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REPORT OF THE  
2014 NEBRASKA  
CHILD SUPPORT ADVISORY COMMISSION

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**RECOMMENDATIONS**



DECEMBER 29, 2014

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## 2014 CHILD SUPPORT ADVISORY COMMISSION MEMBERS

| <b>Name</b>  | <b><i>Statutory Category</i></b>                       |
|--|--|
| Hon. Paul Merritt, 3 <sup>rd</sup> Judicial District | District Court Judge                                   |
| Hon. Karin Noakes, 8 <sup>th</sup> Judicial District | District Court Judge                                   |
| Ms. Angela Dunne, Koenig   Dunne Law, PC, LLO        | Member of the Nebraska Bar Association                 |
| Mr. William Mackenzie, Sarpy County                  | County Attorney  |
| Dr. Eric Thompson, University of Nebraska            | Economist  |
| Ms. Amy Holmes, Papillon                             | Custodial Parent                                       |
| Mr. Monty Shultz, Kearney                            | Noncustodial Parent                                    |
| Senator Brad Ashford, District 20                    | Chairperson of the Judiciary Committee                 |
| Senator Kathy Campbell, District 25                  | Chairperson of the Health and Human Services Committee |
| Mr. Troy Reiner                                      | State Treasurer  |
| Ms. Judy Beutler                                     | State Court Administrator's Designee                   |
| Mr. Bryon Van Patten, Administrator                  | Director of the Title IV-D Division                    |

### **Staff to the Commission and Technical Assistance**

The Commission was staffed by Josh Eickmeier, Legal Counsel, and Oliver VanDervoort, Committee Clerk. Economic analysis and technical assistance was provided to the Commission by Dr. Jane Venohr, an economist and research associate with Center for Policy Research.

## **BACKGROUND**

Nebraska child support guidelines are set in Nebraska Supreme Court Rules Chapter 4, Article 2, 4-201 to 4-220. Federal law requires that the appropriateness of the guidelines be reviewed at least once every four years.<sup>1</sup> The federal requirement is a condition for approval of the state plan for child support (42 U.S. Code §667). Some of the other conditions of the state plan pertinent to child support guidelines are that a state have one set of guidelines that is to be used by all persons whose duty it is to set child support award amounts, and that a state's guidelines, at a minimum, must take into consideration all earnings and income of the nonresidential parent and address how the parents will provide for the child(ren)'s healthcare needs through health insurance coverage and/or through cash medical support, which is defined in federal regulations (45 C.F.R. § 303.31).

The purpose of the review is to ensure that the application of the guidelines results in the determination of appropriate support award amounts in the State. Federal regulation (45 C.F.R. § 302.56) requires that a state's guidelines review: a) consider economic data on the cost of raising children; and, b) examine case file data to analyze the extent that the guidelines are applied and deviated from when setting child support awards. The federal intent is that guidelines deviations should be limited.

## **FORMATION OF COMMISSION AND PUBLIC INPUT**

The Child Support Review Commission was formed in May 2014 to review the child support guidelines and recommend changes, if appropriate. Neb. Rev. Stat. 43-3342.05 establishes the Commission, defines its purpose, set its tasks, and provides for the composition of the Commission, which reflects a wide range of stakeholders. The statute is shown in Exhibit 1.

The Commission met June 27, July 9, August 15, September 9, September 30, October 17, November 19, December 11, and December 22. All meetings abided by the Open Meetings Act including public notice. Oral public comment was accepted at the August 15 and September 30 meetings. In addition, Commission staff accepted written public comments throughout the Commission's deliberation and made those comments available to all Commission members.

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<sup>1</sup>U.S. Code §667(a).

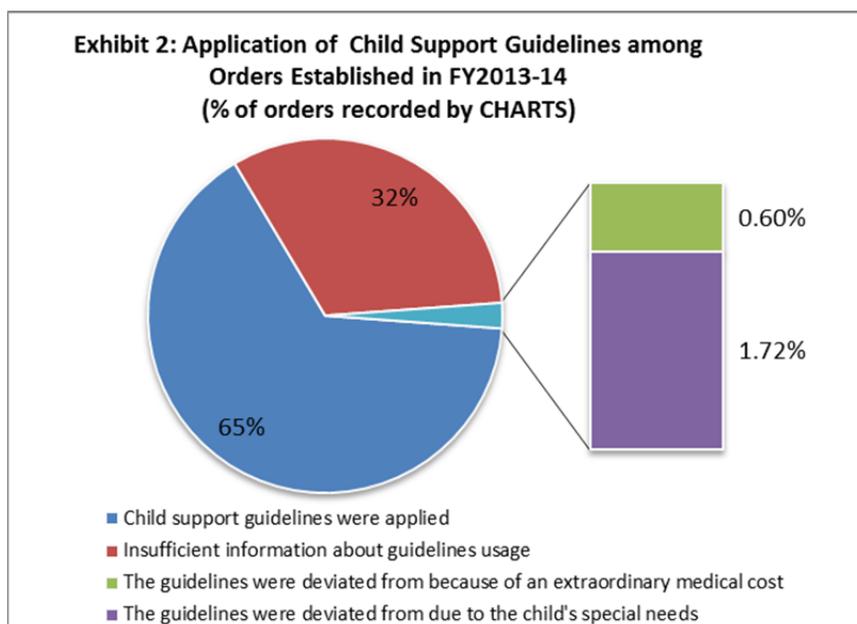
| <b>Exhibit 1: Nebraska Statute Creating the Child Support Commission<br/>(Retrieved from: <a href="http://nebraskalegislature.gov/laws/statutes.php?statute=43-3342.05">http://nebraskalegislature.gov/laws/statutes.php?statute=43-3342.05</a>)</b>   |
|--|
| <p>43-3342.05. Child Support Advisory Commission; created; members; terms; expenses; personnel; duties; Supreme Court; duties.</p> <p>(1) The Child Support Advisory Commission is created. Commission members shall include:</p> <ul style="list-style-type: none"><li>(a) Two district court judges whose jurisdiction includes domestic relations, to be appointed by the Supreme Court;</li><li>(b) One member of the Nebraska State Bar Association who practices primarily in the area of domestic relations;</li><li>(c) One county attorney who works in child support;</li><li>(d) One professional who works in the field of economics or mathematics or another field of expertise relevant to child support;</li><li>(e) One custodial parent who has a court order to receive child support;</li><li>(f) One noncustodial parent who is under a support order to pay child support;</li><li>(g) The chairperson of the Judiciary Committee of the Legislature, who shall serve as the chairperson of the commission;</li><li>(h) The chairperson of the Health and Human Services Committee of the Legislature;</li><li>(i) The State Treasurer or his or her designee;</li><li>(j) The State Court Administrator or his or her designee; and</li><li>(k) The director of the Title IV-D Division or his or her designee.</li></ul> <p>(2)(a) The Supreme Court shall notify the Executive Board of the Legislative Council of its intent to review the child support guidelines pursuant to section 42-364.16. Following such notification, the chairperson of the commission shall call a meeting of the commission.</p> <p>(b) Each time the commission meets pursuant to subdivision (2)(a) of this section, the Supreme Court shall make appointments to fill the membership under subdivision (1)(a) of this section and the chairperson of the Executive Board shall make appointments to fill each membership under subdivisions (1)(b) through (f) of this section. The terms of these members shall expire after the commission has fulfilled its duties pursuant to subsection (3) of this section.</p> <p>(c) Members shall serve without compensation but shall be reimbursed for their actual and necessary expenses incurred in the performance of their duties as provided in sections 81-1174 to 81-1177.</p> <p>(d) If determined to be necessary to perform the duties of the commission, the commission may hire, contract, or otherwise obtain the services of consultants, researchers, aides, and other necessary support staff with prior approval of the chairperson of the Executive Board.</p> <p>(e) For administrative purposes, the commission shall be managed and administered by the Legislative Council.</p> <p>(3) The duties of the commission shall include, but are not limited to:</p> <ul style="list-style-type: none"><li>(a) Reviewing the child support guidelines adopted by the Supreme Court and recommending, if appropriate, any changes to the guidelines. Whenever practicable, the commission shall base its recommendations on economic data and statistics collected in the State of Nebraska. In reviewing the guidelines and formulating recommendations, the commission may conduct public hearings around the state; and</li><li>(b) Presenting reports, as deemed necessary, of its activities and recommendations to the Supreme Court and the Executive Board. Any reports submitted to the Executive Board shall be submitted electronically.</li></ul> <p>(4) The Supreme Court shall review the commission's reports. The Supreme Court may amend the child support guidelines established pursuant to section 42-364.16 based upon the commission's recommendations.</p> |

## EXAMINATION OF CASE FILE DATA

Pursuant to federal regulations requiring the analysis of case file data, at its September 9 meeting, the Commission was presented with an analysis of limited data from orders that were established by the Nebraska Department of Health and Human Services (DHHS) Child Support Enforcement (CSE) Department in Fiscal Year 2013-2014. The data reflects only information extracted from CHARTS, which is the automated system that tracks child support cases

established and enforced by CSE. It does not capture information from non-CSE cases. The incomes of CSE cases, on average, may be lower than those of non-CSE cases because the CSE caseload tends to include many current and former public assistance cases. The CHARTS data is also limited by the extent that workers populate the guidelines data fields on CHARTS. This is a common problem among all states and their respective automated child support systems. Workers, in general, take more care entering information into data fields that are monitored and audited (such as order entry dates) than those that are not, such as the guidelines data fields. As a consequence, the guidelines data fields are not always populated in a state’s automated child support system. As shown in Exhibit 2, 32 percent of the orders tracked by Charts in State Fiscal Year 2013-2014 lacked sufficient information to determine whether the guidelines were applied.

Exhibit 2, however, shows that the child support guidelines were known to be applied in at least 65 percent of all child support orders established in State Fiscal Year (FY) 2013-2014 that were recorded on CHARTS. Exhibit 2 also shows that 2.32 percent of the FY 2013-2014 orders tracked by CHARTS



were set at amounts that were deviations from the child support guidelines, specifically 0.60 percent of the orders were not set using the child support guidelines formula because of an extraordinary medical cost and another 1.72 percent of the orders were not set using the child support guidelines formula because there was a disabled child with special needs. In all, Nebraska’s guidelines deviation rate, as detected from CHARTS data, is low but in line with the guidelines deviation rates of other states that calculate their respective rates from their state’s automated systems.

The Nebraska child support guidelines (§4-203) provides that deviations from the guidelines are permissible when there are extraordinary medical costs of either parent or the child, when special needs of a disabled child exists, when the total

net income of the parents exceeds \$15,000 per month, in cases involving juveniles placed in foster care, or whenever the application of the guidelines in an individual case would be unjust or inappropriate. The data indicated no guidelines deviations due to incomes in excess of \$15,000 per month, juveniles placed in foster care, or that application of the guidelines would be unjust or inappropriate.

Data from the last three fiscal years was also analyzed and presented to the Commission. It showed negligible differences from the findings from the FY2013-2014 data.

## **ECONOMIC DATA ON THE COST OF RAISING CHILDREN**

The Commission reviewed current economic data on the cost of raising children, comparisons of the Nebraska guidelines to other state guidelines, and public comment when assessing the appropriateness of the existing Nebraska child support table. The table is a lookup table of basic obligations for a range of family sizes and combined parental net incomes. Each table cell reflects actual economic data on how much a family of that particular income and family size spends on child rearing. The table amounts reflect all child-rearing expenditures except childcare expenses, the cost of the child's health insurance premium, and unreimbursed healthcare expenses for the children that are in excess of \$480 per child per year. The table amount is prorated between the parents (because the premise is that each parent is financially responsible for his or her share of child-rearing costs) and the nonresidential parent's share forms the basis of the child support award. There may be other adjustments when determining the order amount including adjustments for the actual cost of the child's health insurance, the basic subsistence limitation, joint physical custody, or other factors considered in the guidelines.

At the September 9 meeting, Dr. Venohr compared the existing Nebraska table amounts (which is the amount owed by both parents) to the most current, credible measurements of child-rearing expenditures. Specifically, this included child-rearing cost studies developed by the United States Department of Agriculture;<sup>2</sup> Professor David Betson, University of Notre Dame;<sup>3</sup> and, a study

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<sup>2</sup> Lino, Mark (2014). *Expenditures on Children by Families: 2013 Annual Report*. U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2013, Washington, D.C. <http://www.cnpp.usda.gov/publications/crc/crc2013.pdf>

<sup>3</sup> Betson, David M. (2010). "Appendix A: Parental Expenditures on Children." in Judicial Council of California, *Review of Statewide Uniform Child Support Guideline*. San Francisco, California. Retrieved from: <http://www.courts.ca.gov/partners/documents/2011SRL6aGuidelineReview.pdf>

commissioned by New Jersey.<sup>4</sup> As explained by Dr. Venohr, there are several studies measuring the cost of raising children. These studies vary in the age of the data used, the methodology used to separate the child's share of expenditures from total household expenditures, and other data or methodological issues. (More detail is provided in her report, which is contained in Appendix A.) A 1990 U.S. Department of Health and Human Services report recognizes that economists do not always agree on which methodology best measures actual child-rearing expenditures, however, economists generally agree on which methodologies understate and overstate actual child-rearing expenditures and that the lower and upper bounds of credible measurements of child-rearing expenditures can be used to bracket a state's guidelines to determine if that state's particular amounts are within range of current measurements of child-rearing expenditures.<sup>5</sup>

This type of bracketing is shown in Exhibits 3, 4, and 5, which were prepared by Dr. Venohr. The USDA uses its own methodology to measure child-rearing expenditures. New Jersey and Betson both use the "Rothbarth" methodology to separate the child's share of expenditures from the family's share of expenditures, but the Betson and New Jersey study differ in data years, data assumptions, and New Jersey makes an adjustment to account for its higher relative high cost of living while the Betson measurements reflect measurements across the nation.

The USDA and New Jersey studies form the upper bound.<sup>6</sup> The most current Betson (2010) study, which forms the lower bound, is of particular interest for a few reasons. Betson's measurements form the economic basis of 29 state guidelines including the Nebraska guidelines. Betson, using 1980s data, first developed measurements of child-rearing expenditures in 1990. Since 1990, he has updated his measurements for more current expenditure data thrice. His most current study is the 2010 study. Another reason that the Betson study is of interest is because his preliminary measurements of child-rearing expenditures

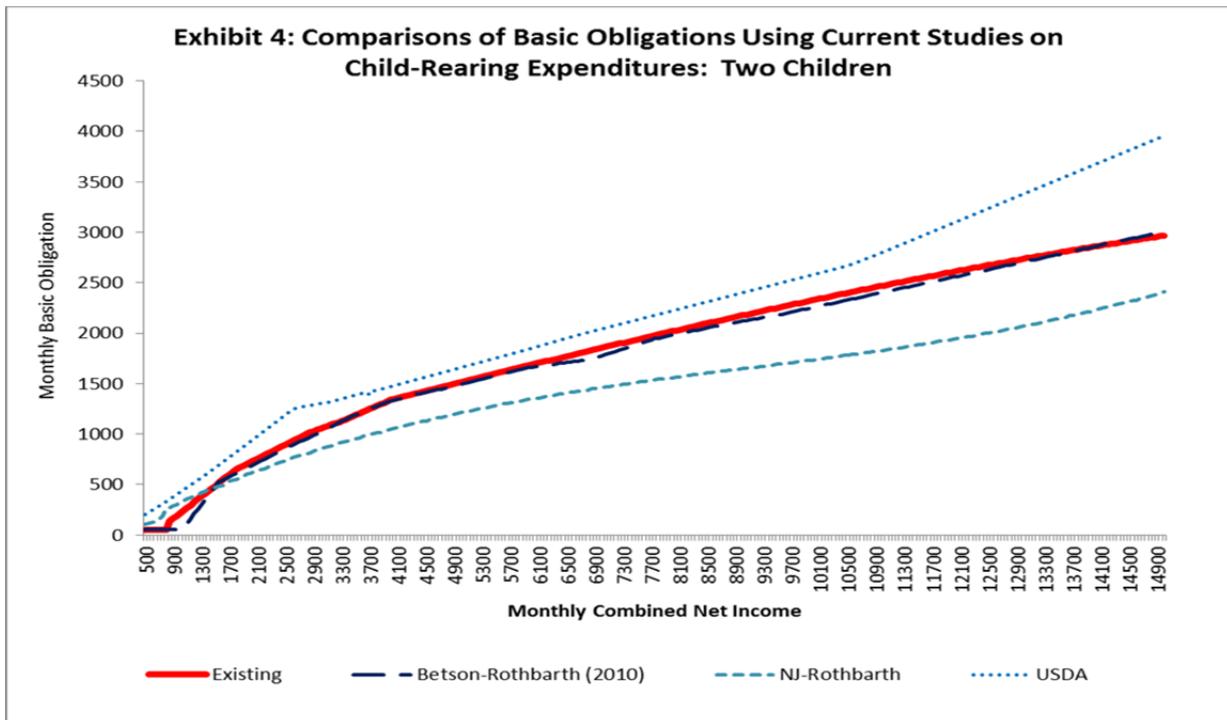
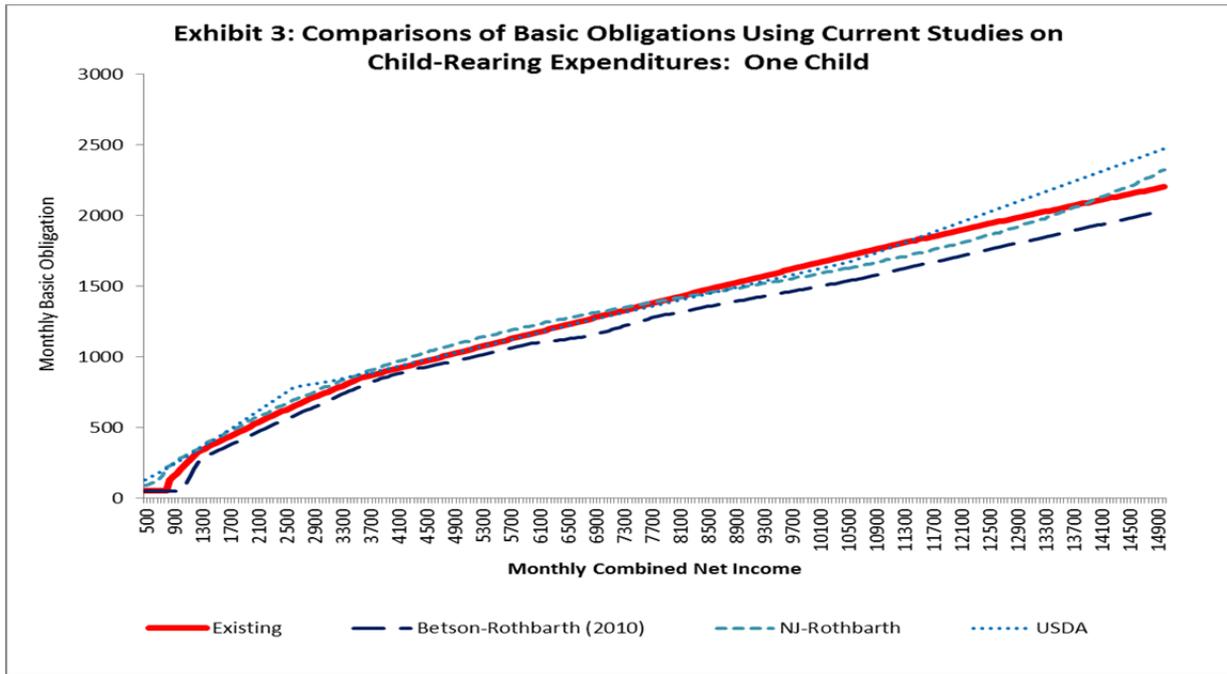
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<sup>4</sup> New Jersey Child Support Institute (March 2013). *Quadrennial Review: Final Report, Institute for Families*, Rutgers, the State University of New Jersey, New Brunswick, NJ. Retrieved from: [http://www.judiciary.state.nj.us/reports2013/F0\\_NJ+QuadrennialReview-Final\\_3.22.13\\_complete.pdf](http://www.judiciary.state.nj.us/reports2013/F0_NJ+QuadrennialReview-Final_3.22.13_complete.pdf)

