

# Simple Excel Worksheet to Analyze Impact of the Combined Effects of Alternative Self-Support Reserves, New Parenting-Time Adjustment and Updated Table

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Points of view expressed in this document are those of the author and do not necessarily represent the official position of the Task Force, State or Court. The author is responsible for any errors and omissions.

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## PURPOSE

The purpose of this briefing is to provide the Minnesota Child Support Task Force an Excel calculator that can be used to examine the impact of alternative self-support reserves on guidelines-determined amounts. The calculator also considers the impact of an updated table and the new parenting-time adjustment.

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## LIMITATIONS OF THE EXCEL CALCULATOR

The calculator has been tested for cases involving one, two and three children; combined incomes of less than \$15,000 per month; and less than 45 percent time sharing.<sup>1</sup> It has not been programmed or developed to consider each and every adjustment (*e.g.*, it does not consider the adjustment for non-joint children). The programming and testing required for this is beyond the scope of this task. Any errors should be reported to Jessica Raymond, who staffs the Task Force. If the errors are substantial, the calculator may not be a useful tool. Instead, Task Force members should rely on the case examples in this document to compare the impact of alternatives.

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## ALTERNATIVE SELF-SUPPORT RESERVES

There are two types of alternatives to the self-support reserve.

- The amount of the self-support reserve.
  - The current Minnesota guidelines provides a self-support reserve of 120% of the federal poverty level (FPL) for one person. The 2018 FPL is \$1,011.67. Multiplying that by 120% yields \$1,214 per month.
- Making the self-support reserve a deduction from the income for each parent as well as deducting it from the income of all parents regardless of their income level. This is shown in Line 2c in the worksheet on the next page.

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## OTHER CONSIDERATIONS IN THE CALCULATOR

The calculator considers two other changes to the guidelines calculation.

- The parenting-time adjustment that will become effective as of August 1, 2018.
- An updated table (*i.e.*, Option B.4), which was included in the January briefing and considers the following assumptions that are also listed in the January briefing.
  - USDA measurements of child-rearing expenditures for the Midwest as shown in Table 4 of the 2017 USDA report.<sup>2</sup>

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<sup>1</sup> It was tested using 25 case scenarios. All of Excel-calculations were within \$5 of the State online calculator, two-thirds of the differences were \$1 or less.

<sup>2</sup> Lino, Mark, et al. (2017). *Expenditures on Children by Families: 2015 Annual Report*. U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2015, Washington, D.C. Available at <http://www.cnpp.usda.gov/publications/crc/crc2015.pdf>

- The child's healthcare, childcare, and education expenses are removed.
- The USDA report shows measurements in 2015 price levels. For Option B.4, these amounts are updated to December 2017 price levels for the Midwest Region, which was the most current information available at the time the January briefing was prepared. Between December 2017 and April 2017, price levels have increased by 1.5 percent. In other words, adjusting the table to the most current price level would have a negligible increase.
- The age-adjusted amounts are translated into an average for all ages.
- A Minnesota child support table is developed by taking average expenditures for each of the three income ranges and interpolating between income ranges.
- The amounts shown in Table 4 of the USDA report are for one child in a two-child household. The USDA equivalence scale to arrive at the one child amount (1.4) is used to increase the one-child amount to a two-child amount. The amount (1.4) is the lowest equivalence scale found among several studies examining the cost of raising children.<sup>3</sup> An equivalence scale developed by the National Academy of Science is used for three or more children (*i.e.*, the equivalence scale is: the sum of the number of adults and 0.7 X number of children taken to the 7<sup>th</sup> power).<sup>4</sup>

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<sup>3</sup> Judicial Council of California. (2010.) *Review of Statewide Uniform Child Support Guideline*. San Francisco, California. See page 14.

<sup>4</sup> Citro, Constance F. and Robert T. Michael, Editors (1995). *Measuring Poverty: A New Approach*. National Academy Press. Washington, D.C.

## EXCERPT OF CALCULATOR

Version date: May 22, 9:30am

The purpose of this spreadsheet is to illustrate the impact of alternative self-support reserves (SSR) and treatment of the SSR. It is not intended to calculate support for every circumstance. Such a tool requires significant time for development and testing.

**Instructions: Please fill in the yellow only.**

This does not affect the calculation. The user may use it to track case type, "Min. wage case."

