JDF 1822



Colorado Child Support Guidelines

For cases on or after July 1, 2023 only

1. Preface

The Child Support Guidelines for Colorado were developed by the Colorado Child Support Commission and enacted by the Colorado General Assembly. As specified in the statute, the Guidelines have three objectives:

- 1) To establish as state policy an adequate standard of support for children, subject to the ability of parents to pay;
- 2) To make awards more equitable by ensuring more consistent treatment of persons in similar circumstances; and
- 3) To improve the efficiency of the court process by promoting settlements and giving courts and the parties guidance in setting the levels of awards.

The Guidelines can be found in §14-10-115, Colorado Revised Statutes (C.R.S.), and are consistent with other provisions of that section which place a duty for child support upon either or both parents based on their respective financial resources, the financial resources of the child, the needs of the custodial parent, the physical and emotional condition of the child, and the standard of living the child would have enjoyed had the marriage or civil union not been dissolved.

The Colorado Child Support Guideline is based on an Income Shares Model. This model provides an objective basis for determining the average costs of children in households across a wide range of incomes. Because household spending on behalf of children is intertwined with spending on behalf of adults for most expenditure categories, it is difficult to determine the proportion allocated to children in individual cases, even with exhaustive financial affidavits. However, a number of authoritative economic studies provide estimates of the average amount of household expenditures on children in intact households. These studies have found that the proportion of household spending devoted to children is systematically related to the level of household income and to the number and ages of children.

Based on this economic evidence, the Colorado Child Support Guidelines calculate child support based on *each* parent's share of the amount estimated to have been spent on the child if the

parents and child were living in an intact household.



For a detailed explanation of the Income Shares Model and the underlying economic evidence used as the basis for the Colorado Child Support Guideline, see Article Robert G. Williams, Development of Guidelines for Child Support Orders (National Center for State Courts: Denver, September 1987.

If one parent has physical care for 273 or more overnights per year, the amount calculated for that parent is presumed to be spent directly on the child. For the other parent, the calculated amount establishes the level of child support. For cases with split or third party physical care, or extensive sharing of physical care, each parent's calculated share of child support is adjusted by the time spent with the child(ren).

2. Use of The Guideline

The Colorado Child Support Guidelines apply as a rebuttable presumption to all child support orders in Colorado, except as discussed below. The Guidelines must be used for temporary and permanent orders, and for separations, dissolutions, and support decrees arising despite non-marriage or non-civil union of the parties. The Guidelines must be used by the Court as the basis for reviewing the adequacy of child support levels in non-contested cases as well as contested hearings. The Court may exercise broad discretion in deviating from the Guidelines in cases where application would be inequitable to one of the parties or to the child. In cases

where the award deviates from the Guidelines, however, the Court must provide written or oral findings of fact to substantiate the deviation.

The Child Support Guidelines include a schedule of basic child support obligations that establishes the recommended amount of child support based on the number of children and parties' incomes. However, there are two low-income adjustments.

When the obligor's (the parent ordered to pay child support) monthly adjusted gross income is equal to or less than \$650, the Guidelines provide for a minimum order of \$10 per month, regardless of the number of children between the parties and regardless of how many overnights each parent cares for the children.

When the obligor's monthly adjusted gross income is equal to or less than \$1,500.00 but more than \$650, the Guidelines require the obligor pay \$50.00 per month for one child, \$70.00 per month for two children, \$90.00 per month for three children, \$110.00 per month for four children \$130.00 per month for five children, and \$150.00 per month for six or more children. The monthly child support obligation will be reduced if the custodial parent receives periodic disability benefits

granted by the federal "Old-age, Survivors, and Disability Insurance Act" (also known as Social Security Disability Insurance or "SSDI") on behalf of dependent children due to the disability of the noncustodial parent. The monthly child support obligation will also be reduced if the custodial parent receives employer-paid retirement benefits from the federal government on behalf of dependent children due to the retirement of the noncustodial parent. The reduction will be equal to the amount of the benefits. The monthly child support obligation can also be adjusted to include a share of the work-related and education- related childcare costs, health insurance, extraordinary medical expenses, and other extraordinary adjustments as described in the statute in subsections (9) to (11), if, after these adjustments are made, the obligor's child support amount (basic obligation plus share of adjustments) does not exceed twenty percent of the obligor's adjusted gross income. If the obligor's calculated support amount exceeds twenty percent of the obligor's adjusted gross income, the child support obligation must be capped at twenty percent of the obligor's adjusted gross income. The minimum quideline amount for obligors earning less than \$1,500 per month shall not apply when each parent keeps the children more than ninety-two overnights each year. In no case, however, shall the amount of child support ordered to be paid exceed the amount of child support that would otherwise be ordered to be paid if the parents did not share physical custody.

The Guidelines provide calculated amounts of child support up to a combined adjusted gross income level of \$30,000.00 per month (\$360,000.00 per year). For cases that exceed this level, the court may decide on a case- by-case basis but may not order less than the amount on the schedule for \$30,000.00.

3. Determination of Child Support Amount

To calculate child support for children who are under 19 or still in high school, or disabled, use: Worksheet A when one parent maintains physical care of the child for 273 or more overnights per year [see (4)(I) below]; use Worksheet B if each parent shares physical care of the child for more than 92 overnights per year [see (4)(J) below].

A) Income

1) Definition

For purposes of this Guideline, "income" is defined as actual gross income of the parent, if employed to full capacity or potential income if unemployed or underemployed. Gross income of each parent should be determined as specified below and entered on Line 1 of the appropriate worksheet.

2) Gross income

Gross income includes income from any source and includes, but is not limited to, income from salaries; wages, including tips declared by the individual for purposes of reporting to the federal internal revenue service or tips imputed to bring the employee's gross earnings to the minimum wage for the number of hours worked, whichever is greater; commissions; payments received as an independent contractor for labor or services, which payments must be considered income from self-employment; bonuses; dividends; severance pay; pensions and retirement benefits; royalties; rents; interest; trust income; annuities; capital gains; and moneys drawn by a self-employed individual for personal use that are deducted as a business expense, which moneys must be considered income from self-employment; social security benefits, including social security benefits actually received by a parent as a result of the disability of that parent or as the result of the death of the minor child's stepparent; workers' compensation benefits; unemployment insurance benefits; disability insurance benefits; funds held in or payable from any health, accident, disability, or casualty insurance to the extent that such insurance replaces wages or provides income in lieu of wages; monetary gifts; monetary prizes, excluding lottery winnings not required by the rules of the Colorado Lottery Commission to be paid only at the lottery office; income from general partnerships, limited partnerships, closely held corporations, or limited liability companies, however, if a parent is a passive investor, has a minority interest in the company, and does not have any managerial duties or input, then the income to be recognized may be limited to actual cash distributions received; alimony or maintenance (spousal/partner support) received; and overtime pay only if the overtime is required by the employer as a condition of the employment.

For income from self-employment, rents, royalties, proprietorship of a business, or joint ownership of a partnership or closely held corporation, gross income is defined as gross receipts minus ordinary and necessary expenses required to produce such income. "Ordinary and necessary expenses" does not include amounts allowable by the Internal Revenue Service for the accelerated component of depreciation expenses or investment tax credits or any other business expenses determined by the court to be inappropriate for determining gross income for purposes of calculating child support. In general, income and expenses from self-employment or operation of a business should be carefully reviewed to determine an appropriate level of gross income available to the

parent to satisfy a child support obligation. In most cases, this amount will differ from a determination of business income for tax purposes. Expense reimbursements or in-kind payments received by a parent in the course of employment, self-employment, or operation of a business shall be counted as income if they are significant and reduce personal living expenses.

