

In the Supreme Court of the State of Idaho

IN RE: AMENDMENTS TO THE CHILD)
SUPPORT GUIDELINES IN THE IDAHO RULES)
OF FAMILY LAW PROCEDURE (I.R.F.L.P.))
RULE 126)

ORDER

The Court, having received a recommendation from the Child Support Guidelines Committee to amend the Tax Benefit Per Exemption Charts in the Child Support Guidelines to reflect amendments to the federal and state tax codes effective January 1, 2018, and the Court having fully considered the same;

NOW, THEREFORE, IT IS HEREBY ORDERED that the Child Support Guidelines, as they appear in the Idaho Rules of Family Law Procedure (I.R.F.L.P) in the volume published by the Idaho Code Commission, are amended as follows:

1. Federal and Idaho Tax Benefit Per Exemption charts in Rule 126 of the Idaho Rules of Family Law Procedure (I.R.F.L.P.) are amended as follows:

Rule 126. Idaho Child Support Guidelines.

(H) Adjustments to the award of child support.

1. Child care costs. A basic child support calculation does not cover work-related child care expenses. The court may order a sharing of reasonable work-related child care expenses incurred by either party in proportion to their Guideline Income. If the court imputes income to a student parent, then the court may order up to a pro-rata sharing of the student's reasonable child care expenses while attending school. If ordered, these payments shall be directly between the parties, unless agreed otherwise. The court may consider whether the federal child care tax credit for such minor is available as a benefit to a parent.

(SEE ATTACHED TABLES)

IT IS FURTHER ORDERED this order and the attached tables shall be effective July 1, 2018.

IT IS FURTHER ORDERED, that the above designation of the striking of words from the Rules by lining through them, and the designation of the addition of new portions of the Rules by underlining such new portion is for the purposes of information only as amended, and NO OTHER AMENDMENTS ARE INTENDED. The lining through and underlining shall not be considered a part of the permanent Idaho Child Support Guidelines (I.C.S.G.).

IT IS FURTHER ORDERED, that the Clerk of the Court shall cause notice of this Order to be published in one issue of *The Advocate*.

DATED this 13th day of June, 2018.

By Order of the Supreme Court

R. Burdick
Roger S. Burdick, Chief Justice

ATTEST:

Karel A. Lehrman
Clerk

I, Karel A. Lehrman, Clerk of the Supreme Court/
Court of Appeals of the State of Idaho, do hereby
certify that the above is a true and correct copy of the
Order entered in the above entitled
cause and now on record in my office. WITNESS my
hand and the Seal of this Court June 13, 2018

