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# **Evaluation of the New (2007) Minnesota Child Support Guideline Basic Support Schedule**

December 30, 2005

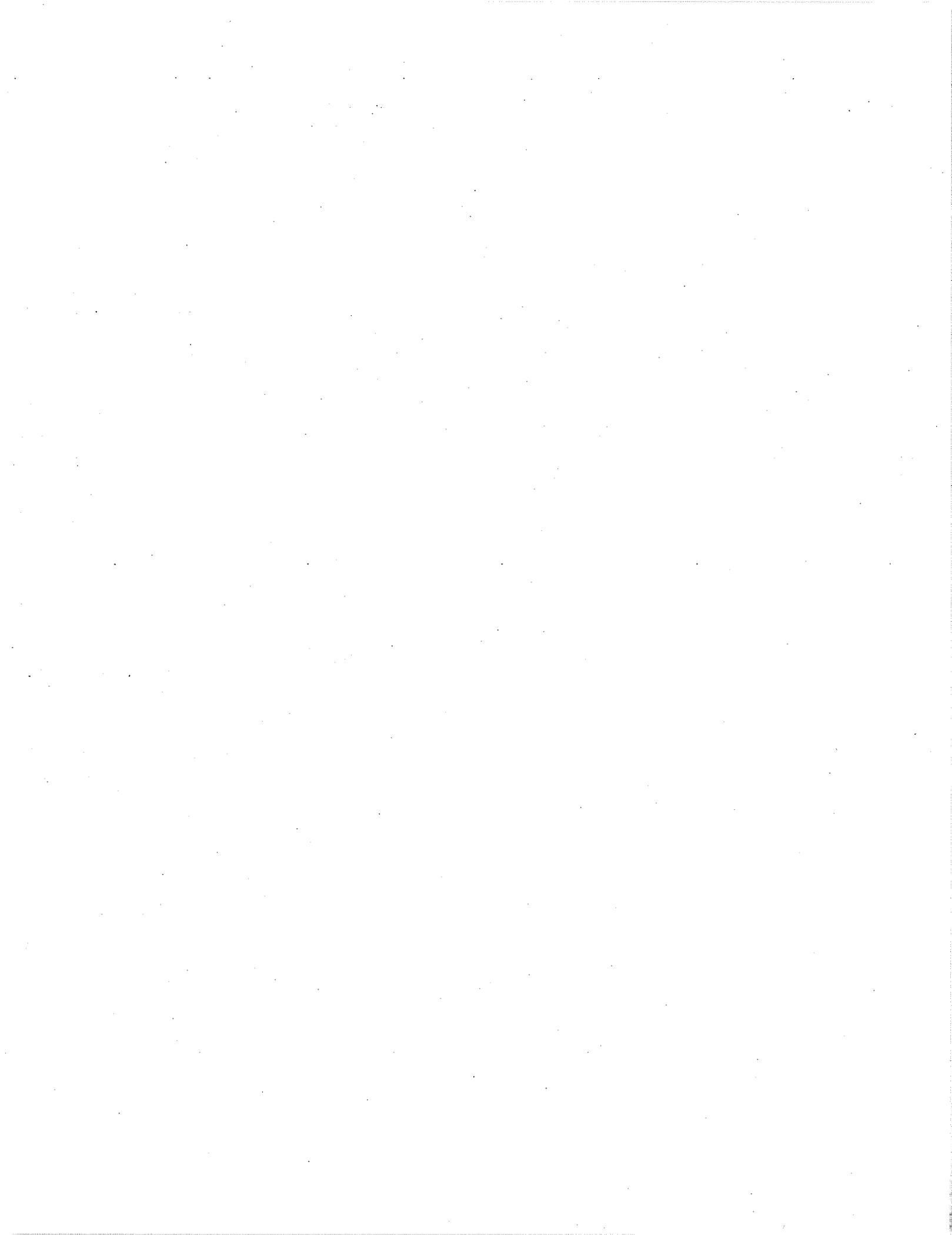
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**Consultant's Report**





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# Comparison of the New Minnesota Child Support Guideline and Costs of Raising Children

## INTRODUCTION

The purpose of this report is to evaluate whether the basic support schedule in the new Minnesota Child Support Guideline [Minnesota Session Law 2005- Chapter 165- S.F. No. 630] fairly represents the cost of raising children for the respective parental income levels, excluding medical support, child care and education costs. Such an evaluation is legislatively mandated.<sup>1</sup> The new Guideline will be effective as of January 1, 2007.

The report only evaluates the basic support schedule. Others may refer to the schedule as a “table,” “chart,” or “guideline.” The statute establishing the new Guideline refers to it as a “schedule” in its first reference, so this report will also use this terminology.<sup>2</sup> It is a schedule of basic support for a range of combined parental incomes covering one to six children. Under the new Guideline, the amount of basic support from the schedule is to be prorated between the parents in the computation of the child support obligation.

The basic support schedule is the core of computation of the child support obligation under the new Guideline. However, the computation also considers many other steps and factors besides the basic support schedule (e.g., steps to adjust for child care expenses for the children, the costs of health care for the children, and parenting time).<sup>3</sup> This report does not evaluate these other steps and factors. Furthermore and as clarity, the legislative mandate specifies that the comparison consider the cost of raising children excluding medical support and child care expenses because these expenses are not included in the new basic support schedule. Including them in the basic support schedule would result in double-accounting of those expenses because they are addressed in other steps in the obligation computation under the new Guideline.<sup>4</sup>

## Organization of Report

The remainder of this report is divided into three sections.

- ◆ The first section provides background information on the existing Minnesota Guideline, legislated changes to the Guideline that will become effective January 1, 2007, and the economic basis of the basic support schedule in the new Guideline.
- ◆ The second section describes the methodology and assumptions used to evaluate the basic support schedule in the new Minnesota Guideline.
- ◆ The third section summarizes the evaluation results. Detailed tables showing the side-by-side comparisons of the new Guideline amounts to the costs of raising children are at the end of the report. In all, there are six tables: one that compares one-child amounts for a range of incomes; a second that compares two-child amounts for a range of incomes; and so forth.



## BACKGROUND

### State Adoption of Guidelines and Guidelines Models

As of 1984, Minnesota was one of three states to have statewide child support guidelines.<sup>5</sup> The current Minnesota Guidelines (i.e., the one still in effect in 2005) assign a sliding-percentage of obligor net income (i.e., the income of the noncustodial parent) to determine the amount of the child support award. The obligee's income (i.e., the income of the custodial parent) is not considered in the calculation. As of 2005, Minnesota is one of 12 states to base their guidelines on the "percentage-of-obligor income approach;" that is, an approach that does not consider the obligee's income in the guidelines calculation.

### Income Shares Model

In contrast, most states (34 states in 2005) base their guidelines on the Income Shares model, which was developed by the National Child Support Guidelines Project staff and recommended by the National Child Support Guidelines Advisory Panel that was convened by the federal Office of Child Support Enforcement at the request of Congress.<sup>6</sup> While federal law does not specify which guidelines model a state is to use, the purpose of the National Guidelines Panel was to provide child support guidelines recommendations for states to assist them with fulfilling federal mandates to promulgate statewide guidelines by 1987.<sup>7</sup> The Income Shares model is based on the principle that both parents have a financial responsibility to the child(ren). Further, the Income Shares is premised on the principle that the child(ren) whose parents do not live together are entitled to the same level of expenditures the child(ren) would have received had the parents lived as an intact family. That amount of expenditures (called basic support) is prorated between the parents. The obligee is presumed to spend his/her prorated share directly on the child(ren). The obligor's share becomes the basis for the child support obligation. There may be additional adjustments for child care expenses, health insurance premiums, parenting time and other factors.

### Decline in States with Percentage-of-Obligor Model

In 2006, the number of states with percentage-of-obligor income guidelines will drop to 11 states because Georgia, a percentage-of-obligor income state, adopted legislation in 2005 that promulgates the Income Shares model in Georgia as of July 1, 2006. In 2007, the number of states with percentage-of-obligor income guidelines will drop to 10 states because Minnesota's new Guideline will become effective January 1, 2007. Both Georgia and Minnesota adopted the general framework of the Income Shares model as their new guidelines.

### Overview of the Current Minnesota Guidelines (Those Still in Effect in 2005)

The current Minnesota Guidelines (i.e., those still in effect in 2005) assign the following percentage of obligor net income to support when obligor's net income is above \$1,001 per month:

- ◆ 25 percent for one child;
- ◆ 30 percent for two children;
- ◆ 35 percent for three children;
- ◆ 39 percent for four children;
- ◆ 43 percent for five children;
- ◆ 47 percent for six children; and



- ◆ 50 percent for seven children.

The percentages are lower below \$1,001 and gradually phase into these percentages as obligor's net income increases. The core percentages have not changed in over 20 years.

### **Basis of New Guideline (Those in Effect as of January 1, 2007)**

The past two decades witnessed several attempts to overhaul the Minnesota Guidelines. From 2001 to 2005, alone, at least ten bills were introduced to replace the existing Minnesota Guidelines many of which were sponsored by the same legislators.<sup>8</sup> The more recently introduced bills incorporated public comment on earlier bills, legislative research, and findings from technical assistance provided by the Department at the request of the Legislature, as well as economists with the United States Department of Agriculture (USDA), whose estimates of child-rearing expenditures form the basis of the basic support schedule of the new Guidelines that will become effective January 1, 2007. The bill that eventually passed represents an evolution from previous bills, public comment, legislative research and technical assistance.

### **USDA Estimates Underlying New Guideline**

One of the earlier bills was a 2001 Department of Human Services bill to introduce the "Shared Responsibility model," which could be broadly classified as an Income Shares model because it embraces Income Shares principles such as each parent is financially responsible for his or her prorated share of basic support and basic support should reflect the actual economic data on child-rearing expenditures in intact families. We highlight the Shared Responsibility bill because it was the first bill to introduce the USDA estimates of child-rearing costs as the economic basis of a new Minnesota guideline. As the bill was being developed, the USDA produced several alternative tables of percentages of income devoted to child-rearing expenditures in which health care and child care expenses were excluded, housing expenses were allocated using a marginal cost methodology, and other adjustments were made to cover low and high incomes.<sup>9</sup> Minnesota eventually legislated a guideline based on the USDA estimates; though, it was not the same schedule as that in the Shared Responsibility bill. Minnesota will be the first state to adopt a basic support schedule based on the USDA estimates of child-rearing expenditures.<sup>10</sup>

### **Overview of the USDA Estimates of Child-Rearing Expenditures**

The USDA produces a report each year estimating child-rearing expenditures.<sup>11</sup> The USDA estimates child-rearing expenditures for the following seven items individually: housing; food; transportation; clothing; health care; child care and education; and miscellaneous goods and services. In turn, the USDA sums these items to arrive at a total estimate of child-rearing expenditures. Each item is estimated using a different approach. The USDA can measure child care and education expenses and the child's clothing directly because child care and education expenses are recorded separately; and, child's clothing is reported separately from adult's clothing in the data set used by the USDA. For other items, however, the USDA uses a variety of approaches to separate the child's share from the adult's share of items that are consumed by both. Housing composes the largest budget item for families. The USDA allocates the child's share of the family's housing expenses using the per capita approach; that is, each person's share is determined by dividing the total costs by the number of family members.



The USDA acknowledges that the per capita approach is likely to overstate the child's share of housing expenses.<sup>12</sup> Further, an independent evaluation of estimates of child-rearing expenditures— that was conducted for the U.S. Department of Health and Human Services to assist states with the development and revision of state child support guidelines— concluded that the USDA estimates overstate actual child-rearing expenditures due to its reliance on the per capita approach.<sup>13</sup> To simplify why per capita measures are likely to overstate housing expenses, consider how much more housing is needed by a single individual to accommodate a child living with him or her. The individual does not have to double his/her living space (e.g., add an extra kitchen) to accommodate the child.

Aware of this limitation, the Legislature asked the Department to provide technical assistance with developing a basic support schedule from the USDA estimates in which the child's housing costs were derived using a marginal cost approach, rather than a per capita approach. (As discussed later, most Income Shares guidelines are based on estimates of child-rearing expenditures derived from a marginal cost approach.) The Legislature also requested technical assistance with making other adjustments necessary to convert the USDA estimates in a format suitable for a schedule; that, in turn, was further adjusted by the Legislature. Summaries of the USDA estimates and the transformations made to the USDA estimates to develop the final basic support schedule are provided in Appendix A.

### Excerpt from the New Guideline

Exhibit 1 shows the first part of the basic support schedule from the new Guideline. The actual table extends to combined parental incomes of \$15,000 per month.