Gross income does not include benefits received from means-tested public assistance programs, including but not limited to assistance provided under the Colorado Works Program, Supplemental Security Income (SSI), Food Stamps, and General Assistance. Gross income does not include child support payments received; social security benefits received by a minor child or on behalf of a minor child because of the death or disability of a stepparent of the child; income from additional jobs that result in the employment of the obligor more than forty hours per week or more than what would otherwise be considered to be full-time employment. Gross income does not include earnings or gains on a retirement account, including an IRA, which earnings or gains must not be included as income unless or until a parent takes a distribution from the account. If a distribution from a retirement account may be taken without being subject to an IRS penalty for early distribution and the parent decides not to take the distribution, the Court may consider the distribution that could have been taken in determining the parent's gross income if the parent is not otherwise employed full-time and the retirement account was not received pursuant to the division of marital property.

3) Potential income

If a parent is voluntarily unemployed or underemployed, child support shall be calculated based on a determination of potential income, except that a determination of potential income should *not* be made for a parent who is physically or mentally incapacitated or is caring for a child under the age of 24 months for whom the parents owe a joint legal responsibility, or for an incarcerated parent sentenced to one hundred eighty days or more. A parent is not deemed "underemployed" if their actual employment is temporary and is reasonably intended to result in higher income within the foreseeable future; or if their actual employment is a good faith career choice that is not intended to deprive a child of support and does not unreasonably reduce the support available to a child; or if the parent is enrolled full- time in an educational or vocational program or is employed part-time while enrolled in a part-time

educational or vocational program, based on the institution's enrollment definitions, and the program is reasonably intended to result in a degree or certification within a reasonable period of time; completing the program will result in a higher income; the program is a good faith career choice that is not intended to deprive the child of support; and the parent's participation in the program does not unreasonably reduce the amount of child support available to a child.

In determining potential income, the court or delegate child support enforcement unit shall consider, to the extent known, the specific circumstances of the parent, including consideration of the following information, when available: the parent's assets; residence; employment and earnings history; job skills; educational attainment; literacy; age; health; criminal record; other employment barriers; record of seeking work; the local job market; the availability of employers hiring in the community; prevailing earnings level in the local community; and other relevant background factors in the case.

Determination of potential income shall be made by determining employment potential and probable earnings level based on recent work history, occupational qualifications, and prevailing job opportunities and earnings levels in the community. If there is no recent work history and no higher education or vocational training, it is suggested that income be set at least at the minimum wage level.

4) Income verification

Income statements of the parents should be verified with documentation of both current and past income. Suitable documentation of current earnings (at least three full months) includes pay stubs, employer statements, or receipts and expenses if self-employed. Documentation of current income must be supplemented with copies of the most recent tax return to provide verification of earnings over a longer period.

B) Alimony, Maintenance (spousal/partner support), Pre-existing Child Support Obligations, Responsibility for Other Children, and Contributions to Post-secondary Education

When alimony or maintenance paid or received by a party is not taxable to the recipient and not tax deductible to the payor, it is adjusted by a multiplier before it is added as income to the recipient or deducted from the income of the payor. The multiplier that is

used depends on whether the alimony or maintenance is paid and received by the same parties as the child support calculation or not and the combined adjusted monthly gross income of the parties.

If the alimony or maintenance order is between a party in the child support calculation and another person who is not a party in the child support calculation, and is non-taxable and non-tax-deductible, the amount of alimony or maintenance is multiplied by 1.25 and then added as a source of income to the receiving parent (Line 1a) or deducted from the gross income of the paying parent (Line 1b). If the alimony or maintenance is taxable and tax-deductible(common in orders entered prior January 1, 2019) then use the unadjusted amount of maintenance.

If the alimony or maintenance is between the same parties as the child support calculation, and is non-taxable and non-tax-deductible, then the amount of alimony or maintenance is multiplied by 1.25 if the parties' combined adjusted monthly gross income is ten thousand dollars or less and is multiplied by 1.33 if the parties' combined adjusted monthly gross income is more than ten thousand dollars. The adjusted amount of alimony or maintenance is then added as a source of income to the receiving parent and deducted from the gross income of the paying parent. If the alimony or maintenance is taxable (common in orders entered prior January 1, 2019) then use the unadjusted amount of maintenance.

The amount(s) of any pre-existing court order(s) for child support (Line 1c) should be deducted from gross income to the extent payment is actually made under such order(s).

The amount of legal responsibility a parent has for children not involved in this action, but living in his/her home, should be deducted from gross income on Line 1d. The amount entered on Line 1d should be 75% of the amount listed in the schedule of basic support obligations, which would represent 75% of a support obligation based only on the responsible parent's gross income, without any other adjustments, for the number of children for whom the parent is also responsible, pursuant to §14-10-115(6)(b), C.R.S.

If a parent has children not involved in this action and not living in that parent's home, and there is no pre- existing court order for child support for those children, then the amount of money payments actually paid by the parent in support of those children should be deducted from the parent's gross income on Line 1d. However, documented proof of money payments for support of those children is required and the amount listed on Line 1d cannot exceed the amount listed in the schedule of basic support obligations.

The adjustment applies to a party's natural or adopted children, but not to stepchildren, unless a prior court order has established a party's legal responsibility for them. Use of the adjustment is appropriate at the time of the establishment of a child support order or in a proceeding to modify an existing order. However, it may not be used to the extent the adjustment contributes to the calculation of a support order lower than the previously existing order for the children who are the subject of the modification proceeding.

If modifying an existing child support order, the amount of each parent's court-ordered contribution for post- secondary education for a child should be subtracted from each parent's gross income on Line 1e.

C) Basic Child Support Obligation (Amount from Schedule)

The basic child support obligation is determined using the Schedule of Basic Child Support Obligations. For combined monthly adjusted gross income amounts falling between amounts shown in the schedule, basic child support amounts should be interpolated. The number of children refers to children for whom the parents share joint legal responsibility and for whom support is being sought.

D) Child Care Costs

Childcare costs incurred due to employment or job search of either parent (minus federal tax credit if allowed by the IRS) are entered on Line 6a of Worksheet A and Line 10a of Worksheet B. Childcare costs incurred on behalf of the children due to the education of either parent are entered on Line 6b of Worksheet A and Line 10b of Worksheet B. Such costs should not exceed the level required to provide quality care from a licensed source for the children.

The credit against income tax for childcare due to employment or job search is provided under Sec. 44A of the Internal Revenue Code. The value of this tax credit, if allowed by the IRS, should be subtracted from actual costs for childcare due to employment or job search (refer to IRS Form 2441). The credit is only available to the parent that has the most overnights scheduled with the child(ren). In situations where the parent with fewer scheduled overnights pays work-related childcare, put the actual amount spent in this category on the form.

E) Health Insurance

Amounts paid by parties or by a parties' spouse/partner for health insurance premiums which cover the child(ren) subject to the order are apportioned between the parties. The amount included in the child support calculation is the amount of the health insurance premium actually attributable to the child(ren) subject to the order. If this amount is not available or cannot be verified, the total cost of the premium is divided by the total number of persons covered by the policy and then multiplied by the number of children covered by the policy who are subject to the order. This result is entered on Line 6c on Worksheet A or Line 10c on Worksheet B. A space to assist in this calculation is provided on page 3 of Worksheet A and page 2 of Worksheet B.