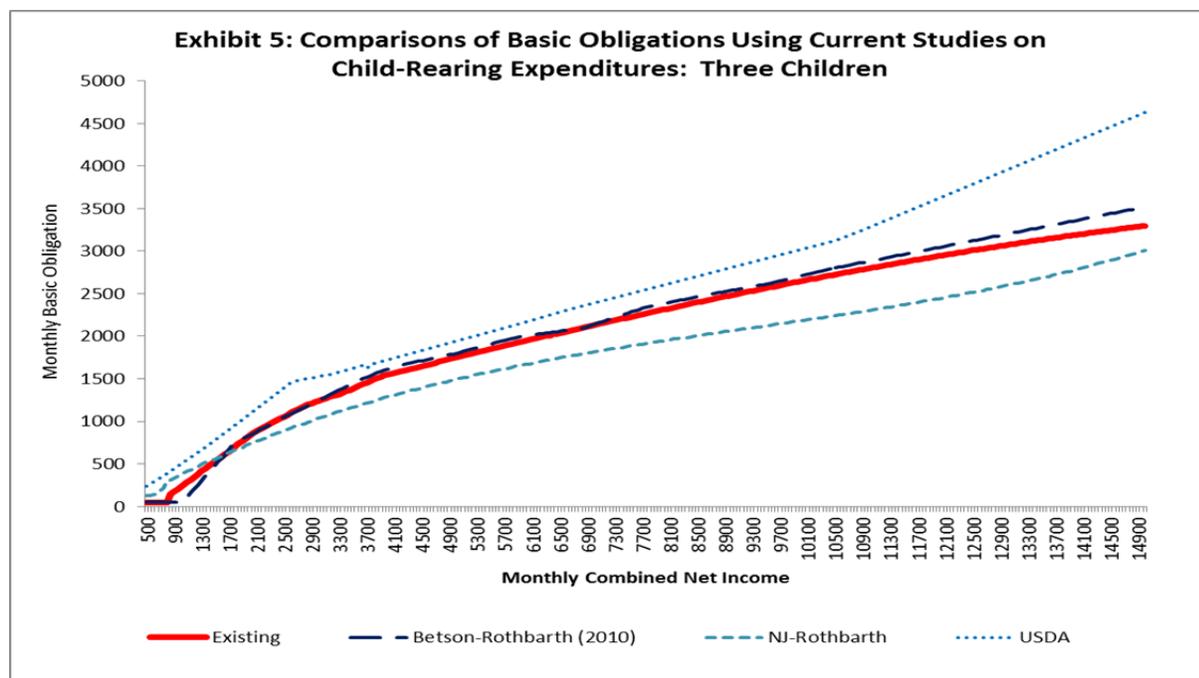
<sup>5</sup> Lewin/ICF. (1990). *Estimates of Expenditures on Children and Child Support Guidelines*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, Virginia.

<sup>6</sup> There is an anomaly in the New Jersey measurements. It finds that the second child adds about 10 percent more to the average amount expended for the first child, whereas other studies generally find that the second child adds about 40-60 percent more to the average amount expended for the first child. Jane C. Venohr (2013) "Child Support Guidelines and Guidelines Reviews: State Differences and Common Issues," *Family Law Quarterly*, vol. 43, no. 3 (Fall 2013).

from his second study were used to develop the existing Nebraska child support guidelines in 2001.<sup>7</sup>



<sup>7</sup> Tier Technologies. (August 2001). *Report to Nebraska Supreme Court: Updating Nebraska's Child Support Guidelines*. Tier Technologies, California. Note that Tier Technologies has since merged with another firm and no longer provides technical assistance on child support guidelines.



Exhibits 3, 4, and 5 show that the existing Nebraska child support guidelines are generally within range of current measurements of child-rearing expenditures. Nonetheless, many states guidelines are closer to the Betson-Rothbarth measurements, which as shown in the exhibits, are less than the existing Nebraska guidelines.

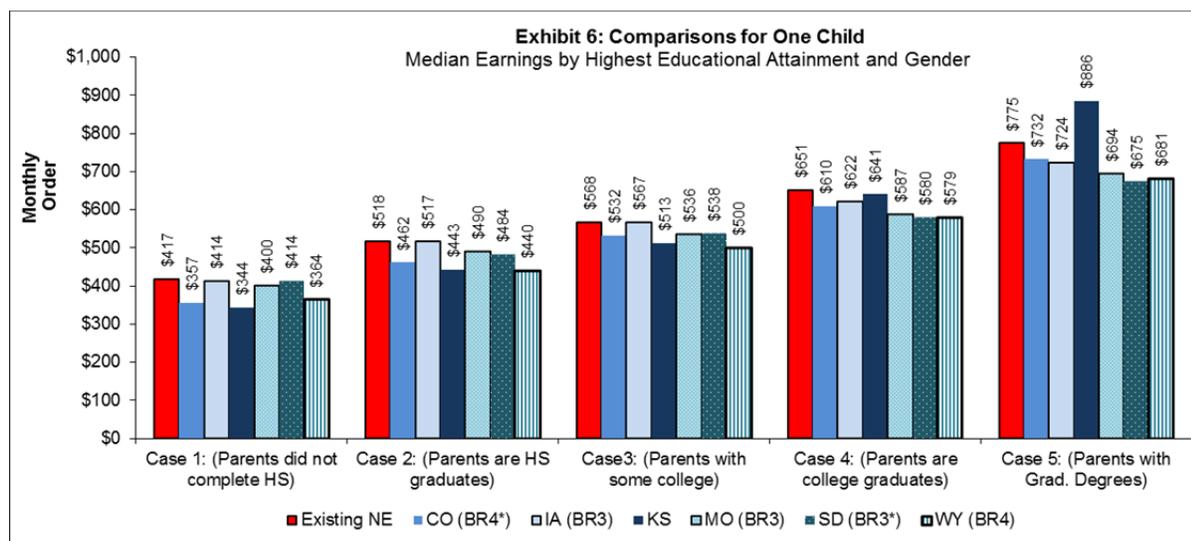
The Commission also reviewed the economic basis of the existing Nebraska child support table. According to Dr. Venohr, the major reason that the existing table is more than the current Betson-Rothbarth measurements is because of the 2001 consultant’s methods for converting the Betson-Rothbarth measurements to table amounts. The conversion consisted of subtracting out childcare and extraordinary, unreimbursed medical expenses, and converting the measurements of child-rearing expenditures from a percentage of total family expenditures to net (after-tax) income.

### Comparison to Other States

The Commission received public comment (including a published study<sup>8</sup> and case comparisons). Comments received reflected the belief of most that the Nebraska child support table is too high relative to other states. Dr. Venohr also

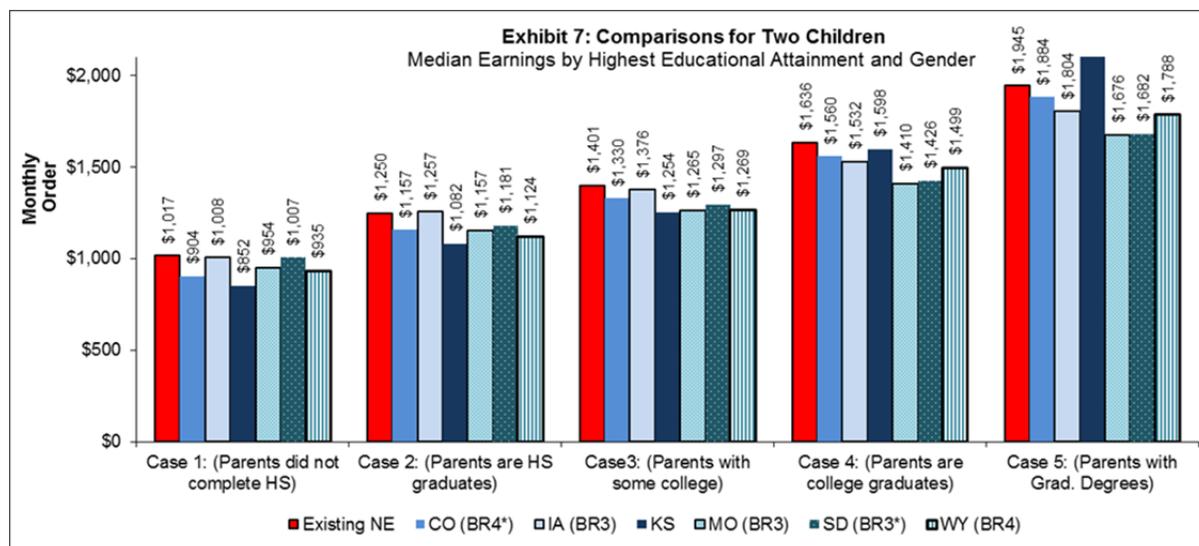
<sup>8</sup> Laura W. Morgan & Mark C. Lino. (1999) "A Comparison of Child Support Awards Calculated Under States' Child Support Guidelines with Expenditures on Children Calculated by the U.S. Department of Agriculture," 33 *Family Law Quarterly*.

provided the Commission with comparisons to neighboring states.<sup>9</sup> Exhibits 6 and 7, respectively, compare order amounts for one and two children. (The vast majority of orders cover one or two children.) The comparisons consider five scenarios involving the median earnings of Nebraska workers by gender and highest educational attainment.<sup>10</sup> The median earnings of Nebraska males is used for the nonresidential parent and the median earnings of Nebraska females is used for the custodial parent’s income. There are no other guidelines factors considered in the comparison (e.g., the adjustment for shared physical custody).



<sup>9</sup> The guidelines considered in the comparisons include those of Colorado, Iowa, Kansas, Missouri, South Dakota, and Wyoming. With the exception of Kansas, all of these states rely on Betson-Rothbarth (BR) measurements. Colorado, however, adjusts the measurement to consider Colorado’s relatively high housing cost while South Dakota adjusts for its relatively lower cost of living. Iowa and South Dakota rely on the third Betson-Rothbarth (BR3) study of child-rearing expenditures while Colorado and Wyoming rely on the fourth Betson-Rothbarth (BR4) study. BR4 child-rearing expenditures are less than BR3 at lower incomes and higher than BR3 measurements at high incomes. The difference between the BR3 and BR4 are explained more in Dr. Venohr’s report in Appendix A.

<sup>10</sup> Median earnings were retrieved from the 2012 U.S. Census American Community Survey: <http://census.gov>.



## OTHER ISSUES

The Commission also deliberated many other guidelines issues besides the appropriate amount for the Nebraska child support table. This includes, but is not limited to the adjustment for joint physical custody particularly the provision for expense sharing, the total cost of insurance to a parent (not just the child’s share of the cost), and work-related childcare expenses. These issues were identified through public comments and by individual Commission members.

## RECOMMENDATIONS OF THE COMMISSION

The Commission developed several recommendations that can be summarized in the following five general recommendations.

- 1. Update the Nebraska Child Support Table (which is called “Table 1: Income Shares Formula” in the guidelines) to consider more current economic data and the cost of living in Nebraska.**

The current table is based on economic data that is over ten years old and reflects national data on child-rearing expenditures. The Commission recommends updating the table using the 2010 Betson-Rothbarth measurements updated to 2014 price levels and adjusted for Nebraska’s cost of living. In addition, the updated table includes up to approximately \$250 per child per year in nonreimbursed medical expenses. This is lower than the \$480 per child per year amount included in the existing table. The rationale for the decrease is that most states use a lower amount while the \$480 amount is the highest amount used in states’ guidelines. The Commission prefers to use an

amount that reflects the typical out-of-pocket cost for a child's healthcare in the post-Affordable Care Act (ACA) environment. However, the health insurance exchanges just became operable in 2014 and the employer mandate for insurance was delayed, so it may take a couple years before the ACA is fully implemented and data become available.

More information about the data and steps taken to update the table are provided in Dr. Venohr's report in Appendix A. Updating the economic table allows for the table to be extended to higher incomes; that is, instead of ending at a combined parental income of \$15,000 net per month, the new data provides sufficient information to cover combined parental incomes just above \$18,000 net per month. As a consequence, the Commission recommends updating paragraph 4-208(C) by replacing \$15,000 with \$18,000. The Commission also recommends changing the table amounts that appear elsewhere in the guidelines as examples or to explain a concept or calculation to those of the recommended table. Specifically, this include table amounts cited in paragraphs §4-206, §4-207, and §4-208. This last change is non-substantive and is recommended just to be consistent with the recommended Table 1.

## **2. Provide for an income deduction for the cost to the parent for health insurance for him- or herself.**

Health insurance can be a significant expense to a parent, both for the child's share of the insurance premium cost and the parent's share of the premium cost. The existing Nebraska guidelines calculation considers the child's share of the insurance premium cost but not the cost of insuring the parent. Neb. Rev. Stat §42-369(2)(a) provides that the child's share of the insurance premium be considered in the guidelines calculation: "The increase cost to the parent for health insurance for the child(ren) of the parent shall be prorated between the parents...;" and, §4-215(A) of guidelines provide that the parent paying a premium receives a credit against his or her share of the monthly support.

Another rationale for deducting the cost of the parent's insurance from income is it is consistent with other income deductions permissible under the Nebraska guidelines. These permissible income deductions are generally mandatory deductions (e.g., an income deduction for the minimum contributions required by a mandatory retirement plan). The Affordable Care Act (ACA) mandates individual insurance coverage.

The Commission, however, believes it is important to set a cap on the amount of the income deduction for the cost to the parent for health insurance for him- or

herself. Without a cap, a parent may have an incentive to buy an unusually expensive healthplan for him- or herself. The Commission considered setting the cap based on rates under the Nebraska Health Insurance Marketplace (i.e., formerly called the health insurance exchange), but the rate schedule was not simple to use or consolidated into one rate. Instead, the rate schedule varies by region, household size, age, tobacco use, and plan category. For the sake of simplicity, the Commission settled on a cap in which the cost to the parent for health insurance for him- or herself could not exceed five percent of gross income. The five-percent level is within range of what is deemed affordable by the ACA and consistent with the federal regulation<sup>11</sup> that provides that the child's health insurance is reasonable in cost if it does not exceed five percent of the parent's gross income or a state-determined threshold that is appropriate for the state. The Commission is aware that Neb. Rev. Stat §42-369(2)(a) sets the threshold for determining whether the cost of the child's health insurance is reasonable as three percent. Nonetheless, the Commission believed that three percent would not cover the cost of many typical healthplans.

This recommendation affects §4-205 Deductions and Worksheet 1 of the guidelines.

### **3. Improve the consideration of joint physical custody in the child support guidelines calculation.**

There are three components to the improvement: modify the provision for Joint Physical Custody (§4-212 Joint physical custody) to make it more accessible to parents, provide more certainty and predictability to the expenditures sharing provision in §4-212 Joint physical custody, and explicitly state that child support is to be calculated after custody of the children has been determined in §4-202 Introduction.

Decreasing the parenting-time threshold for the rebuttable presumption for applying Worksheet 3 from 142 days (as currently provided in §4-212) to 104 days will make the adjustment more accessible to parents with joint physical custody. This threshold (104 days) amounts to 28 percent of the child's time or a parenting-time schedule with the nonresidential parent that is, on average, two overnight periods per week over the year. The Commission also recommends changing the threshold for applying Worksheet 3 as a discretionary adjustment from "109 to 142 days" to "91 to 104 days." Ninety-one days amounts to 25

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<sup>11</sup> Federal Office of Child Support Enforcement, "Medical Support Rules," Federal Register, vol. 73, No. 140 (July 21, 2008).

percent of the child's time. An example of a 91 day parenting-time schedule with the nonresidential parent would be an average of 1.5 days per week over the year and an additional two-week block sometime during the year (e.g., over summer or the holidays).

The Commission received a significant number of comments indicating problems with applying the expense sharing provision in §4-212 as well as problems that parents encounter trying to implement it after the order is established. The intent of the expense sharing provision is to provide more certainty about how parents should share direct expenses for the child (e.g., clothing and extracurricular activities) in joint custody situations. It does so by providing that these direct expenses shall be allocated between the parents with the obligor's share not exceeding his or her prorated share. A common problem, however, is that parents may not agree on the appropriateness or the cost of each expense (e.g., whether the child should have expensive designer shoes). On one extreme, one parent may spend more than the other parent deems appropriate. On the other extreme, the other parent may not pay his or her share even if it is reasonable and appropriate. Another problem is this approach does not produce a sum-certain amount. This can be particularly problematic to an obligor's monthly budgeting since he or she will not know of an expense until presented with it by the other parent. To this end, some obligors in joint physical custody situations prefer using Worksheet 1 (the worksheet used in sole-custody situations) because it produces a sum-certain amount that is less than what the joint physical custody amount would be in some situations. Similarly, the parent incurring the expense may have trouble with monthly budgeting because he or she does not know which expense the obligor will pay.

The Commission's solution is multi-faceted. It requires that the expense spending allocation be ordered by the court, not just up to the parents as it essentially is under the current provision. It clarifies that the joint physical custody calculation cannot be more than the sole-custody (Worksheet 1) calculation. It also provides that what constitutes "reasonable and necessary direct expenditures" shall be defined in the child support order, and allows for the court to establish a minimum and/or maximum dollar amount at which an individual item may qualify for expense sharing without prior agreement between the parents. For example, the court may order that expense sharing applies to an individual item purchased for the child that costs at least \$15 but is less than \$50 while any item in excess of \$50 must be agreed to by the parents prior to purchase for the expense sharing provision to be effective.

Finally, the Commission believes that it is imperative that guidelines users understand that the amount of the child support award is to be determined after the determination of custody. This re-enforces the precedent that custody is determined with respect to the best interest of the child and as provided in state statute and court rules without prejudice to what the child support order amount may be. To this end, the Commission recommends inserting clarifying language to the introduction to the guidelines contained in §4-202.

**4. Include child care and preschool expenses in the guidelines calculation and make other changes to §4-214 to improve the equity and predictability of how work-related childcare expenses are included in the guidelines calculation.**

The existing provision (§4-214) provides for child care and preschool expenses, which are employment-related including those incurred by attending training and educational activities to enhance earnings potential. The major limitation to the existing provision is that the child care expense is to be provided in an order separate from the child support order, hence it is not subject to child support enforcement remedies. The Commission recommends including it within the scope of the child support order such that it is subject to child support enforcement remedies.

Cognizant that child care expenses often change with the school year and as a child ages, the Commission also developed language to average the child care expense over the year, provide for the child care expense for each individual child, and a pathway for recourse if the child care expense is no longer incurred. The Commission also recommends updating the income thresholds and percentages for imputing the federal childcare tax credit to current levels.

**5. Increase the variation percentage in the rebuttable presumption of a material change of circumstance in (§4-217 Modification).**

The existing guidelines provide that application of the child support guidelines establishes a rebuttable presumption of a material change of circumstances if the application of the guidelines would result in a variation by 10 percent or more. The Commission recommends increasing the percentage from 10 to 15 percent. This would put Nebraska more in line with other state's threshold, rather than 10 percent, which is the lowest threshold used by any state.<sup>12</sup>

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<sup>12</sup> U.S. Department of Health and Human Services Office of Child Support Enforcement (April 2007). *The Story Behind the Numbers – Impact of Modification Thresholds on Review and Adjustment of Child Support Orders*.

In light of what other states do and their experiences with major guidelines changes, the Commission also discussed whether a change in guidelines alone is a material change of circumstance. Many states do not consider a change in guidelines alone to be a material change of circumstance, rather a more typical change of circumstance would be a substantial change in income. The Commission concluded that is just to provide that a change in guidelines alone is a material change of circumstances.