Exhibit 1 Excerpt of Basic Support Schedule From New Guideline						
	Number of Children					
	One	Two	Three	Four	Five	Six
\$0-\$799	\$50	\$50	\$75	\$75	\$100	\$100
800-899	80	129	149	173	201	233
900-999	90	145	167	194	226	262
1,000-1,099	116	161	186	216	251	291
1,100-1,199	145	205	237	275	320	370
1,200-1,299	177	254	294	341	396	459
1,300-1,399	212	309	356	414	480	557
1,400-1,499	251	368	425	493	573	664
1,500-1,599	292	433	500	580	673	780
1,600-1,699	337	502	580	673	781	905
1,700-1,799	385	577	666	773	897	1040
1,800-1,899	436	657	758	880	1021	1183
1,900-1,999	490	742	856	994	1152	1336
2,000-2,099	516	832	960	1114	1292	1498
2,100-2,199	528	851	981	1139	1320	1531
2,200-2,299	538	867	1000	1160	1346	1561
2,300-2,399	546	881	1016	1179	1367	1586
2,400-2,499	554	893	1029	1195	1385	1608
2,500-2,599	560	903	1040	1208	1400	1625



### Calculation of Support Award from the Schedule

Exhibit 2 illustrates how the child support obligation would be computed under the new Guideline for a simple scenario where the obligor's adjusted gross income is \$1,500 per month, the obligee's adjusted gross income is \$1,000 per month, and support is being determined for one child. There are no other considerations in this simple scenario (i.e., no adjustments to income; no child care expenses, no medical support, and no parenting time).

- ◆ Line 1: Parental Monthly Income. The parents' incomes available for child support are entered on this line.
- ◆ Line 2: Percent of Combined Income. Each parent's share of combined income is calculated on this line.
- ◆ Line 3: Base Support from Table. Basic support from Exhibit 1 is found using the parents' combined income of \$2,500 and one child. This is the parents' combined financial responsibility to the child. It reflects measurements of how much would have spent on the child in intact families of comparable income. It is \$560 per month.
- ◆ Line 4: Each Parent's Share. Each parent's financial share of the total basic support is determined in this line. It is assumed that the obligee expends his or her share (\$224 per month) directly on the child.
- ◆ Line 5: Support Award Amount. The obligor's share of basic support (\$336 per month) becomes the basic support award amount.

Exhibit 2 Sample Guideline Calculation Scenario: One Child, Obligor Gross Income = \$1,500/month; Obligees Gross Income = \$1,000 per month			
	Obligor	Obligees	Combined
<b>Line 1. Parental Monthly Income</b>	\$1,500	\$1,000	\$2,500
<b>Line 2. Proportional Share of Income</b> (Each parent's Line 1 divided by combined of Line 1)	60%	40%	100%
<b>Line 3. Base Support from Table</b>			\$560
<b>Line 4. Each Parent's Share</b> (Line 2 multiplied by Line 3)	\$336	\$224	\$560
<b>Line 5. Support Award Amount</b>	\$336		

### EVALUATION METHODOLOGY

As mentioned earlier, the U.S. Department of Health and Human Services commissioned an independent report to evaluate the estimates of child-rearing expenditures for the use of state child support guidelines.<sup>14</sup> Lewin/ICF conducted the study. They evaluated child support guidelines by comparing them to the lower and upper bounds of credible estimates of child-rearing expenditures.<sup>15</sup> We adopt their methodology to evaluate the basic support schedule in the new Minnesota Guideline. Specifically, this consists of comparing the basic support schedule of the new Guideline to the following national estimates of child-rearing expenditures.

- ◆ **Lower Bound of Estimates of Child-Rearing Expenditures (Rothbarth Estimator).** Lewin/ICF extensively evaluated the theoretical underpinnings of several estimation methodologies, as well as the results of their application. They concluded that measurements of child-rearing expenditures estimated using the Rothbarth estimator understate actual child-rearing expenditures and form the lower bound of



credible estimates. The Rothbarth estimator relies on a marginal cost approach; that is, it compares two equally well-off families: one with children and one without children. The difference in their expenditures is attributed to child-rearing expenditures. Named after the economist whom developed it, the Rothbarth methodology relies on percent of expenditures devoted to adult goods as a proxy for equally-well off families. All state guidelines based on Rothbarth estimates rely on Rothbarth estimates that use percent of expenditures devoted to adult clothes as a proxy of percent of expenditures devoted to adult goods<sup>16</sup> In 2005, there are about 20 states that base their guidelines on Rothbarth estimates of child-rearing expenditures. It is the most common basis of basic support schedules in Income Shares guidelines.

- ◆ **Upper Bound of Estimates of Child-Rearing Expenditures (Engel Estimator).** In Lewin/ICF's extensive evaluation of estimation methodologies, they concluded that the Engel estimator overstates actual child-rearing expenditures and forms the upper bound of credible estimates of child-rearing expenditures. Named after the economist whom developed it, the Engel methodology is a marginal cost approach that uses expenditures on food shares as a proxy for equally well-off families. There are about eight states that base their guidelines on Engel estimates of child-rearing expenditures. Most of these states have never updated their guidelines and rely on old estimates of child-rearing expenditures that were used by the National Child Support Guideline Project to develop a prototype Income Shares model.<sup>17</sup>

As discussed earlier, Lewin/ICF dismissed the USDA estimates early in their study because of the USDA's reliance on a per capita approach. Lewin/ICF did not include the USDA estimates of child-rearing expenditures when evaluating the adequacy of state child support guidelines. However, we include the most recent USDA estimates without adjustments to housing in our comparisons.<sup>18</sup>

As an aside, the Lewin/ICF found eight state guidelines resulted in amounts below the lower bound of child-rearing estimates and no state guidelines that resulted in amounts above the upper bound of child-rearing estimates. The Lewin/ICF study was conducted in 1990 and has not been updated.

### **Estimates and Data Used for Evaluation**

The estimates used for the evaluation were developed by Dr. David Betson, Professor of Economics, University of Notre Dame.<sup>19</sup> Betson authored the companion report to the Lewin/ICF evaluation in 1990. Betson first developed estimates of child-rearing expenditures using five different methodologies, including the Rothbarth and Engel methodologies. Subsequently, Lewin/ICF evaluated Betson's estimates and other estimates of child-rearing expenditures. In 2001, Betson updated his estimates using the Rothbarth and Engel methodologies, but used more recent survey data on household expenditures. His 1990 study is based on expenditures data collected in 1980-86; whereas, his most recent study is based on expenditures data collected in 1996-99. In contrast, the most recent USDA estimates rely on expenditures data collected in 1990-92 and updated to 2004 price levels.

### **Household Expenditures Data**

The results of Betson's most recent study, updated to current price levels (2005), form the basis of the comparison. There are eight states that currently use Betson's most recent estimates of child-rearing



expenditures from the Rothbarth methodology as the basis of their child support guidelines.<sup>20</sup> No state uses either his 1990 or 2001 Engel estimates of child-rearing expenditures.

The USDA and Betson estimates all rely on the Consumer Expenditures Survey (CEX), which is conducted by the Bureau of Labor Statistics (BLS). The BLS surveys over 7,000 households weekly or quarterly on expenditures, income and household characteristics (e.g., family size) with households rotating in and out of the survey after five consecutive quarters. The CEX is the most comprehensive and in-depth survey of expenditures. It is designed to develop statistically reliable estimates at the region level (e.g., Northeast, South, Midwest, and West), but the sampling is not sufficient to produce state-specific estimates. Further, no state has a survey similar to the CEX.

There are a few other assumptions made to convert Betson's estimates of child-rearing expenditures using the Rothbarth and Engel methodologies to a basic support schedule comparable to the schedule of the new Guidelines. For example, the Betson's estimates are adjusted to exclude the child's health care expenses and child care expenses like the basic schedule of the new Guideline does. This and other assumptions are documented in Appendix B.

### **Summary of Methodology**

We adopt the Lewin/ICF methodology to evaluate the fairness of the new Guideline. Specifically, we use the most current estimates of child-rearing expenditures based on the lower and upper bound of estimation methodologies (i.e., the Rothbarth and Engel, respectively) to determine whether the newly passed Guideline fairly represents the costs of raising children. We note any areas of the basic support schedule of the new Minnesota Guideline that are below the lower bound or above the upper bound of estimates of child-rearing expenditures as being out of range.

In addition, we compare the basic support schedule under the new Guideline to one developed using the pure USDA estimates. Recall that the basic support schedule is based on USDA estimates adjusted for USDA's overestimation of housing expenses. In all, the basic support schedule under the new Guideline is compared to three estimates:

1. the Rothbarth estimator (defined to be the lower bound of credible child-rearing estimates)
2. the Engel estimator (defined to be the upper bound of credible child-rearing estimates)
3. the pure USDA estimate (which Lewin/ICF concluded overstate actual child-rearing estimates, so did not rank in its bounds of credible estimates).

Exhibit 3 displays the average percent of total family expenditures devoted to child-rearing expenditures for each of these estimates. Exhibit 3, which is adapted from the most recent USDA report, also displays the per capita amounts as a reference. The average is across all income ranges. It is measured as a percent of total family expenditures, which is likely to be more than if it was measured as a percent of total family income because of taxes and savings.

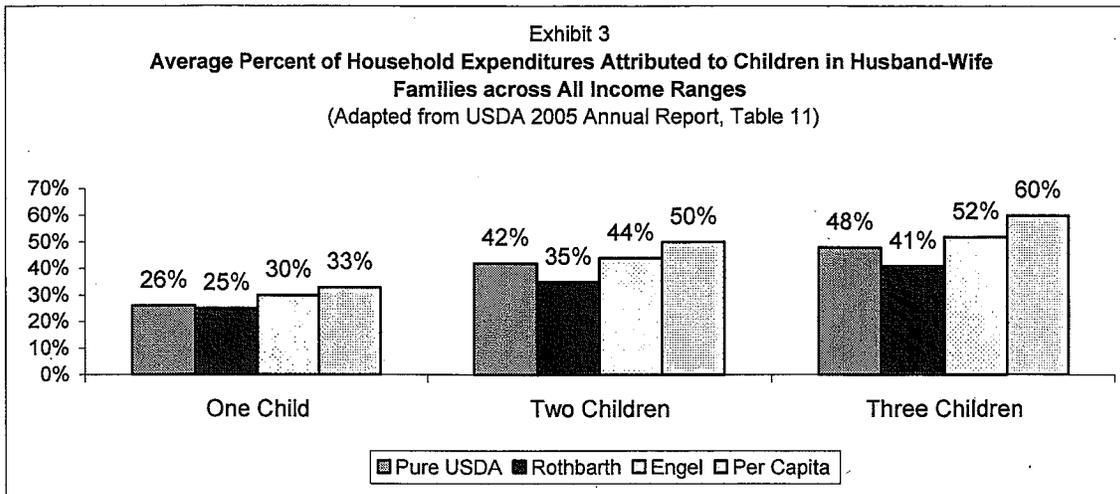
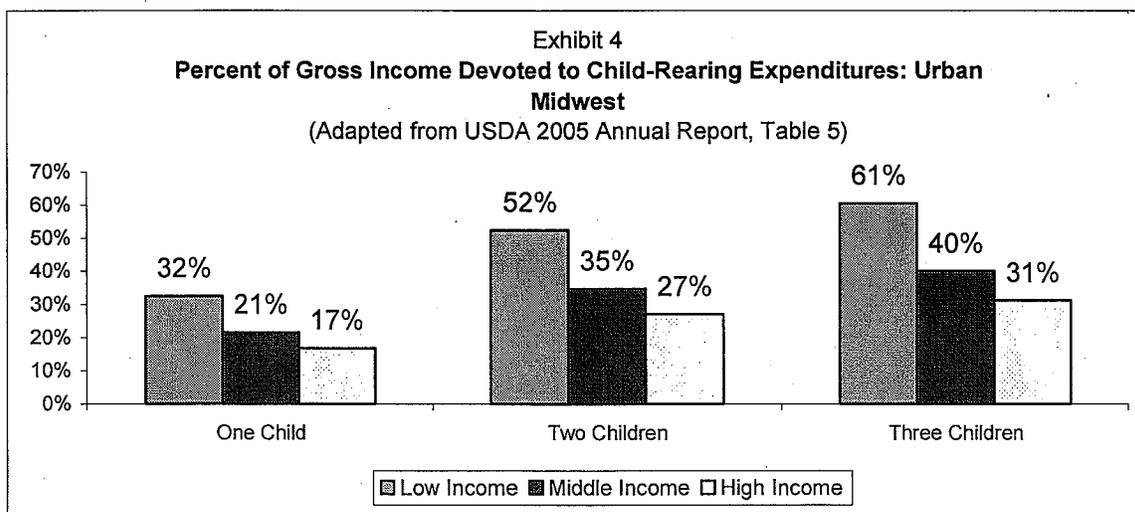


Exhibit 4 displays the average percent of gross income devoted to child-rearing expenditures across the three income ranges considered in the most recent USDA report for the Urban Midwest Region. It shows that the percentage of gross income devoted to child-rearing expenditures declines as income increases. Although not shown, the Rothbarth and Engel estimators also indicate a declining percentage of income devoted to child-rearing expenditures as income increases. The total dollar amount devoted to child-rearing expenditures, however, increases as income increases under all three estimators.