Health insurance includes medical, or medical and dental insurance carried by either parent or by the parties' spouse. The parent requesting an adjustment for health insurance premium costs must submit proof that the child(ren) is enrolled in an insurance plan and proof of the cost of the premium.

F) Extraordinary Medical Expenses

Any extraordinary medical expenses are entered on the worksheet (Line 6d on Worksheet A, Line 10d on Worksheet B) and added to the basic child support obligation. Extraordinary medical expenses, including copayments and deductible amounts, are uninsured expenses in excess of \$250.00 per child per year.

Extraordinary medical expenses include, but are not limited to, such costs as are reasonably necessary for orthodontia, dental treatment, asthma treatments, physical therapy, vision care, professional counseling or psychiatric therapy for behavioral or mental health disorders, and any uninsured chronic health problem.

G) Extraordinary Expenses

Other extraordinary expenses are entered on the worksheet (Line 6e on Worksheet A, Line 10e on Worksheet B) and added to the basic child support obligation. Other extraordinary expenses may include:

- Any expenses for attending any special or private elementary or secondary schools to meet the particular educational needs of the child or public-school mandatory school fees; and
- 2) Any expenses for transportation of the child, or the child and an accompanying

parent if the child is less than 12 years old, between the homes of the parents.

H) Extraordinary Factors actually diminishing the basic needs of the child.

Any additional factors that actually diminish the basic needs of the child may be considered for deductions from the basic child support obligation. The amount of any such factor is entered on the worksheet (Line 6f on Worksheet A, Line 10f on Worksheet B) and subtracted from the basic child support obligation.

Computation of Child Support—Sole Physical Care for 273 or more overnights per year (use Worksheet A)

To determine child support using Worksheet A, enter all forms of monthly gross income listed in Line 1 and then calculate monthly adjusted gross income on Line 2. Next, calculate each parent's percentage share of the total adjusted gross income on Line 3. Select the amount of child support from the Child Support Schedule (included below) based on the combined income on Line 2 and put the amount of child support in Line 4a. If the combined income on Line 2 is between the amounts listed on the Child Support Schedule, interpolate to determine the child support amount using the instructions in the next paragraph. Multiply the amount on Line 4a times each parent's percentage share in Line 3 to determine each parent's share of the basic obligation. If the monthly adjusted gross income of the parent with fewer overnights, or the parents' combined monthly adjusted gross income, is less than \$1500, use the Low-Income Adjustment Worksheet on page 2 to determine any low-income adjustment.

To interpolate, subtract the child support amount from the schedule associated with the listed combined income below the parties' actual combined income from the child support amount from the schedule associated with the listed combined income above the parties' actual combined income. Now, divide that number by 50. Next, multiply the result by the dollar amount the parties' actual combined income is above the listed combined income amount on the schedule and round to the nearest whole number. Add this number to the child support amount from the schedule associated with the listed combined income below the parties' actual combined income. This amount is the interpolated amount of child support. For example, if the parties' combined income is \$3,125 and there is 1 child subtract \$548 (the child support amount for \$3,100) from \$556 (the child support amount for \$3,150) for a result of \$8. Divide \$8 by 50 for a result of 0.16. Now multiply 0.16 times 25 (the amount \$3,125 is greater than \$3,100) for a result of \$4. Add \$4 to \$548 for an interpolated child support amount of \$552.

The total adjustments allowed for each parent are calculated by: i) adding the amount of expenses paid directly by each parent, as discussed in (D) through (G) above (Lines 6a through 6e); ii) subtracting any extraordinary adjustments discussed in (I) above (Line 6f); and iii) adding each parent's column. Calculate each parent's fair share of the adjustments by multiplying the amount in Line 7's Combined column by Line 3 for each parent. Please note that if the paying parent qualifies for the \$10 minimum order low-income adjustment, because their monthly adjusted gross income is less than \$650, the adjustments listed in Line 6 do not apply and the recommended child support order is \$10 for the paying parent, regardless of the number of children.

Add each parent's basic obligation (Line 4b, or Line 5 for the parent receiving any low-income adjustment) and each parent's share of adjustments (Line 8) to determine each parent's share of the total obligation. (If a parent qualifies for a low-income order of \$50/70/90/110/130/150 because their adjusted gross income is between \$650 and \$1,500, and Line 8 is 20% or more of their adjusted gross income, no adjustments are applied and the recommended order is \$50/70/90/110/130/150 and that amount should be listed on Line 11). On Line 10, bring down the amount from Line 7 of the parent with the least parenting time only. This is that parent's share of the adjustments. On Line 11, subtract Line 10 from Line 9. This is the amount payable as a child support order. If the result is a negative number, the recommended amount is \$0. Although a monetary obligation is computed for each parent as child support, the receiving parent's share is not entered on Line 11 because it is not payable to the other parent as child support. Instead, the receiving parent's share is presumed to be spent directly on the child.

J) Computation of Child Support—Shared Physical Care (use Worksheet B)

Where each parent exercises extensive physical care, (that is, spends at least 93 overnights per year) the Guideline provides that a child support obligation be computed for **each** parent by multiplying that parent's child support obligation by the percentage of time the child spends with the other parent. The respective child support obligations are then offset, with the parent owing more child support paying the difference between the two amounts.

Child support for cases with shared physical care is calculated using Worksheet B. An adjustment for shared physical care is made **only** when each parent has the child for more than ninety-two overnights per year. The proportion of time with each parent is computed on Lines 7 and 8. On Line 7 is entered the number of overnights spent with each parent. These must total 365.

When two or more children are included in the child support worksheet calculation and the parties have a different number of overnights with two or more of the children, the number of overnights used to determine child support is determined by adding together the number of overnights for each child and then dividing that number by the number of children included in the child support worksheet calculation. This adjustment, previously referred to as *Quam* analysis, is now included in statute at §14-10-115(8)(g). If the child spends part of the time in the physical care of another person (e.g. a grandparent), that time should be credited to the parent responsible for the child during that time. If neither parent or both parents have responsibility, the time should be divided between the parents. On Line 8, the percentage of time with each parent is calculated by dividing the number of overnights with each parent by 365.

On Line 4, the basic child support obligation from the child support schedule is entered. (Use the interpolation instructions in Paragraph I above, if necessary). This amount is then multiplied by 1.5 to calculate the shared care basic obligation. This amount is entered on Line 5. Each parent's share of the shared care support obligation based on the parent's percentage share of total income is calculated on Line 6 by multiplying the income share of each parent from Line 3 times the shared care support obligation from Line 5. The next step is to calculate the support obligation of each parent for the time the child(ren) spends with the other parent. This is done on Line 9 by multiplying the amount from Line 6 by the percentage found in Line 8 for the OTHER parent.

Adjustments to the shared care support obligation are entered on Line 10. The expenses, directly paid by each parent or by a parent's spouse/partner, for work-related net child care costs are entered on Line 10a, education- related child care on Line 10b, health insurance premiums on Line 10c, extraordinary medical expenses on Line 10d, extraordinary expenses on Line 10e, and extraordinary adjustments on Line 10f. The amounts from Lines 10a through 10e are added while the amount from Line 10f is subtracted, and the total is entered on Line 11.

The amounts entered on Line 11 for each parent are multiplied by each parent's income share from Line 3 and entered on Line 12 as each parent's fair share of the directly paid expenses. Subtracting the amount on Line 12 from Line 11 results in the amount each parent has paid in excess of their share of these expenses. This result is entered on Line 13, except that if the result is a negative number, zero is entered. By subtracting this excess amount from each parent's support obligation on Line 9, each parent's adjusted support obligation is entered on Line 14. Line 14 can be a negative number if a parent's excess direct payments of extraordinary expenses is greater than that parent's

proportionate share of basic support.