Karel A. Lehrman, Clerk

By Cory Chid Deputy

Federal and Idaho Income Tax Benefit - per Exemption
Remarried Parent

Income of Parent (Status at Calculation Date)		1st Child	2nd Child	3rd Child	4th Child	5th Child
Greater than	& Less than or Equal to					
\$4,000	\$6,000	\$375	\$0	\$0	\$0	\$0
\$6,000	\$8,000	\$675	\$0	\$0	\$0	\$0
\$8,000	\$10,000	\$975	\$0	\$0	\$0	\$0
\$10,000	\$12,000	\$1,263	\$13	\$0	\$0	\$0
\$12,000	\$14,000	\$1,400	\$175	\$0	\$0	\$0
\$14,000	\$16,000	\$1,400	\$475	\$0	\$0	\$0
\$16,000	\$18,000	\$1,400	\$775	\$0	\$0	\$0
\$18,000	\$20,000	\$1,400	\$1,075	\$0	\$0	\$0
\$20,000	\$22,000	\$1,400	\$1,313	\$63	\$0	\$0
\$22,000	\$24,000	\$1,400	\$1,400	\$275	\$0	\$0
\$24,000	\$26,000	\$1,511	\$1,400	\$575	\$0	\$0
\$26,000	\$28,000	\$1,744	\$1,400	\$875	\$0	\$0
\$28,000	\$30,000	\$1,998	\$1,400	\$1,175	\$0	\$0
\$30,000	\$32,000	\$2,165	\$1,500	\$1,363	\$113	\$0
\$32,000	\$34,000	\$2,203	\$1,740	\$1,400	\$375	\$0
\$34,000	\$36,000	\$2,205	\$2,028	\$1,400	\$675	\$0
\$36,000	\$38,000	\$2,205	\$2,190	\$1,542	\$975	\$0
\$38,000	\$40,000	\$2,205	\$2,205	\$1,844	\$1,264	\$13
\$40,000	\$42,000	\$2,205	\$2,205	\$2,105	\$1,470	\$175
\$42,000	\$44,000	\$2,205	\$2,205	\$2,205	\$1,680	\$507
\$44,000	\$46,000	\$2,205	\$2,205	\$2,205	\$1,944	\$905
\$46,000	\$48,000	\$2,205	\$2,205	\$2,205	\$2,135	\$1,325
\$48,000	\$50,000	\$2,205	\$2,205	\$2,205	\$2,205	\$1,737
\$50,000	\$52,000	\$2,205	\$2,205	\$2,205	\$2,205	\$2,064
\$52,000	\$54,000	\$2,205	\$2,205	\$2,205	\$2,205	\$2,195
\$54,000	\$400,000	\$2,205	\$2,205	\$2,205	\$2,205	\$2,205
\$400,000	\$402,000	\$2,155	\$2,205	\$2,205	\$2,205	\$2,205
\$402,000	\$404,000	\$2,055	\$2,205	\$2,205	\$2,205	\$2,205
\$404,000	\$406,000	\$1,955	\$2,205	\$2,205	\$2,205	\$2,205
\$406,000	\$408,000	\$1,855	\$2,205	\$2,205	\$2,205	\$2,205
\$408,000	\$410,000	\$1,755	\$2,205	\$2,205	\$2,205	\$2,205
\$410,000	\$412,000	\$1,655	\$2,205	\$2,205	\$2,205	\$2,205
\$412,000	\$414,000	\$1,555	\$2,205	\$2,205	\$2,205	\$2,205
\$414,000	\$416,000	\$1,455	\$2,205	\$2,205	\$2,205	\$2,205
\$416,000	\$418,000	\$1,355	\$2,205	\$2,205	\$2,205	\$2,205
\$418,000	\$420,000	\$1,255	\$2,205	\$2,205	\$2,205	\$2,205
\$420,000	\$422,000	\$1,155	\$2,205	\$2,205	\$2,205	\$2,205
\$422,000	\$424,000	\$1,055	\$2,205	\$2,205	\$2,205	\$2,205
\$438,000	\$440,000	\$255	\$2,205	\$2,205	\$2,205	\$2,205
\$440,000	\$442,000	\$205	\$2,155	\$2,205	\$2,205	\$2,205
\$442,000	\$444,000	\$205	\$2,055	\$2,205	\$2,205	\$2,205
\$444,000	\$446,000	\$205	\$1,955	\$2,205	\$2,205	\$2,205
\$446,000	\$448,000	\$205	\$1,855	\$2,205	\$2,205	\$2,205
\$448,000	\$450,000	\$205	\$1,755	\$2,205	\$2,205	\$2,205
\$450,000	\$452,000	\$205	\$1,655	\$2,205	\$2,205	\$2,205
\$452,000	\$454,000	\$205	\$1,555	\$2,205	\$2,205	\$2,205