	CASE	Parent A	Parent B	Combined
Number of Joint Children	3			
<b>Income</b>				
1a. Monthly Income Received		\$ 1,500	\$ -	\$ 1,500
1b. Children's SS/VA benefits derived from...		\$ -	\$ -	
1c. Potential income		\$ -	\$ -	
d. Spousal maint. orders obligated to be paid		\$ -	\$ -	
1e. Child support orders obligated...		\$ -	\$ -	
1f. Monthly gross income (1a + 1b + 1c + 1d)		\$ 1,500	\$ -	\$ 1,500
<b>Adjustments</b>				
2a. Number of nonjoint children in the home...		0	0	
2b. Deduction for Nonjoint children in the home		0	0	
2c. Self-Support Reserve				
SSR is ___ of the Federal Poverty Level for 1 Person?	1.2	\$ 1,214	\$ 1,214	
3. Parental income for determining child support (PICS)		\$ 1,500	\$ -	\$ 1,500
<i>PICS w/ SSR Deducted</i>		\$ 286	\$ -	\$ 286
4. Percentage share of combined (PICS)		100.0%	0.0%	100.0%
<i>PICS w/ SSR Deducted</i>		100.0%	0.0%	100.0%
5. Combined basic support obligation-				
<i>Existing w/o SSR deducted</i>				\$ 500
<i>Existing w/ SSR deducted</i>				\$ 75
<i>Proposed w/o SSR deducted</i>				\$ 653
<i>Proposed w/ SSR deducted</i>				\$ 327
6. Pro rata basic support obligation -				
<i>Existing w/o SSR deducted</i>		\$ 500	\$ -	
<i>Existing w/ SSR deducted</i>		\$ 75	\$ -	
<i>Proposed w/o SSR deducted</i>		\$ 653	\$ -	
<i>Proposed w/ SSR deducted</i>		\$ 327	\$ -	
<b>Basic Support Obligations:</b>				
Percent of child(ren)'s time with parent		20%	80%	

Grey-shaded areas have not been automated.

The existing guidelines provides a SSR of 120% of FPL.

7. Basic Support Obligation after Parenting Expense:				
<i>Existing w/ existing PTA</i>		\$ 440		
<i>Existing w/o SSR deducted &amp; new PTO</i>		\$ 492	\$ -	
<i>Existing w/ SSR deducted &amp; new PTO</i>		\$ 74	\$ -	
<i>Proposed w/o SSR deducted &amp; new PTO</i>		\$ 643	\$ -	
<i>Proposed w/ SSR deducted &amp; new PTO</i>		\$ 322	\$ -	
<b>Lines 8-13 (Child Care, Medical Support and SS/VA Adjustment)</b>				
14. Computing a Final Obligation:				
15a. Monthly Gross Income		\$ 1,500	\$ -	
Ability to pay calculation				
<b>Self-support reserve</b>		\$ 1,214	\$ 1,214	
15b. Income available for support		\$ 286	\$ (1,214)	
16. Monthly child support obligation_ no adjustment necessary		X		
17. Amount of Reduction				
<b>Lines 18-20: Medical support and childcare adjustment</b>				
21. Monthly child support obligation after adjustment				
<b>Presumptive Minimum Order (Basic Support Only)</b>				
<b>FINAL Order Amounts</b>				
<i>Existing with current SSR &amp; current PTO</i>		\$ 286		
<i>Existing w/o SSR deducted &amp; new PTO</i>		\$ 286	\$ -	
<i>Existing w/ SSR deducted &amp; new PTO</i>		\$ 75	\$ -	
<i>Proposed w/o SSR deducted &amp; new PTO</i>		\$ 286	\$ -	
<i>Proposed w/ SSR deducted &amp; new PTO</i>		\$ 286	\$ -	

## CASE EXAMPLES

The case examples are based on the following fictional personas:

- Pat is an elementary school teacher and has a gross monthly income of \$4,167.00 (\$50,000 per year).
- Leslie is a bank teller and has a gross monthly income of \$2,167.00 (\$12.50 per hour).
- Brett is a cashier at a local grocery store and has a gross monthly income of \$1,647.00 (minimum wage of \$9.50 per hour).
- Sidney is a baggage handler at the airport and has a gross monthly income of \$2,264.00 (\$13.06 per hour).
- Sam is on MFIP with her child and has no income for the purpose of child support calculation.
- Casey is a barista at a coffee shop and has a gross monthly income of \$1,647.00 (minimum wage of \$9.50 per hour).