The child support order is listed on Line 15 by subtracting the lesser amount in Line 14 from the greater amount and entering the result in the column of the parent with the greater amount. The child support order amount cannot exceed the amount of child support that would otherwise be ordered to be paid if the parents did not share physical custody. Therefore, compare the Worksheet B to Worksheet A to determine which recommends the lowest amount.

Note that this shared physical care adjustment is an annual adjustment only and should not be used when the proportion of overnights exceeds twenty-five percent for a shorter period, e.g., a month. For example, child support is not reduced during a month long summer visitation.

If either of the parents is directly paying a disproportionate amount of the Basic Support Obligation (clothing, housing, food, ordinary medical expenses, for example) the Recommended Child Support Order amount may be deviated from in accordance with Section 14-10-115(8)(e), C.R.S.

K) Computation of Child Support—Split Physical Care

Split care refers to a situation in which there is more than one child and each parent has physical care of at least one of the children or they share care of some, but not all, children. In a split care situation, the support is calculated by using two Worksheets A, or a combination of Worksheets A and B, to determine the support each parent owes the other. The resulting obligations are then offset, with one parent owing the other the difference as a child support order.

Begin by working a Worksheet A calculation for one parent. List the child(ren) for whom the other parent has sole physical care. Enter each parent's income and the appropriate deductions to determine a combined adjusted gross income figure. On Line 4, enter the amount from the support schedule for the combined income level for the number of children living with the other parent only. Other expenses should be entered only to the extent that they are related to that child(ren). For example, consider a parent who covers all three children on his health insurance plan, the children's portion of which is \$150.00 per month. If that parent has sole physical care of one child, \$100.00 is entered on Line 6c on the worksheet for his obligation, while \$50.00 is entered on the same line when calculating the other parent's obligation on a separate Worksheet A.

Worksheet A is then completed for that parent. Next, calculate a Worksheet A amount for the other parent based on the number of children living with the first parent or do a Worksheet B for any children whose physical care is shared. Then subtract the lesser of the two total amounts from the greater and use the difference between these two obligations as the child support order for the parent with the larger of the two obligations.

L) Post-Secondary Educational Expenses

For child support orders established on or after July 1, 1997, post-secondary education expenses can be ordered by the court *only* upon written agreement by the parents *and* approval by the Court. These approved expenses should be included on the Support Order on the line for monthly current support.

4. Modification

The provisions of a child support order may be modified only if there is a substantial and continuing change of circumstances. If application of the Guideline would result in a new order that is less than ten percent different, then the circumstances are considered not to be a substantial and continuing change.

This form is a synopsis only of the Guideline. For additional information, please refer to the entire text of the Guideline found I win §14-10-115, C.R.S., as amended, or consult legal counsel.

5. Basic Child Support Obligation

Obligor's Adjusted Gross Income

Gross Income	1 Child	2 Children	3 Children	4 Children	5 Children	6+ Children
\$0 to \$650	10	10	10	10	10	10
\$651 to \$1500	50	70	90	110	130	150

Combined Adjusted Gross Income

Gross Income	1 Child	2 Children	3 Children	4 Children	5 Children	6+ Children
1500.00	50	70	90	110	130	150
1550.00	85	105	125	145	165	185
1600.00	120	140	160	180	200	220
1650.00	155	175	195	215	235	255
1700.00	190	210	230	250	270	290
1750.00	225	245	265	285	305	325
1800.00	260	280	300	320	340	360
1850.00	295	315	335	355	375	395
1900.00	330	350	370	390	410	430
1950.00	360	385	405	425	445	465
2000.00	368	420	440	460	480	500
2050.00	377	455	475	495	515	535
2100.00	385	490	510	530	550	570
2150.00	393	525	545	565	585	605
2200.00	401	560	580	600	620	640
2250.00	410	595	615	635	655	675
2300.00	418	630	650	670	690	710
2350.00	426	658	685	705	725	745
2400.00	435	671	720	740	760	780
2450.00	443	683	755	775	795	815
2500.00	451	696	790	810	830	850
2550.00	459	709	825	845	865	885
2600.00	468	722	860	880	900	920
2650.00	476	734	895	915	935	955
2700.00	484	747	913	950	970	990

Gross Income	1 Child	2 Children	3 Children	4 Children	5 Children	6+ Children
Gross income	i Oillia	2 Offination	o ominarem	4 Ollilaren	o ominarem	o. Omiaren
2750.00	493	760	928	985	1005	1025
2800.00	501	772	944	1020	1040	1060
2850.00	509	785	959	1055	1075	1095
2900.00	517	797	974	1087	1110	1130
2950.00	525	809	988	1103	1145	1165
3000.00	533	821	1002	1119	1180	1200
3050.00	541	833	1016	1135	1215	1235
3100.00	548	844	1030	1150	1250	1270
3150.00	556	856	1044	1166	1283	1305
3200.00	564	868	1058	1182	1300	1340
3250.00	572	880	1072	1198	1318	1375
3300.00	580	892	1086	1214	1335	1410
3350.00	588	904	1101	1229	1352	1445
3400.00	596	915	1115	1245	1370	1480
3450.00	604	928	1129	1261	1388	1508
3500.00	612	940	1144	1278	1406	1529
3550.00	620	953	1160	1295	1425	1549
3600.00	628	965	1175	1312	1444	1569
3650.00	636	977	1189	1328	1460	1587
3700.00	643	987	1202	1342	1477	1605
3750.00	650	998	1215	1357	1493	1622
3800.00	657	1009	1228	1372	1509	1640
3850.00	664	1020	1241	1386	1525	1658
3900.00	671	1031	1254	1401	1541	1675
3950.00	678	1042	1267	1416	1557	1693
4000.00	685	1053	1280	1430	1573	1710
4050.00	692	1063	1294	1445	1589	1728
4100.00	699	1074	1306	1459	1605	1744
4150.00	706	1084	1319	1473	1620	1761
4200.00	713	1095	1331	1487	1635	1778
4250.00	720	1105	1344	1501	1651	1794
4300.00	727	1115	1356	1515	1666	1811
4350.00	734	1126	1368	1529	1681	1828
4400.00	741	1136	1381	1542	1697	1844
4450.00	747	1147	1393	1556	1712	1861
4500.00	754	1157	1406	1570	1727	1878
4550.00	761	1167	1418	1584	1743	1894
4600.00	768	1178	1431	1598	1758	1911
4650.00	775	1188	1443	1612	1773	1928