### Summary of Assumptions and Data Underlying Estimates

Exhibit 5 summarizes the assumptions and data underlying the estimates that will be used to evaluate the adequacy of the new Minnesota Guideline.



Exhibit 5 Assumptions and Data Underlying Estimates Used in Comparison				
	New Minnesota Guidelines	Rothbarth Estimator	Engel Estimator	Most Recent USDA Estimates
National or Regional Estimates	Midwest	National	National	Midwest
Data Source	Consumer Expenditures Survey by U.S. Bureau of Labor of Statistics			
Survey Years	1990-92	1996-99	1996-99	1990-92
Price levels	2001	2005	2005	2005
Adjustment for Housing expenses	Downward adjusted	No adjustment		No adjustment
Child's health insurance, uninsured health care expenses, and child care	Not included			
Adjustments for low income	Below \$2,000 gross per month, amounts are downward adjusted	None		
Adjustments for high income	Percentage at \$8,500 is applied to higher incomes	No adjustment necessary. Evidence available at higher incomes.	Estimates stop at \$9,217 (the midpoint of the highest income range of USDA estimate in 2005 dollars).	
Extension to 4, 5 and 6 children	Multiplier of 1.16	National Research Council Formula	USDA formula in 2005 annual report	

## FINDINGS

There are three major instances in which the amounts of the basic support schedule in the new Guideline are out of range of the credible estimates of child-rearing expenditures. Those instances are highlighted on the tables starting on page 11 and are discussed below.

1. **The basic support schedule is below the lower bound of child-rearing estimates at low incomes (i.e., below \$1,699 per month) for all numbers of children.** As evident in the tables, basic support is below the lower bound of the estimates of child-rearing expenditures for the following gross monthly incomes: \$1,699 for one child; \$1,599 for two, three and four children; and \$1,499 for five and six children. However, this is likely to be intentional. Most state guidelines have an adjustment for low-income obligors. This is consistent with national recommendations that payment of child support should not impoverish an obligor.<sup>21</sup>

The current (2005) federal poverty level is \$798 per month net for a single individual. This is equivalent to \$891 per month gross. Many state guidelines use the poverty level to adjust for low income. Specifically, some low-income adjustments in state guidelines set the support award as the difference between the poverty level for one person and the obligor's income. For example, assuming an obligor's gross income is \$1,599 and the self support reserve is set at \$891, the maximum support award would be \$708 per month [ $\$1,599 - \$891 = \$708$ ]. The basic support amounts in the new Guideline are in line with



this concept. For example, the basic support amount for six children is \$780 per month for six children if the obligor's income is \$1,599 and the obligee has no income.

2. **The basic support schedule is below the lower bound of child-rearing estimates at middle to high incomes for one child (i.e., gross incomes of \$3,300 to \$7,299 per month).** This results from an anomaly in the differences between the USDA and Rothbarth estimates for one child. On average, the USDA estimates are higher than the Rothbarth estimates.<sup>22</sup> Their differences narrow for one child. However, there are some income ranges in which the Rothbarth estimates are slightly higher than the USDA estimates. The adjustment for the USDA's overestimation of housing expenses exasperates the difference and causes the Rothbarth estimator, the lowest estimate, to be higher than the new Minnesota Guideline amount in this income range. Economists do not know why the Rothbarth and USDA estimates are so close for one child. The differences are much larger for two or more children.
  
3. **The basic support schedule is above the upper bound of child-rearing estimates at high incomes (i.e., above \$6,900 to \$14,700 gross per month depending on number of children) for all numbers of children.** As evident in the comparison tables, the basic support schedule is above the upper bound of the child-rearing estimates for the following gross monthly incomes: \$14,700 for one child; \$11,100 for two children; \$11,500 for three children; \$10,600 for four children; \$9,500 for five children; and \$6,900 for six children. These amounts continue to be above the upper bound of child-rearing estimates at the top of the table. There are least two factors that contribute to this. First and foremost is that there were not sufficient data for higher incomes in the 1990-92 CEX used by the USDA. The USDA estimates were only available up to \$8,500 per month. The percentage of gross income devoted to child-rearing at \$8,500 gross per month was applied to all incomes above that. The Rothbarth and Engel estimators are based on more recent CEX data (1996-99) so cover higher incomes. They indicate that a smaller proportion of gross income is actually devoted to child-rearing expenditures. To re-iterate the information provided in Exhibit 5, the USDA estimates are based on 1990-92 expenditures data updated to current price levels and the Rothbarth and Engel estimators are based on 1996-99 expenditures data updated to current price levels. There were more high income households in 1996-99 than 1990-92.

Second, the differences in the multipliers used to extend the estimates to four, five and six children contribute to the differences in the income breakpoints. Specifically it causes the gross income breakpoint of where the basic support schedule is within and outside the credible estimates of child-rearing expenditures to be lower as the number of children increases. We use equivalence scales developed by the National Research Council (NRC), which devised its equivalence scale after extensive research, to adjust for larger numbers of children. The NRC equivalence scale results in slightly smaller adjustments than the USDA multiplier.

With the exception of these three areas, the basic support schedule is within the range of current and credible estimates of child-rearing expenditures.



## 2007 Minnesota Child Support Guidelines Proposed Basic Support Table Compared to Costs of Raising Children One Child

Basic support is below lower estimate or above upper estimate

COMBINED PARENTAL INCOME FOR DETERMINING CHILD SUPPORT	MN Proposed 2007 Table	Estimates of Child-Rearing Expenditures Recommended for State Guidelines		Pure USDA Estimates
		Lower Bound (Rothbarth Marginal Cost Methodology)	Upper Bound (Engel Marginal Cost Methodology)	
0.00 - 799.00	50	182	236	201
800.00 - 899.00	80	202	262	227
900.00 - 999.00	90	221	288	254
1000.00 - 1099.00	116	241	315	281
1100.00 - 1199.00	145	260	341	308
1200.00 - 1299.00	177	280	367	334
1300.00 - 1399.00	212	299	392	361
1400.00 - 1499.00	251	317	415	388
1500.00 - 1599.00	292	336	434	415
1600.00 - 1699.00	337	354	453	441
1700.00 - 1799.00	385	372	472	468
1800.00 - 1899.00	436	390	491	495
1900.00 - 1999.00	490	407	510	522
2000.00 - 2099.00	516	423	529	548
2100.00 - 2199.00	528	440	548	575
2200.00 - 2299.00	538	456	567	602
2300.00 - 2399.00	546	472	585	618
2400.00 - 2499.00	554	488	604	626
2500.00 - 2599.00	560	505	623	635
2600.00 - 2699.00	570	522	642	644
2700.00 - 2799.00	580	539	659	653
2800.00 - 2899.00	589	557	679	662
2900.00 - 2999.00	596	574	699	670
3000.00 - 3099.00	603	592	719	679
3100.00 - 3199.00	613	609	740	688
3200.00 - 3299.00	623	622	761	697
3300.00 - 3399.00	632	636	781	706
3400.00 - 3499.00	640	650	802	715
3500.00 - 3599.00	648	664	823	723
3600.00 - 3699.00	657	677	844	732
3700.00 - 3799.00	667	691	864	741
3800.00 - 3899.00	676	705	884	750
3900.00 - 3999.00	684	719	904	759
4000.00 - 4099.00	692	732	925	767
4100.00 - 4199.00	701	746	936	776
4200.00 - 4299.00	710	760	948	785
4300.00 - 4399.00	718	774	960	794
4400.00 - 4499.00	726	787	972	803
4500.00 - 4599.00	734	801	984	811
4600.00 - 4699.00	743	808	995	820



## 2007 Minnesota Child Support Guidelines Proposed Basic Support Table Compared to Costs of Raising Children One Child

Basic support is below lower estimate or above upper estimate

COMBINED PARENTAL INCOME FOR DETERMINING CHILD SUPPORT	MN Proposed 2007 Table	Estimates of Child-Rearing Expenditures Recommended for State Guidelines		Pure USDA Estimates
		Lower Bound (Rothbarth Marginal Cost Methodology)	Upper Bound (Engel Marginal Cost Methodology)	
4700.00 - 4799.00	753	814	1007	829
4800.00 - 4899.00	762	820	1019	838
4900.00 - 4999.00	771	825	1031	847
5000.00 - 5099.00	780	831	1042	856
5100.00 - 5199.00	788	837	1052	866
5200.00 - 5299.00	797	843	1062	875
5300.00 - 5399.00	805	849	1072	884
5400.00 - 5499.00	812	854	1082	894
5500.00 - 5599.00	820	860	1092	903
5600.00 - 5699.00	829	866	1102	912
5700.00 - 5799.00	838	873	1112	922
5800.00 - 5899.00	847	881	1124	931
5900.00 - 5999.00	856	888	1135	940
6000.00 - 6099.00	864	895	1146	950
6100.00 - 6199.00	874	902	1158	959
6200.00 - 6299.00	883	909	1169	968
6300.00 - 6399.00	892	916	1180	978
6400.00 - 6499.00	901	923	1190	987
6500.00 - 6599.00	910	930	1200	996
6600.00 - 6699.00	919	936	1210	1006
6700.00 - 6799.00	927	943	1219	1015
6800.00 - 6899.00	936	950	1223	1024
6900.00 - 6999.00	944	957	1226	1034
7000.00 - 7099.00	952	963	1228	1043
7100.00 - 7199.00	961	970	1231	1052
7200.00 - 7299.00	971	974	1234	1062
7300.00 - 7399.00	980	978	1236	1071
7400.00 - 7499.00	989	981	1239	1080
7500.00 - 7599.00	998	985	1242	1090
7600.00 - 7699.00	1006	989	1245	1099
7700.00 - 7799.00	1015	993	1248	1108
7800.00 - 7899.00	1023	997	1251	1118
7900.00 - 7999.00	1032	1001	1254	1127
8000.00 - 8099.00	1040	1005	1257	1136
8100.00 - 8199.00	1048	1009	1260	1146
8200.00 - 8299.00	1056	1013	1265	1155
8300.00 - 8399.00	1064	1018	1279	1164
8400.00 - 8499.00	1072	1022	1292	1174
8500.00 - 8599.00	1080	1026	1306	1183
8600.00 - 8699.00	1092	1031	1319	1192
8700.00 - 8799.00	1105	1038	1332	1202
8800.00 - 8899.00	1118	1045	1346	1211



## 2007 Minnesota Child Support Guidelines Proposed Basic Support Table Compared to Costs of Raising Children One Child

Basic support is below lower estimate or above upper estimate

COMBINED PARENTAL INCOME FOR DETERMINING CHILD SUPPORT	MN Proposed 2007 Table	Estimates of Child-Rearing Expenditures Recommended for State Guidelines		Pure USDA Estimates
		Lower Bound (Rothbarth Marginal Cost Methodology)	Upper Bound (Engel Marginal Cost Methodology)	
8900.00 - 8999.00	1130	1052	1359	1220
9000.00 - 9099.00	1143	1058	1372	1230
9100.00 - 9199.00	1156	1065	1386	1239
9200.00 - 9299.00	1168	1072	1399	1250
9300.00 - 9399.00	1181	1079	1413	
9400.00 - 9499.00	1194	1086	1426	
9500.00 - 9599.00	1207	1092	1439	
9600.00 - 9699.00	1219	1099	1452	
9700.00 - 9799.00	1232	1106	1461	
9800.00 - 9899.00	1245	1113	1470	
9900.00 - 9999.00	1257	1119	1479	
10000.00 - 10099.00	1270	1127	1488	
10100.00 - 10199.00	1283	1135	1498	
10200.00 - 10299.00	1295	1142	1507	
10300.00 - 10399.00	1308	1150	1516	
10400.00 - 10499.00	1321	1158	1525	
10500.00 - 10599.00	1334	1166	1534	
10600.00 - 10699.00	1346	1174	1543	
10700.00 - 10799.00	1359	1182	1552	
10800.00 - 10899.00	1372	1189	1561	
10900.00 - 10999.00	1384	1197	1570	
11000.00 - 11099.00	1397	1205	1579	
11100.00 - 11199.00	1410	1213	1587	
11200.00 - 11299.00	1422	1221	1596	
11300.00 - 11399.00	1435	1228	1604	
11400.00 - 11499.00	1448	1234	1613	
11500.00 - 11599.00	1461	1238	1622	
11600.00 - 11699.00	1473	1242	1630	
11700.00 - 11799.00	1486	1247	1639	
11800.00 - 11899.00	1499	1251	1647	
11900.00 - 11999.00	1511	1255	1654	
12000.00 - 12099.00	1524	1259	1662	
12100.00 - 12199.00	1537	1264	1669	
12200.00 - 12299.00	1549	1268	1677	
12300.00 - 12399.00	1562	1272	1684	
12400.00 - 12499.00	1575	1276	1692	
12500.00 - 12599.00	1588	1281	1699	
12600.00 - 12699.00	1600	1285	1707	
12700.00 - 12799.00	1613	1289	1714	
12800.00 - 12899.00	1626	1294	1722	
12900.00 - 12999.00	1638	1300	1729	
13000.00 - 13099.00	1651	1306	1737	
13100.00 - 13199.00	1664	1312	1744	



