3270					2871	2572	3558			
15450.00		2402	2150	2979					2642	2365	3277					2872	2573	3565			
15500.00		2403	2152	2984					2644	2367	3282					2873	2575	3571			
15550.00		2404	2153	2988					2645	2368	3287					2875	2577	3576			
15600.00		2405	2154	2993					2646	2370	3292					2876	2578	3582			
15650.00		2407	2156	2997					2647	2371	3297					2878	2580	3587			
15700.00		2408	2157	3002					2648	2373	3302					2879	2582	3592			

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15750.00		2409	2159	3006					2650	2374	3307					2880	2583	3598			
15800.00		2410	2160	3010					2651	2376	3311					2882	2585	3603			
15850.00		2411	2161	3015					2652	2377	3316					2883	2587	3608			
15900.00		2412	2163	3019					2653	2379	3321					2884	2588	3613			
15950.00		2413	2164	3024					2655	2380	3326					2886	2590	3619			
16000.00		2415	2165	3028					2656	2382	3331					2887	2591	3624			
16050.00		2416	2167	3033					2657	2383	3336					2888	2593	3629			
16100.00		2417	2168	3037					2658	2385	3341					2890	2595	3635			
16150.00		2418	2169	3041					2660	2386	3346					2891	2596	3640			
16200.00		2419	2171	3046					2661	2388	3350					2892	2598	3645			
16250.00		2420	2172	3050					2662	2389	3355					2894	2600	3651			
16300.00		2421	2174	3055					2663	2391	3360					2895	2601	3656			
16350.00		2422	2175	3059					2665	2392	3365					2897	2603	3661			
16400.00		2424	2176	3064					2666	2394	3370					2898	2605	3667			
16450.00		2425	2178	3068					2667	2395	3375					2899	2606	3672			
16500.00		2426	2179	3072					2668	2397	3380					2901	2608	3677			
16550.00		2427	2180	3077					2670	2398	3385					2902	2609	3682			
16600.00		2428	2182	3081					2671	2400	3390					2903	2611	3688			
16650.00		2429	2183	3086					2672	2401	3394					2905	2613	3693			
16700.00		2430	2185	3090					2673	2403	3399					2906	2614	3698			
16750.00		2432	2186	3095					2675	2404	3404					2907	2616	3704			
16800.00		2433	2187	3099					2676	2406	3409					2909	2618	3709			
16850.00		2434	2189	3104					2677	2407	3414					2910	2619	3714			
16900.00		2435	2190	3108					2678	2409	3419					2911	2621	3720			
16950.00		2436	2191	3112					2680	2410	3424					2913	2623	3725			
17000.00		2437	2193	3117					2681	2412	3429					2914	2624	3730			
17050.00		2438	2194	3121					2682	2413	3433					2916	2626	3736			
17100.00		2442	2195	3126					2687	2415	3438					2920	2628	3741			
17150.00		2448	2197	3130					2692	2416	3443					2927	2629	3746			
17200.00		2453	2199	3135					2698	2419	3448					2933	2632	3751			
17250.00		2458	2201	3139					2704	2421	3453					2939	2634	3757			
17300.00		2463	2204	3143					2709	2424	3458					2945	2637	3762			
17350.00		2468	2206	3148					2715	2427	3463					2951	2640	3767			

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19050.00		2643	2288	3299					2907	2517	3629					3160	2739	3948			
19100.00		2648	2291	3303					2913	2520	3633					3167	2742	3953			
19150.00		2653	2293	3308					2919	2523	3638					3173	2744	3959			
19200.00		2659	2296	3312					2924	2525	3643					3179	2747	3964			
19250.00		2664	2298	3316					2930	2528	3648					3185	2750	3969			
19300.00		2669	2300	3321					2936	2530	3653					3191	2753	3974			
19350.00		2674	2303	3325					2941	2533	3658					3197	2756	3980			
19400.00		2679	2305	3330					2947	2536	3663					3203	2759	3985			
19450.00		2684	2308	3334					2953	2538	3668					3210	2762	3990			
19500.00		2689	2310	3339					2958	2541	3673					3216	2765	3996			
19550.00		2695	2313	3343					2964	2544	3677					3222	2768	4001			
19600.00		2700	2315	3348					2970	2546	3682					3228	2771	4006			
19650.00		2705	2317	3352					2975	2549	3687					3234	2773	4012			
19700.00		2710	2320	3356					2981	2552	3692					3240	2776	4017			
19750.00		2715	2322	3361					2987	2554	3697					3247	2779	4022			
19800.00		2720	2325	3365					2992	2557	3702					3253	2782	4028			
19850.00		2725	2327	3370					2998	2560	3707					3259	2785	4033			
19900.00		2731	2329	3374					3004	2562	3712					3265	2788	4038			
19950.00		2736	2332	3379					3009	2565	3716					3271	2791	4043			
20000.00		2741	2334	3383					3015	2568	3721					3277	2794	4049			

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17400.00		2473	2208	3152					2721	2429	3468					2957	2643	3773			
17450.00		2479	2211	3157					2726	2432	3472					2964	2646	3778			
17500.00		2484	2213	3161					2732	2435	3477					2970	2649	3783			
17550.00		2489	2216	3166					2738	2437	3482					2976	2652	3789			
17600.00		2494	2218	3170					2743	2440	3487					2982	2655	3794			
17650.00		2499	2221	3175					2749	2443	3492					2988	2658	3799			
17700.00		2504	2223	3179					2755	2445	3497					2994	2660	3805			
17750.00		2509	2225	3183					2760	2448	3502					3000	2663	3810			
17800.00		2515	2228	3188					2766	2451	3507					3007	2666	3815			
17850.00		2520	2230	3192					2772	2453	3511					3013	2669	3821			
17900.00		2525	2233	3197					2777	2456	3516					3019	2672	3826			
17950.00		2530	2235	3201					2783	2459	3521					3025	2675	3831			
18000.00		2535	2238	3206					2789	2461	3526					3031	2678	3836			
18050.00		2540	2240	3210					2794	2464	3531					3037	2681	3842			
18100.00		2545	2242	3214					2800	2467	3536					3044	2684	3847			
18150.00		2551	2245	3219					2806	2469	3541					3050	2687	3852			
18200.00		2556	2247	3223					2811	2472	3546					3056	2689	3858			
18250.00		2561	2250	3228					2817	2475	3551					3062	2692	3863			
18300.00		2566	2252	3232					2823	2477	3555					3068	2695	3868			
18350.00		2571	2254	3237					2828	2480	3560					3074	2698	3874			
18400.00		2576	2257	3241					2834	2483	3565					3080	2701	3879			
18450.00		2581	2259	3246					2840	2485	3570					3087	2704	3884			
18500.00		2587	2262	3250					2845	2488	3575					3093	2707	3890			
18550.00		2592	2264	3254					2851	2491	3580					3099	2710	3895			
18600.00		2597	2267	3259					2857	2493	3585					3105	2713	3900			
18650.00		2602	2269	3263					2862	2496	3590					3111	2716	3905			
18700.00		2607	2271	3268					2868	2499	3594					3117	2718	3911			
18750.00		2612	2274	3272					2874	2501	3599					3124	2721	3916			
18800.00		2617	2276	3277					2879	2504	3604					3130	2724	3921			
18850.00		2623	2279	3281					2885	2507	3609					3136	2727	3927			
18900.00		2628	2281	3285					2891	2509	3614					3142	2730	3932			
18950.00		2633	2284	3290					2896	2512	3619					3148	2733	3937			
19000.00		2638	2286	3294					2902	2515	3624					3154	2736	3943			

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