Gross Income	1 Child	2 Children	3 Children	4 Children	5 Children	6+ Children
Gross modific	ı oıma	2 Omnaron	o ominarem	4 Olillaron	o ominaron	o. Omiaion
4700.00	782	1199	1456	1626	1789	1944
4750.00	788	1209	1467	1639	1803	1960
4800.00	795	1218	1478	1651	1817	1975
4850.00	801	1227	1489	1664	1830	1989
4900.00	808	1237	1500	1676	1844	2004
4950.00	814	1246	1511	1688	1857	2019
5000.00	820	1256	1523	1701	1871	2033
5050.00	827	1265	1534	1713	1884	2048
5100.00	833	1274	1545	1725	1898	2063
5150.00	840	1284	1556	1738	1911	2078
5200.00	846	1293	1567	1750	1925	2092
5250.00	852	1303	1578	1762	1938	2107
5300.00	859	1312	1589	1774	1952	2122
5350.00	865	1322	1600	1787	1965	2136
5400.00	871	1330	1610	1798	1978	2150
5450.00	875	1337	1617	1806	1987	2160
5500.00	879	1343	1624	1814	1996	2169
5550.00	883	1349	1631	1822	2005	2179
5600.00	887	1355	1639	1830	2013	2189
5650.00	891	1361	1646	1838	2022	2198
5700.00	896	1367	1653	1846	2031	2208
5750.00	900	1373	1660	1854	2040	2217
5800.00	904	1379	1667	1862	2049	2227
5850.00	908	1385	1674	1870	2057	2236
5900.00	912	1391	1682	1878	2066	2246
5950.00	916	1397	1689	1886	2075	2256
6000.00	920	1404	1696	1894	2084	2265
6050.00	924	1410	1703	1902	2093	2275
6100.00	928	1416	1710	1910	2101	2284
6150.00	932	1422	1717	1918	2110	2294
6200.00	937	1428	1725	1926	2119	2303
6250.00	941	1434	1732	1934	2128	2313
6300.00	945	1440	1739	1942	2136	2322
6350.00	949	1446	1746	1950	2145	2332
6400.00	953	1452	1753	1958	2154	2341
6450.00	957	1458	1760	1966	2162	2351
6500.00	961	1464	1767	1974	2171	2360
6550.00	965	1470	1774	1982	2180	2370
6600.00	969	1476	1782	1990	2189	2379

Gross Income	1 Child	2 Children	3 Children	4 Children	5 Children	6+ Children
6650.00	973	1482	1789	1998	2198	2389
6700.00	977	1488	1796	2006	2207	2399
6750.00	981	1494	1803	2014	2216	2408
6800.00	985	1500	1810	2022	2225	2418
6850.00	989	1506	1818	2030	2233	2428
6900.00	993	1512	1825	2038	2242	2437
6950.00	997	1518	1832	2047	2251	2447
7000.00	1001	1524	1839	2055	2260	2457
7050.00	1005	1530	1847	2063	2269	2466
7100.00	1009	1536	1854	2071	2278	2476
7150.00	1013	1542	1861	2079	2287	2486
7200.00	1017	1548	1868	2087	2296	2495
7250.00	1021	1554	1876	2095	2304	2505
7300.00	1025	1560	1883	2103	2313	2515
7350.00	1029	1567	1890	2111	2322	2524
7400.00	1033	1573	1897	2119	2331	2534
7450.00	1037	1579	1904	2127	2340	2544
7500.00	1041	1585	1912	2135	2349	2553
7550.00	1045	1591	1919	2143	2358	2563
7600.00	1049	1597	1926	2151	2367	2572
7650.00	1053	1603	1933	2159	2375	2582
7700.00	1057	1608	1940	2167	2384	2591
7750.00	1061	1614	1947	2175	2392	2600
7800.00	1063	1618	1952	2180	2398	2607
7850.00	1066	1622	1956	2184	2403	2612
7900.00	1068	1625	1959	2188	2407	2617
7950.00	1070	1628	1963	2193	2412	2622
8000.00	1072	1631	1967	2197	2416	2627
8050.00	1074	1634	1970	2201	2421	2632
8100.00	1077	1638	1974	2205	2426	2637
8150.00	1079	1641	1978	2209	2430	2642
8200.00	1081	1644	1982	2214	2435	2647
8250.00	1083	1647	1985	2218	2439	2652
8300.00	1085	1651	1989	2222	2444	2657
8350.00	1088	1654	1993	2226	2449	2662
8400.00	1090	1657	1997	2230	2453	2667
8450.00	1092	1660	2000	2234	2458	2672
8500.00	1094	1664	2004	2239	2463	2677
8550.00	1097	1667	2008	2243	2467	2682

Gross Income	1 Child	2 Children	3 Children	4 Children	5 Children	6+ Children
0.0000			0 00.0		0 0 1111 411	
8600.00	1099	1670	2012	2247	2472	2687
8650.00	1101	1673	2015	2251	2476	2692
8700.00	1103	1677	2019	2255	2481	2697
8750.00	1105	1680	2023	2260	2486	2702
8800.00	1108	1683	2027	2264	2490	2707
8850.00	1110	1686	2030	2268	2495	2712
8900.00	1112	1690	2034	2272	2499	2717
8950.00	1115	1693	2038	2277	2504	2722
9000.00	1117	1697	2042	2281	2510	2728
9050.00	1119	1700	2047	2286	2515	2733
9100.00	1122	1704	2051	2291	2520	2739
9150.00	1125	1708	2055	2296	2525	2745
9200.00	1130	1716	2065	2307	2537	2758
9250.00	1135	1724	2075	2317	2549	2771
9300.00	1141	1732	2084	2328	2561	2784
9350.00	1146	1740	2094	2339	2573	2796
9400.00	1151	1748	2103	2350	2585	2809
9450.00	1157	1756	2113	2360	2596	2822
9500.00	1162	1764	2123	2371	2608	2835
9550.00	1167	1772	2132	2382	2620	2848
9600.00	1172	1780	2142	2393	2632	2861
9650.00	1178	1788	2152	2403	2644	2874
9700.00	1183	1796	2161	2414	2656	2887
9750.00	1188	1804	2171	2425	2667	2899
9800.00	1194	1812	2181	2436	2679	2912
9850.00	1199	1820	2190	2446	2691	2925
9900.00	1204	1828	2200	2457	2703	2938
9950.00	1210	1836	2209	2468	2715	2951
10000.00	1215	1844	2219	2479	2727	2964
10050.00	1220	1852	2229	2489	2738	2977
10100.00	1226	1860	2238	2500	2750	2990
10150.00	1231	1868	2248	2511	2762	3002
10200.00	1236	1876	2258	2522	2774	3015
10250.00	1242	1884	2267	2533	2786	3028
10300.00	1247	1892	2277	2543	2798	3041
10350.00	1252	1901	2287	2554	2809	3054
10400.00	1258	1909	2296	2565	2821	3067
10450.00	1262	1914	2303	2572	2830	3076
10500.00	1265	1920	2309	2579	2837	3084

Gross Income	1 Child	2 Children	3 Children	4 Children	5 Children	6+ Children
Gross modific	i Oiiiia	2 Omnaron	o ominarem	4 Olillaron	o ominaron	o. Gilliaren
10550.00	1269	1925	2315	2586	2845	3092
10600.00	1272	1930	2322	2593	2853	3101
10650.00	1276	1936	2328	2600	2860	3109
10700.00	1280	1941	2334	2607	2868	3117
10750.00	1283	1946	2340	2614	2875	3126
10800.00	1287	1952	2346	2621	2883	3134
10850.00	1291	1957	2353	2628	2891	3142
10900.00	1294	1962	2359	2635	2898	3150
10950.00	1298	1968	2365	2642	2906	3159
11000.00	1301	1973	2371	2649	2913	3167
11050.00	1305	1978	2377	2655	2921	3175
11100.00	1309	1984	2383	2662	2929	3183
11150.00	1312	1989	2390	2669	2936	3192
11200.00	1316	1994	2396	2676	2944	3200
11250.00	1320	2000	2402	2683	2951	3208
11300.00	1323	2005	2408	2690	2959	3216
11350.00	1327	2010	2414	2697	2967	3225
11400.00	1330	2016	2421	2704	2974	3233
11450.00	1334	2021	2427	2711	2982	3241
11500.00	1338	2026	2433	2718	2989	3250
11550.00	1341	2032	2439	2725	2997	3258
11600.00	1345	2037	2445	2731	3005	3266
11650.00	1349	2043	2452	2738	3012	3274
11700.00	1352	2048	2457	2745	3019	3282
11750.00	1355	2052	2463	2751	3026	3289
11800.00	1359	2057	2468	2757	3032	3296
11850.00	1362	2062	2473	2763	3039	3303
11900.00	1365	2066	2479	2769	3045	3310
11950.00	1368	2071	2484	2775	3052	3318
12000.00	1372	2076	2489	2781	3059	3325
12050.00	1375	2080	2495	2786	3065	3332
12100.00	1378	2085	2500	2792	3072	3339
12150.00	1382	2090	2505	2798	3078	3346
12200.00	1385	2095	2511	2804	3085	3353
12250.00	1388	2099	2516	2810	3091	3360
12300.00	1391	2104	2521	2816	3098	3367
12350.00	1395	2109	2527	2822	3104	3375
12400.00	1398	2113	2532	2828	3111	3382
12450.00	1401	2118	2537	2834	3118	3389

