

REVIEW OF THE UTAH CHILD SUPPORT GUIDELINES

SUPPLEMENTAL INFORMATION TO PRESENTATION

Submitted to:
Utah Department of Human Services

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Points of view expressed of this memorandum are those of the author and do not necessarily represent the official position of CMI OAG. The author is responsible for any errors and omissions.

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FEDERAL REQUIREMENTS OF STATE GUIDELINES

EXHIBIT 1: FEDERAL REQUIREMENTS PERTAINING TO CHILD SUPPORT GUIDELINES UNDER THE MODERNIZATION RULE (§ 302.56)

- (a) Within 1 year after completion of the State's next quadrennial review of its child support guidelines, that commences more than 1 year after publication of the final rule, in accordance with § 302.56(e), as a condition of approval of its State plan, the State must establish one set of child support guidelines by law or by judicial or administrative action for setting and modifying child support order amounts within the State that meet the requirements in this section.
- (b) The State must have procedures for making the guidelines available to all persons in the State.
- (c) The child support guidelines established under paragraph (a) of this section must at a minimum:
 - (1) Provide that the child support order is based on the noncustodial parent's earnings, income, and other evidence of ability to pay that:
 - (i) Takes into consideration all earnings and income of the noncustodial parent (and at the State's discretion, the custodial parent);
 - (ii) Takes into consideration the basic subsistence needs of the noncustodial parent (and at the State's discretion, the custodial parent and children) who has a limited ability to pay by incorporating a low-income adjustment, such as a self-support reserve or some other method determined by the State; and
 - (iii) If imputation of income is authorized, takes into consideration the specific circumstances of the noncustodial parent (and at the State's discretion, the custodial parent) to the extent known, including such factors as the noncustodial parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the noncustodial parent, prevailing earnings level in the local community, and other relevant background factors in the case.
 - (2) Address how the parents will provide for the child's health care needs through private or public health care coverage and/or through cash medical support;
 - (3) Provide that incarceration may not be treated as voluntary unemployment in establishing or modifying support orders; and
 - (4) Be based on specific descriptive and numeric criteria and result in a computation of the child support obligation.
- (d) The State must include a copy of the child support guidelines in its State plan.
- (e) The State must review, and revise, if appropriate, the child support guidelines established under paragraph (a) of this section at least once every four years to ensure that their application results in the determination of appropriate child support order amounts. The State shall publish on the internet and make accessible to the public all reports of the guidelines reviewing body, the membership of the reviewing body, the effective date of the guidelines, and the date of the next quadrennial review.
- (h) As part of the review of a State's child support guidelines required under paragraph (e) of this section, a State must:
 - (1) Consider economic data on the cost of raising children, labor market data (such as unemployment rates, employment rates, hours worked, and earnings) by occupation and skill-level for the State and local job markets, the impact of guidelines policies and amounts on custodial and noncustodial parents who have family incomes below 200 percent of the Federal poverty level, and factors that influence employment rates among noncustodial parents and compliance with child support orders;
 - (2) Analyze case data, gathered through sampling or other methods, on the application of and deviations from the child support guidelines, as well as the rates of default and imputed child support orders and orders determined using the low-income adjustment required under paragraph (c)(1)(ii) of this section. The analysis must also include a comparison of payments on child support orders by case characteristics, including whether the order was entered by default, based on imputed income, or determined using the low-income adjustment required under paragraph (c)(1)(ii). The analysis of the data must be used in the State's review of the child support guidelines to ensure that deviations from the guidelines are limited and guideline amounts are appropriate based on criteria established by the State under paragraph (g); and
 - (3) Provide a meaningful opportunity for public input, including input from low-income custodial and noncustodial parents and their representatives. The State must also obtain the views and advice of the State child support agency funded under title IV–D of the Act.