The 2018 state minimum wage is \$9.65 per hour for large employers (enterprise with annual receipts of \$500,000 or more) and \$7.87 for smaller employers. As of April 2018, Minnesota employees worked an average of 38.5 hours per week in wholesale trade, 28.1 hours per week in retail trade, 33.3 hours per

week in transportation and warehousing, and 19.3 hours in restaurants and other eating establishments.<sup>5</sup>

Exhibit 1: Monthly Earnings from State Minimum Wage by Weekly Hours			
	30 hours per week	35 hours per week	40 hours per week
<b>\$7.87 per hour</b>	<b>\$1,023</b>	<b>\$1,194</b>	<b>\$1,364</b>
<b>\$9.65 per hour</b>	<b>\$1,254</b>	<b>\$1,464</b>	<b>\$1,673</b>

The case scenarios consider self-support reserves equivalent to:

- 120% of the FPL (\$1,214 per month);
- 135% of the FPL (\$1,366 per month), which is the maximum of any state and is used by New York; and
- 165% of the FPL (\$1,669 per month).

Most states relate their SSR to the FPL. A notable exception is Arizona that adopted a SSR equivalent to 80% of full-time earnings from the state’s minimum wage in the year that the order was established (Arizona’s minimum wage is \$10 per hour in 2018, so this results in a SSR of \$1,387 for Arizona in 2018).

For incomes below the SSR, the minimum order applies. The current Minnesota minimum order is:

- \$50 per month for one or two children;
- \$75 per month for three or four children; and
- \$100 per month for five or six children.

		Number of Children	Percent of Child's Time	Self-Support Reserve (% of Federal Poverty Level for 1 Person)		
1	Pat and Leslie	1	15%	120% FPL	135% FPL	165% FPL
	<i>Existing Table with current SSR &amp; current PTO</i>			530	530	963
	<i>Existing Table w/o SSR deducted &amp; new PTO</i>			598	598	1,086
	<i>Existing Table w/ SSR deducted &amp; new PTO</i>			539	523	919
	<i>Proposed Table w/o SSR deducted &amp; new PTO</i>			655	655	1,046
	<i>Proposed Table w/ SSR deducted &amp; new PTO</i>			654	660	1,014

<sup>5</sup> Minnesota Employment and Economic Development. (April 2018.) *Current Employment Statistics* <https://apps.deed.state.mn.us/lmi/ces/Results.aspx>

	Number of Children	Percent of Child's Time	Self-Support Reserve (% of Federal Poverty Level for 1 Person)		
<b>2 Pat and Leslie</b>	<b>2</b>	<b>30%</b>			
<i>Existing Table with current SSR &amp; current PTO</i>			838	838	838
<i>Existing Table w/o SSR deducted &amp; new PTO</i>			847	847	847
<i>Existing Table w/ SSR deducted &amp; new PTO</i>			754	748	733
<i>Proposed Table w/o SSR deducted &amp; new PTO</i>			823	823	823
<i>Proposed Table w/ SSR deducted &amp; new PTO</i>			833	843	817
<b>3 Pat and Leslie</b>	<b>3</b>	<b>20%</b>			
<i>Existing Table with current SSR &amp; current PTO</i>			963	963	963
<i>Existing Table w/o SSR deducted &amp; new PTO</i>			1,069	1,069	1,069
<i>Existing Table w/ SSR deducted &amp; new PTO</i>			943	932	908
<i>Proposed Table w/o SSR deducted &amp; new PTO</i>			1,030	1,030	1,030
<i>Proposed Table w/ SSR deducted &amp; new PTO</i>			1,029	1,039	1,002
<b>4 Brett and Casey</b>	<b>1</b>	<b>30%</b>			
<i>Existing Table with current SSR &amp; current PTO</i>			274	274	50
<i>Existing Table w/o SSR deducted &amp; new PTO</i>			266	266	50
<i>Existing Table w/ SSR deducted &amp; new PTO</i>			34	50	50
<i>Proposed Table w/o SSR deducted &amp; new PTO</i>			355	281	50
<i>Proposed Table w/ SSR deducted &amp; new PTO</i>			98	87	50
<b>5 Brett and Casey</b>	<b>2</b>	<b>35%</b>			
<i>Existing Table with current SSR &amp; current PTO</i>			433	281	50
<i>Existing Table w/o SSR deducted &amp; new PTO</i>			368	281	50
<i>Existing Table w/ SSR deducted &amp; new PTO</i>			50	50	50
<i>Proposed Table w/o SSR deducted &amp; new PTO</i>			425	281	50
<i>Proposed Table w/ SSR deducted &amp; new PTO</i>			118	105	50
<b>6 Brett and Casey</b>	<b>3</b>	<b>25%</b>			
<i>Existing Table with current SSR &amp; current PTO</i>			433	281	75
<i>Existing Table w/o SSR deducted &amp; new PTO</i>			433	281	75
<i>Existing Table w/ SSR deducted &amp; new PTO</i>			69	75	75
<i>Proposed Table w/o SSR deducted &amp; new PTO</i>			433	281	75