Gross Income	1 Child	2 Children	3 Children	4 Children	5 Children	6+ Children
Groco moomo	. •	2 0	o ommunom	4 Gilliaron	o ommaron	o ominaron
12500.00	1405	2123	2543	2840	3124	3396
12550.00	1408	2128	2548	2846	3131	3403
12600.00	1411	2132	2553	2852	3137	3410
12650.00	1414	2137	2559	2858	3144	3417
12700.00	1418	2142	2564	2864	3150	3424
12750.00	1421	2146	2569	2870	3157	3431
12800.00	1424	2151	2575	2876	3163	3439
12850.00	1427	2156	2580	2882	3170	3446
12900.00	1431	2160	2585	2888	3176	3453
12950.00	1434	2165	2591	2894	3184	3461
13000.00	1438	2171	2598	2903	3193	3471
13050.00	1441	2177	2606	2911	3202	3480
13100.00	1444	2183	2613	2919	3211	3490
13150.00	1448	2188	2621	2927	3220	3500
13200.00	1451	2194	2628	2936	3229	3510
13250.00	1455	2200	2636	2944	3239	3520
13300.00	1458	2205	2643	2952	3248	3530
13350.00	1462	2211	2651	2961	3257	3540
13400.00	1465	2217	2658	2969	3266	3550
13450.00	1469	2223	2666	2977	3275	3560
13500.00	1472	2228	2673	2986	3284	3570
13550.00	1475	2234	2680	2994	3293	3580
13600.00	1479	2240	2688	3002	3303	3590
13650.00	1482	2246	2695	3011	3312	3600
13700.00	1486	2251	2703	3019	3321	3610
13750.00	1489	2257	2710	3027	3330	3620
13800.00	1493	2263	2718	3036	3339	3630
13850.00	1496	2268	2725	3044	3348	3640
13900.00	1500	2274	2733	3052	3358	3650
13950.00	1503	2280	2740	3061	3367	3660
14000.00	1506	2286	2748	3069	3376	3670
14050.00	1510	2291	2755	3077	3385	3680
14100.00	1513	2297	2762	3086	3394	3690
14150.00	1517	2303	2770	3094	3403	3699
14200.00	1520	2309	2777	3102	3413	3709
14250.00	1524	2314	2783	3109	3420	3717
14300.00	1528	2319	2789	3115	3427	3725
14350.00	1532	2325	2795	3122	3434	3732
14400.00	1536	2330	2800	3128	3441	3740

Gross Income	1 Child	2 Children	3 Children	4 Children	5 Children	6+ Children
14450.00	1540	2336	2806	3134	3448	3748
14500.00	1544	2341	2812	3141	3455	3755
14550.00	1548	2346	2817	3147	3462	3763
14600.00	1552	2352	2823	3153	3469	3771
14650.00	1556	2357	2829	3160	3476	3778
14700.00	1560	2362	2835	3166	3483	3786
14750.00	1564	2368	2840	3173	3490	3793
14800.00	1568	2373	2846	3179	3497	3801
14850.00	1572	2379	2852	3185	3504	3809
14900.00	1576	2384	2857	3192	3511	3816
14950.00	1580	2389	2863	3198	3518	3824
15000.00	1584	2395	2869	3204	3525	3832
15050.00	1588	2400	2875	3211	3532	3839
15100.00	1592	2406	2880	3217	3539	3847
15150.00	1596	2411	2886	3223	3545	3854
15200.00	1599	2416	2891	3229	3552	3861
15250.00	1603	2421	2896	3235	3558	3868
15300.00	1607	2426	2901	3241	3565	3875
15350.00	1610	2431	2907	3247	3571	3882
15400.00	1614	2436	2912	3253	3578	3889
15450.00	1618	2441	2917	3258	3584	3896
15500.00	1621	2445	2922	3264	3591	3903
15550.00	1623	2448	2926	3268	3595	3908
15600.00	1625	2451	2929	3272	3599	3912
15650.00	1627	2454	2933	3276	3603	3917
15700.00	1629	2457	2936	3280	3607	3921
15750.00	1630	2459	2939	3283	3612	3926
15800.00	1632	2462	2943	3287	3616	3930
15850.00	1634	2465	2946	3291	3620	3935
15900.00	1636	2468	2950	3295	3624	3940
15950.00	1638	2471	2953	3299	3628	3944
16000.00	1639	2473	2957	3302	3633	3949
16050.00	1641	2476	2960	3306	3637	3953
16100.00	1643	2479	2963	3310	3641	3958
16150.00	1645	2482	2967	3314	3645	3962
16200.00	1647	2485	2970	3318	3649	3967
16250.00	1649	2487	2974	3322	3654	3972
16300.00	1650	2490	2977	3325	3658	3976
16350.00	1652	2493	2980	3329	3662	3981

Gross Income	1 Child	2 Children	3 Children	4 Children	5 Children	6+ Children
Gross modific	i Oiiiia	2 Omnaron	o ominaron	4 Olillaron	o ominaron	o. Omiaich
16400.00	1654	2496	2984	3333	3666	3985
16450.00	1656	2499	2987	3337	3670	3990
16500.00	1658	2501	2991	3341	3675	3994
16550.00	1659	2504	2994	3344	3679	3999
16600.00	1661	2507	2998	3348	3683	4004
16650.00	1663	2510	3001	3352	3687	4008
16700.00	1665	2513	3004	3356	3691	4013
16750.00	1667	2515	3008	3360	3696	4017
16800.00	1668	2518	3011	3364	3700	4022
16850.00	1670	2521	3015	3367	3704	4026
16900.00	1672	2524	3018	3371	3708	4031
16950.00	1674	2527	3021	3375	3712	4035
17000.00	1676	2529	3025	3379	3717	4040
17050.00	1678	2532	3028	3383	3721	4045
17100.00	1679	2535	3032	3386	3725	4049
17150.00	1681	2538	3035	3390	3729	4054
17200.00	1683	2541	3039	3394	3733	4058
17250.00	1685	2543	3042	3398	3738	4063
17300.00	1687	2546	3045	3402	3742	4067
17350.00	1688	2549	3049	3406	3746	4072
17400.00	1690	2552	3052	3409	3750	4077
17450.00	1692	2555	3056	3413	3754	4081
17500.00	1694	2557	3059	3417	3759	4086
17550.00	1696	2560	3063	3421	3763	4090
17600.00	1698	2564	3067	3426	3769	4096
17650.00	1701	2568	3072	3431	3774	4103
17700.00	1704	2572	3076	3436	3780	4109
17750.00	1706	2576	3081	3441	3785	4115
17800.00	1709	2580	3085	3446	3791	4121
17850.00	1711	2583	3090	3451	3797	4127
17900.00	1714	2587	3095	3457	3802	4133
17950.00	1717	2591	3099	3462	3808	4139
18000.00	1719	2595	3104	3467	3813	4145
18050.00	1722	2599	3108	3472	3819	4151
18100.00	1724	2603	3113	3477	3825	4157
18150.00	1727	2607	3117	3482	3830	4164
18200.00	1730	2611	3122	3487	3836	4170
18250.00	1732	2615	3127	3492	3842	4176
18300.00	1735	2618	3131	3497	3847	4182