## RECOMMENDED STRIKEOUT/REDLINE OF CHILD SUPPORT GUIDELINES

### Article 2: Child Support Guidelines.

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- Worksheet 1 - Basic net income and support calculation.
- Worksheet 2 - Split custody calculation.
- Worksheet 3 - Calculation for joint physical custody.
- Worksheet 4 - Number of children calculation.
- Worksheet 5 - Deviations to child support guidelines.
- Worksheet 6 - Imputation of childcare tax credit.
- Table 1 - Income Shares Formula.

### § 4-201. Introduction.

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The main principle behind these guidelines is to recognize the equal duty of both parents to contribute to the support of their children in proportion to their respective net incomes. Under these guidelines, child support is calculated based upon, among other factors, the custody of the children; however, child support shall not be a factor in determining custody of the children. In fact, child support is to be determined after custody of the children has been determined.

### § 4-202. Temporary and permanent support.

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The guidelines are intended to be used for both temporary and permanent support determinations.

### § 4-203. Rebuttable presumption.

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The child support guidelines shall be applied as a rebuttable presumption. All orders for child support obligations shall be established in accordance with the provisions of the guidelines unless the court finds that one or both parties have produced sufficient evidence to rebut the presumption that the guidelines should be applied. All stipulated agreements for child support must be reviewed against the guidelines and if a deviation exists and is approved by the court, specific findings giving the reason for the deviation must be made. Findings must state the amount of support that would have been required under the guidelines and include a justification of why the order varies from the guidelines. Deviations must take into consideration the best interests of the child. In the event of a deviation, the reason for the deviation shall be contained in the findings portion of the decree or order, or worksheet 5 should be completed by the court and filed in the court file. Deviations from the guidelines are permissible under the following circumstances:

- (A) When there are extraordinary medical costs of either parent or child;

(B) when special needs of a disabled child exist;

© if total net income exceeds ~~\$15,000~~ \$18,000 monthly, child support for amounts in excess of ~~\$15,000~~ \$18,000 monthly may be more but shall not be less than the amount which would be computed using the ~~\$15,000~~ \$18,000 monthly income unless other permissible deviations exist. To assist the court and not as a rebuttable presumption, the court may use the amount at ~~\$15,000~~ \$18,000 plus: 10 percent of net income above ~~\$15,000~~ \$18,000 for one child, 15 percent of net income above \$18,000 for two children, and 18 percent of net income above \$18,000 for three children; ~~12-20~~ 22 percent of net income above ~~\$15,000~~ \$18,000 for four children; ~~13~~ 22 percent of net income for five children; and ~~14~~ 23 percent of net income for six children. For example, if the combined net parental income is \$25,000 monthly and there is one child, the schedule amount at ~~\$15,000~~ \$18,000 is \$1,776. Ten percent of the net income above ~~\$15,000~~ \$18,000 is ~~\$1,000~~ \$700 (~~\$10,000~~ \$7,000 times .10). Therefore, the basic obligation is ~~\$3,201~~ \$2,476 (~~\$2,201~~ \$1,776 plus ~~\$1,000~~ \$700). If the obligor's share of the total net income is 85 percent, the obligor's share of the support is ~~\$2,721~~ \$2,105 (~~\$3,201~~ \$2,476 times .85).

(D) for juveniles placed in foster care; or

(E) whenever the application of the guidelines in an individual case would be unjust or inappropriate.

All orders for child support, including modifications, must include a basic income and support calculation worksheet 1, and if used, worksheet 2 or 3.

#### **§ 4-204. Total monthly income.**

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This is income of both parties derived from all sources, except all means-tested public assistance benefits which includes any earned income tax credit and payments received for children of prior marriages. This would include income that could be acquired by the parties through reasonable efforts. For instance, a court may consider as income the retained earnings in a closely-held corporation of which a party is a shareholder if the earnings appear excessive or inappropriate. All income should be annualized and divided by 12. For example, a party who receives a salary of ~~\$200~~ \$400 gross per week would have an annualized gross income of ~~\$10,400~~ \$20,800 (~~\$200~~ \$400 times 52) and a monthly income of ~~\$866.67~~ \$1,733.33 (~~10,400~~ \$20,800 divided by 12). If the person is paid ~~\$200~~ \$400 every 2 weeks, his or her annualized gross income would be ~~\$5,200~~ \$10,400 (~~\$200~~ \$400 times 26) and monthly income would be ~~\$433.33~~ \$866.67 (~~5,200~~ \$10,400 divided by 12).

The court may consider overtime wages in determining child support if the overtime is a regular part of the employment and the employee can actually expect to regularly earn a certain amount of income from working overtime. In determining whether working overtime is a regular part of employment, the court may consider such factors as the work history of the employee for the employer, the degree of control the employee has over work conditions, and the nature of the employer's business or industry.

Depreciation calculated on the cost of ordinary and necessary assets may be allowed as a deduction from income of the business or farm to arrive at an annualized total monthly income. After an asset is shown to be ordinary and necessary, depreciation, if allowed by the trial court, shall be calculated by using the "straight-line" method, which allocates cost of an asset equally over its useful duration or life. An asset's life should be determined with reference to the Class-lives and Recovery Periods Table created pursuant to 26 CFR § 1.167(a)-11. A party claiming depreciation shall have the burden of establishing entitlement to its allowance as a deduction.

Copies of at least 2 years' tax returns, financial statements, and current wage stubs should be furnished to the court and the other party to the action at least 3 days before any hearing requesting relief. Any party claiming an allowance of depreciation as a deduction from income shall furnish to the court and the other party copies of a minimum of 5 years' tax returns at least 14 days before any hearing pertaining to the allowance of the deduction.

If applicable, earning capacity may be considered in lieu of a parent's actual, present income and may include factors such as work history, education, occupational skills, and job opportunities. Earning capacity is not limited to wage-earning capacity, but includes moneys available from all sources.

#### **§ 4-205. Deductions.**

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The following deductions should be annualized to arrive at monthly net income:

(A) Taxes. Standard deductions applicable to the number of exemptions provided by law will be used to establish the amount of federal and state income taxes.

(B) FICA. Social Security deductions, or any other mandatory contributions in lieu of Social Security deductions including any self-employment tax paid.

(C) Retirement. Individual contributions, in a minimum amount required by a mandatory retirement plan. Where no mandatory retirement plan exists, a deduction shall be allowed for a continuation of actual voluntary retirement contributions not to exceed 4 percent of the gross income from employment or 4 percent from the net income from self-employment.

(D) Child Support. Child support previously ordered for other children.

(E) Other Children. Subject to § 4-220, credit may be given for biological or adopted children for whom the obligor provides regular support.

(F) Cost to the parent for health insurance for him- or herself. A deduction shall be allowed for the monthly out-of-pocket cost to the parent for that particular parent's health insurance. This includes the cost of coverage for the parent only. It does not include the cost of health insurance for the child(ren), which is addressed in § 4-215(A). The parent requesting the deduction must submit proof of the cost for health insurance coverage of the parent. The amount of the deduction for the cost to the parent for health insurance for him- or herself shall not exceed 5 percent of that parent's gross income.

#### **§ 4-206. Monthly support.**

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The combined monthly net income of both parties from line 4 of worksheet 1 is compared to table 1. For example, if the combined monthly net income was ~~\$1,500~~ **\$2,500** and there were three children, we would find ~~\$530~~ **\$1,004** as the child support from table 1 (read across the table from ~~\$1,500~~ **\$2,500** to the "Three Children" column to find ~~\$530~~ **\$1,004**).

#### **§ 4-207. Parent's monthly share.**

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This is the child support amount from line 7, worksheet 1 (or line ~~9-10~~ if applicable), multiplied by the percentage contribution of each parent from line 6, worksheet 1. In our example, if F had a monthly net income of ~~\$1,000~~ **\$1,500** and M had a monthly income of ~~\$500~~ **\$1,000**, each parent's monthly share would be ~~\$355.10~~ **\$602** for F (.67 **.60** times ~~\$530~~ **\$1,004**) and ~~\$174.90~~ **\$402** for M (.33 **.40** times ~~\$530~~ **\$1,004**). F would be required to pay M ~~\$355.10~~ **\$602** per month in the event M was awarded custody of the children.

#### **§ 4-208. More than one child.**

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If there is more than one child, the court's order should specify the amount of child support due for the children, with the amount recalculated and reduced as the obligation to support terminates for each child. The amount due for each possibility should be calculated separately from table 1. In our example, if M was awarded custody of the children, F would be required to pay ~~\$355.10~~ (.67 times ~~\$530~~) **\$602** (.60

~~times \$1.004~~ when there are three children, ~~\$328.30 (.67 times \$490)~~, ~~\$497 (.60 times \$828)~~ when there are two children, and ~~\$258.62 (.67 times \$386)~~, ~~\$325 (.60 times \$541)~~ when there is one child. See worksheet 4. The order should direct that child support continue only until each child reaches majority under Nebraska law, becomes emancipated, becomes self-supporting, marries, or dies, or until further order of the court.

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#### **§ 4-209. Minimum support.**

It is recommended that even in very low income cases, a minimum support of \$50, or 10 percent of the obligor's net income, whichever is greater, per month be set. This will help to maintain information on such obligor, such as his or her address, employment, etc., and, hopefully, encourage such person to understand the necessity, duty, and importance of supporting his or her children.

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#### **§ 4-210. Visitation or parenting time adjustments.**

Visitation or parenting time adjustments or direct cost sharing should be specified in the support order. If child support is not calculated under § 4-212, an adjustment in child support may be made at the discretion of the court when visitation or parenting time substantially exceeds alternating weekends and holidays and 28 days or more in any 90-day period. During visitation or parenting time periods of 28 days or more in any 90-day period, support payments may be reduced by up to 80 percent. The amount of any reduction for extended parenting time shall be specified in the court's order and shall be presumed to apply to the months designated in the order. Any documented substantial and reasonable long-distance transportation costs directly associated with visitation or parenting time may be considered by the court and, if appropriate, allowed as a deviation from the guidelines.

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#### **§ 4-211. Split custody.**

Split custody is defined as each parent having physical custody of one or more of the children. Worksheet 2 shows how to do this calculation.

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#### **§ 4-212. Joint physical custody.**

When a specific provision for joint physical custody is ordered and each party's parenting time exceeds ~~142~~ 104 days per year, it is a rebuttable presumption that support shall be calculated using worksheet 3. When a specific provision for joint physical custody is ordered and one party's parenting time is ~~109~~ 91 to ~~142~~ 104 days per year, the use of worksheet 3 to calculate support is at the discretion of the court. If child support is determined under this paragraph, all reasonable and necessary direct expenditures made solely for the child(ren) ~~such as (e.g., clothing and extracurricular activities)~~ shall be allocated between the parents, as ordered by the court, but shall not exceed the proportion of the obligor's parental contributions (worksheet 1, line 6). In no event, shall the obligor's monthly share of reasonable and necessary direct expenditures and child support exceed the amount set forth for that parent's final share of the obligation (Worksheet 1, line 14). For purposes of these guidelines, a "day" shall be generally defined as including an overnight period. What constitutes "reasonable and necessary direct expenditures" shall be defined in the child support order. (A court may establish a minimum dollar amount at which an individual expenditure shall qualify for expense sharing, and may likewise establish a maximum dollar amount at which purchase of an individual expenditure will qualify for expense sharing without the parents first having agreed to the purchase of the item.)

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#### **§ 4-213. Alimony.**

These guidelines intend that spousal support be determined from income available to the parties after child support has been established.

## § 4-214. Childcare expenses.

Childcare expenses are not specifically computed into the guidelines amount and are to be considered independently of any amount computed by use of these guidelines. Care expenses for the child for whom the support is being set, which are due to employment of either parent or to allow the parent to obtain training or education necessary to obtain a job or enhance earning potential, shall be allocated to the obligor parent as determined by the court, but shall not exceed the proportion of the obligor's parental contribution (worksheet 1, line 6) and shall be added to the basic support obligation computed under these guidelines. The value of the federal income tax credit for child care shall be subtracted from actual costs to arrive at a figure for net childcare expenses. The Court may impute the value of the federal childcare tax credit using worksheet 6 if the parent incurring the childcare expense has monthly gross income above \$2,100 for one child; \$2,500 for two children; \$2,600 for three children; \$2,700 for four children; \$2,800 for five children; and \$2,900 for six children. The value shall be imputed at 25 percent of the childcare expense, not to exceed \$62.50 per month for one child and \$125 per month for two or more children.

Child care and preschool expenses, which are due to employment of either parent or to allow the parent to obtain training or education necessary to obtain a job or enhance earning potential, shall be added to the basic obligation and shall be divided between the parents in proportion to their adjusted net income (worksheet 1, line 6).

If child care and/or preschool expenses fluctuate during the year because of the seasonal employment of either parent or the child's school attendance, the court must determine child care and/or preschool expenses based on annualized monthly costs.

All orders setting forth a child support obligation under this section must attach a child support calculation that includes the payment of child care and/or preschool expenses for each child and a child support calculation that does not include the payment of child care and preschool expenses. The court's order should specify the amount of child support due for the children with the amount recalculated and reduced as the obligation for child care terminates for each child. If the parties are no longer incurring costs for child care and/or preschool, the obligor may file an Affidavit with the Clerk of the District Court setting forth a request to utilize the child support worksheet without the child care and/or preschool expense associated thereto. The obligor must provide written notice to the obligee within five (5) days of filing the Affidavit. If the obligee objects to the content of the Affidavit and disagrees that the alternate child support calculation shall be used, then the obligee shall file an Objection to the Affidavit within thirty (30) days of the affidavit being filed.

The value of the federal income tax credit for child care shall be subtracted from actual costs to arrive at a figure for net childcare expenses. The Court may impute the value of the federal childcare tax credit using worksheet 6 if the parent incurring the childcare expense has monthly gross income above \$2,600 for one child; \$3,100 for two children; \$3,400 for three children; \$3,550 for four children; \$3,650 for five children; and \$3,800 for six children. The value shall be imputed at 25 percent of the childcare expense, not to exceed \$62.50 per month for one child and 20 percent of the childcare expense, not to exceed \$100 per month for two or more children.

## § 4-215. Child(ren)'s health insurance, nonreimbursed health care expenses, and cash medical support in Title IV-D cases.

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As required by Neb. Rev. Stat. § 42-369(2), the child support order shall address how the parents will provide for the child(ren)'s health care needs through health insurance as well as the nonreimbursed reasonable and necessary child(ren)'s health care costs that are not included in table 1 that are provided for in § 4-215(B).

(A) Health Insurance. The increased cost to the parent for health insurance for the child(ren) of the parent shall be prorated between the parents. When worksheet 1 is used, it shall be added to the monthly

support from line 7, then prorated between the parents to arrive at each party's share of monthly support on line ~~4~~ **11** of worksheet 1. The parent requesting an adjustment for health insurance premiums must submit proof of the cost for health insurance coverage of the child(ren). The parent paying the premium receives a credit against his or her share of the monthly support. If not otherwise specified in the support order, "health insurance" includes coverage for medical, dental, orthodontic, optometric, substance abuse, and mental health treatment.

(B) Health Care. Children's health care expenses are specifically included in the guidelines amount of up to ~~\$480~~ **\$250** per child per year. Children's health care needs are to be met by requiring either parent to provide health insurance as required by state law. All nonreimbursed reasonable and necessary children's health care costs in excess of ~~\$480~~ **\$250** per child per year shall be allocated to the obligor parent as determined by the court, but shall not exceed the proportion of the obligor's parental contribution (worksheet 1, line 6). If not otherwise specified in the support order, "health care costs" includes coverage for medical, dental, orthodontic, optometric, substance abuse, and mental health treatment.

(C) Cash Medical Support and Health Care Costs for Title IV-D Cases Only.

(i) All child support orders in the Title IV-D program must address how the parties will provide for the child(ren)'s health care needs through health care coverage and/or through cash medical support. Cash medical support or the cost of private health insurance is considered reasonable in cost if the cost to the party responsible for providing medical support for the child(ren) does not exceed 3 percent of his or her gross income. In applying the 3-percent standard, the cost is the cost of adding the child(ren) to existing health care coverage or the difference between self-only and family health care coverage. Cash medical support payment shall not be ordered if, at the time that the order is issued or modified, the responsible party's income is, or such expense would reduce the responsible party's net income, below the basic subsistence limitation provided in § 4-218. If a court orders a parent to pay cash medical support, it shall be in lieu of, and not in addition to, requiring the parent to also pay reimbursement for reasonable and necessary children's health care costs as set forth in § 4-215(B).

(ii) The amount of cash medical support ordered in the case shall be prorated between the parents. When worksheet 1 is used, it shall be added to the monthly support from line 7, then prorated between the parents to arrive at each party's share of monthly support on line 10 of worksheet 1. The parent paying the cash medical support receives a credit against his or her share of the monthly support.

## **§ 4-216. Review.**

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The State Court Administrator shall review the Nebraska Child Support Guidelines not less than every 4 years, beginning in October 1993, and recommend revisions, if any, to the Nebraska Supreme Court. In addition, the Supreme Court will review reports submitted to it by the Child Support Advisory Commission.

## **§ 4-217. Modification.**

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Application of the child support guidelines which would result in a variation by ~~4~~ **15** percent or more, but not less than \$25, upward or downward, of the current child support obligation, child care obligation, or health care obligation, due to financial circumstances which have lasted 3 months and can reasonably be expected to last for an additional 6 months, establishes a rebuttable presumption of a material change of circumstances.

## **§ 4-218. Basic subsistence limitation.**

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A parent's support, child care, and health care obligation shall not reduce his or her net income below the minimum of \$973 net monthly for one person, or the poverty guidelines updated annually in the

Federal Register by the U.S. Department of Health and Human Services under authority of 42 U.S.C. § 9902(2), except minimum support may be ordered as defined in § 4-209.

**§ 4-219. Limitation on increase.**

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Under no circumstances shall there be an increase in support due from the obligor solely because of an increase in the income of the obligee.

**§ 4-220. Limitation on decrease.**

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An obligor shall not be allowed a reduction in an existing support order solely because of the birth, adoption, or acknowledgment of subsequent children of the obligor; however, a duty to provide regular support for subsequent children may be raised as a defense to an action for an upward modification of such existing support order.

**§ 4-221. Rounding to the nearest whole dollar.**

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Final child support should be rounded to the nearest dollar in all instances.

**§ 4-222. Residence with third party.**

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If the child is residing with a third party, the court shall order each of the parents to pay to the third party their respective amounts of child support as determined by the worksheet.

## BASIC NET INCOME AND SUPPORT CALCULATION

|  | Mother | Combined | Father |
|--|--------|----------|--------|
| 1. Total monthly income from all sources (except payments received for children of prior marriages and all means-tested public assistance benefits)* | _____  |          | _____  |
| 2. Deductions**  |        |          |        |
| a. Taxes***  | _____  |          | _____  |
| b. FICA  | _____  |          | _____  |
| c. Retirement  | _____  |          | _____  |
| d. Child support previously ordered for other children   | _____  |          | _____  |
| e. Regular support for other children  | _____  |          | _____  |
| f. <del>Total deductions</del> <u>Cost to the parent for health insurance for him- or herself****</u>  | _____  |          | _____  |
| g. <u>Total deductions</u>   | _____  |          | _____  |
| 3. Monthly net income (line 1 minus line 2g)   | _____  |          | _____  |
| 4. Combined monthly net income   |        | _____    |        |
| 5. Combined annual net income (line 4 times 12)  |        | _____    |        |
| 6. Percent contribution of each parent (line 3, each parent, divided by line 4) *****  | _____  |          | _____  |
| 7. Monthly support from table 1  |        | _____    |        |
| 8. Health insurance premium***** or cash medical support as ordered  | _____  |          | _____  |
| 9. <del>Total obligation (line 7 plus 8)</del> <u>Childcare expenses*****</u>  | _____  |          | _____  |
| <u>10. Total obligation (line 7 plus 8 plus 9)</u>   |        | _____    |        |
| 11. Each parent's monthly share (line 9 <u>10</u> , times line 6, for each parent)   | _____  |          | _____  |

12. Each parent's credit for health premium actually paid (line 8) \_\_\_\_\_
13. ~~Each parent's final share of the obligation (line 10 minus line 11)~~ Each parent's credit for childcare expenses actually paid (line 9) \_\_\_\_\_
14. Each parent's final share of the obligation (line ~~10~~ 11 minus line ~~11~~ line 12 minus line 13) \_\_\_\_\_

\* Court will require copies of last 2 years' tax returns to verify "total income" figures and copies of present wage stubs to verify the pattern of present wage earnings, except where a party is claiming an allowance of depreciation as a deduction from income, in which case a minimum of 5 years' tax returns shall be required. Income should be annualized and divided by 12 to arrive at monthly amounts.