## 2007 Minnesota Child Support Guidelines Proposed Basic Support Table Compared to Costs of Raising Children One Child

Basic support is below lower estimate or above upper estimate

COMBINED PARENTAL INCOME FOR DETERMINING CHILD SUPPORT	MN Proposed 2007 Table	Estimates of Child-Rearing Expenditures Recommended for State Guidelines		Pure USDA Estimates
		Lower Bound (Rothbarth Marginal Cost Methodology)	Upper Bound (Engel Marginal Cost Methodology)	
13200.00 - 13299.00	1676	1318	1752	
13300.00 - 13399.00	1689	1323	1759	
13400.00 - 13499.00	1702	1328	1767	
13500.00 - 13599.00	1715	1334	1774	
13600.00 - 13699.00	1727	1339	1782	
13700.00 - 13799.00	1740	1345	1789	
13800.00 - 13899.00	1753	1350	1797	
13900.00 - 13999.00	1765	1355	1804	
14000.00 - 14099.00	1778	1361	1812	
14100.00 - 14199.00	1791	1366	1819	
14200.00 - 14299.00	1803	1372	1827	
14300.00 - 14399.00	1816	1377	1834	
14400.00 - 14499.00	1829	1382	1842	
14500.00 - 14599.00	1842	1388	1849	
14600.00 - 14699.00	1854	1393	1857	
14700.00 - 14799.00	1867	1399	1864	
14800.00 - 14899.00	1880	1404	1872	
14900.00 - 14999.00	1892	1409	1879	
15000.00 -	1905	1412	1883	



**2007 Minnesota Child Support Guidelines  
Proposed Basic Support Table Compared to Costs of Raising Children  
Two Children**

 Basic support is below lower estimate or above upper estimate

COMBINED PARENTAL INCOME FOR DETERMINING CHILD SUPPORT	MN Proposed 2007 Table	Estimates of Child-Rearing Expenditures Recommended for State Guidelines		Pure USDA Estimates
		Lower Bound (Rothbarth Marginal Cost Methodology)	Upper Bound (Engel Marginal Cost Methodology)	
0.00 - 799.00	50	256	341	324
800.00 - 899.00	129	284	379	367
900.00 - 999.00	145	311	417	410
1000.00 - 1099.00	161	339	455	453
1100.00 - 1199.00	205	367	493	496
1200.00 - 1299.00	254	394	530	539
1300.00 - 1399.00	309	422	568	582
1400.00 - 1499.00	368	448	603	626
1500.00 - 1599.00	433	474	636	669
1600.00 - 1699.00	502	500	668	712
1700.00 - 1799.00	577	526	699	755
1800.00 - 1899.00	657	551	726	798
1900.00 - 1999.00	742	574	753	841
2000.00 - 2099.00	832	596	780	884
2100.00 - 2199.00	851	618	807	928
2200.00 - 2299.00	867	639	834	971
2300.00 - 2399.00	881	661	862	996
2400.00 - 2499.00	893	682	889	1010
2500.00 - 2599.00	903	705	916	1025
2600.00 - 2699.00	920	729	943	1039
2700.00 - 2799.00	936	754	970	1053
2800.00 - 2899.00	950	778	1000	1067
2900.00 - 2999.00	963	803	1031	1081
3000.00 - 3099.00	975	827	1061	1096
3100.00 - 3199.00	991	850	1091	1110
3200.00 - 3299.00	1007	869	1121	1124
3300.00 - 3399.00	1021	887	1151	1138
3400.00 - 3499.00	1034	906	1181	1152
3500.00 - 3599.00	1047	924	1211	1167
3600.00 - 3699.00	1062	942	1241	1181
3700.00 - 3799.00	1077	961	1271	1195
3800.00 - 3899.00	1081	979	1301	1209
3900.00 - 3999.00	1104	998	1331	1224
4000.00 - 4099.00	1116	1017	1349	1238
4100.00 - 4199.00	1132	1036	1365	1252
4200.00 - 4299.00	1147	1056	1381	1266
4300.00 - 4399.00	1161	1075	1397	1280
4400.00 - 4499.00	1175	1094	1414	1295
4500.00 - 4599.00	1184	1113	1430	1309



**2007 Minnesota Child Support Guidelines**  
**Proposed Basic Support Table Compared to Costs of Raising Children**  
**Two Children**

 Basic support is below lower estimate or above upper estimate

COMBINED PARENTAL INCOME FOR DETERMINING CHILD SUPPORT	MN Proposed 2007 Table	Estimates of Child-Rearing Expenditures Recommended for State Guidelines		Pure USDA Estimates
		Lower Bound (Rothbarth Marginal Cost Methodology)	Upper Bound (Engel Marginal Cost Methodology)	
4600.00 - 4699.00	1200	1121	1446	1323
4700.00 - 4799.00	1215	1128	1462	1337
4800.00 - 4899.00	1231	1135	1478	1351
4900.00 - 4999.00	1246	1141	1494	1366
5000.00 - 5099.00	1260	1148	1508	1381
5100.00 - 5199.00	1275	1155	1523	1396
5200.00 - 5299.00	1290	1162	1537	1411
5300.00 - 5399.00	1304	1169	1551	1426
5400.00 - 5499.00	1318	1176	1566	1441
5500.00 - 5599.00	1331	1182	1580	1456
5600.00 - 5699.00	1346	1189	1595	1471
5700.00 - 5799.00	1357	1198	1611	1487
5800.00 - 5899.00	1376	1206	1627	1502
5900.00 - 5999.00	1390	1214	1644	1517
6000.00 - 6099.00	1404	1223	1660	1532
6100.00 - 6199.00	1419	1231	1676	1547
6200.00 - 6299.00	1433	1239	1692	1562
6300.00 - 6399.00	1448	1247	1709	1577
6400.00 - 6499.00	1462	1255	1725	1592
6500.00 - 6599.00	1476	1263	1741	1607
6600.00 - 6699.00	1490	1271	1753	1622
6700.00 - 6799.00	1505	1279	1756	1637
6800.00 - 6899.00	1519	1287	1759	1652
6900.00 - 6999.00	1533	1294	1763	1667
7000.00 - 7099.00	1547	1302	1766	1682
7100.00 - 7199.00	1561	1310	1770	1697
7200.00 - 7299.00	1574	1315	1773	1712
7300.00 - 7399.00	1587	1320	1777	1727
7400.00 - 7499.00	1600	1326	1780	1742
7500.00 - 7599.00	1613	1331	1784	1757
7600.00 - 7699.00	1628	1337	1788	1772
7700.00 - 7799.00	1643	1342	1792	1787
7800.00 - 7899.00	1658	1348	1796	1803
7900.00 - 7999.00	1673	1354	1799	1818
8000.00 - 8099.00	1688	1359	1803	1833
8100.00 - 8199.00	1703	1365	1815	1848
8200.00 - 8299.00	1717	1370	1834	1863
8300.00 - 8399.00	1731	1376	1853	1878
8400.00 - 8499.00	1746	1382	1873	1893
8500.00 - 8599.00	1760	1387	1892	1908
8600.00 - 8699.00	1780	1395	1911	1923



**2007 Minnesota Child Support Guidelines  
Proposed Basic Support Table Compared to Costs of Raising Children  
Two Children**

 Basic support is below lower estimate or above upper estimate

COMBINED PARENTAL INCOME FOR DETERMINING CHILD SUPPORT	MN Proposed 2007 Table	Estimates of Child-Rearing Expenditures Recommended for State Guidelines		Pure USDA Estimates
		Lower Bound (Rothbarth Marginal Cost Methodology)	Upper Bound (Engel Marginal Cost Methodology)	
8700.00 - 8799.00	1801	1403	1931	1938
8800.00 - 8899.00	1822	1411	1950	1953
8900.00 - 8999.00	1842	1419	1969	1968
9000.00 - 9099.00	1863	1427	1988	1983
9100.00 - 9199.00	1884	1435	2008	1998
9200.00 - 9299.00	1904	1444	2027	2016
9300.00 - 9399.00	1925	1452	2046	
9400.00 - 9499.00	1946	1460	2066	
9500.00 - 9599.00	1967	1468	2082	
9600.00 - 9699.00	1987	1476	2095	
9700.00 - 9799.00	2008	1485	2108	
9800.00 - 9899.00	2029	1493	2122	
9900.00 - 9999.00	2049	1501	2135	
10000.00 - 10099.00	2070	1510	2148	
10100.00 - 10199.00	2091	1520	2161	
10200.00 - 10299.00	2111	1531	2175	
10300.00 - 10399.00	2132	1541	2188	
10400.00 - 10499.00	2153	1551	2201	
10500.00 - 10599.00	2174	1561	2215	
10600.00 - 10699.00	2194	1571	2228	
10700.00 - 10799.00	2215	1581	2241	
10800.00 - 10899.00	2236	1592	2254	
10900.00 - 10999.00	2256	1602	2268	
11000.00 - 11099.00	2277	1612	2281	
11100.00 - 11199.00	2298	1622	2294	
11200.00 - 11299.00	2318	1632	2306	
11300.00 - 11399.00	2339	1643	2319	
11400.00 - 11499.00	2360	1650	2331	
11500.00 - 11599.00	2381	1656	2344	
11600.00 - 11699.00	2401	1662	2356	
11700.00 - 11799.00	2422	1668	2367	
11800.00 - 11899.00	2443	1674	2378	
11900.00 - 11999.00	2463	1680	2389	
12000.00 - 12099.00	2484	1686	2401	
12100.00 - 12199.00	2505	1692	2412	
12200.00 - 12299.00	2525	1698	2423	
12300.00 - 12399.00	2546	1704	2434	
12400.00 - 12499.00	2567	1710	2445	
12500.00 - 12599.00	2588	1716	2456	
12600.00 - 12699.00	2608	1722	2467	



**2007 Minnesota Child Support Guidelines  
Proposed Basic Support Table Compared to Costs of Raising Children  
Two Children**

 Basic support is below lower estimate or above upper estimate

COMBINED PARENTAL INCOME FOR DETERMINING CHILD SUPPORT	MN Proposed 2007 Table	Estimates of Child-Rearing Expenditures Recommended for State Guidelines		Pure USDA Estimates
		Lower Bound (Rothbarth Marginal Cost Methodology)	Upper Bound (Engel Marginal Cost Methodology)	
12700.00 - 12799.00	2629	1728	2478	
12800.00 - 12899.00	2650	1735	2489	
12900.00 - 12999.00	2670	1743	2500	
13000.00 - 13099.00	2691	1750	2512	
13100.00 - 13199.00	2712	1758	2523	
13200.00 - 13299.00	2732	1765	2534	
13300.00 - 13399.00	2753	1772	2545	
13400.00 - 13499.00	2774	1779	2556	
13500.00 - 13599.00	2795	1786	2567	
13600.00 - 13699.00	2815	1792	2578	
13700.00 - 13799.00	2836	1799	2589	
13800.00 - 13899.00	2857	1806	2600	
13900.00 - 13999.00	2877	1813	2611	
14000.00 - 14099.00	2898	1820	2623	
14100.00 - 14199.00	2919	1827	2634	
14200.00 - 14299.00	2939	1834	2645	
14300.00 - 14399.00	2960	1841	2656	
14400.00 - 14499.00	2981	1848	2667	
14500.00 - 14599.00	3002	1855	2678	
14600.00 - 14699.00	3022	1862	2689	
14700.00 - 14799.00	3043	1869	2700	
14800.00 - 14899.00	3064	1875	2711	
14900.00 - 14999.00	3084	1882	2722	
15000.00 -	3105	1886	2727	



**2007 Minnesota Child Support Guidelines**  
**Proposed Basic Support Table Compared to Costs of Raising Children**  
**Three Children**