Gross Income	1 Child	2 Children	3 Children	4 Children	5 Children	6+ Children
	1 011110	2 0	o ominaron	4 Gilliar Gil	o onmaron	O · Oimaion
18350.00	1738	2622	3136	3503	3853	4188
18400.00	1740	2626	3140	3508	3858	4194
18450.00	1743	2630	3145	3513	3864	4200
18500.00	1745	2634	3149	3518	3870	4206
18550.00	1748	2638	3154	3523	3875	4212
18600.00	1751	2642	3159	3528	3881	4219
18650.00	1753	2646	3163	3533	3887	4225
18700.00	1756	2650	3168	3538	3892	4231
18750.00	1758	2653	3172	3543	3898	4237
18800.00	1761	2657	3177	3549	3903	4243
18850.00	1764	2661	3181	3554	3909	4249
18900.00	1766	2665	3186	3559	3915	4255
18950.00	1769	2669	3191	3564	3920	4261
19000.00	1771	2673	3195	3569	3926	4267
19050.00	1774	2677	3200	3574	3931	4274
19100.00	1777	2681	3204	3579	3937	4280
19150.00	1779	2685	3209	3584	3943	4286
19200.00	1782	2689	3213	3589	3948	4292
19250.00	1785	2692	3218	3595	3954	4298
19300.00	1787	2696	3223	3600	3960	4304
19350.00	1790	2700	3227	3605	3965	4310
19400.00	1792	2704	3232	3610	3971	4316
19450.00	1795	2708	3236	3615	3976	4322
19500.00	1798	2712	3241	3620	3982	4328
19550.00	1800	2716	3245	3625	3988	4335
19600.00	1803	2720	3250	3630	3993	4341
19650.00	1805	2724	3255	3635	3999	4347
19700.00	1808	2727	3259	3640	4005	4353
19750.00	1811	2731	3264	3646	4010	4359
19800.00	1813	2735	3268	3651	4016	4365
19850.00	1816	2739	3273	3656	4021	4371
19900.00	1819	2743	3277	3661	4027	4377
19950.00	1821	2747	3282	3666	4033	4383
20000.00	1824	2751	3287	3671	4038	4390
20050.00	1826	2755	3291	3676	4044	4396
20100.00	1829	2759	3296	3681	4049	4402
20150.00	1832	2762	3300	3686	4055	4408
20200.00	1834	2766	3305	3692	4061	4414
20250.00	1837	2770	3309	3697	4066	4420

Gross Income	1 Child	2 Children	3 Children	4 Children	5 Children	6+ Children
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20300.00	1839	2774	3314	3702	4072	4426
20350.00	1842	2778	3319	3707	4078	4432
20400.00	1845	2782	3323	3712	4083	4438
20450.00	1847	2786	3328	3717	4089	4445
20500.00	1850	2790	3332	3722	4094	4451
20550.00	1853	2794	3337	3727	4100	4457
20600.00	1855	2797	3341	3732	4106	4463
20650.00	1858	2801	3346	3738	4111	4469
20700.00	1860	2805	3351	3743	4117	4475
20750.00	1863	2809	3355	3748	4123	4481
20800.00	1866	2813	3360	3753	4128	4487
20850.00	1868	2817	3364	3758	4134	4493
20900.00	1871	2821	3369	3763	4139	4500
20950.00	1873	2825	3373	3768	4145	4506
21000.00	1876	2829	3378	3773	4151	4512
21050.00	1879	2832	3383	3778	4156	4518
21100.00	1881	2836	3387	3784	4162	4524
21150.00	1884	2840	3392	3789	4167	4530
21200.00	1887	2844	3396	3794	4173	4536
21250.00	1889	2848	3401	3799	4179	4542
21300.00	1892	2852	3405	3804	4184	4548
21350.00	1894	2856	3410	3809	4190	4554
21400.00	1897	2860	3415	3814	4196	4561
21450.00	1900	2864	3419	3819	4201	4567
21500.00	1902	2867	3424	3824	4207	4573
21550.00	1905	2871	3428	3829	4212	4579
21600.00	1907	2875	3433	3835	4218	4585
21650.00	1910	2879	3438	3840	4224	4591
21700.00	1913	2883	3442	3845	4229	4597
21750.00	1915	2887	3447	3850	4235	4603
21800.00	1918	2891	3451	3855	4241	4609
21850.00	1921	2895	3456	3860	4246	4616
21900.00	1923	2899	3460	3865	4252	4622
21950.00	1926	2902	3465	3870	4257	4628
22000.00	1928	2906	3470	3875	4263	4634
22050.00	1931	2910	3474	3881	4269	4640
22100.00	1934	2914	3479	3886	4274	4646
22150.00	1936	2918	3483	3891	4280	4652
22200.00	1939	2922	3488	3896	4285	4658

Gross Income	1 Child	2 Children	3 Children	4 Children	5 Children	6+ Children
22250.00	1941	2926	3492	3901	4291	4664
22300.00	1944	2930	3497	3906	4297	4671
22350.00	1947	2934	3502	3911	4302	4677
22400.00	1949	2937	3506	3916	4308	4683
22450.00	1952	2941	3511	3921	4314	4689
22500.00	1955	2945	3515	3927	4319	4695
22550.00	1957	2949	3520	3932	4325	4701
22600.00	1960	2953	3524	3937	4330	4707
22650.00	1962	2957	3529	3942	4336	4713
22700.00	1965	2961	3534	3947	4342	4719
22750.00	1968	2965	3538	3952	4347	4725
22800.00	1970	2969	3543	3957	4353	4732
22850.00	1973	2972	3547	3962	4359	4738
22900.00	1975	2976	3552	3967	4364	4744
22950.00	1978	2980	3556	3973	4370	4750
23000.00	1981	2984	3561	3978	4375	4756
23050.00	1983	2988	3566	3983	4381	4762
23100.00	1986	2992	3570	3988	4387	4768
23150.00	1989	2996	3575	3993	4392	4774
23200.00	1991	3000	3579	3998	4398	4780
23250.00	1994	3004	3584	4003	4404	4787
23300.00	1998	3010	3591	4011	4412	4796
23350.00	2002	3016	3598	4019	4421	4806
23400.00	2006	3022	3606	4027	4430	4816
23450.00	2010	3028	3613	4035	4439	4825
23500.00	2014	3034	3620	4044	4448	4835
23550.00	2018	3040	3627	4052	4457	4844
23600.00	2022	3046	3634	4060	4466	4854
23650.00	2026	3052	3642	4068	4474	4864
23700.00	2030	3058	3649	4076	4483	4873
23750.00	2034	3064	3656	4084	4492	4883
23800.00	2038	3070	3663	4092	4501	4893
23850.00	2042	3076	3670	4100	4510	4902
23900.00	2046	3082	3678	4108	4519	4912
23950.00	2050	3088	3685	4116	4528	4922
24000.00	2054	3094	3692	4124	4536	4931
24050.00	2058	3100	3699	4132	4545	4941
24100.00	2062	3106	3707	4140	4554	4950
24150.00	2066	3112	3714	4148	4563	4960