Other Provisions of the New Federal Rule that Indirectly affect Low-Income Provisions of State Guidelines §303.4 Establishment of support obligations. (b) Use appropriate State statutes, procedures, and legal processes in establishing and modifying support obligations in accordance with §302.56 of this chapter, which must include, at a minimum: (1) Taking reasonable steps to develop a sufficient factual basis for the support obligation, through such means as investigations, case conferencing, interviews with both parties, appear and disclose procedures, parent questionnaires, testimony, and electronic data sources; (2) Gathering information regarding the earnings and income of the noncustodial parent and, when earnings and income information is unavailable or insufficient in a case gathering available information about the specific circumstances of the noncustodial parent, including such factors as those listed under §302.56(c)(1)(iii) of this chapter; (3) Basing the support obligation or recommended support obligation amount on the earnings and income of the noncustodial parent whenever available. If evidence of earnings and income is unavailable or insufficient to use as the measure of the noncustodial parent’s ability to pay, then the support obligation or recommended support obligation amount should be based on available information about the specific circumstances of the noncustodial parent, including such factors as those listed in §302.56(c)(1)(iii) of this chapter. (4) Documenting the factual basis for the support obligation or the recommended support obligation in the case record.

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

FEDERAL REQUIREMENTS PERTAINING TO INCOME

Exhibit 1 show the federal requirements noted as G and I in the slide.

Exhibit 2 provides excerpts from other states that have met requirements G and I. Most states, like Utah, are simply adopting the federal language.

Federal Requirements Pertaining to Income

	Requirement	UT Meets /Has Met	Action Required
B	Consider all earnings and income of the noncustodial parent in the support calculation	<input checked="" type="checkbox"/>	Tweak?
G	(c)(1)(iii) If imputation of income is authorized, take into consideration the specific circumstances of the parent	<input checked="" type="checkbox"/>	None
I	(c)(3) Provide that incarceration may not be treated as voluntary unemployment in establishing or modifying support orders	<input checked="" type="checkbox"/>	None

Federal Impetus for (G) and (I):

- Common practice of imputing at f-t, minimum wage among many jurisdictions across country when there was little evidence of income or parent had inconsistent work history and inconsistent earnings
 - Resulting order exceeding ability to pay
- About 7% of obligated parents nationally are incarcerated; about 50% of prisoners have children

State Responses to (G) and (I) Most states are adopting federal language, see supplement for examples

EXHIBIT 2: INCOME IMPUTATION PROVISIONS NEIGHBORING STATES AND SELECTED STATES THAT HAVE MADE CHANGES TO CONFORM TO NEW FEDERAL REQUIREMENTS ON INCOME IMPUTATION		
State	Significance	Provision
UT	Recently adopted conforming changes	8)(a)Income may not be imputed to a parent unless the parent stipulates to the amount imputed, the parent defaults, or, in contested cases, a hearing is held and the judge in a judicial proceeding or the presiding officer in an administrative proceeding enters findings of fact as to the evidentiary basis for the imputation. (b)If income is imputed to a parent, the income shall be based upon employment potential and probable earnings considering, to the extent known: (i)employment opportunities; (ii)work history; (iii)occupation qualifications; (iv)educational attainment; (v)literacy; (vi)age; (vii)health; (viii)criminal record; (ix)other employment barriers and background factors; and (x)prevailing earnings and job availability for persons of similar backgrounds in the community. (c)If a parent has no recent work history or a parent's occupation is unknown, that parent may be imputed an income at the federal minimum wage for a 40-hour work week. To impute a greater or lesser income, the judge in a judicial proceeding or the presiding officer in an administrative proceeding shall enter specific findings of fact as to the evidentiary basis for the imputation. (d)Income may not be imputed if any of the following conditions exist and the condition is not of a temporary nature: (i)the reasonable costs of child care for the parents' minor children approach or equal the amount of income the custodial parent can earn; (ii)a parent is physically or mentally unable to earn minimum wage; (iii)a parent is engaged in career or occupational training to establish basic job skills; or (iv)unusual emotional or physical needs of a child require the custodial parent's presence in the home.
AZ	<ul style="list-style-type: none"> Includes language in Federal Rule income imputation at least minimum wage after consideration of the parent's specific circumstances prohibits income imputation to incarcerated parents 	<p>If a parent is unemployed or working below full earning capacity, the court may consider the reasons. If earnings are reduced as a matter of choice and not for reasonable cause, the court may attribute income to a parent up to his or her earning capacity. If the reduction in income is voluntary but reasonable, the court shall balance that parent's decision and benefits therefrom against the impact the reduction in that parent's share of child support has on the children's best interest. The court may not attribute income to a person who is incarcerated, but may establish or modify support based on actual ability to pay. In accordance with Arizona Revised Statutes Section 25-320, income of at least minimum wage should generally be attributed to a parent after considering the specific circumstances of the parents to the extent known. This includes such factors as the parents' assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the parents, prevailing earnings level in the local community, and other relevant background factors in the case. If income is attributed to the parent receiving child support, appropriate childcare expenses may also be attributed.</p> <p>The court may decline to attribute income to either parent. Examples of cases in which it may be inappropriate to attribute income include, but are not limited to, the following circumstances:</p> <ol style="list-style-type: none"> 1. A parent is physically or mentally disabled, 2. A parent is engaged in reasonable career or occupational training to establish basic skills or reasonably calculated to enhance earning capacity, 3. Unusual emotional or physical needs of a natural or adopted child require that parent's presence in the home 4. The parent is a current recipient of Temporary Assistance to Needy Families, or 5. A parent is the caretaker of a young child and the cost of childcare is prohibitive.
CO	<ul style="list-style-type: none"> CO is currently reviewing its guidelines and 	(l) If a parent is voluntarily unemployed or underemployed, child support shall be calculated based on a determination of potential income; except that a determination of potential income shall not be made for a parent who is physically or mentally incapacitated or is caring