		Number of Children	Percent of Child's Time	Self-Support Reserve (% of Federal Poverty Level for 1 Person)		
	<i>Proposed Table w/ SSR deducted &amp; new PTO</i>			171	152	75
7	Pat and Sam	1	25%			
	<i>Existing Table with current SSR &amp; current PTO</i>			657	657	657
	<i>Existing Table w/o SSR deducted &amp; new PTO</i>			720	720	720
	<i>Existing Table w/ SSR deducted &amp; new PTO</i>			640	568	534
	<i>Proposed Table w/o SSR deducted &amp; new PTO</i>			851	851	851
	<i>Proposed Table w/ SSR deducted &amp; new PTO</i>			764	714	616
8	Pat and Sam	2	15%			
	<i>Existing Table with current SSR &amp; current PTO</i>			996	996	996
	<i>Existing Table w/o SSR deducted &amp; new PTO</i>			1,126	1,126	1,126
	<i>Existing Table w/ SSR deducted &amp; new PTO</i>			977	945	888
	<i>Proposed Table w/o SSR deducted &amp; new PTO</i>			1,228	1,228	1,228
	<i>Proposed Table w/ SSR deducted &amp; new PTO</i>			1,092	1,033	890
9	Pat and Sam	3	30%			
	<i>Existing Table with current SSR &amp; current PTO</i>			1,148	1,148	1,148
	<i>Existing Table w/o SSR deducted &amp; new PTO</i>			1,210	1,210	1,210
	<i>Existing Table w/ SSR deducted &amp; new PTO</i>			1,082	1,014	954
	<i>Proposed Table w/o SSR deducted &amp; new PTO</i>			1,305	1,305	1,305
	<i>Proposed Table w/ SSR deducted &amp; new PTO</i>			1,194	1,097	946
10	Sidney and Leslie	1	30%			
	<i>Existing Table with current SSR &amp; current PTO</i>			354	354	354
	<i>Existing Table w/o SSR deducted &amp; new PTO</i>			345	345	345
	<i>Existing Table w/ SSR deducted &amp; new PTO</i>			233	154	55
	<i>Proposed Table w/o SSR deducted &amp; new PTO</i>			394	394	394
	<i>Proposed Table w/ SSR deducted &amp; new PTO</i>			242	198	132
11	Sidney and Leslie	2	20%			
	<i>Existing Table with current SSR &amp; current PTO</i>			528	528	528
	<i>Existing Table w/o SSR deducted &amp; new PTO</i>			582	582	582
	<i>Existing Table w/ SSR deducted &amp; new PTO</i>			423	258	85