Gross Income	1 Child	2 Children	3 Children	4 Children	5 Children	6+ Children
24200.00	2070	3118	3721	4156	4572	4970
24250.00	2074	3124	3728	4164	4581	4979
24300.00	2078	3130	3735	4172	4590	4989
24350.00	2082	3137	3743	4180	4598	4999
24400.00	2086	3143	3750	4188	4607	5008
24450.00	2090	3149	3757	4197	4616	5018
24500.00	2094	3155	3764	4205	4625	5027
24550.00	2098	3161	3771	4213	4634	5037
24600.00	2102	3167	3779	4221	4643	5047
24650.00	2106	3173	3786	4229	4652	5056
24700.00	2110	3179	3793	4237	4661	5066
24750.00	2114	3185	3800	4245	4669	5076
24800.00	2118	3191	3807	4253	4678	5085
24850.00	2122	3197	3815	4261	4687	5095
24900.00	2126	3203	3822	4269	4696	5104
24950.00	2130	3209	3829	4277	4705	5114
25000.00	2134	3215	3836	4285	4714	5124
25050.00	2138	3221	3844	4293	4723	5133
25100.00	2142	3227	3851	4301	4731	5143
25150.00	2146	3233	3858	4309	4740	5153
25200.00	2150	3239	3865	4317	4749	5162
25250.00	2154	3245	3872	4325	4758	5172
25300.00	2158	3251	3880	4333	4767	5182
25350.00	2162	3257	3887	4342	4776	5191
25400.00	2166	3263	3894	4350	4785	5201
25450.00	2170	3269	3901	4358	4793	5210
25500.00	2174	3276	3908	4366	4802	5220
25550.00	2178	3282	3916	4374	4811	5230
25600.00	2182	3288	3923	4382	4820	5239
25650.00	2186	3294	3930	4390	4829	5249
25700.00	2190	3300	3937	4398	4838	5259
25750.00	2194	3306	3944	4406	4847	5268
25800.00	2198	3312	3952	4414	4855	5278
25850.00	2202	3318	3959	4422	4864	5287
25900.00	2206	3324	3966	4430	4873	5297
25950.00	2210	3330	3973	4438	4882	5307
26000.00	2214	3336	3981	4446	4891	5316
26050.00	2218	3342	3988	4454	4900	5326
26100.00	2222	3348	3995	4462	4909	5336

Gross Income	1 Child	2 Children	3 Children	4 Children	5 Children	6+ Children
26150.00	2226	3354	4002	4470	4917	5345
26200.00	2230	3360	4009	4478	4926	5355
26250.00	2234	3366	4017	4486	4935	5365
26300.00	2238	3372	4024	4495	4944	5374
26350.00	2242	3378	4031	4503	4953	5384
26400.00	2247	3384	4038	4511	4962	5393
26450.00	2251	3390	4045	4519	4971	5403
26500.00	2255	3396	4053	4527	4979	5413
26550.00	2259	3402	4060	4535	4988	5422
26600.00	2263	3408	4067	4543	4997	5432
26650.00	2267	3415	4074	4551	5006	5442
26700.00	2271	3421	4081	4559	5015	5451
26750.00	2275	3427	4089	4567	5024	5461
26800.00	2279	3433	4096	4575	5033	5470
26850.00	2283	3439	4103	4583	5041	5480
26900.00	2287	3445	4110	4591	5050	5490
26950.00	2291	3451	4118	4599	5059	5499
27000.00	2295	3457	4125	4607	5068	5509
27050.00	2299	3463	4132	4615	5077	5519
27100.00	2303	3469	4139	4623	5086	5528
27150.00	2307	3475	4146	4631	5095	5538
27200.00	2311	3481	4154	4640	5103	5547
27250.00	2315	3487	4161	4648	5112	5557
27300.00	2319	3493	4168	4656	5121	5567
27350.00	2323	3499	4175	4664	5130	5576
27400.00	2327	3505	4182	4672	5139	5586
27450.00	2331	3511	4190	4680	5148	5596
27500.00	2335	3517	4197	4688	5157	5605
27550.00	2339	3523	4204	4696	5165	5615
27600.00	2343	3529	4211	4704	5174	5625
27650.00	2347	3535	4218	4712	5183	5634
27700.00	2351	3541	4226	4720	5192	5644
27750.00	2355	3547	4233	4728	5201	5653
27800.00	2359	3554	4240	4736	5210	5663
27850.00	2363	3560	4247	4744	5219	5673
27900.00	2367	3566	4255	4752	5228	5682
27950.00	2371	3572	4262	4760	5236	5692
28000.00	2375	3578	4269	4768	5245	5702
28050.00	2379	3584	4276	4776	5254	5711

Gross Income	1 Child	2 Children	3 Children	4 Children	5 Children	6+ Children
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28100.00	2383	3590	4283	4785	5263	5721
28150.00	2387	3596	4291	4793	5272	5730
28200.00	2391	3602	4298	4801	5281	5740
28250.00	2395	3608	4305	4809	5290	5750
28300.00	2399	3614	4312	4817	5298	5759
28350.00	2403	3620	4319	4825	5307	5769
28400.00	2407	3626	4327	4833	5316	5779
28450.00	2411	3632	4334	4841	5325	5788
28500.00	2415	3638	4341	4849	5334	5798
28550.00	2419	3644	4348	4857	5343	5808
28600.00	2423	3650	4355	4865	5352	5817
28650.00	2427	3656	4363	4873	5360	5827
28700.00	2431	3662	4370	4881	5369	5836
28750.00	2435	3668	4377	4889	5378	5846
28800.00	2439	3674	4384	4897	5387	5856
28850.00	2443	3680	4392	4905	5396	5865
28900.00	2447	3686	4399	4913	5405	5875
28950.00	2451	3692	4406	4921	5414	5885
29000.00	2455	3699	4413	4929	5422	5894
29050.00	2459	3705	4420	4938	5431	5904
29100.00	2463	3711	4428	4946	5440	5913
29150.00	2467	3717	4435	4954	5449	5923
29200.00	2471	3723	4442	4962	5458	5933
29250.00	2475	3729	4449	4970	5467	5942
29300.00	2479	3735	4456	4978	5476	5952
29350.00	2483	3741	4464	4986	5484	5962
29400.00	2487	3747	4471	4994	5493	5971
29450.00	2491	3753	4478	5002	5502	5981
29500.00	2495	3759	4485	5010	5511	5990
29550.00	2499	3765	4492	5018	5520	6000
29600.00	2503	3771	4500	5026	5529	6010
29650.00	2507	3777	4507	5034	5538	6019
29700.00	2511	3783	4514	5042	5546	6029
29750.00	2515	3789	4521	5050	5555	6039
29800.00	2519	3795	4529	5058	5564	6048
29850.00	2523	3801	4536	5066	5573	6058
29900.00	2527	3807	4543	5074	5582	6068
29950.00	2531	3813	4550	5083	5591	6077
30000.00	2535	3819	4557	5091	5600	6087