	<p>considering changes to comport with MR</p> <ul style="list-style-type: none"> • CO already limits income imputation to incarcerated parents 	<p>for a child under the age of thirty months for whom the parents owe a joint legal responsibility or for an incarcerated parent sentenced to one year or more.</p> <p>(II) If a noncustodial parent who owes past-due child support is unemployed and not incapacitated and has an obligation of support to a child receiving assistance pursuant to part 7 of article 2 of title 26, C.R.S., the court or delegate child support enforcement unit may order the parent to pay such support in accordance with a plan approved by the court or to participate in work activities. Work activities may include one or more of the following:</p> <p>(A) Private or public sector employment;</p> <p>(B) Job search activities;</p> <p>(C) Community service;</p> <p>(D) Vocational training; or</p> <p>(E) Any other employment-related activities available to that particular individual.</p> <p>(III) For the purposes of this section, a parent shall not be deemed "underemployed" if:</p> <p>(A) The employment is temporary and is reasonably intended to result in higher income within the foreseeable future; or</p> <p>(B) The employment is a good faith career choice that is not intended to deprive a child of support and does not unreasonably reduce the support available to a child; or</p> <p>(C) The parent is enrolled in an educational program that is reasonably intended to result in a degree or certification within a reasonable period of time and that will result in a higher income, so long as the educational program is a good faith career choice that is not intended to deprive the child of support and that does not unreasonably reduce the support available to a child.</p> <p>(c) Income statements of the parents shall be verified with documentation of both current and past earnings. Suitable documentation of current earnings includes pay stubs, employer statements, or receipts and expenses if self-employed. Documentation of current earnings shall be supplemented with copies of the most recent tax return to provide verification of earnings over a longer period. A copy of wage statements or other wage information obtained from the computer data base maintained by the department of labor and employment shall be admissible into evidence for purposes of determining income under this subsection (5).</p>
<p>MA</p>	<ul style="list-style-type: none"> • Includes language in Federal Rule 	<p>E. Attribution of Income 1. Income may be attributed where a finding has been made that either parent is capable of working and is unemployed or underemployed. 2. If the Court makes a determination that either parent is earning less than he or she could earn through reasonable effort, the Court should consider potential earning capacity rather than actual earnings in making its child support order. 3. The Court shall consider the age, number, needs and care of the children covered by the child support order. The Court shall also consider the specific circumstances of the parent, to the extent known and presented to the Court, including, but not limited to, the assets, residence, education, training, job skills, literacy, criminal record and other employment barriers, age, health, past employment and earnings history, as well as the parent’s record of seeking work, and the availability of employment at the attributed income level, the availability of employers willing to hire the parent, and the relevant prevailing earnings level in the local community.</p>
<p>ND</p>	<ul style="list-style-type: none"> • Includes language in Federal Rule • income imputation based on state’s statewide average earnings • prohibits income imputation to 	<p>75-02-04.1-07. Imputing income based on earning capacity. 1. For purposes of this section: a. "Earnings" includes in-kind income and amounts received in lieu of actual earnings, such as social security benefits, workers' compensation wage replacement benefits, unemployment insurance benefits, veterans' benefits, and earned income tax credits; and b. An obligor is "underemployed" if the obligor's gross income from earnings is significantly less than this state's statewide average earnings for persons with similar work history and occupational qualifications. 2. An obligor is presumed to be underemployed if the obligor's gross income from earnings is less than the greater of: a. Six-tenths of this state's statewide average earnings for persons with similar work history and occupational qualifications; or b. A monthly amount equal to one hundred sixty-seven times the federal hourly minimum wage. 3. Except as provided in subsections 4, 5, 6, and 7, gross income based on earning capacity equal to the</p>