\*\* All claimed deductions should be annualized and divided by 12 to arrive at monthly amounts.

\*\*\* Deductions for taxes will be based on the annualized income and the number of exemptions provided by law.

\*\*\*\*The parent requesting an adjustment for the cost of health insurance for him- or herself must submit proof of the cost of the premium for the parent.

\*\*\*\*\* In the event of substantial fluctuations of annual earnings of either party during the immediate past 3 years, the income may be averaged to determine the percent contribution of each parent as shown in item 6. The calculation of the average income shall be attached to this worksheet.

\*\*\*\*\* The parent requesting an adjustment for health insurance premiums must submit proof of the cost of the premium for the child(ren).

\*\*\*\*\* The parent requesting an adjustment for childcare expense must submit proof of the annualized childcare expenses.

SPLIT CUSTODY CALCULATION

1.

| Child's Name | Custody (F or M) | Show combined monthly share from line 7, worksheet 1, divided by total number of children | Show each parent's share (apply percent from line 6, worksheet 1)<br>Father | Mother |
|--------------|------------------|---|---|--------|
| _____        | _____            | _____   | _____   | _____  |
| _____        | _____            | _____   | _____   | _____  |
| _____        | _____            | _____   | _____   | _____  |
| _____        | _____            | _____   | _____   | _____  |
| _____        | _____            | _____   | _____   | _____  |
| _____        | _____            | _____   | _____   | _____  |
| _____        | _____            | _____   | _____   | _____  |

2. Total amount owed to father by mother (mother's share from above for children in father's custody)

\_\_\_\_\_

3. Total amount owed to mother by father (father's share from above for children in mother's custody)

\_\_\_\_\_

4. Support to be paid by mother/father (difference between lines 2 and 3)

\_\_\_\_\_  
(mother/father)

Additional Adjustment for Child(ren)'s health insurance premium and childcare expenses

|  | Father | Mother | Combined |
|--|--------|--------|----------|
| 5. Child(ren) health insurance premium* (from line 8, worksheet 1)                                       | _____  | _____  | _____    |
| 6. <del>Combined health insurance premium(s)</del> <u>Childcare expense** (from line 9, worksheet 1)</u> | _____  | _____  | _____    |

7. Each parent's additional expenses paid (total of line 5 and 6) \_\_\_\_\_
8. Combined additional expenses (total of father's and mother's line 7) \_\_\_\_\_
9. ~~7.~~—Each parent's share of combined additional expenses (line 6 from worksheet 1 times line 8 above) \_\_\_\_\_
10. ~~8.~~—Amount of additional expenses paid by the parent (line 7) \_\_\_\_\_
11. ~~9.~~—Amount owed to other parent for additional expenses (line 9 minus line 10, if negative amount enter \$0) \_\_\_\_\_
- 12.a. Which parent owes basic support on line 4? \_\_\_\_\_  
(mother/father)
- 12.b. Which parent owes support for additional expenses on line 11? \_\_\_\_\_  
(mother/father)
- 12.c. Does the same parent owe support on lines 12a and 12b? \_\_\_\_\_  
(Yes/No)
13. ~~11.~~ Total support to be paid by parent on line ~~10a~~ 12a (if YES on line ~~10e~~ 12c, line 4 plus line ~~10e~~ 11; if NO on line 12c, line 4 minus line ~~9~~ 11) \_\_\_\_\_

\* The parent requesting an adjustment for health insurance premiums must submit proof of the cost of the premium for the child(ren).

\*\* The parent requesting an adjustment for childcare expense must submit proof of the annualized childcare expenses.

CALCULATION FOR JOINT PHYSICAL CUSTODY

|  | Mother | Father          |
|--|--------|-----------------|
| 1. Each parent's percent contribution<br>(% from line 6, worksheet 1)                          | _____  | _____           |
| 2. Monthly support obligation from table 1<br>(from line 7, worksheet 1)                       |        | _____           |
| 3. Joint physical support obligation<br>(line 2 times 1.5)                                     |        | _____           |
| 4. Each parent's share<br>(line 1 times line 3)  | _____  | _____           |
| 5. Number of days annually<br>child(ren) is in custody of<br>each parent                       | _____  | _____           |
| 6. Percentage of year child(ren)<br>is in custody of each parent<br>(line 5 divided by 365)    | _____  | _____           |
| 7. Mother's obligation to father<br>(line 4 mother column,<br>times % on line 6 father column) | _____  | _____           |
| 8. Father's obligation to mother<br>(line 4 father column,<br>times % on line 6 mother column) | _____  | _____           |
| 9. Father/mother obligation for<br>support (difference between<br>lines 7 and 8)               |        | _____           |
|  |        | (mother/father) |

Additional Adjustment for Child(ren)'s health insurance premium and childcare expenses

|   | Mother | Combined        | Father |
|---|--------|-----------------|--------|
| 10. Child(ren)'s health insurance premium*<br>(from line 8, worksheet 1)  | _____  |                 | _____  |
| <u>11. Childcare expense**</u><br><u>(from line 9, worksheet 1)</u>   | _____  |                 | _____  |
| <u>12. Each parent's additional expenses paid</u><br><u>(total of lines 10 and 11)</u>  | _____  |                 | _____  |
| <u>13. Combined health insurance premium(s)</u><br><u>Combined additional expenses</u><br><u>(total of mother's and father's line 12)</u>   |        | _____           |        |
| <u>14. Each parent's share of <del>premium</del> combined additional expenses</u><br><u>(line 1 times line <del>14</del>13)</u>   | _____  |                 | _____  |
| <u>15. Amount of <del>premium</del> additional expenses paid by the parent</u><br><u>(line <del>14</del>12)</u>   | _____  |                 | _____  |
| <u>16. Amount owed to other parent for premium</u><br><u>(line <del>12</del>14 minus line <del>13</del>15, if negative</u><br><u>amount enter \$0)</u>  | _____  |                 | _____  |
| <u>17.a. Which parent owes basic support on line <del>9</del>16?</u>  |        | _____           |        |
|   |        | (mother/father) |        |
| <u>17.b. Which parent owes support for <del>health insurance</del> additional expenses</u><br><u>on line <del>14</del>16?</u>   |        | _____           |        |
|   |        | (mother/father) |        |
| <u>17.c. Does the same parent owe support on</u><br><u>Lines <u>17a</u> and <u>17b</u>?</u>   |        | _____           |        |
|   |        | (Yes/No)        |        |
| <u>18. Total support to be paid by parent on line <u>17a</u></u><br><u>(if YES on line <u>17c</u>, line 9 plus line <u>16</u>;</u><br><u>if NO on line <u>17c</u>, line 9 minus line <u>16</u>)</u> |        | _____           |        |

\* The parent requesting an adjustment for health insurance premiums must submit proof of the cost of the premium for the child(ren).

\*\* The parent requesting an adjustment for childcare expense must submit proof of the annualized childcare expenses.

NUMBER OF CHILDREN CALCULATION

|  | Mother | Combined | Father |
|--|--------|----------|--------|
| 1. Percent contribution of each parent (line 6 from worksheet 1) | _____  |          | _____  |
| 2. Health insurance premium (line 8 from worksheet 1)            | _____  | _____    | _____  |
| 3. <u>Childcare expenses (line 9 from worksheet 1)</u>           | _____  | _____    | _____  |

|                    | (column A)   | (column B)                                       | (column C)  | (column D)  | (column E)  | (column F)  |
|--------------------|--------------|--|---|---|---|---|
| Number of Children | Table Amount | Total Obligation (column A plus Combined line 2) | Mother's Monthly Share of Total Obligation (column B times mother's line 1) | Father's Monthly Share of Total Obligation (column B times father's line 1) | Mother's Final Share of Obligation (column C minus mother's line 2) | Father's Final Share of Obligation (column D minus father's line 2) |
| <u>4.</u> Six      | _____        | _____  | _____   | _____   | _____   | _____   |
| <u>5.</u> Five     | _____        | _____  | _____   | _____   | _____   | _____   |
| <u>6.</u> Four     | _____        | _____  | _____   | _____   | _____   | _____   |
| <u>7.</u> Three    | _____        | _____  | _____   | _____   | _____   | _____   |
| <u>8.</u> Two      | _____        | _____  | _____   | _____   | _____   | _____   |
| <u>9.</u> One      | _____        | _____  | _____   | _____   | _____   | _____   |

The court order should specify the amount due for each possibility and the amount due should be decreased as the number of supported children decreases.

DEVIATIONS TO CHILD SUPPORT GUIDELINES

This worksheet may be completed by the court and filed with the clerk in the event of a deviation or deviations under § 4-203 of the child support guidelines.

|  | Mother          | Father          |
|--|-----------------|-----------------|
| 1. Net income of the parties as computed under worksheet 1           | \$ _____        | \$ _____        |
| 2. Combined monthly income   | \$ _____        |                 |
| 3. Percent contribution of each                                      | _____ %         | _____ %         |
| 4. Monthly support for child(ren) from table 1                       | \$ _____        | \$ _____        |
| 5. Health insurance premium  | \$ _____        | \$ _____        |
| 6. <u>Childcare expenses</u>   | <u>\$ _____</u> | <u>\$ _____</u> |
| 7. Total obligation  | \$ _____        |                 |
| 8. Each parent's monthly share                                       | \$ _____        | \$ _____        |
| 9. Each parent's credit for health premium actually paid             | \$ _____        | \$ _____        |
| 10. <u>Each parent's credit for childcare expenses actually paid</u> | <u>\$ _____</u> | <u>\$ _____</u> |
| 11. Each parent's final share of the obligation                      | \$ _____        | \$ _____        |
| 12. Further deviations (specify)                                     |                 |                 |
| a. reason 1 _____  | \$ _____        | \$ _____        |
| b. reason 2 _____  | \$ _____        | \$ _____        |
| c. reason 3 _____  | \$ _____        | \$ _____        |
| d. Total   | \$ _____        | \$ _____        |
| 13. Each parent's monthly share (line 9- <u>11</u> above)            | \$ _____        | \$ _____        |
| 14. (+/-) Line <del>10</del> <u>12</u> d                             | \$ _____        | \$ _____        |
| 15. Adjusted child support   | \$ _____        | \$ _____        |

Dated: \_\_\_\_\_

\_\_\_\_\_  
Judge

County Case No. CI\_\_-\_\_\_\_

## IMPUTATION OF CHILDCARE TAX CREDIT

This worksheet may be used with § 4-214. The value of the childcare tax credit is to be subtracted from actual childcare expenses.

1. Number of Children \_\_\_\_\_
2. Monthly Gross Income of Parent Incurring the Childcare Expense \_\_\_\_\_
3. Is the amount from line 2 less than...
 

|   |                |
|---|----------------|
| <del>\$2,100</del> <u>\$2,600</u> and there is one child?       | _____ (YES/NO) |
| <del>\$2,500</del> <u>\$3,100</u> and there are two children?   | _____ (YES/NO) |
| <del>\$2,600</del> <u>\$3,400</u> and there are three children? | _____ (YES/NO) |
| <del>\$2,700</del> <u>\$3,550</u> and there are four children?  | _____ (YES/NO) |
| <del>\$2,800</del> <u>\$3,650</u> and there are five children?  | _____ (YES/NO) |
| <del>\$2,900</del> <u>\$3,800</u> and there are six children?   | _____ (YES/NO) |

**If “YES” is the answer to any of the questions above, STOP here. The childcare tax credit is \$0.**

4. Monthly Childcare Expenses\* \_\_\_\_\_
5. Tax Credit Before Cap  
(line 4 times 0.25 if there is one child and  
line 4 times 0.20 if there is two or more children)\*\* \_\_\_\_\_
6. Imputed Monthly Tax Credit  
(if there is one child, lesser of line 5 and \$62.50;  
if there are two or more children, lesser of line 5 and ~~\$125~~100)\*\*\* \_\_\_\_\_

\* These are childcare expenses for the child for whom the support is being set, which expenses are due to employment of either parent or to allow the parent to obtain training or education necessary to obtain a job or enhance earning potential.

\*\* For example, if Monthly Childcare Expenses (line 4) are \$400, line 5 would be \$100 ( $\$400 \times 0.25 = \$100$ ).

\*\*\* Continue with the example above where monthly childcare expenses (line 4) are \$400 and the tax credit before cap (line 5) is \$100. If there is one child, the lesser of line 5 and \$62.50 would be \$62.50 and this amount would be inserted on line 6. This would be the imputed value of the childcare tax credit; hence, the net childcare expenses as defined under § 4-214 would be \$337.50 per month (\$400 minus \$62.50 equals \$337.50). If there are two or more children, the lesser of line 5 and ~~\$125~~100 would be \$100 and this amount would be inserted on line 6. In this two-child case, the net childcare expenses as defined under § 4-214 would be \$300 per month (\$400 minus \$100 equals \$300).

| <b>Recommended Table 1</b> |           |              |                |               |               |              |
|----------------------------|-----------|--------------|----------------|---------------|---------------|--------------|
| Combined Monthly Income    | One Child | Two Children | Three Children | Four Children | Five Children | Six Children |
| 500                        | 50        | 50           | 50             | 50            | 50            | 50           |
| 550                        | 50        | 50           | 50             | 50            | 50            | 50           |
| 600                        | 50        | 50           | 50             | 50            | 50            | 50           |
| 650                        | 50        | 50           | 50             | 50            | 50            | 50           |
| 700                        | 50        | 50           | 50             | 50            | 50            | 50           |
| 750                        | 50        | 50           | 50             | 50            | 50            | 50           |
| 800                        | 50        | 50           | 50             | 50            | 50            | 50           |
| 850                        | 50        | 50           | 50             | 50            | 50            | 50           |
| 900                        | 50        | 50           | 50             | 50            | 50            | 50           |
| 950                        | 50        | 50           | 50             | 50            | 50            | 50           |
| 1000                       | 50        | 50           | 50             | 50            | 50            | 50           |
| 1050                       | 70        | 71           | 71             | 72            | 73            | 78           |
| 1100                       | 115       | 116          | 117            | 119           | 120           | 128          |
| 1150                       | 160       | 162          | 163            | 165           | 167           | 178          |
| 1200                       | 205       | 207          | 209            | 212           | 214           | 228          |
| 1250                       | 250       | 253          | 255            | 258           | 261           | 278          |
| 1300                       | 283       | 298          | 301            | 305           | 308           | 328          |
| 1350                       | 294       | 344          | 347            | 351           | 355           | 378          |
| 1400                       | 305       | 389          | 393            | 398           | 402           | 428          |
| 1450                       | 316       | 435          | 439            | 444           | 449           | 478          |
| 1500                       | 326       | 480          | 485            | 491           | 496           | 528          |
| 1550                       | 337       | 517          | 531            | 537           | 543           | 578          |
| 1600                       | 348       | 533          | 577            | 584           | 590           | 628          |
| 1650                       | 359       | 550          | 623            | 630           | 637           | 678          |
| 1700                       | 370       | 567          | 669            | 677           | 684           | 728          |
| 1750                       | 381       | 583          | 709            | 723           | 731           | 778          |
| 1800                       | 392       | 600          | 729            | 770           | 778           | 828          |
| 1850                       | 403       | 617          | 749            | 816           | 825           | 878          |
| 1900                       | 413       | 633          | 769            | 859           | 872           | 928          |
| 1950                       | 424       | 650          | 789            | 881           | 919           | 978          |
| 2000                       | 435       | 667          | 809            | 904           | 966           | 1028         |
| 2050                       | 446       | 683          | 829            | 926           | 1013          | 1078         |
| 2100                       | 457       | 700          | 850            | 949           | 1044          | 1128         |
| 2150                       | 468       | 717          | 870            | 972           | 1069          | 1162         |
| 2200                       | 479       | 733          | 890            | 994           | 1094          | 1189         |
| 2250                       | 490       | 750          | 910            | 1017          | 1119          | 1216         |
| 2300                       | 500       | 767          | 931            | 1039          | 1143          | 1243         |
| 2350                       | 511       | 783          | 951            | 1062          | 1168          | 1270         |
| 2400                       | 522       | 800          | 971            | 1085          | 1193          | 1297         |
| 2450                       | 532       | 814          | 988            | 1106          | 1216          | 1322         |
| 2500                       | 541       | 828          | 1004           | 1126          | 1239          | 1347         |

| <b>Recommended Table 1</b> |           |              |                |               |               |              |
|----------------------------|-----------|--------------|----------------|---------------|---------------|--------------|
| Combined Monthly Income    | One Child | Two Children | Three Children | Four Children | Five Children | Six Children |
| 2550                       | 550       | 842          | 1020           | 1147          | 1262          | 1372         |
| 2600                       | 559       | 855          | 1036           | 1168          | 1285          | 1397         |
| 2650                       | 568       | 869          | 1052           | 1189          | 1308          | 1422         |
| 2700                       | 578       | 883          | 1068           | 1210          | 1331          | 1447         |
| 2750                       | 587       | 896          | 1085           | 1231          | 1354          | 1471         |
| 2800                       | 596       | 910          | 1101           | 1251          | 1377          | 1496         |
| 2850                       | 605       | 924          | 1117           | 1272          | 1399          | 1521         |
| 2900                       | 614       | 938          | 1133           | 1293          | 1422          | 1546         |
| 2950                       | 624       | 951          | 1149           | 1314          | 1445          | 1571         |
| 3000                       | 633       | 965          | 1166           | 1335          | 1468          | 1596         |
| 3050                       | 642       | 979          | 1182           | 1356          | 1491          | 1621         |
| 3100                       | 648       | 988          | 1192           | 1366          | 1502          | 1633         |
| 3150                       | 653       | 995          | 1201           | 1373          | 1510          | 1641         |
| 3200                       | 658       | 1003         | 1210           | 1380          | 1518          | 1650         |
| 3250                       | 664       | 1010         | 1218           | 1387          | 1525          | 1658         |
| 3300                       | 669       | 1018         | 1227           | 1394          | 1533          | 1666         |
| 3350                       | 674       | 1025         | 1236           | 1401          | 1541          | 1675         |
| 3400                       | 679       | 1033         | 1245           | 1408          | 1548          | 1683         |
| 3450                       | 684       | 1041         | 1253           | 1415          | 1556          | 1691         |
| 3500                       | 690       | 1048         | 1262           | 1422          | 1564          | 1700         |
| 3550                       | 695       | 1056         | 1271           | 1429          | 1572          | 1708         |
| 3600                       | 700       | 1063         | 1280           | 1436          | 1579          | 1717         |
| 3650                       | 705       | 1071         | 1288           | 1443          | 1587          | 1725         |
| 3700                       | 710       | 1078         | 1297           | 1450          | 1595          | 1733         |
| 3750                       | 716       | 1086         | 1305           | 1458          | 1604          | 1743         |
| 3800                       | 721       | 1093         | 1314           | 1467          | 1614          | 1754         |
| 3850                       | 726       | 1101         | 1322           | 1476          | 1624          | 1765         |
| 3900                       | 732       | 1108         | 1330           | 1485          | 1634          | 1776         |
| 3950                       | 737       | 1116         | 1338           | 1494          | 1644          | 1787         |
| 4000                       | 743       | 1123         | 1346           | 1504          | 1654          | 1798         |
| 4050                       | 748       | 1131         | 1354           | 1513          | 1664          | 1809         |
| 4100                       | 754       | 1138         | 1362           | 1522          | 1674          | 1819         |
| 4150                       | 759       | 1146         | 1370           | 1531          | 1684          | 1830         |
| 4200                       | 763       | 1152         | 1378           | 1539          | 1693          | 1840         |
| 4250                       | 768       | 1159         | 1386           | 1548          | 1702          | 1851         |
| 4300                       | 772       | 1165         | 1393           | 1556          | 1712          | 1861         |
| 4350                       | 777       | 1172         | 1401           | 1564          | 1721          | 1871         |
| 4400                       | 781       | 1178         | 1408           | 1573          | 1730          | 1881         |
| 4450                       | 786       | 1185         | 1416           | 1581          | 1739          | 1891         |
| 4500                       | 790       | 1191         | 1423           | 1590          | 1749          | 1901         |
| 4550                       | 794       | 1198         | 1431           | 1598          | 1758          | 1911         |