		Number of Children	Percent of Child's Time	Self-Support Reserve (% of Federal Poverty Level for 1 Person)		
	<i>Proposed Table w/o SSR deducted &amp; new PTO</i>			624	624	595
	<i>Proposed Table w/ SSR deducted &amp; new PTO</i>			383	313	209
12	Sidney and Leslie	3	35%			
	<i>Existing Table with current SSR &amp; current PTO</i>			608	608	595
	<i>Existing Table w/o SSR deducted &amp; new PTO</i>			509	509	509
	<i>Existing Table w/ SSR deducted &amp; new PTO</i>			374	228	76
	<i>Proposed Table w/o SSR deducted &amp; new PTO</i>			539	539	539
	<i>Proposed Table w/ SSR deducted &amp; new PTO</i>			334	273	184
13	Brett and Sam	1	35%			
	<i>Existing Table with current SSR &amp; current PTO</i>			297	281	50
	<i>Existing Table w/o SSR deducted &amp; new PTO</i>			291	281	50
	<i>Existing Table w/ SSR deducted &amp; new PTO</i>			50	50	50
	<i>Proposed Table w/o SSR deducted &amp; new PTO</i>			376	281	50
	<i>Proposed Table w/ SSR deducted &amp; new PTO</i>			177	177	50
14	Brett and Sam	2	25%			
	<i>Existing Table with current SSR &amp; current PTO</i>			433	281	50
	<i>Existing Table w/o SSR deducted &amp; new PTO</i>			433	281	50
	<i>Existing Table w/ SSR deducted &amp; new PTO</i>			50	50	50
	<i>Proposed Table w/o SSR deducted &amp; new PTO</i>			433	281	50
	<i>Proposed Table w/ SSR deducted &amp; new PTO</i>			277	277	50
15	Brett and Sam	3	15%			
	<i>Existing Table with current SSR &amp; current PTO</i>			433	281	75
	<i>Existing Table w/o SSR deducted &amp; new PTO</i>			433	281	75
	<i>Existing Table w/ SSR deducted &amp; new PTO</i>			75	75	50
	<i>Proposed Table w/o SSR deducted &amp; new PTO</i>			433	281	75
	<i>Proposed Table w/ SSR deducted &amp; new PTO</i>			325	281	50
16	Leslie and Casey	1	35%			
	<i>Existing Table with current SSR &amp; current PTO</i>			352	352	352
	<i>Existing Table w/o SSR deducted &amp; new PTO</i>			305	305	305

		Number of Children	Percent of Child's Time	Self-Support Reserve (% of Federal Poverty Level for 1 Person)		
<i>Existing Table w/ SSR deducted &amp; new PTO</i>				117	70	50
<i>Proposed Table w/o SSR deducted &amp; new PTO</i>				375	375	375
<i>Proposed Table w/ SSR deducted &amp; new PTO</i>				198	170	177
17	Leslie and Casey	2	30%			
<i>Existing Table with current SSR &amp; current PTO</i>				540	540	498
<i>Existing Table w/o SSR deducted &amp; new PTO</i>				535	535	498
<i>Existing Table w/ SSR deducted &amp; new PTO</i>				190	107	50
<i>Proposed Table w/o SSR deducted &amp; new PTO</i>				600	600	498
<i>Proposed Table w/ SSR deducted &amp; new PTO</i>				308	263	266
18	Leslie and Casey	3	20%			
<i>Existing Table with current SSR &amp; current PTO</i>				628	628	498
<i>Existing Table w/o SSR deducted &amp; new PTO</i>				695	695	498
<i>Existing Table w/ SSR deducted &amp; new PTO</i>				239	135	75
<i>Proposed Table w/o SSR deducted &amp; new PTO</i>				763	763	498
<i>Proposed Table w/ SSR deducted &amp; new PTO</i>				384	326	322
19	Brett and Leslie	1	20%			
<i>Existing Table with current SSR &amp; current PTO</i>				268	268	50
<i>Existing Table w/o SSR deducted &amp; new PTO</i>				294	281	50
<i>Existing Table w/ SSR deducted &amp; new PTO</i>				63	50	50
<i>Proposed Table w/o SSR deducted &amp; new PTO</i>				360	281	50
<i>Proposed Table w/ SSR deducted &amp; new PTO</i>				106	69	50
20	Brett and Leslie	2	35%			
<i>Existing Table with current SSR &amp; current PTO</i>				411	281	50
<i>Existing Table w/o SSR deducted &amp; new PTO</i>				321	281	50
<i>Existing Table w/ SSR deducted &amp; new PTO</i>				55	50	50
<i>Proposed Table w/o SSR deducted &amp; new PTO</i>				360	281	50
<i>Proposed Table w/ SSR deducted &amp; new PTO</i>				89	50	50
21	Brett and Leslie	3	25%			
<i>Existing Table with current SSR &amp; current PTO</i>				433	281	75