Greater than	& Less than or Equal to	1st Child	2nd Child	3rd Child	4th Child	5th Child
\$454,000	\$456,000	\$205	\$1,455	\$2,205	\$2,205	\$2,205
\$456,000	\$458,000	\$205	\$1,355	\$2,205	\$2,205	\$2,205
\$458,000	\$460,000	\$205	\$1,255	\$2,205	\$2,205	\$2,205
\$460,000	\$462,000	\$205	\$1,155	\$2,205	\$2,205	\$2,205
\$462,000	\$464,000	\$205	\$1,055	\$2,205	\$2,205	\$2,205
\$464,000	\$466,000	\$205	\$955	\$2,205	\$2,205	\$2,205
\$466,000	\$468,000	\$205	\$855	\$2,205	\$2,205	\$2,205
\$468,000	\$470,000	\$205	\$755	\$2,205	\$2,205	\$2,205
\$470,000	\$472,000	\$205	\$655	\$2,205	\$2,205	\$2,205
\$472,000	\$474,000	\$205	\$555	\$2,205	\$2,205	\$2,205
\$474,000	\$476,000	\$205	\$455	\$2,205	\$2,205	\$2,205
\$476,000	\$478,000	\$205	\$355	\$2,205	\$2,205	\$2,205
\$478,000	\$480,000	\$205	\$255	\$2,205	\$2,205	\$2,205
\$480,000	\$482,000	\$205	\$205	\$2,155	\$2,205	\$2,205
\$482,000	\$484,000	\$205	\$205	\$2,055	\$2,205	\$2,205
\$484,000	\$486,000	\$205	\$205	\$1,955	\$2,205	\$2,205
\$486,000	\$488,000	\$205	\$205	\$1,855	\$2,205	\$2,205
\$488,000	\$490,000	\$205	\$205	\$1,755	\$2,205	\$2,205
\$490,000	\$492,000	\$205	\$205	\$1,655	\$2,205	\$2,205
\$492,000	\$494,000	\$205	\$205	\$1,555	\$2,205	\$2,205
\$494,000	\$496,000	\$205	\$205	\$1,455	\$2,205	\$2,205
\$496,000	\$498,000	\$205	\$205	\$1,355	\$2,205	\$2,205
\$498,000	\$500,000	\$205	\$205	\$1,255	\$2,205	\$2,205
\$500,000	\$502,000	\$205	\$205	\$1,155	\$2,205	\$2,205
\$502,000	\$504,000	\$205	\$205	\$1,055	\$2,205	\$2,205
\$504,000	\$506,000	\$205	\$205	\$955	\$2,205	\$2,205
\$506,000	\$508,000	\$205	\$205	\$855	\$2,205	\$2,205
\$508,000	\$510,000	\$205	\$205	\$755	\$2,205	\$2,205
\$510,000	\$512,000	\$205	\$205	\$655	\$2,205	\$2,205
\$512,000	\$514,000	\$205	\$205	\$555	\$2,205	\$2,205
\$514,000	\$516,000	\$205	\$205	\$455	\$2,205	\$2,205
\$516,000	\$518,000	\$205	\$205	\$355	\$2,205	\$2,205
\$532,000	\$534,000	\$205	\$205	\$205	\$1,555	\$2,205
\$534,000	\$536,000	\$205	\$205	\$205	\$1,455	\$2,205
\$536,000	\$538,000	\$205	\$205	\$205	\$1,355	\$2,205
\$538,000	\$540,000	\$205	\$205	\$205	\$1,255	\$2,205
\$540,000	\$542,000	\$205	\$205	\$205	\$1,155	\$2,205
\$542,000	\$544,000	\$205	\$205	\$205	\$1,055	\$2,205
\$544,000	\$546,000	\$205	\$205	\$205	\$955	\$2,205
\$546,000	\$548,000	\$205	\$205	\$205	\$855	\$2,205
\$548,000	\$550,000	\$205	\$205	\$205	\$755	\$2,205
\$550,000	\$552,000	\$205	\$205	\$205	\$655	\$2,205
\$552,000	\$554,000	\$205	\$205	\$205	\$555	\$2,205
\$554,000	\$556,000	\$205	\$205	\$205	\$455	\$2,205
\$556,000	\$558,000	\$205	\$205	\$205	\$355	\$2,205
\$558,000	\$560,000	\$205	\$205	\$205	\$255	\$2,205
\$560,000	\$562,000	\$205	\$205	\$205	\$205	\$2,155
\$562,000	\$564,000	\$205	\$205	\$205	\$205	\$2,055
\$564,000	\$566,000	\$205	\$205	\$205	\$205	\$1,955
\$566,000	\$568,000	\$205	\$205	\$205	\$205	\$1,855
\$568,000	\$570,000	\$205	\$205	\$205	\$205	\$1,755
\$570,000	\$572,000	\$205	\$205	\$205	\$205	\$1,655

Greater than	& Less than or Equal to	1st Child	2nd Child	3rd Child	4th Child	5th Child
\$572,000	\$574,000	\$205	\$205	\$205	\$205	\$1,555
\$574,000	\$576,000	\$205	\$205	\$205	\$205	\$1,455
\$576,000	\$578,000	\$205	\$205	\$205	\$205	\$1,355
\$578,000	\$580,000	\$205	\$205	\$205	\$205	\$1,255
\$580,000	\$582,000	\$205	\$205	\$205	\$205	\$1,155
\$582,000	\$584,000	\$205	\$205	\$205	\$205	\$1,055
\$584,000	\$586,000	\$205	\$205	\$205	\$205	\$955
\$586,000	\$588,000	\$205	\$205	\$205	\$205	\$855
\$588,000	\$590,000	\$205	\$205	\$205	\$205	\$755
\$590,000	\$592,000	\$205	\$205	\$205	\$205	\$655
\$592,000	\$594,000	\$205	\$205	\$205	\$205	\$555
\$594,000	\$596,000	\$205	\$205	\$205	\$205	\$455
\$596,000	\$598,000	\$205	\$205	\$205	\$205	\$355
\$598,000	\$600,000	\$205	\$205	\$205	\$205	\$255