	incarcerated parent	<p>greatest of subdivisions a through c, less actual gross earnings, must be imputed to an obligor who is unemployed or underemployed. a. A monthly amount equal to one hundred sixty-seven times the hourly federal minimum wage. b. An amount equal to six-tenths of this state's statewide average earnings for persons with similar work history and occupational qualifications. c. An amount equal to ninety percent of the obligor's greatest average gross monthly earnings, in any twelve consecutive months included in the current calendar year and the two previous calendar years before commencement of the proceeding before the court, for which reliable evidence is provided. 4. Monthly gross income based on earning capacity may not be imputed under subsection 3 if: a. The reasonable cost of child care equals or exceeds seventy percent of the income which would otherwise be imputed where the care is for the obligor's child: (1) For whom the obligor has primary residential responsibility; (2) Who is under the age of thirteen; and (3) For whom there is no other adult caretaker in the obligor's home available to meet the child's needs during absence due to employment. b. Current medical records confirm the obligor suffers from a disability sufficient in severity to reasonably preclude the obligor from gainful employment that produces average monthly gross earnings equal to at least one hundred sixty-seven times the hourly federal minimum wage.</p> <p>c. The unusual emotional or physical needs of a minor child of the obligor require the obligor's presence in the home for a proportion of the time so great as to preclude the obligor from gainful employment that produces average monthly gross earnings equal to one hundred sixty-seven times the hourly federal minimum wage. d. The obligor has average monthly gross earnings equal to or greater than one hundred sixty-seven times the hourly federal minimum wage and is not underemployed. e. The obligor is under eighteen years of age or is under nineteen years of age and enrolled in and attending high school. f. The obligor is receiving: (1) Supplemental security income payments; (2) Social security disability payments; (3) Workers' compensation wage replacement benefits; (4) Total and permanent disability benefits paid by the railroad retirement board; (5) Pension benefits, as defined in subsection 9, paid by the veterans benefits administration; or (6) Disability compensation paid by the veterans benefits administration based on an overall disability rating of one hundred percent. g. It has been less than one hundred eighty days since the obligor was released from incarceration under a sentence of at least one hundred eighty days. h. The obligor is incarcerated under a sentence of one hundred eighty days or longer, excluding credit for time served before sentencing. 5. If an unemployed or underemployed obligor shows that employment opportunities, which would provide earnings at least equal to the lesser of the amounts determined under subdivision b or c of subsection 3, are unavailable within one hundred miles [160.93 kilometers] of the obligor's actual place of residence, income must be imputed based on earning capacity equal to the amount determined under subdivision a of subsection 3, less actual gross earnings. 6. If the obligor fails, upon reasonable request made in any proceeding to establish or review a child support obligation, to furnish reliable information concerning the obligor's gross income from earnings, and if that information cannot be reasonably obtained from sources other than the obligor, income must be imputed based on the greatest of: a. A monthly amount equal to one hundred sixty-seven times the hourly federal minimum wage. b. An amount equal to one hundred percent of this state's statewide average earnings for persons with similar work history and occupational qualifications. c. An amount equal to one hundred percent of the obligor's greatest average gross monthly earnings, in any twelve consecutive months included in the current calendar year and the two previous calendar years before commencement of the proceeding before the court, for which reliable evidence is provided. 7. Notwithstanding subsections 4, 5, and 6, if an obligor makes a voluntary change in employment resulting in reduction of income, monthly gross income equal to one hundred 10 percent of the obligor's greatest average monthly earnings, in any twelve consecutive months included in the current calendar year and the two previous calendar years before commencement of the proceeding before the court, for which reliable evidence is provided, less actual monthly gross earnings, may be imputed without a showing that the obligor is unemployed or underemployed. For purposes of this subsection, a voluntary change in employment is a change made for the purpose of reducing the obligor's child support obligation and may include becoming unemployed, taking into consideration the obligor's standard of living, work history, education, literacy, health, age, criminal record, barriers to employment, record of seeking</p>
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		employment, stated reason for change in employment, likely employment status if the family before the court were intact, and any other relevant factors. The burden of proof is on the obligor to show that the change in employment was not made for the purpose of reducing the obligor's child support obligation. 8. Imputed income based on earning capacity is an example of gross income and is subject to the deductions from gross income set forth in subsection 6 of section 75-02-04.1-01. 9. For purposes of paragraph 5 of subdivision f of subsection 4, "pension benefits" means only needs-based payments made by the veterans benefits administration to war-time veterans whose income is below a yearly limit set by Congress and who are age sixty-five or older or have a total and permanent disability.
RI	<ul style="list-style-type: none"> Includes language in Federal Rule 	Imputed Income. If the Court, within its discretion, decides to impute income in a particular case, the Court shall take into consideration the specific circumstances of the noncustodial parent and the custodial parent to the extent known, including such factors as the noncustodial parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health; criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the noncustodial parent, prevailing earnings level in the local community, and other relevant background factors in the case.
NM	Existing provision, NM reviewing its guidelines now and plans to revise it	C. For purposes of the guidelines specified in this section: (1) "income" means actual gross income of a parent if employed to full capacity or potential income if unemployed or underemployed. Income need not be imputed to the primary custodial parent actively caring for a child of the parties who is under the age of six or disabled. If income is imputed, a reasonable child care expense may be imputed. The gross income of a parent means only the income and earnings of that parent and not the income of subsequent spouses, notwithstanding the community nature of both incomes after remarriage; and
GA	Incarceration language	If a parent is incarcerated , the court shall not assume an ability for earning capacity based upon pre-incarceration wages or other employment related income, but income may be imputed based upon the actual income and assets available to such incarcerated parent.