 Basic support is below lower estimate or above upper estimate

COMBINED PARENTAL INCOME FOR DETERMINING CHILD SUPPORT	MN Proposed 2007 Table	Estimates of Child-Rearing Expenditures Recommended for State Guidelines		Pure USDA Estimates
		Lower Bound (Rothbarth Marginal Cost Methodology)	Upper Bound (Engel Marginal Cost Methodology)	
0.00 - 799.00	75	297	397	374
800.00 - 899.00	149	329	440	424
900.00 - 999.00	167	361	484	473
1000.00 - 1099.00	186	393	528	523
1100.00 - 1199.00	237	425	572	573
1200.00 - 1299.00	294	457	616	623
1300.00 - 1399.00	356	488	660	673
1400.00 - 1499.00	425	518	699	723
1500.00 - 1599.00	500	548	739	772
1600.00 - 1699.00	580	578	778	822
1700.00 - 1799.00	666	608	817	872
1800.00 - 1899.00	758	637	855	922
1900.00 - 1999.00	856	663	892	972
2000.00 - 2099.00	960	688	927	1021
2100.00 - 2199.00	981	712	959	1071
2200.00 - 2299.00	1000	736	991	1121
2300.00 - 2399.00	1016	760	1023	1151
2400.00 - 2499.00	1029	784	1055	1167
2500.00 - 2599.00	1040	810	1087	1183
2600.00 - 2699.00	1060	839	1119	1200
2700.00 - 2799.00	1078	868	1151	1216
2800.00 - 2899.00	1094	896	1188	1233
2900.00 - 2999.00	1109	925	1224	1249
3000.00 - 3099.00	1122	954	1262	1265
3100.00 - 3199.00	1141	981	1300	1282
3200.00 - 3299.00	1158	1002	1337	1298
3300.00 - 3399.00	1175	1022	1372	1315
3400.00 - 3499.00	1190	1043	1408	1331
3500.00 - 3599.00	1204	1064	1443	1348
3600.00 - 3699.00	1223	1084	1478	1364
3700.00 - 3799.00	1240	1105	1514	1380
3800.00 - 3899.00	1257	1126	1549	1397
3900.00 - 3999.00	1273	1148	1574	1413
4000.00 - 4099.00	1288	1170	1592	1430
4100.00 - 4199.00	1305	1192	1611	1446
4200.00 - 4299.00	1322	1213	1629	1462
4300.00 - 4399.00	1338	1235	1646	1479
4400.00 - 4499.00	1353	1257	1664	1495



**2007 Minnesota Child Support Guidelines**  
**Proposed Basic Support Table Compared to Costs of Raising Children**  
**Three Children**

 Basic support is below lower estimate or above upper estimate

COMBINED PARENTAL INCOME FOR DETERMINING CHILD SUPPORT	MN Proposed 2007 Table	Estimates of Child-Rearing Expenditures Recommended for State Guidelines		Pure USDA Estimates
		Lower Bound (Rothbarth Marginal Cost Methodology)	Upper Bound (Engel Marginal Cost Methodology)	
4500.00 - 4599.00	1368	1279	1682	1512
4600.00 - 4699.00	1386	1287	1700	1528
4700.00 - 4799.00	1402	1293	1718	1544
4800.00 - 4899.00	1419	1300	1736	1561
4900.00 - 4999.00	1435	1306	1752	1578
5000.00 - 5099.00	1450	1312	1768	1595
5100.00 - 5199.00	1468	1318	1785	1613
5200.00 - 5299.00	1485	1325	1801	1630
5300.00 - 5399.00	1502	1331	1817	1647
5400.00 - 5499.00	1518	1337	1833	1665
5500.00 - 5599.00	1535	1343	1850	1682
5600.00 - 5699.00	1551	1350	1868	1700
5700.00 - 5799.00	1568	1358	1887	1717
5800.00 - 5899.00	1583	1365	1905	1734
5900.00 - 5999.00	1599	1373	1924	1752
6000.00 - 6099.00	1614	1381	1942	1769
6100.00 - 6199.00	1631	1389	1961	1786
6200.00 - 6299.00	1645	1397	1979	1804
6300.00 - 6399.00	1664	1405	1998	1821
6400.00 - 6499.00	1682	1412	2016	1839
6500.00 - 6599.00	1697	1420	2032	1856
6600.00 - 6699.00	1713	1427	2036	1873
6700.00 - 6799.00	1730	1435	2040	1891
6800.00 - 6899.00	1746	1442	2044	1908
6900.00 - 6999.00	1762	1449	2048	1925
7000.00 - 7099.00	1778	1457	2051	1943
7100.00 - 7199.00	1795	1464	2055	1960
7200.00 - 7299.00	1812	1470	2058	1978
7300.00 - 7399.00	1828	1476	2062	1995
7400.00 - 7499.00	1844	1482	2066	2012
7500.00 - 7599.00	1860	1489	2069	2030
7600.00 - 7699.00	1877	1496	2073	2047
7700.00 - 7799.00	1894	1502	2077	2065
7800.00 - 7899.00	1911	1509	2081	2082
7900.00 - 7999.00	1928	1516	2085	2099
8000.00 - 8099.00	1944	1522	2104	2117
8100.00 - 8199.00	1960	1529	2126	2134
8200.00 - 8299.00	1976	1536	2149	2151
8300.00 - 8399.00	1992	1542	2172	2169
8400.00 - 8499.00	2008	1549	2195	2186
8500.00 - 8599.00	2023	1556	2218	2204



**2007 Minnesota Child Support Guidelines  
Proposed Basic Support Table Compared to Costs of Raising Children  
Three Children**

 Basic support is below lower estimate or above upper estimate

COMBINED PARENTAL INCOME FOR DETERMINING CHILD SUPPORT	MN Proposed 2007 Table	Estimates of Child-Rearing Expenditures Recommended for State Guidelines		Pure USDA Estimates
		Lower Bound (Rothbarth Marginal Cost Methodology)	Upper Bound (Engel Marginal Cost Methodology)	
8600.00 - 8699.00	2047	1564	2241	2221
8700.00 - 8799.00	2071	1573	2263	2238
8800.00 - 8899.00	2094	1581	2286	2256
8900.00 - 8999.00	2118	1590	2309	2273
9000.00 - 9099.00	2142	1599	2332	2290
9100.00 - 9199.00	2166	1608	2355	2308
9200.00 - 9299.00	2190	1616	2377	2328
9300.00 - 9399.00	2213	1625	2400	
9400.00 - 9499.00	2237	1634	2417	
9500.00 - 9599.00	2261	1643	2432	
9600.00 - 9699.00	2285	1651	2448	
9700.00 - 9799.00	2309	1660	2463	
9800.00 - 9899.00	2332	1669	2478	
9900.00 - 9999.00	2356	1678	2493	
10000.00 - 10099.00	2380	1688	2509	
10100.00 - 10199.00	2404	1699	2524	
10200.00 - 10299.00	2428	1710	2539	
10300.00 - 10399.00	2451	1721	2554	
10400.00 - 10499.00	2475	1732	2570	
10500.00 - 10599.00	2499	1743	2585	
10600.00 - 10699.00	2523	1754	2600	
10700.00 - 10799.00	2547	1765	2615	
10800.00 - 10899.00	2570	1775	2631	
10900.00 - 10999.00	2594	1786	2646	
11000.00 - 11099.00	2618	1797	2661	
11100.00 - 11199.00	2642	1808	2676	
11200.00 - 11299.00	2666	1819	2692	
11300.00 - 11399.00	2689	1830	2707	
11400.00 - 11499.00	2713	1838	2722	
11500.00 - 11599.00	2737	1845	2735	
11600.00 - 11699.00	2761	1852	2748	
11700.00 - 11799.00	2785	1859	2762	
11800.00 - 11899.00	2808	1866	2775	
11900.00 - 11999.00	2832	1873	2788	
12000.00 - 12099.00	2856	1880	2801	
12100.00 - 12199.00	2880	1887	2814	
12200.00 - 12299.00	2904	1894	2828	
12300.00 - 12399.00	2927	1901	2841	
12400.00 - 12499.00	2951	1908	2854	
12500.00 - 12599.00	2975	1915	2867	



**2007 Minnesota Child Support Guidelines  
Proposed Basic Support Table Compared to Costs of Raising Children  
Three Children**

 Basic support is below lower estimate or above upper estimate

COMBINED PARENTAL INCOME FOR DETERMINING CHILD SUPPORT	MN Proposed 2007 Table	Estimates of Child-Rearing Expenditures Recommended for State Guidelines		Pure USDA Estimates
		Lower Bound (Rothbarth Marginal Cost Methodology)	Upper Bound (Engel Marginal Cost Methodology)	
12600.00 - 12699.00	2999	1922	2880	
12700.00 - 12799.00	3023	1929	2894	
12800.00 - 12899.00	3046	1937	2907	
12900.00 - 12999.00	3070	1945	2920	
13000.00 - 13099.00	3094	1953	2933	
13100.00 - 13199.00	3118	1961	2946	
13200.00 - 13299.00	3142	1968	2960	
13300.00 - 13399.00	3165	1975	2973	
13400.00 - 13499.00	3189	1983	2986	
13500.00 - 13599.00	3213	1990	2999	
13600.00 - 13699.00	3237	1997	3012	
13700.00 - 13799.00	3261	2005	3026	
13800.00 - 13899.00	3284	2012	3039	
13900.00 - 13999.00	3308	2019	3052	
14000.00 - 14099.00	3332	2027	3065	
14100.00 - 14199.00	3356	2034	3078	
14200.00 - 14299.00	3380	2041	3092	
14300.00 - 14399.00	3403	2048	3105	
14400.00 - 14499.00	3427	2056	3118	
14500.00 - 14599.00	3451	2063	3131	
14600.00 - 14699.00	3475	2070	3144	
14700.00 - 14799.00	3499	2078	3158	
14800.00 - 14899.00	3522	2085	3170	
14900.00 - 14999.00	3546	2092	3181	
15000.00 -	3570	2096	3186	



## 2007 Minnesota Child Support Guidelines Proposed Basic Support Table Compared to Costs of Raising Children Four Children

Basic support is below lower estimate or above upper estimate

COMBINED PARENTAL INCOME FOR DETERMINING CHILD SUPPORT	MN Proposed 2007 Table	Estimates of Child-Rearing Expenditures Recommended for State Guidelines		Pure USDA Estimates
		Lower Bound (Rothbarth Marginal Cost Methodology)	Upper Bound (Engel Marginal Cost Methodology)	
0.00 - 799.00	75	364	442	498
800.00 - 899.00	173	367	491	565
900.00 - 999.00	194	402	540	631
1000.00 - 1099.00	216	438	589	698
1100.00 - 1199.00	275	473	638	764
1200.00 - 1299.00	341	509	687	830
1300.00 - 1399.00	414	545	735	897
1400.00 - 1499.00	493	578	780	963
1500.00 - 1599.00	580	611	824	1030
1600.00 - 1699.00	673	644	867	1096
1700.00 - 1799.00	773	678	911	1163
1800.00 - 1899.00	880	711	955	1229
1900.00 - 1999.00	994	740	999	1296
2000.00 - 2099.00	1114	767	1043	1362
2100.00 - 2199.00	1139	794	1085	1428
2200.00 - 2299.00	1160	821	1126	1495
2300.00 - 2399.00	1179	848	1162	1534
2400.00 - 2499.00	1195	874	1198	1556
2500.00 - 2599.00	1208	904	1234	1578
2600.00 - 2699.00	1230	936	1270	1600
2700.00 - 2799.00	1251	968	1305	1622
2800.00 - 2899.00	1270	999	1346	1644
2900.00 - 2999.00	1287	1031	1388	1665
3000.00 - 3099.00	1302	1063	1430	1687
3100.00 - 3199.00	1324	1094	1472	1709
3200.00 - 3299.00	1344	1117	1514	1731
3300.00 - 3399.00	1363	1140	1556	1753
3400.00 - 3499.00	1380	1163	1598	1775
3500.00 - 3599.00	1397	1186	1639	1797
3600.00 - 3699.00	1418	1209	1678	1819
3700.00 - 3799.00	1439	1232	1717	1840
3800.00 - 3899.00	1459	1255	1750	1862
3900.00 - 3999.00	1478	1280	1770	1884
4000.00 - 4099.00	1496	1304	1791	1906
4100.00 - 4199.00	1516	1329	1811	1928
4200.00 - 4299.00	1536	1353	1831	1950
4300.00 - 4399.00	1554	1377	1852	1972
4400.00 - 4499.00	1572	1402	1872	1994
4500.00 - 4599.00	1589	1426	1892	2016
4600.00 - 4699.00	1608	1435	1912	2037



## 2007 Minnesota Child Support Guidelines Proposed Basic Support Table Compared to Costs of Raising Children Four Children