Federal and Idaho Income Tax Benefit - per Exemption
Single Parent - has custody

Income of Parent (Status at Calculation Date)		1st Child	2nd Child	3rd Child	4th Child	5th Child
Greater than	& Less than or Equal to					
\$4,000	\$6,000	\$375	\$0	\$0	\$0	\$0
\$6,000	\$8,000	\$675	\$0	\$0	\$0	\$0
\$8,000	\$10,000	\$975	\$0	\$0	\$0	\$0
\$10,000	\$12,000	\$1,263	\$13	\$0	\$0	\$0
\$12,000	\$14,000	\$1,400	\$175	\$0	\$0	\$0
\$14,000	\$16,000	\$1,400	\$475	\$0	\$0	\$0
\$16,000	\$18,000	\$1,400	\$775	\$0	\$0	\$0
\$18,000	\$20,000	\$1,511	\$1,075	\$0	\$0	\$0
\$20,000	\$22,000	\$1,744	\$1,313	\$63	\$0	\$0
\$22,000	\$24,000	\$1,998	\$1,400	\$275	\$0	\$0
\$24,000	\$26,000	\$2,165	\$1,500	\$575	\$0	\$0
\$26,000	\$28,000	\$2,203	\$1,740	\$875	\$0	\$0
\$28,000	\$30,000	\$2,205	\$2,028	\$1,175	\$0	\$0
\$30,000	\$32,000	\$2,205	\$2,190	\$1,508	\$113	\$0
\$32,000	\$34,000	\$2,205	\$2,205	\$1,872	\$377	\$0
\$34,000	\$36,000	\$2,205	\$2,205	\$2,129	\$789	\$0
\$36,000	\$38,000	\$2,205	\$2,205	\$2,205	\$1,353	\$32
\$38,000	\$40,000	\$2,205	\$2,205	\$2,205	\$1,916	\$142
\$40,000	\$42,000	\$2,205	\$2,205	\$2,205	\$2,189	\$479
\$42,000	\$44,000	\$2,205	\$2,205	\$2,205	\$2,205	\$1,008
\$44,000	\$46,000	\$2,205	\$2,205	\$2,205	\$2,205	\$1,548
\$46,000	\$48,000	\$2,205	\$2,205	\$2,205	\$2,205	\$2,012
\$48,000	\$200,000	\$2,205	\$2,205	\$2,205	\$2,205	\$2,205
\$200,000	\$202,000	\$2,155	\$2,205	\$2,205	\$2,205	\$2,205
\$202,000	\$204,000	\$2,055	\$2,205	\$2,205	\$2,205	\$2,205
\$204,000	\$206,000	\$1,955	\$2,205	\$2,205	\$2,205	\$2,205
\$206,000	\$208,000	\$1,855	\$2,205	\$2,205	\$2,205	\$2,205
\$208,000	\$210,000	\$1,755	\$2,205	\$2,205	\$2,205	\$2,205
\$210,000	\$212,000	\$1,655	\$2,205	\$2,205	\$2,205	\$2,205
\$212,000	\$214,000	\$1,555	\$2,205	\$2,205	\$2,205	\$2,205
\$214,000	\$216,000	\$1,455	\$2,205	\$2,205	\$2,205	\$2,205
\$216,000	\$218,000	\$1,355	\$2,205	\$2,205	\$2,205	\$2,205
\$218,000	\$220,000	\$1,255	\$2,205	\$2,205	\$2,205	\$2,205
\$220,000	\$222,000	\$1,155	\$2,205	\$2,205	\$2,205	\$2,205
\$222,000	\$224,000	\$1,055	\$2,205	\$2,205	\$2,205	\$2,205
\$224,000	\$226,000	\$955	\$2,205	\$2,205	\$2,205	\$2,205
\$226,000	\$228,000	\$855	\$2,205	\$2,205	\$2,205	\$2,205
\$228,000	\$230,000	\$755	\$2,205	\$2,205	\$2,205	\$2,205
\$230,000	\$232,000	\$655	\$2,205	\$2,205	\$2,205	\$2,205
\$232,000	\$234,000	\$555	\$2,205	\$2,205	\$2,205	\$2,205
\$234,000	\$236,000	\$455	\$2,205	\$2,205	\$2,205	\$2,205
\$236,000	\$238,000	\$355	\$2,205	\$2,205	\$2,205	\$2,205
\$238,000	\$240,000	\$255	\$2,205	\$2,205	\$2,205	\$2,205
\$240,000	\$242,000	\$205	\$2,155	\$2,205	\$2,205	\$2,205
\$242,000	\$244,000	\$205	\$2,055	\$2,205	\$2,205	\$2,205
\$244,000	\$246,000	\$205	\$1,955	\$2,205	\$2,205	\$2,205