CHILD SUPPORT TABLE AND ECONOMIC DATA ON COST OF RAISING CHILDREN

ECONOMIC STUDIES UNDERLYING STATE CHILD SUPPORT GUIDELINES

The economic basis of state guidelines is:

- Van der Gaag (1981): about five states;
- Espenshade (1984): about seven states;
- Betson-Rothbarth (various years) about 29 states and Guam;
- Betson-Engel: Georgia (partially)
- Rodgers-Rothbarth: New Jersey;
- USDA (2002 or earlier): Minnesota;
- Per capita method: Kansas; and
- Unknown/cannot be determined: about six states.

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

David M. Betson (2001). “Chapter 5: Parental Expenditures on Children,” in Judicial Council of California, *Review of Statewide Uniform Child Support Guidelines*, San Francisco, California (2001). <http://www.courtinfo.ca.gov/programs/cfcc/1058files2001/CH5.PDF>;

David M. Betson (2006). “Appendix I: New Estimates of Child-Rearing Costs” in PSI, *State of Oregon Child Support Guidelines Review: Updated Obligation Scales and Other Considerations*, Report to State of Oregon, Policy Studies Inc., Denver, Colorado. Available at http://www.dcs.state.or.us/oregon_admin_rules/psi_guidelines_review_2007.pdf.

Betson, David M. (2010). “Appendix A: Parental Expenditures on Children.” In Judicial Council of California, *Review of Statewide Uniform Child Support Guideline*. San Francisco, California. Retrieved from <http://www.courts.ca.gov/partners/documents/2011SRL6aGuidelineReview.pdf>.

Espenshade, Thomas J. (1984). *Investing in Children: New Estimates of Parental Expenditures*. Urban Institute Press: Washington, D.C.