Basic support is below lower estimate or above upper estimate

COMBINED PARENTAL INCOME FOR DETERMINING CHILD SUPPORT	MN Proposed 2007 Table	Estimates of Child-Rearing Expenditures Recommended for State Guidelines		Pure USDA Estimates
		Lower Bound (Rothbarth Marginal Cost Methodology)	Upper Bound (Engel Marginal Cost Methodology)	
4700.00 - 4799.00	1627	1442	1932	2059
4800.00 - 4899.00	1645	1449	1951	2081
4900.00 - 4999.00	1663	1456	1969	2104
5000.00 - 5099.00	1680	1463	1987	2127
5100.00 - 5199.00	1701	1470	2005	2150
5200.00 - 5299.00	1722	1477	2023	2173
5300.00 - 5399.00	1743	1484	2041	2197
5400.00 - 5499.00	1763	1491	2059	2220
5500.00 - 5599.00	1782	1498	2080	2243
5600.00 - 5699.00	1801	1505	2100	2266
5700.00 - 5799.00	1819	1514	2121	2289
5800.00 - 5899.00	1837	1522	2141	2312
5900.00 - 5999.00	1855	1531	2162	2336
6000.00 - 6099.00	1872	1540	2183	2359
6100.00 - 6199.00	1892	1549	2203	2382
6200.00 - 6299.00	1912	1558	2224	2405
6300.00 - 6399.00	1932	1566	2245	2428
6400.00 - 6499.00	1951	1575	2265	2451
6500.00 - 6599.00	1970	1583	2269	2475
6600.00 - 6699.00	1989	1591	2274	2498
6700.00 - 6799.00	2009	1600	2279	2521
6800.00 - 6899.00	2028	1608	2283	2544
6900.00 - 6999.00	2047	1616	2288	2567
7000.00 - 7099.00	2065	1624	2292	2590
7100.00 - 7199.00	2085	1633	2297	2614
7200.00 - 7299.00	2104	1640	2301	2637
7300.00 - 7399.00	2123	1646	2305	2660
7400.00 - 7499.00	2142	1653	2309	2683
7500.00 - 7599.00	2160	1660	2313	2706
7600.00 - 7699.00	2180	1668	2317	2730
7700.00 - 7799.00	2199	1675	2322	2753
7800.00 - 7899.00	2218	1682	2327	2776
7900.00 - 7999.00	2237	1690	2353	2799
8000.00 - 8099.00	2256	1697	2378	2822
8100.00 - 8199.00	2274	1705	2404	2845
8200.00 - 8299.00	2293	1712	2429	2869
8300.00 - 8399.00	2311	1720	2455	2892
8400.00 - 8499.00	2328	1727	2480	2915
8500.00 - 8599.00	2346	1735	2505	2938
8600.00 - 8699.00	2374	1744	2531	2961
8700.00 - 8799.00	2401	1753	2556	2984
8800.00 - 8899.00	2429	1763	2582	3008



## 2007 Minnesota Child Support Guidelines Proposed Basic Support Table Compared to Costs of Raising Children Four Children

Basic support is below lower estimate or above upper estimate

COMBINED PARENTAL INCOME FOR DETERMINING CHILD SUPPORT	MN Proposed 2007 Table	Estimates of Child-Rearing Expenditures Recommended for State Guidelines		Pure USDA Estimates
		Lower Bound (Rothbarth Marginal Cost Methodology)	Upper Bound (Engel Marginal Cost Methodology)	
8900.00 - 8999.00	2456	1773	2607	3031
9000.00 - 9099.00	2484	1783	2633	3054
9100.00 - 9199.00	2512	1792	2658	3077
9200.00 - 9299.00	2539	1802	2683	3104
9300.00 - 9399.00	2567	1812	2700	
9400.00 - 9499.00	2594	1822	2717	
9500.00 - 9599.00	2622	1832	2734	
9600.00 - 9699.00	2650	1841	2751	
9700.00 - 9799.00	2677	1851	2768	
9800.00 - 9899.00	2705	1861	2785	
9900.00 - 9999.00	2732	1871	2802	
10000.00 - 10099.00	2760	1882	2819	
10100.00 - 10199.00	2788	1894	2836	
10200.00 - 10299.00	2815	1906	2853	
10300.00 - 10399.00	2843	1919	2870	
10400.00 - 10499.00	2870	1931	2887	
10500.00 - 10599.00	2898	1943	2904	
10600.00 - 10699.00	2926	1955	2921	
10700.00 - 10799.00	2953	1967	2938	
10800.00 - 10899.00	2981	1980	2955	
10900.00 - 10999.00	3008	1992	2972	
11000.00 - 11099.00	3036	2004	2989	
11100.00 - 11199.00	3064	2016	3006	
11200.00 - 11299.00	3091	2028	3023	
11300.00 - 11399.00	3119	2041	3040	
11400.00 - 11499.00	3146	2050	3055	
11500.00 - 11599.00	3174	2058	3071	
11600.00 - 11699.00	3202	2065	3087	
11700.00 - 11799.00	3229	2073	3102	
11800.00 - 11899.00	3257	2081	3116	
11900.00 - 11999.00	3284	2089	3131	
12000.00 - 12099.00	3312	2097	3146	
12100.00 - 12199.00	3340	2104	3160	
12200.00 - 12299.00	3367	2112	3175	
12300.00 - 12399.00	3395	2120	3190	
12400.00 - 12499.00	3422	2128	3205	
12500.00 - 12599.00	3450	2135	3219	
12600.00 - 12699.00	3478	2143	3234	
12700.00 - 12799.00	3505	2151	3249	
12800.00 - 12899.00	3533	2159	3264	
12900.00 - 12999.00	3560	2168	3278	



## 2007 Minnesota Child Support Guidelines Proposed Basic Support Table Compared to Costs of Raising Children Four Children

Basic support is below lower estimate or above upper estimate

COMBINED PARENTAL INCOME FOR DETERMINING CHILD SUPPORT	MN Proposed 2007 Table	Estimates of Child-Rearing Expenditures Recommended for State Guidelines		Pure USDA Estimates
		Lower Bound (Rothbarth Marginal Cost Methodology)	Upper Bound (Engel Marginal Cost Methodology)	
13000.00 - 13099.00	3588	2177	3293	
13100.00 - 13199.00	3616	2186	3308	
13200.00 - 13299.00	3643	2194	3322	
13300.00 - 13399.00	3671	2203	3337	
13400.00 - 13499.00	3698	2211	3352	
13500.00 - 13599.00	3726	2219	3367	
13600.00 - 13699.00	3754	2227	3381	
13700.00 - 13799.00	3781	2235	3396	
13800.00 - 13899.00	3809	2243	3411	
13900.00 - 13999.00	3836	2251	3425	
14000.00 - 14099.00	3864	2260	3440	
14100.00 - 14199.00	3892	2268	3455	
14200.00 - 14299.00	3919	2276	3470	
14300.00 - 14399.00	3947	2284	3484	
14400.00 - 14499.00	3974	2292	3499	
14500.00 - 14599.00	4002	2300	3514	
14600.00 - 14699.00	4030	2308	3529	
14700.00 - 14799.00	4057	2317	3541	
14800.00 - 14899.00	4085	2325	3553	
14900.00 - 14999.00	4112	2333	3565	
15000.00 -	4140	2337	3571	



## 2007 Minnesota Child Support Guidelines Proposed Basic Support Table Compared to Costs of Raising Children Five Children

Basic support is below lower estimate or above upper estimate

COMBINED PARENTAL INCOME FOR DETERMINING CHILD SUPPORT	MN Proposed 2007 Table	Estimates of Child-Rearing Expenditures Recommended for State Guidelines		Pure USDA Estimates
		Lower Bound (Rothbarth Marginal Cost Methodology)	Upper Bound (Engel Marginal Cost Methodology)	
0.00 - 799.00	100	364	486	623
800.00 - 899.00	201	403	540	706
900.00 - 999.00	226	443	594	789
1000.00 - 1099.00	251	482	648	872
1100.00 - 1199.00	320	521	701	955
1200.00 - 1299.00	396	560	755	1038
1300.00 - 1399.00	480	599	809	1121
1400.00 - 1499.00	573	636	858	1204
1500.00 - 1599.00	673	672	906	1287
1600.00 - 1699.00	781	709	954	1370
1700.00 - 1799.00	897	745	1003	1453
1800.00 - 1899.00	1021	782	1051	1536
1900.00 - 1999.00	1152	814	1099	1619
2000.00 - 2099.00	1292	843	1148	1702
2100.00 - 2199.00	1320	873	1196	1785
2200.00 - 2299.00	1346	903	1244	1869
2300.00 - 2399.00	1367	932	1292	1918
2400.00 - 2499.00	1385	961	1337	1945
2500.00 - 2599.00	1400	994	1381	1972
2600.00 - 2699.00	1426	1029	1420	2000
2700.00 - 2799.00	1450	1064	1460	2027
2800.00 - 2899.00	1472	1099	1505	2054
2900.00 - 2999.00	1492	1135	1551	2082
3000.00 - 3099.00	1509	1170	1597	2109
3100.00 - 3199.00	1535	1203	1644	2136
3200.00 - 3299.00	1558	1229	1690	2164
3300.00 - 3399.00	1581	1254	1736	2191
3400.00 - 3499.00	1601	1279	1783	2218
3500.00 - 3599.00	1621	1305	1829	2246
3600.00 - 3699.00	1646	1330	1875	2273
3700.00 - 3799.00	1670	1355	1919	2301
3800.00 - 3899.00	1693	1381	1942	2328
3900.00 - 3999.00	1715	1408	1964	2355
4000.00 - 4099.00	1736	1435	1987	2383
4100.00 - 4199.00	1759	1461	2009	2410
4200.00 - 4299.00	1781	1488	2031	2437
4300.00 - 4399.00	1802	1515	2054	2465
4400.00 - 4499.00	1822	1542	2076	2492
4500.00 - 4599.00	1841	1569	2099	2519



## 2007 Minnesota Child Support Guidelines Proposed Basic Support Table Compared to Costs of Raising Children Five Children

Basic support is below lower estimate or above upper estimate

COMBINED PARENTAL INCOME FOR DETERMINING CHILD SUPPORT	MN Proposed 2007 Table	Estimates of Child-Rearing Expenditures Recommended for State Guidelines		Pure USDA Estimates
		Lower Bound (Rothbarth Marginal Cost Methodology)	Upper Bound (Engel Marginal Cost Methodology)	
4600.00 - 4699.00	1864	1579	2121	2547
4700.00 - 4799.00	1887	1586	2143	2574
4800.00 - 4899.00	1908	1594	2162	2601
4900.00 - 4999.00	1930	1602	2182	2630
5000.00 - 5099.00	1950	1609	2202	2659
5100.00 - 5199.00	1975	1617	2222	2688
5200.00 - 5299.00	1999	1625	2242	2717
5300.00 - 5399.00	2022	1632	2262	2746
5400.00 - 5499.00	2046	1640	2284	2775
5500.00 - 5599.00	2068	1648	2306	2804
5600.00 - 5699.00	2090	1655	2329	2833
5700.00 - 5799.00	2111	1665	2352	2862
5800.00 - 5899.00	2132	1675	2375	2891
5900.00 - 5999.00	2152	1684	2397	2919
6000.00 - 6099.00	2172	1694	2420	2948
6100.00 - 6199.00	2195	1704	2443	2977
6200.00 - 6299.00	2217	1713	2465	3006
6300.00 - 6399.00	2239	1723	2488	3035
6400.00 - 6499.00	2260	1732	2495	3064
6500.00 - 6599.00	2282	1741	2501	3093
6600.00 - 6699.00	2305	1750	2506	3122
6700.00 - 6799.00	2328	1759	2511	3151
6800.00 - 6899.00	2350	1769	2516	3180
6900.00 - 6999.00	2379	1778	2521	3209
7000.00 - 7099.00	2394	1787	2526	3238
7100.00 - 7199.00	2417	1796	2531	3267
7200.00 - 7299.00	2439	1803	2536	3296
7300.00 - 7399.00	2462	1811	2541	3325
7400.00 - 7499.00	2483	1818	2546	3354
7500.00 - 7599.00	2505	1826	2550	3383
7600.00 - 7699.00	2528	1834	2555	3412
7700.00 - 7799.00	2550	1842	2568	3441
7800.00 - 7899.00	2572	1851	2596	3470
7900.00 - 7999.00	2594	1859	2624	3499
8000.00 - 8099.00	2616	1867	2652	3528
8100.00 - 8199.00	2637	1875	2680	3557
8200.00 - 8299.00	2658	1884	2708	3586
8300.00 - 8399.00	2679	1892	2736	3615
8400.00 - 8499.00	2700	1900	2764	3644
8500.00 - 8599.00	2720	1908	2792	3673
8600.00 - 8699.00	2752	1918	2820	3702



## 2007 Minnesota Child Support Guidelines Proposed Basic Support Table Compared to Costs of Raising Children Five Children

Basic support is below lower estimate or above upper estimate

COMBINED PARENTAL INCOME FOR DETERMINING CHILD SUPPORT	MN Proposed 2007 Table	Estimates of Child-Rearing Expenditures Recommended for State Guidelines		Pure USDA Estimates
		Lower Bound (Rothbarth Marginal Cost Methodology)	Upper Bound (Engel Marginal Cost Methodology)	
8700.00 - 8799.00	2784	1929	2848	3731
8800.00 - 8899.00	2816	1939	2876	3760
8900.00 - 8999.00	2848	1950	2904	3788
9000.00 - 9099.00	2880	1961	2932	3817
9100.00 - 9199.00	2912	1972	2957	3846
9200.00 - 9299.00	2944	1983	2975	3880
9300.00 - 9399.00	2976	1993	2994	
9400.00 - 9499.00	3008	2004	3013	
9500.00 - 9599.00	3040	2015	3031	
9600.00 - 9699.00	3072	2026	3050	
9700.00 - 9799.00	3104	2036	3069	
9800.00 - 9899.00	3136	2047	3087	
9900.00 - 9999.00	3168	2058	3106	
10000.00 - 10099.00	3200	2070	3125	
10100.00 - 10199.00	3232	2084	3144	
10200.00 - 10299.00	3264	2097	3162	
10300.00 - 10399.00	3296	2111	3181	
10400.00 - 10499.00	3328	2124	3200	
10500.00 - 10599.00	3360	2137	3218	
10600.00 - 10699.00	3392	2151	3237	
10700.00 - 10799.00	3424	2164	3256	
10800.00 - 10899.00	3456	2178	3274	
10900.00 - 10999.00	3488	2191	3293	
11000.00 - 11099.00	3520	2204	3312	
11100.00 - 11199.00	3552	2218	3331	
11200.00 - 11299.00	3584	2231	3349	
11300.00 - 11399.00	3616	2245	3366	
11400.00 - 11499.00	3648	2255	3383	
11500.00 - 11599.00	3680	2263	3400	
11600.00 - 11699.00	3712	2272	3417	
11700.00 - 11799.00	3744	2281	3435	
11800.00 - 11899.00	3776	2289	3452	
11900.00 - 11999.00	3808	2298	3469	
12000.00 - 12099.00	3840	2306	3485	
12100.00 - 12199.00	3872	2315	3501	
12200.00 - 12299.00	3904	2323	3517	
12300.00 - 12399.00	3936	2332	3534	
12400.00 - 12499.00	3968	2340	3550	
12500.00 - 12599.00	4000	2349	3566	