Greater than	& Less than or Equal to	1st Child	2nd Child	3rd Child	4th Child	5th Child
\$246,000	\$248,000	\$205	\$1,855	\$2,205	\$2,205	\$2,205
\$248,000	\$250,000	\$205	\$1,755	\$2,205	\$2,205	\$2,205
\$250,000	\$252,000	\$205	\$1,655	\$2,205	\$2,205	\$2,205
\$252,000	\$254,000	\$205	\$1,555	\$2,205	\$2,205	\$2,205
\$254,000	\$256,000	\$205	\$1,455	\$2,205	\$2,205	\$2,205
\$256,000	\$258,000	\$205	\$1,355	\$2,205	\$2,205	\$2,205
\$258,000	\$260,000	\$205	\$1,255	\$2,205	\$2,205	\$2,205
\$260,000	\$262,000	\$205	\$1,155	\$2,205	\$2,205	\$2,205
\$262,000	\$264,000	\$205	\$1,055	\$2,205	\$2,205	\$2,205
\$264,000	\$266,000	\$205	\$955	\$2,205	\$2,205	\$2,205
\$266,000	\$268,000	\$205	\$855	\$2,205	\$2,205	\$2,205
\$268,000	\$270,000	\$205	\$755	\$2,205	\$2,205	\$2,205
\$270,000	\$272,000	\$205	\$655	\$2,205	\$2,205	\$2,205
\$272,000	\$274,000	\$205	\$555	\$2,205	\$2,205	\$2,205
\$274,000	\$276,000	\$205	\$455	\$2,205	\$2,205	\$2,205
\$276,000	\$278,000	\$205	\$355	\$2,205	\$2,205	\$2,205
\$278,000	\$280,000	\$205	\$255	\$2,205	\$2,205	\$2,205
\$280,000	\$282,000	\$205	\$205	\$2,155	\$2,205	\$2,205
\$282,000	\$284,000	\$205	\$205	\$2,055	\$2,205	\$2,205
\$284,000	\$286,000	\$205	\$205	\$1,955	\$2,205	\$2,205
\$286,000	\$288,000	\$205	\$205	\$1,855	\$2,205	\$2,205
\$288,000	\$290,000	\$205	\$205	\$1,755	\$2,205	\$2,205
\$290,000	\$292,000	\$205	\$205	\$1,655	\$2,205	\$2,205
\$292,000	\$294,000	\$205	\$205	\$1,555	\$2,205	\$2,205
\$294,000	\$296,000	\$205	\$205	\$1,455	\$2,205	\$2,205
\$296,000	\$298,000	\$205	\$205	\$1,355	\$2,205	\$2,205
\$298,000	\$300,000	\$205	\$205	\$1,255	\$2,205	\$2,205
\$300,000	\$302,000	\$205	\$205	\$1,155	\$2,205	\$2,205
\$302,000	\$304,000	\$205	\$205	\$1,055	\$2,205	\$2,205
\$304,000	\$306,000	\$205	\$205	\$955	\$2,205	\$2,205
\$306,000	\$308,000	\$205	\$205	\$855	\$2,205	\$2,205
\$308,000	\$310,000	\$205	\$205	\$755	\$2,205	\$2,205
\$310,000	\$312,000	\$205	\$205	\$655	\$2,205	\$2,205
\$312,000	\$314,000	\$205	\$205	\$555	\$2,205	\$2,205
\$314,000	\$316,000	\$205	\$205	\$455	\$2,205	\$2,205
\$316,000	\$318,000	\$205	\$205	\$355	\$2,205	\$2,205
\$318,000	\$320,000	\$205	\$205	\$255	\$2,205	\$2,205
\$320,000	\$322,000	\$205	\$205	\$205	\$2,155	\$2,205
\$322,000	\$324,000	\$205	\$205	\$205	\$2,055	\$2,205
\$324,000	\$326,000	\$205	\$205	\$205	\$1,955	\$2,205
\$326,000	\$328,000	\$205	\$205	\$205	\$1,855	\$2,205
\$328,000	\$330,000	\$205	\$205	\$205	\$1,755	\$2,205
\$330,000	\$332,000	\$205	\$205	\$205	\$1,655	\$2,205
\$332,000	\$334,000	\$205	\$205	\$205	\$1,555	\$2,205
\$334,000	\$336,000	\$205	\$205	\$205	\$1,455	\$2,205
\$336,000	\$338,000	\$205	\$205	\$205	\$1,355	\$2,205
\$338,000	\$340,000	\$205	\$205	\$205	\$1,255	\$2,205
\$340,000	\$342,000	\$205	\$205	\$205	\$1,155	\$2,205
\$342,000	\$344,000	\$205	\$205	\$205	\$1,055	\$2,205
\$344,000	\$346,000	\$205	\$205	\$205	\$955	\$2,205
\$346,000	\$348,000	\$205	\$205	\$205	\$855	\$2,205
\$348,000	\$350,000	\$205	\$205	\$205	\$755	\$2,205