		Number of Children	Percent of Child's Time	Self-Support Reserve (% of Federal Poverty Level for 1 Person)		
	<i>Existing Table w/o SSR deducted &amp; new PTO</i>			433	281	75
	<i>Existing Table w/ SSR deducted &amp; new PTO</i>			99	75	75
	<i>Proposed Table w/o SSR deducted &amp; new PTO</i>			433	281	75
	<i>Proposed Table w/ SSR deducted &amp; new PTO</i>			158	101	75
22	Pat and Sidney	1	30%			
	<i>Existing Table with current SSR &amp; current PTO</i>			526	526	526
	<i>Existing Table w/o SSR deducted &amp; new PTO</i>			531	531	531
	<i>Existing Table w/ SSR deducted &amp; new PTO</i>			487	464	443
	<i>Proposed Table w/o SSR deducted &amp; new PTO</i>			581	581	581
	<i>Proposed Table w/ SSR deducted &amp; new PTO</i>			583	584	582
23	Pat and Sidney	2	15%			
	<i>Existing Table with current SSR &amp; current PTO</i>			834	834	834
	<i>Existing Table w/o SSR deducted &amp; new PTO</i>			939	939	939
	<i>Existing Table w/ SSR deducted &amp; new PTO</i>			817	798	782
	<i>Proposed Table w/o SSR deducted &amp; new PTO</i>			909	909	909
	<i>Proposed Table w/ SSR deducted &amp; new PTO</i>			898	899	890
24	Pat and Sidney	3	20%			
	<i>Existing Table with current SSR &amp; current PTO</i>			959	959	959
	<i>Existing Table w/o SSR deducted &amp; new PTO</i>			1,064	1,064	1,064
	<i>Existing Table w/ SSR deducted &amp; new PTO</i>			930	907	889
	<i>Proposed Table w/o SSR deducted &amp; new PTO</i>			1,020	1,020	1,020
	<i>Proposed Table w/ SSR deducted &amp; new PTO</i>			1,010	1,011	1,002
25	Pat and Casey	1	20%			
	<i>Existing Table with current SSR &amp; current PTO</i>			555	555	555
	<i>Existing Table w/o SSR deducted &amp; new PTO</i>			618	618	618
	<i>Existing Table w/ SSR deducted &amp; new PTO</i>			545	539	545
	<i>Proposed Table w/o SSR deducted &amp; new PTO</i>			685	685	685
	<i>Proposed Table w/ SSR deducted &amp; new PTO</i>			717	707	629
26	Pat and Casey	3	20%			
	<i>Existing Table with current SSR &amp; current PTO</i>			998	998	998
	<i>Existing Table w/o SSR deducted &amp; new PTO</i>			1,110	1,110	1,110

		Number of Children	Percent of Child's Time	Self-Support Reserve (% of Federal Poverty Level for 1 Person)		
<i>Existing Table w/ SSR deducted &amp; new PTO</i>				1,007	1,002	1,013
<i>Proposed Table w/o SSR deducted &amp; new PTO</i>				1,093	1,093	1,093
<i>Proposed Table w/ SSR deducted &amp; new PTO</i>				1,145	1,130	1,005
27	Leslie and Sam	1	20%			
<i>Existing Table with current SSR &amp; current PTO</i>				465	465	465
<i>Existing Table w/o SSR deducted &amp; new PTO</i>				520	520	498
<i>Existing Table w/ SSR deducted &amp; new PTO</i>				89	79	50
<i>Proposed Table w/o SSR deducted &amp; new PTO</i>				553	553	498
<i>Proposed Table w/ SSR deducted &amp; new PTO</i>				251	226	201
28	Leslie and Sam	3	20%			
<i>Existing Table with current SSR &amp; current PTO</i>				863	801	498
<i>Existing Table w/o SSR deducted &amp; new PTO</i>				953	801	498
<i>Existing Table w/ SSR deducted &amp; new PTO</i>				164	147	75
<i>Proposed Table w/o SSR deducted &amp; new PTO</i>				884	801	498
<i>Proposed Table w/ SSR deducted &amp; new PTO</i>				402	362	322

## ISSUES FOR TASK FORCE TO CONSIDER

- Should the self-support reserve (SSR) be available to each parent?
- Should the SSR be increased from 120% of the federal poverty level (FPL) for one person?
- Should the FPL or state minimum wage be used as the basis of the SSR?
- Should the SSR be an income deduction also?
- Are there other appropriate changes to the SSR/low-income adjustment (*e.g.*, amount of the minimum orders or how the adjustment interacts with childcare expenses and extraordinary medical expenses)?