## 2007 Minnesota Child Support Guidelines Proposed Basic Support Table Compared to Costs of Raising Children Five Children

Basic support is below lower estimate or above upper estimate

COMBINED PARENTAL INCOME FOR DETERMINING CHILD SUPPORT	MN Proposed 2007 Table	Estimates of Child-Rearing Expenditures Recommended for State Guidelines		Pure USDA Estimates
		Lower Bound (Rothbarth Marginal Cost Methodology)	Upper Bound (Engel Marginal Cost Methodology)	
12600.00 - 12699.00	4032	2358	3582	
12700.00 - 12799.00	4064	2366	3598	
12800.00 - 12899.00	4096	2375	3615	
12900.00 - 12999.00	4128	2385	3631	
13000.00 - 13099.00	4160	2395	3647	
13100.00 - 13199.00	4192	2405	3663	
13200.00 - 13299.00	4224	2414	3679	
13300.00 - 13399.00	4256	2423	3696	
13400.00 - 13499.00	4288	2432	3712	
13500.00 - 13599.00	4320	2441	3728	
13600.00 - 13699.00	4352	2450	3744	
13700.00 - 13799.00	4384	2459	3760	
13800.00 - 13899.00	4416	2468	3777	
13900.00 - 13999.00	4448	2477	3793	
14000.00 - 14099.00	4480	2486	3809	
14100.00 - 14199.00	4512	2494	3825	
14200.00 - 14299.00	4544	2503	3841	
14300.00 - 14399.00	4576	2512	3858	
14400.00 - 14499.00	4608	2521	3874	
14500.00 - 14599.00	4640	2530	3889	
14600.00 - 14699.00	4672	2539	3902	
14700.00 - 14799.00	4704	2548	3916	
14800.00 - 14899.00	4736	2557	3929	
14900.00 - 14999.00	4768	2566	3942	
15000.00 -	4800	2571	3949	



## 2007 Minnesota Child Support Guidelines

### Proposed Basic Support Table Compared to Costs of Raising Children Six Children

Basic support is below lower estimate or above upper estimate

COMBINED PARENTAL INCOME FOR DETERMINING CHILD SUPPORT	MN Proposed 2007 Table	Estimates of Child-Rearing Expenditures Recommended for State Guidelines		Pure USDA Estimates
		Lower Bound (Rothbarth Marginal Cost Methodology)	Upper Bound (Engel Marginal Cost Methodology)	
0.00 - 799.00	100	396	529	747
800.00 - 899.00	233	439	588	847
900.00 - 999.00	262	482	646	947
1000.00 - 1099.00	291	524	705	1046
1100.00 - 1199.00	370	567	763	1146
1200.00 - 1299.00	459	609	822	1246
1300.00 - 1399.00	557	652	880	1345
1400.00 - 1499.00	664	692	933	1445
1500.00 - 1599.00	780	731	986	1545
1600.00 - 1699.00	905	771	1038	1644
1700.00 - 1799.00	1040	811	1091	1744
1800.00 - 1899.00	1183	851	1143	1844
1900.00 - 1999.00	1336	885	1196	1943
2000.00 - 2099.00	1498	918	1249	2043
2100.00 - 2199.00	1531	950	1301	2143
2200.00 - 2299.00	1561	982	1354	2242
2300.00 - 2399.00	1586	1014	1406	2301
2400.00 - 2499.00	1608	1046	1459	2334
2500.00 - 2599.00	1625	1081	1511	2367
2600.00 - 2699.00	1655	1120	1562	2400
2700.00 - 2799.00	1683	1158	1611	2432
2800.00 - 2899.00	1707	1196	1664	2465
2900.00 - 2999.00	1730	1234	1714	2498
3000.00 - 3099.00	1749	1273	1765	2531
3100.00 - 3199.00	1779	1309	1815	2564
3200.00 - 3299.00	1807	1337	1866	2597
3300.00 - 3399.00	1833	1364	1916	2629
3400.00 - 3499.00	1857	1392	1966	2662
3500.00 - 3599.00	1880	1419	2017	2695
3600.00 - 3699.00	1909	1447	2067	2728
3700.00 - 3799.00	1937	1474	2102	2761
3800.00 - 3899.00	1963	1502	2128	2793



**2007 Minnesota Child Support Guidelines**  
**Proposed Basic Support Table Compared to Costs of Raising Children**  
**Six Children**

 Basic support is below lower estimate or above upper estimate

COMBINED PARENTAL INCOME FOR DETERMINING CHILD SUPPORT	MN Proposed 2007 Table	Estimates of Child-Rearing Expenditures Recommended for State Guidelines		Pure USDA Estimates
		Lower Bound (Rothbarth Marginal Cost Methodology)	Upper Bound (Engel Marginal Cost Methodology)	
3900.00 - 3999.00	1988	1531	2154	2826
4000.00 - 4099.00	2012	1561	2180	2859
4100.00 - 4199.00	2039	1590	2204	2892
4200.00 - 4299.00	2064	1619	2229	2925
4300.00 - 4399.00	2088	1649	2253	2958
4400.00 - 4499.00	2111	1678	2277	2990
4500.00 - 4599.00	2133	1707	2302	3023
4600.00 - 4699.00	2160	1718	2326	3056
4700.00 - 4799.00	2186	1726	2348	3089
4800.00 - 4899.00	2212	1734	2370	3122
4900.00 - 4999.00	2236	1743	2392	3175
5000.00 - 5099.00	2260	1751	2414	3234
5100.00 - 5199.00	2289	1759	2436	3293
5200.00 - 5299.00	2317	1768	2457	3351
5300.00 - 5399.00	2345	1776	2481	3410
5400.00 - 5499.00	2372	1784	2505	3469
5500.00 - 5599.00	2398	1793	2530	3527
5600.00 - 5699.00	2424	1801	2555	3586
5700.00 - 5799.00	2449	1812	2580	3644
5800.00 - 5899.00	2473	1822	2604	3703
5900.00 - 5999.00	2497	1833	2629	3762
6000.00 - 6099.00	2520	1843	2654	3820
6100.00 - 6199.00	2546	1854	2678	3879
6200.00 - 6299.00	2572	1864	2703	3937
6300.00 - 6399.00	2597	1875	2714	3996
6400.00 - 6499.00	2621	1885	2720	4055
6500.00 - 6599.00	2646	1894	2725	4113
6600.00 - 6699.00	2673	1904	2731	4172
6700.00 - 6799.00	2700	1914	2736	4230
6800.00 - 6899.00	2727	1924	2742	4289
6900.00 - 6999.00	2753	1934	2747	4348
7000.00 - 7099.00	2779	1944	2753	4406
7100.00 - 7199.00	2805	1954	2758	4465
7200.00 - 7299.00	2830	1962	2764	4523



**2007 Minnesota Child Support Guidelines  
Proposed Basic Support Table Compared to Costs of Raising Children  
Six Children**

 Basic support is below lower estimate or above upper estimate

COMBINED PARENTAL INCOME FOR DETERMINING CHILD SUPPORT	MN Proposed 2007 Table	Estimates of Child-Rearing Expenditures Recommended for State Guidelines		Pure USDA Estimates
		Lower Bound (Rothbarth Marginal Cost Methodology)	Upper Bound (Engel Marginal Cost Methodology)	
7300.00 - 7399.00	2854	1970	2769	4582
7400.00 - 7499.00	2879	1978	2775	4641
7500.00 - 7599.00	2903	1987	2781	4699
7600.00 - 7699.00	2929	1996	2803	4758
7700.00 - 7799.00	2955	2005	2833	4816
7800.00 - 7899.00	2981	2014	2864	4875
7900.00 - 7999.00	3007	2023	2894	4934
8000.00 - 8099.00	3032	2031	2925	4992
8100.00 - 8199.00	3057	2040	2955	5051
8200.00 - 8299.00	3082	2049	2985	5109
8300.00 - 8399.00	3106	2058	3016	5168
8400.00 - 8499.00	3130	2067	3046	5227
8500.00 - 8599.00	3154	2076	3077	5285
8600.00 - 8699.00	3191	2087	3107	5344
8700.00 - 8799.00	3228	2098	3138	5402
8800.00 - 8899.00	3265	2110	3168	5461
8900.00 - 8999.00	3302	2122	3199	5520
9000.00 - 9099.00	3339	2134	3223	5578
9100.00 - 9199.00	3376	2145	3243	5637
9200.00 - 9299.00	3413	2157	3263	4656
9300.00 - 9399.00	3450	2169	3284	
9400.00 - 9499.00	3487	2180	3304	
9500.00 - 9599.00	3525	2192	3324	
9600.00 - 9699.00	3562	2204	3345	
9700.00 - 9799.00	3599	2215	3365	
9800.00 - 9899.00	3636	2227	3385	
9900.00 - 9999.00	3673	2239	3406	
10000.00 - 10099.00	3710	2252	3426	
10100.00 - 10199.00	3747	2267	3446	
10200.00 - 10299.00	3784	2282	3467	
10300.00 - 10399.00	3821	2296	3487	
10400.00 - 10499.00	3858	2311	3507	
10500.00 - 10599.00	3896	2325	3528	
10600.00 - 10699.00	3933	2340	3548	



**2007 Minnesota Child Support Guidelines**  
**Proposed Basic Support Table Compared to Costs of Raising Children**  
**Six Children**

 Basic support is below lower estimate or above upper estimate

COMBINED PARENTAL INCOME FOR DETERMINING CHILD SUPPORT	MN Proposed 2007 Table	Estimates of Child-Rearing Expenditures Recommended for State Guidelines		Pure USDA Estimates
		Lower Bound (Rothbarth Marginal Cost Methodology)	Upper Bound (Engel Marginal Cost Methodology)	
10700.00 - 10799.00	3970	2355	3568	
10800.00 - 10899.00	4007	2369	3589	
10900.00 - 10999.00	4044	2384	3609	
11000.00 - 11099.00	4081	2398	3629	
11100.00 - 11199.00	4118	2413	3649	
11200.00 - 11299.00	4155	2428	3667	
11300.00 - 11399.00	4192	2442	3686	
11400.00 - 11499.00	4229	2453	3705	
11500.00 - 11599.00	4267	2463	3723	
11600.00 - 11699.00	4304	2472	3742	
11700.00 - 11799.00	4341	2481	3761	
11800.00 - 11899.00	4378	2491	3780	
11900.00 - 11999.00	4415	2500	3798	
12000.00 - 12099.00	4452	2509	3817	
12100.00 - 12199.00	4489	2518	3836	
12200.00 - 12299.00	4526	2528	3854	
12300.00 - 12399.00	4563	2537	3871	
12400.00 - 12499.00	4600	2546	3889	
12500.00 - 12599.00	4638	2556	3907	
12600.00 - 12699.00	4675	2565	3924	
12700.00 - 12799.00	4712	2574	3942	
12800.00 - 12899.00	4749	2584	3960	
12900.00 - 12999.00	4786	2595	3977	
13000.00 - 13099.00	4823	2606	3995	
13100.00 - 13199.00	4860	2616	4012	
13200.00 - 13299.00	4897	2626	4030	
13300.00 - 13399.00	4934	2636	4048	
13400.00 - 13499.00	4971	2646	4065	
13500.00 - 13599.00	5009	2656	4083	
13600.00 - 13699.00	5046	2665	4100	
13700.00 - 13799.00	5083	2675	4118	
13800.00 - 13899.00	5120	2685	4136	
13900.00 - 13999.00	5157	2695	4153	
14000.00 - 14099.00	5194	2704	4171	



**2007 Minnesota Child Support Guidelines  
Proposed Basic Support Table Compared to Costs of Raising Children  
Six Children**

 Basic support is below lower estimate or above upper estimate

COMBINED PARENTAL INCOME FOR DETERMINING CHILD SUPPORT	MN Proposed 2007 Table	Estimates of Child-Rearing Expenditures Recommended for State Guidelines		Pure USDA Estimates
		Lower Bound (Rothbarth Marginal Cost Methodology)	Upper Bound (Engel Marginal Cost Methodology)	
14100.00 - 14199.00	5231	2714	4189	
14200.00 - 14299.00	5268	2724	4206	
14300.00 - 14399.00	5305	2733	4224	
14400.00 - 14499.00	5342	2743	4239	
14500.00 - 14599.00	5380	2753	4253	
14600.00 - 14699.00	5417	2763	4268	
14700.00 - 14799.00	5454	2772	4282	
14800.00 - 14899.00	5491	2782	4297	
14900.00 - 14999.00	5528	2792	4311	
15000.00 -	5565	2797	4319	



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## Appendix A

### Summary of Economic Basis of New Minnesota Guideline

The Legislature directed the development of the basic support schedule in the new Guideline. The Department provided technical assistance at the request of the Legislature. Further, the Legislature made some adjustments to the low-income portion of the schedule. The Legislature received additional and indirect technical assistance from the USDA. Staff with the USDA provided information through several letters that were referred to in the development of the new Guideline and other proposed guidelines (Basiotis 2003, Lino 2000a, Lino 2000b, Lino 2002b). In these letters, the USDA provided several options from which a basic support schedule could be built. For example, some of the USDA options were: estimates of child-rearing expenditures for the overall United States, Urban Midwest, or Rural Midwest; estimates of child-rearing expenditures in which housing expenses were allocated to the child using the per capita or marginal cost approach; various alternatives for extending the numbers to high and low incomes; and a possible approach for adjustment for larger number of children. The USDA letters also provides estimates of child-rearing expenditures that exclude the child's health care and child care expenses.