Greater than	& Less than or Equal to	1st Child	2nd Child	3rd Child	4th Child	5th Child
\$350,000	\$352,000	\$205	\$205	\$205	\$655	\$2,205
\$352,000	\$354,000	\$205	\$205	\$205	\$555	\$2,205
\$354,000	\$356,000	\$205	\$205	\$205	\$455	\$2,205
\$356,000	\$358,000	\$205	\$205	\$205	\$355	\$2,205
\$358,000	\$360,000	\$205	\$205	\$205	\$255	\$2,205
\$360,000	\$362,000	\$205	\$205	\$205	\$205	\$2,155
\$362,000	\$364,000	\$205	\$205	\$205	\$205	\$2,055
\$364,000	\$366,000	\$205	\$205	\$205	\$205	\$1,955
\$366,000	\$368,000	\$205	\$205	\$205	\$205	\$1,855
\$368,000	\$370,000	\$205	\$205	\$205	\$205	\$1,755
\$370,000	\$372,000	\$205	\$205	\$205	\$205	\$1,655
\$372,000	\$374,000	\$205	\$205	\$205	\$205	\$1,555
\$374,000	\$376,000	\$205	\$205	\$205	\$205	\$1,455
\$376,000	\$378,000	\$205	\$205	\$205	\$205	\$1,355
\$378,000	\$380,000	\$205	\$205	\$205	\$205	\$1,255
\$380,000	\$382,000	\$205	\$205	\$205	\$205	\$1,155
\$382,000	\$384,000	\$205	\$205	\$205	\$205	\$1,055
\$384,000	\$386,000	\$205	\$205	\$205	\$205	\$955
\$386,000	\$388,000	\$205	\$205	\$205	\$205	\$855
\$388,000	\$390,000	\$205	\$205	\$205	\$205	\$755
\$390,000	\$392,000	\$205	\$205	\$205	\$205	\$655
\$392,000	\$394,000	\$205	\$205	\$205	\$205	\$555
\$394,000	\$396,000	\$205	\$205	\$205	\$205	\$455
\$396,000	\$398,000	\$205	\$205	\$205	\$205	\$355
\$398,000	\$400,000	\$205	\$205	\$205	\$205	\$255
\$400,000	\$600,000	\$205	\$205	\$205	\$205	\$205

Federal and Idaho Income Tax Benefit - per Exemption
Single Parent - does not have custody

Income of Parent (Status at Calculation Date)		1st Child	2nd Child	3rd Child	4th Child	5th Child
Greater than	& Less than or Equal to					
\$4,000	\$6,000	\$375	\$0	\$0	\$0	\$0
\$6,000	\$8,000	\$675	\$0	\$0	\$0	\$0
\$8,000	\$10,000	\$975	\$0	\$0	\$0	\$0
\$10,000	\$12,000	\$1,263	\$13	\$0	\$0	\$0
\$12,000	\$14,000	\$1,517	\$175	\$0	\$0	\$0
\$14,000	\$16,000	\$1,767	\$475	\$0	\$0	\$0
\$16,000	\$18,000	\$2,046	\$775	\$0	\$0	\$0
\$18,000	\$20,000	\$2,198	\$1,227	\$0	\$0	\$0
\$20,000	\$22,000	\$2,205	\$1,772	\$78	\$0	\$0
\$22,000	\$24,000	\$2,205	\$2,110	\$399	\$0	\$0
\$24,000	\$26,000	\$2,205	\$2,205	\$931	\$50	\$0
\$26,000	\$28,000	\$2,205	\$2,205	\$1,490	\$153	\$17
\$28,000	\$30,000	\$2,205	\$2,205	\$1,982	\$252	\$103
\$30,000	\$32,000	\$2,205	\$2,205	\$2,205	\$570	\$189
\$32,000	\$34,000	\$2,205	\$2,205	\$2,205	\$1,110	\$205
\$34,000	\$36,000	\$2,205	\$2,205	\$2,205	\$1,650	\$205
\$36,000	\$38,000	\$2,205	\$2,205	\$2,205	\$2,062	\$332
\$38,000	\$40,000	\$2,205	\$2,205	\$2,205	\$2,205	\$730
\$40,000	\$42,000	\$2,205	\$2,205	\$2,205	\$2,205	\$1,270
\$42,000	\$44,000	\$2,205	\$2,205	\$2,205	\$2,205	\$1,810
\$44,000	\$46,000	\$2,205	\$2,205	\$2,205	\$2,205	\$2,142
\$46,000	\$200,000	\$2,205	\$2,205	\$2,205	\$2,205	\$2,205
\$200,000	\$202,000	\$2,155	\$2,205	\$2,205	\$2,205	\$2,205
\$202,000	\$204,000	\$2,055	\$2,205	\$2,205	\$2,205	\$2,205
\$204,000	\$206,000	\$1,955	\$2,205	\$2,205	\$2,205	\$2,205
\$206,000	\$208,000	\$1,855	\$2,205	\$2,205	\$2,205	\$2,205
\$208,000	\$210,000	\$1,755	\$2,205	\$2,205	\$2,205	\$2,205
\$210,000	\$212,000	\$1,655	\$2,205	\$2,205	\$2,205	\$2,205
\$212,000	\$214,000	\$1,555	\$2,205	\$2,205	\$2,205	\$2,205
\$214,000	\$216,000	\$1,455	\$2,205	\$2,205	\$2,205	\$2,205
\$216,000	\$218,000	\$1,355	\$2,205	\$2,205	\$2,205	\$2,205
\$218,000	\$220,000	\$1,255	\$2,205	\$2,205	\$2,205	\$2,205
\$220,000	\$222,000	\$1,155	\$2,205	\$2,205	\$2,205	\$2,205
\$222,000	\$224,000	\$1,055	\$2,205	\$2,205	\$2,205	\$2,205
\$224,000	\$226,000	\$955	\$2,205	\$2,205	\$2,205	\$2,205
\$226,000	\$228,000	\$855	\$2,205	\$2,205	\$2,205	\$2,205
\$228,000	\$230,000	\$755	\$2,205	\$2,205	\$2,205	\$2,205
\$230,000	\$232,000	\$655	\$2,205	\$2,205	\$2,205	\$2,205
\$232,000	\$234,000	\$555	\$2,205	\$2,205	\$2,205	\$2,205
\$234,000	\$236,000	\$455	\$2,205	\$2,205	\$2,205	\$2,205
\$236,000	\$238,000	\$355	\$2,205	\$2,205	\$2,205	\$2,205
\$238,000	\$240,000	\$255	\$2,205	\$2,205	\$2,205	\$2,205
\$240,000	\$242,000	\$205	\$2,155	\$2,205	\$2,205	\$2,205
\$242,000	\$244,000	\$205	\$2,055	\$2,205	\$2,205	\$2,205
\$244,000	\$246,000	\$205	\$1,955	\$2,205	\$2,205	\$2,205
\$246,000	\$248,000	\$205	\$1,855	\$2,205	\$2,205	\$2,205