| <b>Recommended Table 1</b> |           |              |                |               |               |              |
|----------------------------|-----------|--------------|----------------|---------------|---------------|--------------|
| Combined Monthly Income    | One Child | Two Children | Three Children | Four Children | Five Children | Six Children |
| 4600                       | 799       | 1204         | 1438           | 1607          | 1767          | 1921         |
| 4650                       | 803       | 1211         | 1446           | 1615          | 1777          | 1931         |
| 4700                       | 808       | 1217         | 1453           | 1623          | 1786          | 1941         |
| 4750                       | 812       | 1224         | 1461           | 1632          | 1795          | 1951         |
| 4800                       | 816       | 1230         | 1468           | 1640          | 1804          | 1961         |
| 4850                       | 822       | 1239         | 1479           | 1652          | 1817          | 1975         |
| 4900                       | 828       | 1248         | 1489           | 1663          | 1830          | 1989         |
| 4950                       | 834       | 1256         | 1500           | 1675          | 1843          | 2003         |
| 5000                       | 839       | 1265         | 1511           | 1687          | 1856          | 2018         |
| 5050                       | 845       | 1274         | 1521           | 1699          | 1869          | 2032         |
| 5100                       | 851       | 1283         | 1532           | 1711          | 1882          | 2046         |
| 5150                       | 857       | 1292         | 1543           | 1723          | 1896          | 2060         |
| 5200                       | 862       | 1300         | 1553           | 1735          | 1909          | 2075         |
| 5250                       | 868       | 1309         | 1564           | 1747          | 1922          | 2089         |
| 5300                       | 874       | 1318         | 1575           | 1759          | 1935          | 2103         |
| 5350                       | 880       | 1327         | 1586           | 1771          | 1948          | 2118         |
| 5400                       | 885       | 1336         | 1596           | 1783          | 1961          | 2132         |
| 5450                       | 891       | 1345         | 1607           | 1795          | 1974          | 2146         |
| 5500                       | 896       | 1351         | 1614           | 1802          | 1983          | 2155         |
| 5550                       | 899       | 1355         | 1618           | 1808          | 1989          | 2162         |
| 5600                       | 903       | 1360         | 1623           | 1813          | 1995          | 2168         |
| 5650                       | 907       | 1365         | 1628           | 1819          | 2001          | 2175         |
| 5700                       | 910       | 1370         | 1633           | 1824          | 2007          | 2181         |
| 5750                       | 914       | 1375         | 1638           | 1830          | 2013          | 2188         |
| 5800                       | 918       | 1380         | 1643           | 1835          | 2019          | 2194         |
| 5850                       | 921       | 1384         | 1648           | 1841          | 2025          | 2201         |
| 5900                       | 925       | 1389         | 1653           | 1846          | 2031          | 2207         |
| 5950                       | 926       | 1391         | 1655           | 1849          | 2034          | 2210         |
| 6000                       | 928       | 1393         | 1657           | 1851          | 2036          | 2213         |
| 6050                       | 929       | 1395         | 1659           | 1854          | 2039          | 2216         |
| 6100                       | 931       | 1397         | 1662           | 1856          | 2042          | 2219         |
| 6150                       | 932       | 1400         | 1664           | 1859          | 2044          | 2222         |
| 6200                       | 934       | 1402         | 1666           | 1861          | 2047          | 2225         |
| 6250                       | 935       | 1404         | 1668           | 1864          | 2050          | 2228         |
| 6300                       | 937       | 1406         | 1671           | 1866          | 2053          | 2231         |
| 6350                       | 939       | 1409         | 1674           | 1870          | 2057          | 2236         |
| 6400                       | 943       | 1416         | 1683           | 1880          | 2068          | 2248         |
| 6450                       | 948       | 1423         | 1692           | 1890          | 2079          | 2259         |
| 6500                       | 952       | 1430         | 1701           | 1899          | 2089          | 2271         |
| 6550                       | 957       | 1437         | 1709           | 1909          | 2100          | 2283         |
| 6600                       | 961       | 1444         | 1718           | 1919          | 2111          | 2295         |

| <b>Recommended Table 1</b> |           |              |                |               |               |              |
|----------------------------|-----------|--------------|----------------|---------------|---------------|--------------|
| Combined Monthly Income    | One Child | Two Children | Three Children | Four Children | Five Children | Six Children |
| 6650                       | 966       | 1451         | 1727           | 1929          | 2122          | 2306         |
| 6700                       | 970       | 1458         | 1736           | 1939          | 2133          | 2318         |
| 6750                       | 975       | 1465         | 1744           | 1948          | 2143          | 2330         |
| 6800                       | 981       | 1474         | 1755           | 1960          | 2156          | 2344         |
| 6850                       | 988       | 1485         | 1768           | 1974          | 2172          | 2361         |
| 6900                       | 995       | 1495         | 1780           | 1989          | 2188          | 2378         |
| 6950                       | 1002      | 1506         | 1793           | 2003          | 2203          | 2395         |
| 7000                       | 1009      | 1517         | 1806           | 2017          | 2219          | 2412         |
| 7050                       | 1016      | 1528         | 1819           | 2031          | 2234          | 2429         |
| 7100                       | 1024      | 1538         | 1831           | 2045          | 2250          | 2446         |
| 7150                       | 1031      | 1549         | 1844           | 2060          | 2266          | 2463         |
| 7200                       | 1038      | 1560         | 1857           | 2074          | 2281          | 2480         |
| 7250                       | 1045      | 1571         | 1869           | 2088          | 2297          | 2497         |
| 7300                       | 1052      | 1581         | 1882           | 2102          | 2313          | 2514         |
| 7350                       | 1060      | 1592         | 1895           | 2116          | 2328          | 2531         |
| 7400                       | 1067      | 1603         | 1908           | 2131          | 2344          | 2548         |
| 7450                       | 1073      | 1612         | 1919           | 2143          | 2358          | 2563         |
| 7500                       | 1078      | 1620         | 1928           | 2153          | 2369          | 2575         |
| 7550                       | 1083      | 1627         | 1937           | 2163          | 2379          | 2586         |
| 7600                       | 1087      | 1634         | 1945           | 2173          | 2390          | 2598         |
| 7650                       | 1092      | 1641         | 1954           | 2183          | 2401          | 2610         |
| 7700                       | 1097      | 1649         | 1963           | 2193          | 2412          | 2622         |
| 7750                       | 1102      | 1656         | 1972           | 2203          | 2423          | 2634         |
| 7800                       | 1106      | 1663         | 1981           | 2212          | 2434          | 2645         |
| 7850                       | 1111      | 1671         | 1990           | 2222          | 2445          | 2657         |
| 7900                       | 1116      | 1678         | 1998           | 2232          | 2455          | 2669         |
| 7950                       | 1121      | 1685         | 2007           | 2242          | 2466          | 2681         |
| 8000                       | 1125      | 1692         | 2016           | 2252          | 2477          | 2693         |
| 8050                       | 1130      | 1700         | 2025           | 2262          | 2488          | 2704         |
| 8100                       | 1134      | 1706         | 2032           | 2269          | 2496          | 2714         |
| 8150                       | 1137      | 1707         | 2032           | 2270          | 2497          | 2714         |
| 8200                       | 1139      | 1709         | 2032           | 2270          | 2497          | 2714         |
| 8250                       | 1141      | 1711         | 2032           | 2270          | 2497          | 2714         |
| 8300                       | 1144      | 1713         | 2032           | 2270          | 2497          | 2714         |
| 8350                       | 1146      | 1715         | 2032           | 2270          | 2497          | 2714         |
| 8400                       | 1148      | 1717         | 2032           | 2270          | 2497          | 2714         |
| 8450                       | 1151      | 1719         | 2032           | 2270          | 2497          | 2715         |
| 8500                       | 1153      | 1720         | 2033           | 2270          | 2497          | 2715         |
| 8550                       | 1157      | 1725         | 2037           | 2276          | 2503          | 2721         |
| 8600                       | 1162      | 1733         | 2047           | 2287          | 2515          | 2734         |
| 8650                       | 1167      | 1741         | 2057           | 2298          | 2527          | 2747         |

| <b>Recommended Table 1</b> |           |              |                |               |               |              |
|----------------------------|-----------|--------------|----------------|---------------|---------------|--------------|
| Combined Monthly Income    | One Child | Two Children | Three Children | Four Children | Five Children | Six Children |
| 8700                       | 1172      | 1749         | 2067           | 2309          | 2540          | 2760         |
| 8750                       | 1177      | 1757         | 2077           | 2320          | 2552          | 2774         |
| 8800                       | 1182      | 1765         | 2087           | 2331          | 2564          | 2787         |
| 8850                       | 1187      | 1772         | 2096           | 2342          | 2576          | 2800         |
| 8900                       | 1192      | 1780         | 2106           | 2353          | 2588          | 2813         |
| 8950                       | 1197      | 1788         | 2116           | 2364          | 2600          | 2826         |
| 9000                       | 1202      | 1796         | 2126           | 2375          | 2612          | 2839         |
| 9050                       | 1206      | 1804         | 2136           | 2386          | 2624          | 2852         |
| 9100                       | 1211      | 1812         | 2146           | 2397          | 2636          | 2866         |
| 9150                       | 1216      | 1819         | 2155           | 2408          | 2648          | 2879         |
| 9200                       | 1221      | 1827         | 2165           | 2418          | 2660          | 2891         |
| 9250                       | 1225      | 1833         | 2173           | 2428          | 2670          | 2903         |
| 9300                       | 1229      | 1840         | 2182           | 2437          | 2681          | 2914         |
| 9350                       | 1233      | 1847         | 2191           | 2447          | 2692          | 2926         |
| 9400                       | 1237      | 1853         | 2199           | 2457          | 2702          | 2937         |
| 9450                       | 1241      | 1860         | 2208           | 2466          | 2713          | 2949         |
| 9500                       | 1245      | 1866         | 2217           | 2476          | 2724          | 2961         |
| 9550                       | 1249      | 1873         | 2225           | 2486          | 2734          | 2972         |
| 9600                       | 1253      | 1880         | 2234           | 2495          | 2745          | 2984         |
| 9650                       | 1257      | 1886         | 2243           | 2505          | 2755          | 2995         |
| 9700                       | 1261      | 1893         | 2251           | 2515          | 2766          | 3007         |
| 9750                       | 1265      | 1900         | 2260           | 2524          | 2777          | 3018         |
| 9800                       | 1269      | 1906         | 2268           | 2534          | 2787          | 3030         |
| 9850                       | 1273      | 1913         | 2277           | 2544          | 2798          | 3041         |
| 9900                       | 1277      | 1919         | 2286           | 2553          | 2808          | 3053         |
| 9950                       | 1281      | 1926         | 2294           | 2563          | 2819          | 3064         |
| 10000                      | 1285      | 1933         | 2303           | 2572          | 2830          | 3076         |
| 10050                      | 1289      | 1939         | 2312           | 2582          | 2840          | 3087         |
| 10100                      | 1293      | 1946         | 2319           | 2590          | 2849          | 3097         |
| 10150                      | 1298      | 1952         | 2326           | 2598          | 2858          | 3106         |
| 10200                      | 1303      | 1959         | 2333           | 2606          | 2866          | 3116         |
| 10250                      | 1308      | 1966         | 2340           | 2614          | 2875          | 3125         |
| 10300                      | 1313      | 1972         | 2347           | 2622          | 2884          | 3135         |
| 10350                      | 1318      | 1979         | 2354           | 2629          | 2892          | 3144         |
| 10400                      | 1323      | 1986         | 2361           | 2637          | 2901          | 3153         |
| 10450                      | 1328      | 1993         | 2368           | 2645          | 2910          | 3163         |
| 10500                      | 1333      | 1999         | 2375           | 2653          | 2918          | 3172         |
| 10550                      | 1338      | 2006         | 2382           | 2661          | 2927          | 3182         |
| 10600                      | 1343      | 2013         | 2389           | 2669          | 2936          | 3191         |
| 10650                      | 1348      | 2019         | 2396           | 2677          | 2944          | 3200         |
| 10700                      | 1353      | 2026         | 2403           | 2684          | 2953          | 3210         |

| <b>Recommended Table 1</b> |           |              |                |               |               |              |
|----------------------------|-----------|--------------|----------------|---------------|---------------|--------------|
| Combined Monthly Income    | One Child | Two Children | Three Children | Four Children | Five Children | Six Children |
| 10750                      | 1358      | 2033         | 2410           | 2692          | 2962          | 3219         |
| 10800                      | 1363      | 2039         | 2417           | 2700          | 2970          | 3229         |
| 10850                      | 1367      | 2046         | 2424           | 2708          | 2979          | 3238         |
| 10900                      | 1372      | 2053         | 2431           | 2716          | 2987          | 3247         |
| 10950                      | 1376      | 2058         | 2437           | 2722          | 2995          | 3255         |
| 11000                      | 1378      | 2061         | 2441           | 2727          | 2999          | 3260         |
| 11050                      | 1380      | 2064         | 2445           | 2731          | 3004          | 3266         |
| 11100                      | 1383      | 2068         | 2449           | 2736          | 3009          | 3271         |
| 11150                      | 1385      | 2071         | 2453           | 2740          | 3014          | 3276         |
| 11200                      | 1387      | 2074         | 2457           | 2744          | 3019          | 3281         |
| 11250                      | 1389      | 2077         | 2461           | 2749          | 3024          | 3287         |
| 11300                      | 1391      | 2081         | 2465           | 2753          | 3028          | 3292         |
| 11350                      | 1393      | 2084         | 2469           | 2758          | 3033          | 3297         |
| 11400                      | 1395      | 2087         | 2473           | 2762          | 3038          | 3302         |
| 11450                      | 1397      | 2090         | 2477           | 2766          | 3043          | 3308         |
| 11500                      | 1399      | 2093         | 2481           | 2771          | 3048          | 3313         |
| 11550                      | 1401      | 2097         | 2484           | 2775          | 3053          | 3318         |
| 11600                      | 1404      | 2100         | 2488           | 2780          | 3057          | 3323         |
| 11650                      | 1406      | 2103         | 2492           | 2784          | 3062          | 3329         |
| 11700                      | 1408      | 2106         | 2496           | 2788          | 3067          | 3334         |
| 11750                      | 1410      | 2110         | 2500           | 2793          | 3072          | 3339         |
| 11800                      | 1412      | 2113         | 2504           | 2797          | 3077          | 3345         |
| 11850                      | 1414      | 2116         | 2508           | 2802          | 3082          | 3350         |
| 11900                      | 1416      | 2119         | 2512           | 2806          | 3086          | 3355         |
| 11950                      | 1418      | 2123         | 2516           | 2810          | 3091          | 3360         |
| 12000                      | 1420      | 2126         | 2520           | 2815          | 3096          | 3366         |
| 12050                      | 1422      | 2129         | 2524           | 2819          | 3101          | 3371         |
| 12100                      | 1425      | 2132         | 2528           | 2823          | 3106          | 3376         |
| 12150                      | 1427      | 2135         | 2532           | 2828          | 3111          | 3381         |
| 12200                      | 1429      | 2139         | 2536           | 2832          | 3116          | 3387         |
| 12250                      | 1431      | 2142         | 2540           | 2837          | 3121          | 3392         |
| 12300                      | 1434      | 2147         | 2545           | 2842          | 3127          | 3399         |
| 12350                      | 1438      | 2151         | 2550           | 2848          | 3133          | 3405         |
| 12400                      | 1441      | 2156         | 2554           | 2853          | 3139          | 3412         |
| 12450                      | 1444      | 2160         | 2559           | 2859          | 3145          | 3418         |
| 12500                      | 1448      | 2165         | 2564           | 2864          | 3151          | 3425         |
| 12550                      | 1451      | 2170         | 2569           | 2870          | 3157          | 3431         |
| 12600                      | 1455      | 2174         | 2574           | 2875          | 3163          | 3438         |
| 12650                      | 1458      | 2179         | 2579           | 2881          | 3169          | 3445         |
| 12700                      | 1461      | 2183         | 2584           | 2886          | 3175          | 3451         |
| 12750                      | 1465      | 2188         | 2589           | 2892          | 3181          | 3458         |

| <b>Recommended Table 1</b> |           |              |                |               |               |              |
|----------------------------|-----------|--------------|----------------|---------------|---------------|--------------|
| Combined Monthly Income    | One Child | Two Children | Three Children | Four Children | Five Children | Six Children |
| 12800                      | 1468      | 2193         | 2594           | 2897          | 3187          | 3464         |
| 12850                      | 1471      | 2197         | 2599           | 2903          | 3193          | 3471         |
| 12900                      | 1475      | 2202         | 2604           | 2908          | 3199          | 3477         |
| 12950                      | 1478      | 2207         | 2609           | 2914          | 3205          | 3484         |
| 13000                      | 1481      | 2211         | 2613           | 2919          | 3211          | 3491         |
| 13050                      | 1485      | 2216         | 2618           | 2925          | 3217          | 3497         |
| 13100                      | 1488      | 2220         | 2623           | 2930          | 3223          | 3504         |
| 13150                      | 1492      | 2225         | 2628           | 2936          | 3229          | 3510         |
| 13200                      | 1495      | 2230         | 2633           | 2941          | 3235          | 3517         |
| 13250                      | 1498      | 2234         | 2638           | 2947          | 3241          | 3523         |
| 13300                      | 1502      | 2239         | 2643           | 2952          | 3247          | 3530         |
| 13350                      | 1505      | 2243         | 2648           | 2958          | 3253          | 3537         |
| 13400                      | 1508      | 2248         | 2653           | 2963          | 3260          | 3543         |
| 13450                      | 1512      | 2253         | 2658           | 2969          | 3266          | 3550         |
| 13500                      | 1515      | 2257         | 2663           | 2974          | 3272          | 3556         |
| 13550                      | 1518      | 2262         | 2668           | 2980          | 3278          | 3563         |
| 13600                      | 1522      | 2266         | 2672           | 2985          | 3284          | 3569         |
| 13650                      | 1525      | 2271         | 2677           | 2991          | 3290          | 3576         |
| 13700                      | 1529      | 2276         | 2682           | 2996          | 3296          | 3583         |
| 13750                      | 1532      | 2280         | 2687           | 3002          | 3302          | 3589         |
| 13800                      | 1535      | 2285         | 2692           | 3007          | 3308          | 3596         |
| 13850                      | 1539      | 2289         | 2697           | 3013          | 3314          | 3602         |
| 13900                      | 1542      | 2294         | 2702           | 3018          | 3320          | 3609         |
| 13950                      | 1545      | 2299         | 2707           | 3024          | 3326          | 3615         |
| 14000                      | 1549      | 2303         | 2712           | 3029          | 3332          | 3622         |
| 14050                      | 1552      | 2308         | 2717           | 3035          | 3338          | 3628         |
| 14100                      | 1555      | 2312         | 2722           | 3040          | 3344          | 3635         |
| 14150                      | 1559      | 2317         | 2727           | 3046          | 3350          | 3642         |
| 14200                      | 1562      | 2322         | 2732           | 3051          | 3356          | 3648         |
| 14250                      | 1565      | 2326         | 2737           | 3057          | 3363          | 3656         |
| 14300                      | 1568      | 2331         | 2743           | 3064          | 3370          | 3663         |
| 14350                      | 1571      | 2335         | 2749           | 3070          | 3377          | 3671         |
| 14400                      | 1574      | 2340         | 2755           | 3077          | 3385          | 3679         |
| 14450                      | 1576      | 2344         | 2760           | 3083          | 3392          | 3687         |
| 14500                      | 1579      | 2349         | 2766           | 3090          | 3399          | 3695         |
| 14550                      | 1582      | 2353         | 2772           | 3096          | 3406          | 3702         |
| 14600                      | 1585      | 2358         | 2778           | 3103          | 3413          | 3710         |
| 14650                      | 1588      | 2363         | 2784           | 3109          | 3420          | 3718         |
| 14700                      | 1591      | 2367         | 2789           | 3116          | 3427          | 3726         |
| 14750                      | 1593      | 2372         | 2795           | 3122          | 3435          | 3733         |
| 14800                      | 1596      | 2376         | 2801           | 3129          | 3442          | 3741         |