The bullets below summarize some of the key assumptions of the USDA estimates and the adjustments made when converting them for use in the new Minnesota Guideline.

- ◆ USDA Estimates of Child-Rearing Expenditures. The USDA estimates child-rearing expenditures for seven different expenditures categories (i.e., housing, food, transportation, clothing, health care, child care and education, and miscellaneous). Each expenditures category is estimated using a different methodology. The child's share of housing, miscellaneous and transportation (non-work related transportation) are estimated by taking the child's pro rata share. Most economists believe this approach overstates the child's actual share. Since housing is the largest expenditures item, this biases the USDA estimate upward.
- ◆ Region. The USDA develops two sets (i.e., urban and rural) of estimates for each of the four geographic regions (i.e., Northeast, South, Midwest, and West). The estimates for the Urban Midwest region form the basis of the new Minnesota Guideline.
- ◆ Price Levels. The estimates underlying the new Minnesota Guideline are based on 2001 price levels.
- ◆ Decrease to USDA Estimates to Account for USDA's Over Estimation of the Child's Housing Expenses. The child's share of housing expenses in the standard USDA estimates was adjusted downward by 28 percent.<sup>23</sup>
- ◆ Subtraction of health care and child care and education costs. As discussed earlier, the actual amount expended on the child for whom support is being determined is factored elsewhere in the new Guideline. As a result, health care and child care and education expenses are excluded from the schedule.
- ◆ Decreasing Percentage of Income Devoted to Child-Rearing Expenditures. The USDA estimates indicate that a decreasing percentage of income is devoted to child-rearing expenditures as income increases. For example, the percentage of income devoted to one child ranged from 25.7 percent if monthly income is \$1,000 per month to 12.7 percent if monthly income is \$8,500 per month.



- ◆ Interpolation between Income Ranges. In its letters to the Department, the USDA developed estimates for one, two and three children for 16 income ranges starting at \$1,000 per month and ending at \$8,500 per month. In contrast, the USDA publication provides tables for three income ranges. The Department staff provided technical assistance to the Legislature by interpolating the USDA estimates to \$100 income ranges.
- ◆ Adjustments for a Larger Number of Children. The USDA did not provide estimates for more than three children because the data did not have a sufficient number of families with more than three children to produce a reliable estimate. The USDA suggested an optional multiplier of 1.16 be used to expand the three-child amount to four children. This was also used to extend the estimators to five- and six-child amounts.
- ◆ Extension of USDA Estimates to Low Incomes. The Legislature did not use the USDA estimates for combined incomes below \$2,000. Instead, they applied a lower percentage.
- ◆ Extension of USDA Estimates to High Incomes. The USDA estimates only apply up to gross incomes of \$8,500 per month because there were an insufficient number of families surveyed that had higher incomes. Hence, the percentage of income devoted to child-rearing expenditures at \$8,500 per month was also applied to higher incomes.

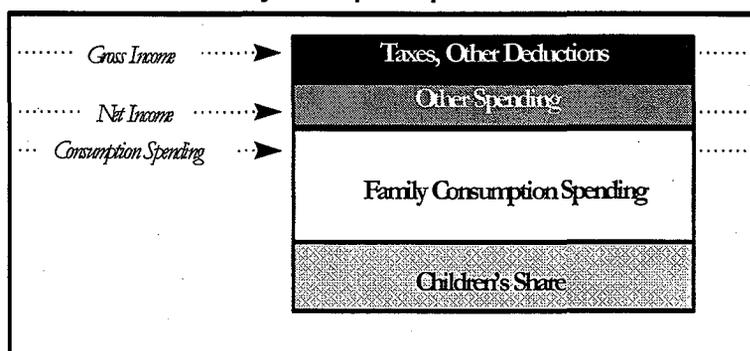
## Appendix B

### Other Assumptions Used to Compare The Rothbarth and Engel Estimates

We made five adjustments to make the Rothbarth and Engel estimates comparable to the basic support schedule in the new Guideline. The first three adjustments were also made to the pure USDA estimates to make them comparable also.

1. Excluded child-rearing expenditures for the child's health care and child care expenses. These expenses are excluded from the basic support schedule because they are addressed in other parts of the computation of the child support obligation. To include them in the schedule, would be double-accounting.
2. Updated to 2005 price levels. We use changes in the Consumer Price Index reported by the Bureau of Labor Statistics to update the estimates to current price levels.
3. Interpolated between income ranges. We interpolate between income ranges because it allows for a gradual increase in basic support as income increases. Interpolation was used to develop the basic support schedule in the new Guideline.
4. Converted estimates to percentage of gross income. The Rothbarth and Engel estimates must be translated into gross income because they are measured as a percent of total expenditures. Exhibit B-1 shows that not all of gross income may be devoted to child-rearing expenditures because some income is expended on taxes, savings and adult goods.

Exhibit B-1  
Family Consumption Expenditures and Income



The Rothbarth and Engel estimators are converted to gross income through two steps. First, the percent of total family expenditures devoted to child rearing is converted to a percent of net income devoted to child rearing by using the average expenditures to net income ratios from the same data set used to develop the Rothbarth and Engel estimates. This is the methodology used by most state guidelines that are based on the Rothbarth or Engel estimates.<sup>24</sup> Second, the percent of net income devoted to child-rearing expenditures is converted to gross income by using prevailing federal and state personal income



tax rates.<sup>25</sup> We use two different tax assumptions for the conversion: single tax filing status; and, married with number of dependents equivalent to the number of children for whom support is being determined. The first tax assumption results in lower basic support because single individuals are taxed at a higher rate than married couples, hence have less disposable income as a percent of gross income. For the Rothbarth estimator, we use single tax filing status because that assumption is consistent with the Rothbarth estimator being the lower bound. The “married with children” tax filing assumption is used with the Engel estimator because that is consistent with it being the upper bound. As an aside, all state guidelines in which a gross to net conversion was necessary relied on the single tax filing status assumption.

5. Adjustments for a Larger Number of Children. Like the USDA estimates, the Engel and Rothbarth estimates are limited to one, two and three children because of insufficient number of surveyed families with large families.<sup>26</sup> We extend the estimates to cover four, five and six children using a formula developed by the National Research Council, which is an arm of the National Academy of Sciences.<sup>27</sup> The National Research Council developed its formula after conducting extensive research. It is considered the definitive formula for adjusting for family size. Application of their formula suggests that the fourth child costs 1.115 times as much as the third child; the fifth child costs 1.10 times as much as the fourth child; and the sixth child costs 1.088 times as much as the fifth child.



## Notes

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<sup>1</sup> See Section 28 of Minnesota Session Laws 2005 – Chapter 164 – S.F.No. 630.

<sup>2</sup> We adopted “schedule” because it appears in §16 [518.713 (4)], which provides the steps to compute the child support obligation. However, it is also called a “guideline” in §26 [518.725].

<sup>3</sup> Minnesota Session Law 2005 - Chapter 164 –S.F. No. 640 §16 (7) –(10).

<sup>4</sup> For additional clarity, the reason “child care and education expenses” are grouped together is that the USDA estimates of child-rearing costs, which forms the basis of the basic support schedule under the new Guideline, also group these expenses together.

<sup>5</sup> The Minnesota Guidelines in effect in 2005 is referred to in statute as the plural (i.e., guidelines). However, the new Guideline was passed into legislation as a guideline (i.e., the singular.)

<sup>6</sup> National Center for State Courts (March 1987).

<sup>7</sup> The Child Support Enforcement Amendments of 1984 [P.L. No. 98-378] required states to promulgate advisory statewide child support guidelines by 1987. The Family Support Act of 1988 [P.L. No. 100-485] requires that statewide guidelines be applied presumptively in all cases beginning 1989 and that the presumption can be rebutted based on state-determined deviation criteria.

<sup>8</sup> The Minnesota Legislature convenes two-year sessions. In the 2001-02 legislative session, three bills were introduced to revise the Minnesota child support guidelines (HF 1500/SF 1364, HF 1446/SF 1960 and HF 3582/SF 3351. In the 2003-04 legislative session, another three bills were introduced to revise the Minnesota guidelines (HF 778/SF 758, HF 110/SF 751, HF 664/ SF 600). In the first year of the 2005-06 legislative session, four bills were introduced to revise Minnesota child support guidelines (HF 1321/ SF 630; HF 1322/SF 1900; HF 1705 but no Senate companion bill; and HF 1191/SF 1717).

<sup>9</sup> Lino (2000a, 2000b).

<sup>10</sup> Although several states consider the USDA estimates in their guidelines reviews, no state bases its entire schedule on the USDA estimates.

<sup>11</sup> See Lino (2005) for the most recent USDA report.

<sup>12</sup> Lino (2005) *USDA Report*, page 5.

<sup>13</sup> Lewin/ICF (1990), pages 2-6 and 2-33.

<sup>14</sup> Lewin/ICF (1990).

<sup>15</sup> See Lewin/ICF (1990), page 6-20-30 for a discussion of their evaluation. The Lewin/ICF report (page 6-43) also discusses other factors in the consideration of child support guidelines besides whether the guideline results in amounts within the credible range of estimates of child-rearing expenditures. For example, one additional factor is if the guideline includes a self support reserve for low-income obligors. This could result in a guidelines amount less than the estimates of child-rearing expenditures.

<sup>16</sup> Adult goods can also be defined as expenditures on adult clothing, tobacco and alcohol. However, Betson (1990) conducted sensitivity analysis and found no significant differences between estimates based on adult clothing only and those based on all adult goods.

<sup>17</sup> See National Center for State Courts (1987). The prototype schedule developed by the National Child Support Guidelines Project relied on estimates of child-rearing expenditures developed by Espenshade (1984) from 1972-73 data.



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<sup>18</sup> We develop a schedule from Table 6 (Child-Rearing Expenditures in the Urban Midwest) of Lino (2005).

<sup>19</sup> See Betson (1990, 2001) and Policy Studies Inc. (2005).

<sup>20</sup> In addition, several states use his older Rothbarth estimates from 1980-86 expenditures data as the basis of their guidelines.

<sup>21</sup> See National Center for State Courts (1987).

<sup>22</sup> See Lino (2005), page 11. He shows, on average, that the Rothbarth estimator is 25 percent of total family expenditures and the USDA estimator is 26 percent of total family expenditures.

<sup>23</sup> Deduced from Lino (2002b).

<sup>24</sup> For an example of this methodology see National Center for State Courts (1987).

<sup>25</sup> For an example of this methodology, see Policy Studies Inc. (2005), *Technical Documentation: Tennessee Child Support Guidelines Income Shares Guidelines*, Report to Tennessee Department of Human Services, Denver, Colorado. Also see the District of Columbia Child Support commission Report (2004).

<sup>26</sup> The USDA, Engel and Rothbarth estimates actually rely on the same data set. It is the Consumer Expenditures Survey (CEX) conducted by the U.S. Bureau of Labor Statistics, but different years. The most recent USDA estimates rely on 1990-92 CEX data updated to 2005 price levels. The most recent Engel and Rothbarth estimates rely on 1996-99 CEX updated to 2005 price levels. More information about the CEX can be found at [www.bls.gov/cex/home.html](http://www.bls.gov/cex/home.html).

<sup>27</sup> Citro, Constance F. and Robert T. Michael, Eds. (1995).



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