Greater than	& Less than or Equal to	1st Child	2nd Child	3rd Child	4th Child	5th Child
\$248,000	\$250,000	\$205	\$1,755	\$2,205	\$2,205	\$2,205
\$250,000	\$252,000	\$205	\$1,655	\$2,205	\$2,205	\$2,205
\$252,000	\$254,000	\$205	\$1,555	\$2,205	\$2,205	\$2,205
\$254,000	\$256,000	\$205	\$1,455	\$2,205	\$2,205	\$2,205
\$256,000	\$258,000	\$205	\$1,355	\$2,205	\$2,205	\$2,205
\$258,000	\$260,000	\$205	\$1,255	\$2,205	\$2,205	\$2,205
\$260,000	\$262,000	\$205	\$1,155	\$2,205	\$2,205	\$2,205
\$262,000	\$264,000	\$205	\$1,055	\$2,205	\$2,205	\$2,205
\$264,000	\$266,000	\$205	\$955	\$2,205	\$2,205	\$2,205
\$266,000	\$268,000	\$205	\$855	\$2,205	\$2,205	\$2,205
\$268,000	\$270,000	\$205	\$755	\$2,205	\$2,205	\$2,205
\$270,000	\$272,000	\$205	\$655	\$2,205	\$2,205	\$2,205
\$272,000	\$274,000	\$205	\$555	\$2,205	\$2,205	\$2,205
\$274,000	\$276,000	\$205	\$455	\$2,205	\$2,205	\$2,205
\$276,000	\$278,000	\$205	\$355	\$2,205	\$2,205	\$2,205
\$278,000	\$280,000	\$205	\$255	\$2,205	\$2,205	\$2,205
\$280,000	\$282,000	\$205	\$205	\$2,155	\$2,205	\$2,205
\$282,000	\$284,000	\$205	\$205	\$2,055	\$2,205	\$2,205
\$284,000	\$286,000	\$205	\$205	\$1,955	\$2,205	\$2,205
\$286,000	\$288,000	\$205	\$205	\$1,855	\$2,205	\$2,205
\$288,000	\$290,000	\$205	\$205	\$1,755	\$2,205	\$2,205
\$290,000	\$292,000	\$205	\$205	\$1,655	\$2,205	\$2,205
\$292,000	\$294,000	\$205	\$205	\$1,555	\$2,205	\$2,205
\$294,000	\$296,000	\$205	\$205	\$1,455	\$2,205	\$2,205
\$296,000	\$298,000	\$205	\$205	\$1,355	\$2,205	\$2,205
\$298,000	\$300,000	\$205	\$205	\$1,255	\$2,205	\$2,205
\$300,000	\$302,000	\$205	\$205	\$1,155	\$2,205	\$2,205
\$302,000	\$304,000	\$205	\$205	\$1,055	\$2,205	\$2,205
\$304,000	\$306,000	\$205	\$205	\$955	\$2,205	\$2,205
\$306,000	\$308,000	\$205	\$205	\$855	\$2,205	\$2,205
\$308,000	\$310,000	\$205	\$205	\$755	\$2,205	\$2,205
\$310,000	\$312,000	\$205	\$205	\$655	\$2,205	\$2,205
\$312,000	\$314,000	\$205	\$205	\$555	\$2,205	\$2,205
\$314,000	\$316,000	\$205	\$205	\$455	\$2,205	\$2,205
\$316,000	\$318,000	\$205	\$205	\$355	\$2,205	\$2,205
\$318,000	\$320,000	\$205	\$205	\$255	\$2,205	\$2,205
\$320,000	\$322,000	\$205	\$205	\$205	\$2,155	\$2,205
\$322,000	\$324,000	\$205	\$205	\$205	\$2,055	\$2,205
\$324,000	\$326,000	\$205	\$205	\$205	\$1,955	\$2,205
\$326,000	\$328,000	\$205	\$205	\$205	\$1,855	\$2,205
\$328,000	\$330,000	\$205	\$205	\$205	\$1,755	\$2,205
\$330,000	\$332,000	\$205	\$205	\$205	\$1,655	\$2,205
\$332,000	\$334,000	\$205	\$205	\$205	\$1,555	\$2,205
\$334,000	\$336,000	\$205	\$205	\$205	\$1,455	\$2,205
\$336,000	\$338,000	\$205	\$205	\$205	\$1,355	\$2,205
\$338,000	\$340,000	\$205	\$205	\$205	\$1,255	\$2,205
\$340,000	\$342,000	\$205	\$205	\$205	\$1,155	\$2,205
\$342,000	\$344,000	\$205	\$205	\$205	\$1,055	\$2,205
\$344,000	\$346,000	\$205	\$205	\$205	\$955	\$2,205
\$346,000	\$348,000	\$205	\$205	\$205	\$855	\$2,205
\$348,000	\$350,000	\$205	\$205	\$205	\$755	\$2,205
\$350,000	\$352,000	\$205	\$205	\$205	\$655	\$2,205
\$352,000	\$354,000	\$205	\$205	\$205	\$555	\$2,205