| <b>Recommended Table 1</b> |           |              |                |               |               |              |
|----------------------------|-----------|--------------|----------------|---------------|---------------|--------------|
| Combined Monthly Income    | One Child | Two Children | Three Children | Four Children | Five Children | Six Children |
| 14850                      | 1599      | 2381         | 2807           | 3135          | 3449          | 3749         |
| 14900                      | 1602      | 2385         | 2813           | 3142          | 3456          | 3757         |
| 14950                      | 1605      | 2390         | 2818           | 3148          | 3463          | 3764         |
| 15000                      | 1607      | 2394         | 2824           | 3155          | 3470          | 3772         |
| 15050                      | 1610      | 2399         | 2830           | 3161          | 3477          | 3780         |
| 15100                      | 1613      | 2403         | 2836           | 3168          | 3485          | 3788         |
| 15150                      | 1616      | 2408         | 2842           | 3174          | 3492          | 3795         |
| 15200                      | 1619      | 2413         | 2848           | 3181          | 3499          | 3803         |
| 15250                      | 1621      | 2417         | 2853           | 3187          | 3506          | 3811         |
| 15300                      | 1624      | 2422         | 2859           | 3194          | 3513          | 3819         |
| 15350                      | 1627      | 2426         | 2865           | 3200          | 3520          | 3826         |
| 15400                      | 1630      | 2431         | 2871           | 3207          | 3527          | 3834         |
| 15450                      | 1633      | 2435         | 2877           | 3213          | 3534          | 3842         |
| 15500                      | 1636      | 2440         | 2882           | 3220          | 3542          | 3850         |
| 15550                      | 1638      | 2444         | 2888           | 3226          | 3549          | 3858         |
| 15600                      | 1641      | 2449         | 2894           | 3233          | 3556          | 3865         |
| 15650                      | 1644      | 2454         | 2900           | 3239          | 3563          | 3873         |
| 15700                      | 1647      | 2458         | 2906           | 3246          | 3570          | 3881         |
| 15750                      | 1650      | 2463         | 2911           | 3252          | 3577          | 3889         |
| 15800                      | 1652      | 2467         | 2917           | 3259          | 3584          | 3896         |
| 15850                      | 1655      | 2472         | 2923           | 3265          | 3592          | 3904         |
| 15900                      | 1658      | 2476         | 2929           | 3272          | 3599          | 3912         |
| 15950                      | 1661      | 2481         | 2935           | 3278          | 3606          | 3920         |
| 16000                      | 1664      | 2485         | 2941           | 3285          | 3613          | 3927         |
| 16050                      | 1667      | 2490         | 2946           | 3291          | 3620          | 3935         |
| 16100                      | 1669      | 2494         | 2952           | 3298          | 3627          | 3943         |
| 16150                      | 1672      | 2499         | 2958           | 3304          | 3634          | 3951         |
| 16200                      | 1675      | 2504         | 2964           | 3311          | 3642          | 3958         |
| 16250                      | 1678      | 2508         | 2970           | 3317          | 3649          | 3966         |
| 16300                      | 1681      | 2513         | 2975           | 3324          | 3656          | 3974         |
| 16350                      | 1683      | 2517         | 2981           | 3330          | 3663          | 3982         |
| 16400                      | 1686      | 2522         | 2987           | 3336          | 3670          | 3989         |
| 16450                      | 1689      | 2526         | 2993           | 3343          | 3677          | 3997         |
| 16500                      | 1692      | 2531         | 2999           | 3349          | 3684          | 4005         |
| 16550                      | 1695      | 2535         | 3004           | 3356          | 3692          | 4013         |
| 16600                      | 1698      | 2540         | 3010           | 3362          | 3699          | 4020         |
| 16650                      | 1700      | 2544         | 3016           | 3369          | 3706          | 4028         |
| 16700                      | 1703      | 2549         | 3022           | 3375          | 3713          | 4036         |
| 16750                      | 1706      | 2554         | 3028           | 3382          | 3720          | 4044         |
| 16800                      | 1709      | 2558         | 3034           | 3388          | 3727          | 4052         |
| 16850                      | 1712      | 2563         | 3039           | 3395          | 3734          | 4059         |

| <b>Recommended Table 1</b> |           |              |                |               |               |              |
|----------------------------|-----------|--------------|----------------|---------------|---------------|--------------|
| Combined Monthly Income    | One Child | Two Children | Three Children | Four Children | Five Children | Six Children |
| 16900                      | 1714      | 2567         | 3045           | 3401          | 3742          | 4067         |
| 16950                      | 1717      | 2572         | 3051           | 3408          | 3749          | 4075         |
| 17000                      | 1720      | 2576         | 3057           | 3414          | 3756          | 4083         |
| 17050                      | 1723      | 2581         | 3063           | 3421          | 3763          | 4090         |
| 17100                      | 1726      | 2585         | 3068           | 3427          | 3770          | 4098         |
| 17150                      | 1729      | 2590         | 3074           | 3434          | 3777          | 4106         |
| 17200                      | 1731      | 2595         | 3080           | 3440          | 3784          | 4114         |
| 17250                      | 1734      | 2599         | 3086           | 3447          | 3792          | 4121         |
| 17300                      | 1737      | 2604         | 3092           | 3453          | 3799          | 4129         |
| 17350                      | 1740      | 2608         | 3097           | 3460          | 3806          | 4137         |
| 17400                      | 1743      | 2613         | 3103           | 3466          | 3813          | 4145         |
| 17450                      | 1745      | 2617         | 3109           | 3473          | 3820          | 4152         |
| 17500                      | 1748      | 2622         | 3115           | 3479          | 3827          | 4160         |
| 17550                      | 1751      | 2626         | 3121           | 3486          | 3834          | 4168         |
| 17600                      | 1754      | 2631         | 3126           | 3492          | 3842          | 4176         |
| 17650                      | 1757      | 2635         | 3132           | 3499          | 3849          | 4183         |
| 17700                      | 1760      | 2640         | 3138           | 3505          | 3856          | 4191         |
| 17750                      | 1762      | 2645         | 3144           | 3512          | 3863          | 4199         |
| 17800                      | 1765      | 2649         | 3150           | 3518          | 3870          | 4207         |
| 17850                      | 1768      | 2654         | 3156           | 3525          | 3877          | 4215         |
| 17900                      | 1771      | 2658         | 3161           | 3531          | 3884          | 4222         |
| 17950                      | 1774      | 2663         | 3167           | 3538          | 3891          | 4230         |
| 18000                      | 1776      | 2667         | 3173           | 3544          | 3899          | 4238         |

# Appendix A:

## Alternatives for Updating the Nebraska Child Support 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 Child Support Advisory Commission, Court or State. The author is responsible for any errors and

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## Section I: Purpose and Background

### PURPOSE OF BRIEFING

Nebraska is reviewing its child support guidelines as required by federal regulation.<sup>1</sup> Federal regulation requires that a state’s guidelines review consider economic data on the cost of raising children and examine case file data to analyze the application and deviation from the guidelines. This report uses current economic data on the cost of raising children to develop two alternative, updated child support tables (*i.e.*, Option A and Option B) for consideration by the Nebraska Child Support Advisory Commission. Exhibit 1 shows the underlying data and assumptions of the alternative, updated tables.

| Exhibit 1<br>Summary of Data and Assumptions Used to Develop Updated, Alternative Child Support Tables         |  |  |  |
|--|--|--|--|
|  | Existing   | Option A   | Option B   |
| Betson-Rothbarth (BR) study of child-rearing expenditures  | Preliminary BR2 (2 <sup>nd</sup> BR study) <sup>a</sup>      | BR4 (4 <sup>th</sup> BR study) <sup>b</sup>  | BR4 (4 <sup>th</sup> BR study) <sup>b</sup>  |
| Year of expenditures data  | 1996-1997  | 2004-2009  | 2004-2009  |
| Method used to convert measurements of child-rearing expenditures to a child-support table format <sup>c</sup> | Methodology developed by Tier, the 2003 technical consultant | Expenditures and income data from the same sample of families used to develop BR4 measurements | Expenditures and income data from the same sample of families used to develop BR4 measurements |
| Ordinary medical expenses included in table  | Up to \$480 per child per year <sup>d</sup>                  | None   | Up to \$250 per child per year <sup>d</sup>  |
| Prices   | 2003?  | August 2014 CPI  | August 2014 CPI  |
| Basic Subsistence Level (federal poverty level for 1 person) <sup>e</sup>                                      | 2003?  | 2014   | 2014   |
| Adjusted for Nebraska’s lower cost of living   | None   | None   | 2012 price parity for Nebraska <sup>e</sup>  |

<sup>a</sup>David M. Betson (2001). “Chapter 5: Parental Expenditures on Children,” in Judicial Council of California, *Review of Statewide Uniform Child Support Guidelines*, San Francisco, California.

<sup>b</sup>Betson, David M. (2010). “Appendix A: Parental Expenditures on Children.” in Judicial Council of California, *Review of Statewide Uniform Child Support Guideline*. San Francisco, California.

<sup>c</sup>The BR measurements are expressed as a percentage of total family expenditures so must be converted to a dollar base that relates to net (after-tax) income. Some families spend more or less of their after-tax income. The child support table also does not include childcare expenses and the cost of the child’s healthcare expenses exceeding \$480 per child per month. Since the BR measurements reflect the total amount expended on children, childcare and extraordinary healthcare expenses must be subtracted so they are not included in the child support table.

<sup>d</sup>The phrase, “up to” reflects that some families, often low-income families, typically spend less than the dollar cap.

<sup>e</sup>In 2012, the price parity for Nebraska was 90.1 percent. The purchasing parity measures the differences in the price levels of goods and services across states for a given year. Purchasing parities are expressed as a percentage of the overall national price level for each year, which is equal to 100 percent. [Source: Bureau of Economic Analysis. (April 14, 2014). *Real Personal Income for States and Metropolitan Areas, 2008-2012*. Retrieved from: [https://www.bea.gov/newsreleases/regional/rpp/rpp\\_newsrelease.htm](https://www.bea.gov/newsreleases/regional/rpp/rpp_newsrelease.htm)

Appendix A provides tabular comparisons of the existing table, Option A and Option B as well as the dollar and percentage difference. The next section discusses data and assumptions in more detail. The third section compares the tables. The final section provides conclusions and suggests additional considerations.

The Commission is charged with reviewing the guidelines and making recommendations. The Commission was presented with preliminary Options A and B (albeit they were not

<sup>1</sup> Title 45 of the Code of Federal Regulations, CFR §302.56.

labeled as such) and other alternative at its October 17, 2014 meeting. At this meeting, the Commission directed its technical consultant, Center for Policy Research (CPR), to review the updated tables and prepare finalized ones.<sup>2</sup>

In addition to this document, CPR has provided the Commission with other detailed information.<sup>3</sup> The Commission is also considering other information including public information.

## **BASIS OF NEBRASKA'S CURRENT TABLE**

States were federally required to adopt advisory child support guidelines by 1987 and rebuttal presumptive guidelines by 1989. Based on available information, it appears that Nebraska first adopted the income shares child support guidelines model in 1986. As of 2013, Nebraska is one of 39 states to rely on the incomes shares guidelines model.<sup>4</sup> The model was developed through the National Child Support Guidelines project that was established to help states meet federal child support guidelines requirements.<sup>5</sup>

The income shares guidelines model is based on the premises that both parents should share financially responsibility for child-rearing expenditures and that the child should be entitled to the same level of expenditures that the child would have received had the parents lived together and combined financial resources. As a consequence, the core of the income shares model is a measurement of how much do families spend on child rearing. Data on child-rearing expenditures form the basis of “income shares tables” (called schedules in most states) such as the Nebraska table. (An excerpt of the Nebraska table is provided in Exhibit 2.) In turn, that amount is often adjusted in a guidelines worksheet for individual case circumstances such as the actual cost of the regular support of other children, the actual cost of the child’s health insurance premium, and the joint physical custody arrangement, if any.

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<sup>2</sup> The assumptions of medical costs were not doublechecked in the preliminary tables provided to the Commission on October 17. Upon further review, it was discovered that the same assumptions about how households medical costs are divided between the children and the parents were not used in the BR4 tables with \$250 per child per month in ordinary medical expenses as were used in the BR4 tables with no ordinary medical expenses. This caused a larger gap between the tables than there should have been. The BR4 tables with \$250 in ordinary medical expenses have been corrected. The corrected table is provided in this briefing.

<sup>3</sup> This includes a 63-page Powerpoint with detailed information presented to the Commission on September 9, 2014 and written briefing documents dated September 15, 2014 and October 14, 2014.

<sup>4</sup> More information about the income shares guidelines model can be found at: Venohr, Jane C. (2013) “Child Support Guidelines and Guidelines Reviews: State Differences and Common Issues,” *Family Law Quarterly*, vol. 43, no. 3 (Fall 2013).

<sup>5</sup> National Center for State Courts (1987). *Development of Guidelines for Child Support Orders*, Final Report. Report to U.S. Department of Health and Human Services, Office of Child Support Enforcement, Williamsburg, Nebraska

The premise of the income shares model applies to children of previously married parents as well as never-married parents. Children should not be forced to live in poverty because of their parents’ decisions to separate, divorce, or not marry. Children of disrupted families, regardless of the reason for the disruption, should be afforded the same financial opportunities as children of intact families with similar incomes.

The income shares table is a lookup schedule of monthly basic obligations for a range of incomes and number of children. The basic obligations in the table reflect economic data on the costs of raising children. The basic obligations in the table relate to the combined income of the parents. The support award is determined by prorating the obligated parent’s share of the basic obligation. For example, if each parent’s net income is \$1,500 per month, the combined income would be \$3,000 per month and, using the table in Exhibit 2, the basic obligation for one child is \$730 per month. The obligated parent’s prorated amount in this example would be \$365 per month.

| Exhibit 2<br>Excerpt from Nebraska Table |           |              |                |               |               |              |
|--|-----------|--------------|----------------|---------------|---------------|--------------|
| Combined Monthly Income                  | One Child | Two Children | Three Children | Four Children | Five Children | Six Children |
| \$3,000                                  | \$730     | \$1,055      | \$1,240        | \$1,411       | \$1,566       | \$1,692      |
| \$3,050                                  | \$740     | \$1,067      | \$1,254        | \$1,432       | \$1,590       | \$1,717      |
| \$3,100                                  | \$749     | \$1,080      | \$1,268        | \$1,453       | \$1,613       | \$1,742      |
| \$3,150                                  | \$759     | \$1,093      | \$1,282        | \$1,473       | \$1,636       | \$1,767      |
| \$3,200                                  | \$770     | \$1,105      | \$1,296        | \$1,494       | \$1,659       | \$1,792      |
| \$3,250                                  | \$781     | \$1,116      | \$1,308        | \$1,515       | \$1,682       | \$1,817      |
| \$3,300                                  | \$792     | \$1,129      | \$1,319        | \$1,535       | \$1,705       | \$1,842      |
| \$3,350                                  | \$803     | \$1,144      | \$1,334        | \$1,556       | \$1,728       | \$1,866      |
| \$3,400                                  | \$814     | \$1,159      | \$1,352        | \$1,576       | \$1,751       | \$1,891      |
| \$3,450                                  | \$825     | \$1,175      | \$1,369        | \$1,597       | \$1,773       | \$1,915      |
| \$3,500                                  | \$835     | \$1,190      | \$1,386        | \$1,617       | \$1,796       | \$1,940      |
| \$3,550                                  | \$846     | \$1,205      | \$1,404        | \$1,637       | \$1,818       | \$1,964      |
| \$3,600                                  | \$853     | \$1,220      | \$1,421        | \$1,658       | \$1,841       | \$1,988      |

As mentioned previously, additional adjustments occur in the guidelines calculation (e.g., adjustment for joint physical custody). Many of these additional adjustments are apparent in the worksheet.

The entire Nebraska table was last updated in 2003 with technical assistance from Tier Technologies using preliminary Betson-Rothbarth measurements from 1996-1997 data.<sup>6</sup> The

<sup>6</sup> Tier Technologies. (August 2001). *Report to Nebraska Supreme Court: Updating Nebraska’s Child Support Guidelines*. Tier Technologies, California.

next subsection explains the Betson-Rothbarth measurements in more detail. In 2007, the table was extended from its highest income, \$10,000 net per month to include incomes up to \$15,000 per month with technical assistance from Policy Studies Inc.<sup>7</sup> Nebraska, like many states, did not update its table as part of its last review because of the aftermath of the 2008-09 economic recession.

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<sup>7</sup> Both PSI and Tier no longer provide technical consultant on guidelines issues and neither exists under these names because of mergers and rebranding.

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## Section II: Updating the Table for Current Economic Evidence on the Cost of Child Rearing

This section provides an overview on the economic cost of child rearing and explains how the data is used to develop updated, tables.

### ECONOMIC COST OF CHILD REARING

There are several studies measuring the cost of raising children. Most state guidelines rely on studies of child-rearing expenditures across a range of incomes rather than studies that examine the minimum and basic needs of children. This is because the premise of most state guidelines is that children should share in the lifestyle afforded by their parents. The studies typically develop measurements from examining expenditures data from thousands of families participating in the Consumer Expenditure Survey (CES), the nation's largest and most comprehensive survey of household expenditures. Nonetheless, the studies of child-rearing expenditures vary in the age of the data used, the methodology used to separate the child's share of expenditures from total household expenditures, and other data or methodological issues (*e.g.*, whether the data need to be converted to gross or net income to conform to the income basis of a particular state's child support table).

Economists do not agree on which methodology best measures actual child-rearing expenditures. However, economists generally agree on which methodologies understate and overstate actual child-rearing expenditures. It is widely accepted that any guidelines amount between the lower and upper bounds of credible measurements of child-rearing expenditures are appropriate guidelines amounts. In general, guidelines amounts below the lower bound are deemed to be inadequate for the support of children.

Through a contract with the U.S. Department of Health and Human Services, Lewin/ICF (1990)<sup>8</sup> developed this approach for assessing state guidelines. Since then, several states have used this approach and continue to use it. The most commonly used methodology, the "Rothbarth" methodology is generally considered the lower bound in the range of available estimates. The Betson-Rothbarth (BR) measurements form the basis of 29 state guidelines including Nebraska and many states that neighbor Nebraska (*i.e.*, Colorado, Iowa, Missouri, South Dakota, and Wyoming). The most current BR study is from 2010 and uses expenditures data from families surveyed in 2004-2009. Other studies of child-rearing

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<sup>8</sup> Lewin/ICF. (1990). *Estimates of Expenditures on Children and Child Support Guidelines*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, Virginia.

expenditures are used only by a handful of states. Few states use studies considered to be the upper bound.