Kansas child support guidelines and various reports are available at <http://www.kscourts.org/rules-procedures-forms/child-support-guidelines/2016-guidelines.asp>.

New Jersey Child Support Institute (March 2013). *Quadrennial Review: Final Report*, Institute for Families, Rutgers, the State University of New Jersey, New Brunswick, NJ. Available at: http://www.judiciary.state.nj.us/reports2013/F0_NJ+QuadrennialReview-Final_3.22.13_complete.pdf

van der Gaag, Jacques (1981). On Measuring the Cost of Children. Discussion Paper 663-81. University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.

CURRENT STUDIES BEING CONSIDERED BY STATES

States are often considering these studies.

- Betson, David M. (2010). “Appendix A: Parental Expenditures on Children.” in Judicial Council of California, *Review of Statewide Uniform Child Support Guideline*. San Francisco, California. Retrieved from <http://www.courts.ca.gov/partners/documents/2011SRL6aGuidelineReview.pdf>

- New Jersey Child Support Institute (March 2013). *Quadrennial Review: Final Report, Institute for Families*, Rutgers, the State University of New Jersey, New Brunswick, NJ. Retrieved from http://www.judiciary.state.nj.us/reports2013/F0_NJ+QuadrennialReview-Final_3.22.13_complete.pdf
- Rodgers, William M. (2017) “Comparative Economic Analysis of Current Economic Research on Child-Rearing Expenditures.” In Judicial Council of California, *Review of Statewide Uniform Child Support Guideline 2017*. San Francisco, CA. Retrieved from <http://www.courts.ca.gov/documents/lr-2018-JC-review-of-statewide-CS-guideline-2017-Fam-4054a.pdf> .
- Lino, Mark (2017). *Expenditures on Children by Families: 2015 Annual Report*. U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2015, Washington, D.C. Retrieved from <http://www.cnpp.usda.gov/publications/crc/crc2012.pdf>
- Studies by William Comanor, Professor of Economics, University of California at Santa Barbara published in various documents.¹

The Comanor study has been extensively vetted by Minnesota. Arguably, the Comanor study measures the child’s basic needs. It is arguable because the authors believe their methodology reflects child-rearing expenditures across all income ranges; however, it finds implausibly low amounts (*i.e.*, food costs below what the federal government measures as the minimum amount needed to sustain) and amounts near federal poverty levels. Most states believe that the child support guidelines should provide for more than a basic needs amount if the obligated parent can afford a higher standard of living. In other words, if the obligated parent has sufficient income to enjoy a higher standard of living, the child should share in that higher standard of living. For these reasons states often dismiss the Comanor study.

OTHER RELEVANT STUDIES

COMPARISON OF STATE PRICE LEVELS

U.S. Bureau of Economic Analysis. (2018). *2016 Regional Price Parities by State (US = 100)*. Retrieved from <https://www.bea.gov/news/2018/real-personal-income-states-and-metropolitan-areas-2016>

¹ There are three documents from the two economists. Comanor, William. (February 22, 2017.) *Presentation to the Minnesota Child Support Task Force*, Minnesota Department of Human Services, St. Paul, MN. https://mn.gov/dhs/assets/2017-02-22-Dr-Comanor-Report-to-the-Minnesota-Child-Support-Task-Force_tcm1053-280776.pdf . Venohr, Jane. (March 31, 2017 revised). *Review of the Minnesota Basic Child Support Table: Economic Data on the Cost of Raising Children and Other Considerations*. Retrieved from https://mn.gov/dhs/assets/2017-03-31-Revised-Dr-Venohr-Report-to-MN-Child-Support-Task-Force_tcm1053-286690.pdf . Comanor, William. S (April 7, 2017). *Dr. Venohr’s Minnesota Report: A Brief Response*. Retrieved from: mn.gov/dhs/assets/2017-04-07-Comanor-response-to-Venohr_tcm1053-293396.pdf .

COMPARISON OF STATE GUIDELINES

Jane C. Venohr (April 2017). "Differences in State Child Support Guidelines Amounts: Guidelines Models, Economic Basis, and Other Issues." *Journal of the American Academy of Matrimonial Lawyers*.

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