Greater than	& Less than or Equal to	1st Child	2nd Child	3rd Child	4th Child	5th Child
\$354,000	\$356,000	\$205	\$205	\$205	\$455	\$2,205
\$356,000	\$358,000	\$205	\$205	\$205	\$355	\$2,205
\$358,000	\$360,000	\$205	\$205	\$205	\$255	\$2,205
\$360,000	\$362,000	\$205	\$205	\$205	\$205	\$2,155
\$362,000	\$364,000	\$205	\$205	\$205	\$205	\$2,055
\$364,000	\$366,000	\$205	\$205	\$205	\$205	\$1,955
\$366,000	\$368,000	\$205	\$205	\$205	\$205	\$1,855
\$368,000	\$370,000	\$205	\$205	\$205	\$205	\$1,755
\$370,000	\$372,000	\$205	\$205	\$205	\$205	\$1,655
\$372,000	\$374,000	\$205	\$205	\$205	\$205	\$1,555
\$374,000	\$376,000	\$205	\$205	\$205	\$205	\$1,455
\$376,000	\$378,000	\$205	\$205	\$205	\$205	\$1,355
\$378,000	\$380,000	\$205	\$205	\$205	\$205	\$1,255
\$380,000	\$382,000	\$205	\$205	\$205	\$205	\$1,155
\$382,000	\$384,000	\$205	\$205	\$205	\$205	\$1,055
\$384,000	\$386,000	\$205	\$205	\$205	\$205	\$955
\$386,000	\$388,000	\$205	\$205	\$205	\$205	\$855
\$388,000	\$390,000	\$205	\$205	\$205	\$205	\$755
\$390,000	\$392,000	\$205	\$205	\$205	\$205	\$655
\$392,000	\$394,000	\$205	\$205	\$205	\$205	\$555
\$394,000	\$396,000	\$205	\$205	\$205	\$205	\$455
\$396,000	\$398,000	\$205	\$205	\$205	\$205	\$355
\$398,000	\$400,000	\$205	\$205	\$205	\$205	\$255
\$400,000	\$600,000	\$205	\$205	\$205	\$205	\$205