## CURRENT STUDIES OF CHILD-REARING EXPENDITURES

There are currently three credible studies of child-rearing expenditures.

- Betson, David M. (2010). “Appendix A: Parental Expenditures on Children.” in Judicial Council of California, *Review of Statewide Uniform Child Support Guideline*. San Francisco, California. Retrieved from: <http://www.courts.ca.gov/partners/documents/2011SRL6aGuidelineReview.pdf>
- New Jersey Child Support Institute (March 2013). *Quadrennial Review: Final Report, Institute for Families*, Rutgers, the State University of New Jersey, New Brunswick, NJ. Retrieved from: [http://www.judiciary.state.nj.us/reports2013/F0\\_NJ+QuadrennialReview-Final\\_3.22.13\\_complete.pdf](http://www.judiciary.state.nj.us/reports2013/F0_NJ+QuadrennialReview-Final_3.22.13_complete.pdf)
- Lino, Mark (2014). *Expenditures on Children by Families: 2013 Annual Report*. U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2013, Washington, D.C. <http://www.cnpp.usda.gov/publications/crc/crc2013.pdf>

At the September 9, 2014 Commission meeting, CPR compared the existing Nebraska table to these studies. At the October 17, 2014 Commission meeting, CPR provided alternative updated tables based on the Betson study and the Lino/USDA study.

### Overview of the Betson-Rothbarth Measurements

In the past two decades, Professor Betson, University of Notre Dame, has conducted four studies estimating child-rearing expenditures. Each study uses expenditures data from the most current CES data available. For Betson’s first study, he used CES data from 1980-86.<sup>9</sup> For his second study, which forms the basis of the Nebraska table, he initially used 1996-97 CES data, but later expanded it to encompass 1996-99.<sup>10</sup> For his third<sup>11</sup> and fourth study, respectively, he used data from the 1998-2004 and 2004-09 CES.

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<sup>9</sup> David M. Betson (1990). *Alternative Estimates of the Cost of Children from the 1980-86 Consumer Expenditure Survey*, Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation, University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.

<sup>10</sup> David M. Betson (2001). “Chapter 5: Parental Expenditures on Children,” in Judicial Council of California, *Review of Statewide Uniform Child Support Guidelines*, San Francisco, California.

<sup>11</sup> David M. Betson (2006). “Appendix I: New Estimates of Child-Rearing Costs” in PSI, *State of Oregon Child Support Guidelines Review: Updated Obligation Scales and Other Considerations*, Report to State of Oregon, Policy Studies Inc., Denver, Colorado.

Some of his studies used other methodologies besides the Rothbarth methodology to measure child-rearing expenditures. Betson's first study was conducted in 1990 and responded to a Congressional mandate to provide information about child-rearing expenditures for states to develop and revise child support guidelines. For this study, he used and compared five different methodologies for measuring child-rearing expenditures and concluded that the Rothbarth estimator produced the most "robust" (*i.e.*, sound and statistically reliable) results and recommended its use for state guidelines.

The Rothbarth methodology is a marginal cost approach that compares expenditures of two sets of equally well-off households: one set consists of two-parent families with children and the other consists of couples without children. The difference in their expenditures is presumed to be spent on child rearing. The Rothbarth methodology relies on the percentage of total expenditures devoted to adult goods (*i.e.*, adult clothing in Betson's application) to determine equally well-off families.

#### **Differences in the BR4 Measurements from earlier BR measurements**

The findings from the BR4 measurements are that, on average, child-rearing expenditures as a percentage of total household expenditures are 27 percent for one child, 37 percent for two children, and 45 percent for four children.

Besides data years, BR4 and earlier BR studies differ in two other ways. Earlier BR studies considers "expenditures" while BR4 considers "expenditures-outlays." Expenditures include the purchase price (and sales tax) on any item purchased within the survey year regardless whether the item was purchased through installments. In contrast, outlays only capture what was actually paid toward that item during the survey period. So, if there were only four out of 20 installment payments made during the survey period, only those four payments are captured.

Unlike expenditures, outlays also capture mortgage principal payments, payments on second mortgages, and payments on home equity loans. Both expenditures and outlays capture interest on the first mortgage among homeowners and rent, utilities, and other housing expenses among renters. The merit of expenditures for use of state guidelines is that it excludes mortgage principal payments. This is consistent with property settlements that have historically addressed equity in the home as part of the divorce settlement. The merit of outlays for use in state guidelines is it is a better reflection of actual family budgeting on a monthly basis.

The second difference is that Betson relied on a newly available measure of income developed by the Bureau of Labor Statistics, the organization that conducts the CES. The under-reporting of income is a problem inherent to most surveys. The new measure

attempts to correct under-reporting, particularly at low incomes. The problem was identified from findings from earlier CES that revealed that many low-income families spend considerably more than what they report as income. The new measurement essentially bumps income up for some families, hence reducing the percentage of their income spent on child rearing.

Seven states (*i.e.*, Colorado, Maine, North Carolina, Rhode Island, Vermont, Virginia, and Wyoming) rely on the most recent Betson-Rothbarth (BR4) measurements.

### USDA Study

Another credible and popular study of child-rearing expenditures is the United States Department of Agriculture (USDA) study, which is updated annually. The USDA estimates child-rearing expenditures individually for several expenditure categories (*e.g.*, food, transportation, housing), then adds them to develop a total. Only one state (Minnesota) relies on the USDA measurements as the basis of its child support guidelines. The USDA study is considered the upper bound of current measurements of child-rearing expenditures. The most recent USDA study is for 2013 and it found that average child-rearing expenses from age 0 through age 17 are \$174,450 to \$399,510 for the youngest child in a two-child family in the Urban Midwest depending on family income and child age. This amounts to \$808 to \$1,850 per month for a child. The USDA finds that child-rearing expenditures are higher in high-income families and for older children.

### New Jersey Study

In 2013, New Jersey updated its guidelines using a study that was conducted by a Rutgers University professor applying the Rothbarth methodology. It generally shows that the percentage expended on one child is not much more than the BR measurement for one child. However, it produced very different results from the BR measurements for two and more children. The Rutgers study suggests that two children do not cost much more than one child (*i.e.*, the amount allocated for two children is about 10 percent more than the amount allocated for one child based on the New Jersey study).<sup>12</sup> Other studies generally find that two children are 40 to 60 percent more.<sup>13</sup> The Rutgers study considers expenditures data from a larger time period (2000 – 2011), made an adjustment to reflect New Jersey's higher incomes, and also considers single-parent families and families with more than two adults living in the household while the BR studies consider dual-parent families only.

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<sup>12</sup> Jane C. Venohr (2013) "Child Support Guidelines and Guidelines Reviews: State Differences and Common Issues," *Family Law Quarterly*, vol. 43, no. 3 (Fall 2013).

<sup>13</sup> Judicial Council of California (2011). *Review of the Statewide Uniform Child Support Guidelines: 2010*, Administrative Office of the Courts, San Francisco, California. (page 13).

### Comparison of the Three Studies

The USDA study generally produces measurements much higher than the BR4 measurements. The amounts from the New Jersey study vary depending on the number of children considered. Graphical comparisons of these three studies were provided in the September 9, 2014 powerpoint materials.

### DATA SOURCE OF THE ESTIMATES

All of the economists of the studies cited above estimated child-rearing expenditures from the Consumers Expenditures Survey (CES) that is administered by the Bureau of Labor Statistics (BLS). Economists use the CES because it is the most comprehensive and detailed survey conducted on household expenditures and consists of a large sample. The CES surveys about 6,000 households per quarter on expenditures, income, and household characteristics (*e.g.*, family size). Households remain in the survey for five consecutive quarters, with households rotating in and out each quarter. Most economists use at least three quarters or a year of expenditures data for a surveyed family. This means that family expenditures are averaged for about a year rather than over a quarter, which may not be as reflective of typical family expenditures.

The BLS designed the CES to produce a nationally representative sample and samples representative of the four regions (Midwest, Northeast, South, and West). The sample sizes for each state, however, are not large enough to estimate child-rearing costs for families within a state. We know of no state that has seriously contemplated conducting a survey similar to the CES at a state level. The costs and time requirements would be prohibitive.

### Specific Consumption Items

The CES asks households about expenditures on over a hundred detailed items. Exhibit 3 shows the major categories of expenditures captured by the CES. It includes the purchase price and sales tax on all goods purchased within the survey period. In recent years, the CES has added another measure of “expenditures” called “outlays.” The key difference between CES’s key measure of expenditures and its alternative expenditures measure, outlays, is that outlays essentially include installment plans on purchases, mortgage principal payments, and payments on home equity loans, while expenditures do not.

Betson excludes some expenditure items because they are obviously not child-rearing expenses. Specifically, he excludes contributions by family members to Social Security and private pension plans, and cash contributions made to members outside the surveyed household. The USDA also excludes these expenses from its estimates of child-rearing expenditures.

| <b>Exhibit 3: Partial List of Expenditure Items Considered in the BLS, the Data Source Used to Estimate Child-Rearing Expenditures</b> |  |
|--|--|
| Housing  | Rent paid for dwellings, rent received as pay, parking fees, maintenance, and other expenses for rented dwellings; and interest on mortgages, interest on home equity loans and lines of credit, property taxes and insurance, refinancing and prepayment charges, ground rent, expenses for property management and security, homeowners' insurance, fire insurance and extended coverage, expenses for repairs and maintenance contracted out, and expenses of materials for owner-performed repairs and maintenance for dwellings used or maintained by the consumer unit. Also includes utilities, cleaning supplies, household textiles, furniture, major and small appliances and other miscellaneous household equipment (tools, plants, decorative items). |
| Food   | Food at home purchased at grocery or other food stores, as well as meals, including tips, purchased away from home ( <i>e.g.</i> , full-service and fast-food restaurant, vending machines).   |
| Transportation   | Vehicle finance charges, gasoline and motor oil, maintenance and repairs, vehicle insurance, public transportation, leases, parking fees, and other transportation expenditures.   |
| Entertainment  | Admission to sporting events, movies, concerts, health clubs, recreational lessons, television/radio/sound equipment, pets, toys, hobbies, and other entertainment equipment and services.   |
| Apparel  | Apparel, footwear, uniforms, diapers, alterations and repairs, dry cleaning, sent-out laundry, watches, and jewelry.   |
| Other  | Personnel care products, reading materials, education fees, banking fees, interest paid on lines of credit, and other expenses.  |

### Net Income

Gross and net incomes are reported by families participating in the CES. The difference between gross and net income is taxes. In fact, the CES uses the terms “income before taxes” and “income after taxes” instead of gross and net income. Income before taxes is the total money earnings and selected money receipt. It includes wages and salary, self-employment income, Social Security benefits, pensions income, rental income, unemployment compensation, workers’ compensation, veterans’ benefits, public assistance, and other sources of income. Income and taxes are based on self-reports and not checked against actual records.

The BLS has concerns that income may be underreported in the CES. Although underreporting of income is a problem inherent to surveys, the BLS is particularly concerned because expenditures exceed income among low-income households participating in the CES. The BLS does not know whether the cause is underreporting of income or that low-income households are actually spending more than their incomes because of an unemployment spell, the primary earner is a student, or the household is otherwise withdrawing from its savings. In an effort to improve income information, the BLS added and revised income questions in 2001. The new questions impute income when households do not report income. The 2010 Betson-Rothbarth measurements rely on these new questions. Previous Betson measurements do not.

### The Relationship of Expenditures to Income

The BLS also does not include changes in net assets or liabilities as income or expenditures. In all, the BLS makes it clear that reconciling differences between income and expenditures, nor precisely measuring income, are not part of the core mission of the CES. Rather, the core mission is to measure and track expenditures. The BLS recognizes that at some low-income levels, the CES shows that total expenditures exceed after-tax incomes, and at very high incomes, the CES shows total expenditures are considerably less than after-tax incomes. However, the new income questions used by the BLS ameliorate some of this perceived anomaly at low incomes. The consideration of outlays rather than expenditures at high incomes lessens some of the perceived anomaly at high incomes.

In developing child support tables, a long-standing assumption has been that at higher incomes the difference between after-tax income and expenditures is a form of “savings.” This includes traditional savings (*i.e.*, deposits into a bank account) and other contributions to family wealth such as mortgage principal payments, which are included in CES measurement of expenditures but not in the CES measurement of outlays. For example, according to the most recent CES, high-income households (*i.e.*, households with incomes over \$150,000 per year), the ratio of expenditures to after-tax income is 53 percent.<sup>14</sup> This suggests a considerable amount of “savings.”

A high level of “savings” seems to contradict reports about the national savings rate being low. However, economists calculate the national savings rate using a different methodology.<sup>15</sup> Some of the differences concern the treatment of housing and medical expenses. When calculating the national savings rate, economists define savings to be the difference between disposable income and consumption. In defining consumption, economists impute the rental value of housing to homeowners even though the rental value may exceed the mortgage payment. Similarly, economists impute the value of all medical services received even though there was insurance coverage and the family incurred no out-of-pocket expense. These imputed values increase consumption considerably and hence, reduce the national savings rate. In fact, the escalating cost of health services contributes significantly to the declining national savings rate.<sup>16</sup>

### DEVELOPING UPDATED TABLES FROM BR4 MEASUREMENTS

There are several steps taken to develop the alternative updated tables. They are listed below then, discussed individually.

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<sup>14</sup> Calculated from BLS, *Table 2301. Higher income before taxes: Average annual expenditures and characteristics, Consumer Expenditure Survey, 2013*. Downloaded on June 25, 2014 from <http://www.bls.gov/cex/tables.htm>.

<sup>15</sup> More information about this difference can be found in California’s guidelines review report (Judicial Council, 2006).

<sup>16</sup> *Ibid.*

1. Select estimate of child-rearing expenditures.
2. Adjust to current price levels.
3. Subtract childcare expenses and the extraordinary healthcare expenses of the child(ren).
4. Adjust the measurements of child-rearing expenditures that are based on national data to the cost of living in Nebraska.
5. Extend the estimates to four and more children.
6. Relate estimates to net income.
7. Incorporate a basic subsistence limitation and the minimum order.

### **Step 1: Select Economic Basis**

At its October 17, 2014 meeting, the Commission directed CPR to develop alternative updated tables from the BR4 measurements. Only one states relies on the USDA measurements and the USDA measurements produce amounts larger than the existing Nebraska table and those of most neighboring states.

### **Step 2: Adjust to Current Price Levels**

The BR4 measurements of child-rearing expenditures reflect 2010 price levels. They have been updated to August 2014 price levels, which was the most recent price index published by the U.S. Bureau of Labor Statistics.

### **Step 3: Subtract Childcare Expenses and Extraordinary Healthcare Expenses of the Children**

The studies measuring child-rearing expenditures include all expenditures on the children, including work-related child care expenses, the cost of the child's health insurance benefit, and the child's extraordinary, nonreimbursed healthcare expenses. Most income shares guidelines, including the Nebraska guidelines, do not include these expenses in the table. Instead, most income shares guidelines consider the actual amount of these expenses on a case-by-case basis when calculating the support award. Including them in both the table and worksheet would result in double-accounting of those expenses.

Betson provided supplemental information in order to subtract these expenses from his total estimates of child-rearing expenditures for the purposes of developing a table. (These are shown in Exhibit 4.) Using the same subset of the CES that he used to measure child-rearing expenditures, he measured the percentage of total expenditures devoted to child care expenses, the percentage of total expenditures devoted to healthcare expenses, and expenditures to net income ratios, which are used in Step 6.

**Exhibit 4: Parental Expenditures on Children**

| Annual Net Income Ranges (January 2012 dollars) | Number of Observations | Current Consumption as a % of Net Income | Expenditures on Children as a % of Total Consumption Expenditures (Rothbarth -2004-2009 data) |            |            | Child Care \$ as a % of Consumption (per child) | Extraordinary Medical \$ as a % of Consumption (per family member) |
|---|------------------------|--|---|------------|------------|---|--|
|   |                        |  | 1 Child   | 2 Children | 3 Children |   |  |
| \$25,000 - \$34,999                             | 711                    | 114.61%                                  | 22.95%  | 35.68%     | 43.94%     | 0.63%   | 1.11%  |
| \$35,000 - \$39,999                             | 463                    | 105.39%                                  | 23.13%  | 35.95%     | 44.25%     | 0.75%   | 1.28%  |
| \$40,000 - \$44,999                             | 432                    | 98.85%                                   | 23.22%  | 36.08%     | 44.41%     | 0.87%   | 1.43%  |
| \$45,000 - \$49,999                             | 468                    | 95.66%                                   | 23.28%  | 36.17%     | 44.52%     | 1.13%   | 1.57%  |
| \$50,000 - \$59,999                             | 821                    | 89.18%                                   | 23.34%  | 36.26%     | 44.62%     | 1.25%   | 1.58%  |
| \$60,000 - \$64,999                             | 421                    | 85.17%                                   | 23.41%  | 36.35%     | 44.73%     | 1.23%   | 1.46%  |
| \$65,000 - \$69,999                             | 447                    | 82.64%                                   | 23.44%  | 36.40%     | 44.79%     | 1.41%   | 1.63%  |
| \$70,000 - \$74,999                             | 335                    | 78.18%                                   | 23.45%  | 36.42%     | 44.81%     | 1.51%   | 1.57%  |
| \$75,000 - \$84,999                             | 710                    | 76.06%                                   | 23.50%  | 36.49%     | 44.89%     | 1.48%   | 1.49%  |
| \$85,000 - \$89,999                             | 297                    | 74.54%                                   | 23.56%  | 36.57%     | 44.99%     | 1.41%   | 1.49%  |
| \$90,000 - \$99,999                             | 493                    | 72.70%                                   | 23.60%  | 36.63%     | 45.06%     | 1.58%   | 1.57%  |
| \$100,000 - \$109,999                           | 378                    | 70.15%                                   | 23.65%  | 36.70%     | 45.14%     | 1.82%   | 1.33%  |
| \$110,000 - \$119,999                           | 292                    | 66.42%                                   | 23.67%  | 36.74%     | 45.18%     | 1.45%   | 1.34%  |
| \$120,000 - \$129,999                           | 220                    | 66.26%                                   | 23.73%  | 36.82%     | 45.28%     | 1.92%   | 1.24%  |
| \$130,000 - \$149,999                           | 288                    | 61.26%                                   | 23.75%  | 36.86%     | 45.32%     | 1.86%   | 1.21%  |
| \$150,000 - \$174,999                           | 194                    | 58.69%                                   | 23.83%  | 36.97%     | 45.45%     | 2.27%   | 1.24%  |
| \$175,000 or more                               | 156                    | 50.69%                                   | 23.90%  | 37.06%     | 45.57%     | 1.69%   | 1.08%  |

## Healthcare Expenses

The subtraction of the child's healthcare expenses in the development of an income shares table is more complicated than the subtraction of childcare expenses because childcare expenses are essentially a line item in the CES while healthcare expenses in the CES are not broken down between those incurred for children and those incurred for adults. Betson provides CPR with data on healthcare expenditures per family member (*i.e.*, children or adults), but children are generally healthier than adults so the expenses incurred for the child's healthcare are less than those incurred for the parents' healthcare. To address for this, CPR developed a child weight to be applied to the per family member amount.<sup>17</sup> The weight essentially says that the per child amount expended on healthcare is 73.4 percent of what is spent per family member: that is, the per family member amount is 100 percent. Tier did not make a similar adjustment.

Another consideration is whether to include typical, routine healthcare expenses for an average child in the table, and if it is included, the amount to be included.

- Option A includes no healthcare expenses in the table.
- Option B includes up to \$250 per child per year for healthcare expenses in the table.<sup>18</sup>

The inclusion of routine healthcare expenses in the table is intended to cover the copay for the child's well visit, children's aspirin and over-the-counter medicines, and other common healthcare expenses. Without this, all of the child's healthcare expenses would be treated as nonreimbursed healthcare expenses. This could necessitate more exchanges between the parents about the child's healthcare expenses, as well as possibly more court involvement to reduce the child's unpaid healthcare expenses to judgments such that enforcement actions can be taken.

The existing Nebraska schedule includes up to \$480 per child per year in healthcare expenses.<sup>19</sup> The documentation of it is provided in another report.<sup>20</sup> The \$480 per amount

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<sup>17</sup> This is based on the 2009 Medical Expenditure Survey (MEPS) on average medical expenditures for a child age 5 to 17 years old and an adult age 18 to 44 years old. It assumes that there are two adults and 1.573 children in the household, which is the average according to Betson's analysis of the CES data. MEPS is available at: [http://meps.ahrq.gov/data\\_stats/quick\\_tables\\_results.jsp?component=1&subcomponent=0&tableSeries=2&year=-1&SearchMethod=1&Action=Search](http://meps.ahrq.gov/data_stats/quick_tables_results.jsp?component=1&subcomponent=0&tableSeries=2&year=-1&SearchMethod=1&Action=Search).

<sup>18</sup> Some families, particularly low-income families, spend less on healthcare expenses, so the per child per year amount is less than \$250 at lower incomes.

<sup>19</sup> Tier Technology (2003) recommended that, "Nebraska define extraordinary medical expenses as medical expenses that exceed \$80 per child per year (in 2001 dollars)." Source: Barnow, Burt and Margaret Haynes. (August 2003). *Report to Nebraska Supreme Court: Updating Nebraska's Child Support Guidelines*. Report submitted to Joe C. Steele, State Court Administrator by Tier Technologies, California. page 1.

<sup>20</sup> In developing the existing table, Tier actually made a percentage adjustment to the BR2 measurements when deriving the table based on 1996 Medical Expenditure Panel Survey (MEPS) and comparing it to BR2 measurements and Consumer Expenditure Survey. Essentially, Tier analyzed MEPS data to determine the total amount expended on

is the highest among state guidelines. Most income shares schedules provide for a smaller amount (e.g., up to \$250 per child per year). Most states, including many that neighbor Nebraska (i.e., Colorado, Iowa, Missouri and Wyoming), use the \$250 threshold. The \$250 was a proxy for average and median out-of-pocket medical expenses in the late 1990s through the mid 2000s.<sup>21</sup>

Full implementation of the Affordable Care Act will undoubtedly change the average and median amounts expended for the ordinary and typical healthcare expenses of children. Further, it is likely to vary depending on whether the children have public, private or subsidized healthcare coverage. Exhibit 5, which was created from a 2011 MEPS data query, illustrates the variability in out-of-pocket expenses for health services by the child’s insurance coverage and age of the child. It shows that the amount included for ordinary expenses should be more when the child has private healthcare coverage and little when the child is enrolled in Medicaid.

| <b>Exhibit 5: Average and Medical Out-of-Pocket Health Services Expenses</b><br>(Source: 2011 Medical Expenditure Panel Survey) |                             |                |                            |               |                  |                |
|---|-----------------------------|----------------|----------------------------|---------------|------------------|----------------|
|   | <b>Any Private Coverage</b> |                | <b>Any Public Coverage</b> |               | <b>Uninsured</b> |                |
| <b>Child’s Age</b>  | <b>Average</b>              | <b>Median</b>  | <b>Average</b>             | <b>Median</b> | <b>Average</b>   | <b>Median</b>  |
| <b>0-4</b>  | <b>\$203.91</b>             | <b>\$59.57</b> | <b>\$19.40</b>             | <b>N.A.</b>   | <b>\$186.99</b>  | <b>\$9.95</b>  |
| <b>4-17</b>   | <b>\$426.61</b>             | <b>\$94.29</b> | <b>\$55.56</b>             | <b>N.A.</b>   | <b>\$246.57</b>  | <b>\$29.43</b> |

There are no out-of-pocket medical expenses for children enrolled in Medicaid and a nominal amount for children enrolled in CHIP depending on the state. In FY2010/FY2011, there were 219,129 Nebraska children enrolled in Medicaid or CHIP.<sup>22</sup> When compared to population data available from the 2013 U.S. Census American Community Survey,<sup>23</sup> this amounts to 47 percent of Nebraska children enrolled in Medicaid or CHIP. Data from the national IV-D program suggests the percentage is much higher among child support cases in a state’s IV-D child support program. For example, in 2009, 63 percent of IV-D custodial

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extraordinary medical costs for children in two-parent families and compared that to a back-of-envelope calculation on total expenditures on children. The Lewin analysis also found that only 10 percent of the families in the MEPS spent more than \$438 (\$480 in 2001 dollars) per year on out-of-pocket medical expenses for their children. (Source: Tier Technologies. (August 2001). *Report to Nebraska Supreme Court: Updating Nebraska’s Child Support Guidelines*. Tier Technologies, California, page 16-17.

<sup>21</sup> For example, the 2000 Medical Expenditure Panel Survey (MEPS- Table 1, retrieved from: [http://meps.ahrq.gov/mepsweb/data\\_stats/quick\\_tables.jsp](http://meps.ahrq.gov/mepsweb/data_stats/quick_tables.jsp)) found that average health service expenses were \$1,227 and \$1,077 per year, respectively, for children under age five and children ages five through 17. The percentage of those expenses paid for out-of-pocket were 9.6 percent and 27.1 percent, respectively. This amounts to out-of-pocket medical expenses of \$118 per child under five years old per year and \$292 per child ages five through 17 per year.

<sup>22</sup> Center for Medicare and Medicaid Services, (2012). *2011 Annual CHIPRA Report: Steady Growth, New Innovation*, Available from: <http://www.insurekidsnow.gov/chipraannualreport.pdf>

<sup>23</sup> The 2013 ACS shows that the population under the age of 18 in Nebraska is 463,752.

families were enrolled in Medicaid.<sup>24</sup> (The data do not capture CHIP enrollees). As of July 2014, the income eligibility threshold for Nebraska Medicaid/CHIP was 213 percent of the federal poverty level based on the family's modified adjusted gross income.<sup>25</sup> The caveat to considering Medicaid and CHIP enrollment is it is influenced by federal funding and regulations (*e.g.*, the CHIP program is subject to reauthorization in a few years.)

#### Step 4: Adjust for Nebraska Cost of Living

According to the U.S. Bureau of Economic Analysis, the state price parity for Nebraska was 90.1 percent of the overall national price level in 2012.<sup>26</sup> Price parities measure the differences in the price levels of goods and services across states and metropolitan areas for a given year against the overall national price level of 100 percent. To be consistent with Step 6, the full adjustment is only applied to incomes in which families spend less than 90.1 percent of their after-tax income on average. For families that spend more than 90.1 percent but less than 100 percent, a partial adjustment is made. There is no adjustment for families that spend more than 100 percent, on average. Based on the CES data, this occurs among families with combined net incomes of about \$3,700 per month or less.

A caveat to the adjustment in general is it lowers the amount of child support owed to Nebraska children while Nebraska children may well indeed be enjoying a higher standard of living relative to other children nationally because income goes further in Nebraska.<sup>27</sup>

#### Step 5: Extend to Four and More Children

Betson's estimates only cover one, two, and three children, yet the schedule covers up to six children. The number of families in the CES with four or more children is insufficient to produce reliable estimates. For most income shares schedules, the National Research Council's (NRC) equivalence scale, as shown below, is used to extend the three-child estimate to four and more children.<sup>28</sup>

$$= (\text{Number of adults} + 0.7 \times \text{number of children})^{0.7}$$

<sup>24</sup> Lippold, Kye and Sorensen, Elaine. (2013). *Characteristics of Families Served by the Child Support (IV-D) Program: 2010 Census Survey Results*, Urban Institute, Washington, D.C. Retrieved from:

[http://www.acf.hhs.gov/sites/default/files/programs/css/iv\\_d\\_characteristics\\_2010\\_census\\_results.pdf](http://www.acf.hhs.gov/sites/default/files/programs/css/iv_d_characteristics_2010_census_results.pdf)

<sup>25</sup> Center for Medicaid and CHIP Services, U.S. Department of Health and Human Services, Retrieved from:

<http://www.medicare.gov/affordablecareact/medicaid-moving-forward-2014/downloads/medicaid-and-chip-eligibility-levels-table.pdf>

<sup>26</sup> Bureau of Economic Analysis. (April 14, 2014). *Real Personal Income for States and Metropolitan Areas, 2008-2012*.

Retrieved from: [https://www.bea.gov/newsreleases/regional/rpp/rpp\\_newsrelease.htm](https://www.bea.gov/newsreleases/regional/rpp/rpp_newsrelease.htm)

<sup>27</sup> The relationship between income and standard of living is illustrated in an article noting that some regions with very high pay have higher cost of living, hence a lower standard of living than regions with less pay and lower cost of living. Rawes, Erika (October 29, 2014). "10 States Where Salaries Are Too Low," *Personal Finance Cheatsheet* [online]. Retrieved from: <http://wallstcheatsheet.com/personal-finance/10-states-where-salaries-are-too-low.html/?ref=YF>

<sup>28</sup> Citro, Constance F. and Robert T. Michael, Editors (1995). *Measuring Poverty: A New Approach*. National Academy Press. Washington, D.C.

Application of the equivalence schedule implies that expenditures on four children are 11.7 percent more than the expenditures for three children, expenditures on five children are 10.0 percent more than the expenditures for four children, and expenditures on six children are 8.7 percent more than the expenditures for five children.

**Step 6: Relate the Estimates to Net Income**

The Betson-Rothbarth estimates of child-rearing expenditures are expressed as a percentage of total family expenditures. As illustrated below, some families may spend less or more of their after-tax income.

| <b>Family Consumption and Net and Gross Income</b> |  |
|--|--|
| Gross Income:                                      | Federal and State Taxes and FICA                   |
| Net Income:  | Savings and Other Spending                         |
| Family Expenditures:                               | Total Family Expenditures/Outlays for the Family   |
|  | Child's Share of Total Family Expenditures/Outlays |

Various assumptions can be made to back out the measurements to a net-income base. Tier Technology used regression analysis that cannot be replicated within the scope of this review. Most income shares states rely on the actual ratio of expenditures to income in the same CES data used by Betson to measure child-rearing expenditures, which appears to be lower than the Tier ratios. An alternative assumption is that families spend all of their after-tax income.

The actual ratio is used to develop Options A and B. When the ratio of expenditures to income is more 100 percent, it is capped at 100 percent. This affects families with combined net incomes of about \$3,700 per month or less. Without the cap, child support table amounts could exceed income amounts.

**Step 7: Incorporate the Basic Subsistence Limitation**

The Nebraska guidelines provide that the parent's support, child care, and healthcare obligation cannot reduce his or her net income below the federal poverty guidelines for one person, which is \$973 per month in 2014. However, the Nebraska guidelines provide for a minimum order of \$50 or 10 percent of the obligor's net income. The \$973 basic subsistence limitation and \$50 minimum order are incorporated into the table.

## Section III: Table Comparisons

This section compares the existing table to updated, alternative tables and the comparable table amounts from Iowa and Wyoming, which are states bordering Nebraska. Side-by-side comparisons are provided in Appendix A. Due to new economic data, there is sufficient information to extend the tables to combined net incomes of \$18,100 per month.

For the benefit of the reader, Exhibit 1 (from page 1 and without the table endnotes) is repeated to highlight the differences in the economic data and assumptions among the existing table and Option A and Option B.

| Exhibit 1 (repeated)<br>Summary of Data and Assumptions Used to Develop Updated, Alternative Child Support Tables |  |  |  |
|---|--|--|--|
|   | Existing   | Option A   | Option B   |
| Betson-Rothbarth (BR) study of child-rearing expenditures   | Preliminary BR2 (2 <sup>nd</sup> BR study) <sup>a</sup>      | BR4 (4 <sup>th</sup> BR study) b   | BR4 (4 <sup>th</sup> BR study) <sup>b</sup>  |
| Year of expenditures data   | 1996-1997  | 2004-2009  | 2004-2009  |
| Method used to convert measurements of child-rearing expenditures to a child-support table format <sup>c</sup>    | Methodology developed by Tier, the 2003 technical consultant | Expenditures and income data from the same sample of families used to develop BR4 measurements | Expenditures and income data from the same sample of families used to develop BR4 measurements |
| Ordinary medical expenses included in table   | Up to \$480 per child per year <sup>d</sup>                  | None   | Up to \$250 per child per year <sup>d</sup>  |
| Prices  | 2003?  | August 2014 CPI  | August 2014 CPI  |
| Basic Subsistence Level (federal poverty level for 1 person) <sup>e</sup>   | 2003?  | 2014   | 2014   |
| Adjusted for Nebraska's lower cost of living  | None   | None   | 2012 price parity for Nebraska <sup>e</sup>  |

Iowa and Wyoming are included in the comparisons because of concern about the ranking of Nebraska child support guidelines relative to those neighboring states. Exhibit 6 compares state incomes and price parities.

| Exhibit 6<br>Median Family Income and State Purchasing Parity of Nebraska and Neighboring States |  |                    |                  |  |
|--|--|--------------------|------------------|--|
|  | Median Income of Families with Own Children under Age 18 |                    |                  | State Purchasing Parity (100% reflects overall national price level) |
|  | Married Couples  | Female Householder | Male Householder |  |
| Nebraska   | \$81,531   | \$24,609           | \$37,801         | 90.1%  |
| Colorado   | \$88,944   | \$28,477           | \$41,715         | 101.6%   |
| Iowa   | \$84,230   | \$23,167           | \$39,785         | 89.5%  |
| Kansas   | \$78,480   | \$23,713           | \$37,867         | 89.8%  |
| Missouri   | \$75,729   | \$22,097           | \$37,755         | 88.1%  |
| South Dakota   | \$75,098   | \$23,555           | \$35,532         | 88.2%  |
| Wyoming  | \$87,885   | \$25,069           | \$52,146         | 96.4%  |
| USA  | \$82,788   | \$23,726           | \$37,131         | 100.0%   |

Iowa, Wyoming, and South Dakota are the only neighboring states to have net-income based guidelines. Other neighboring states have gross-income guidelines. Iowa bases its guidelines on the third Betson-Rothbarth (BR3) study and Wyoming bases its guidelines on the fourth Betson-Rothbarth (BR4) study.

## GRAPHICAL COMPARISONS

Exhibits 7, 8, and 9 provide graphical comparisons for one, two and three children, respectively. Based on CPR's findings from other states, about 50-70 percent of orders are for one child, about 20-35 percent of orders are for two children, less than 10 percent of orders are for three children, and few orders are for four and more children.

The graphs consider monthly combined incomes of \$500 to \$15,000 per month. Few cases, however, are likely to involve parents in very low income range if parents work minimum wage is \$7.25 per hour. At a 40-hour workweek, employment at minimum wage results in \$1,257 gross per month (about \$1,130 net per month) and at a 30-hour workweek, it results in \$942 gross per month (about \$845 per month).<sup>29</sup> (Service sector employers may offer less than 30 hours per week of work to avoid health insurance.) The graphs compare basic obligations, which is the amount owed by *both* parents. Among other things, the final child support order would consider the obligor's prorated share.

In general, Options A and B produce decreases because of:

- Differences in the BR2 and BR4 measurements,
- Differing assumptions used to translate the measurements of child-rearing expenditures to after-tax income,
- Less ordinary medical expenses included in the table, and
- For Option B, consideration of Nebraska purchasing parity.

### Differences in Table Amounts for One Child

Exhibit 7 shows that both table options (*i.e.*, Option A and Option B) are generally lower than the existing table amounts for one child. As shown in the Appendix A, the average decrease for one child varies with the combined monthly net income of the parents.

- *Combined Monthly Net Incomes below \$950.* There are no differences because the minimum order of \$50 per month is the basis of all of the tables.
- *Combined Monthly Incomes of \$950 - \$1,250.* There are substantial decreases because the updated basic subsistence limitation is incorporated into Options A and B.
- *Combined Monthly Incomes of \$1,250 - \$2,900.* Option A has larger decreases than Option B because the impact of \$250 in ordinary medical expenses outweighs the impact from adjusting for Nebraska purchasing parity. The decreases in this range are about 13 to 18

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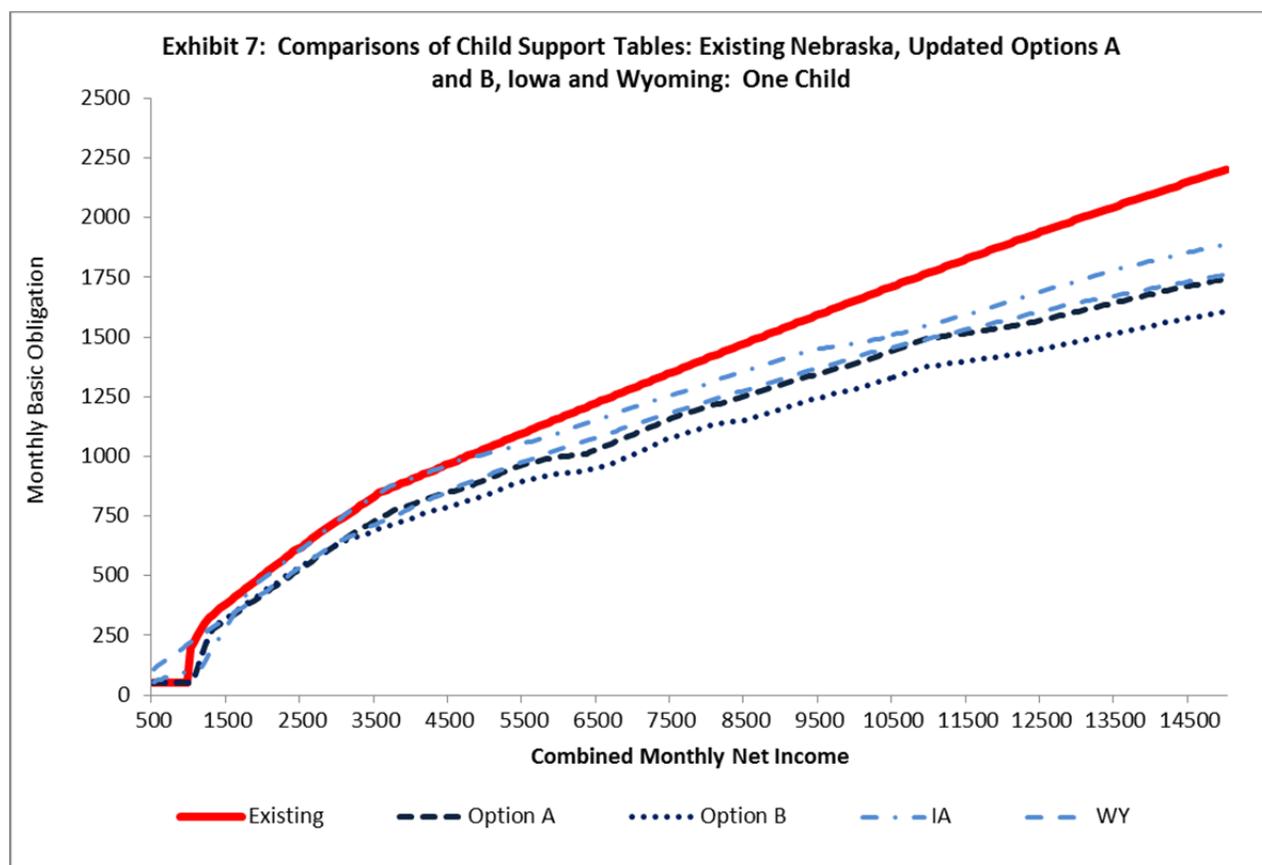
<sup>29</sup> Net income is based on federal and state income withholding formula for a single taxpayer with no dependents.

percent. The maximum decrease is \$100 per month. (To be clear, this is the combined amount owed by both parents. The obligated parent’s share would be less.)

- *Combined Monthly Incomes of \$2,900 - \$15,000.* Option B has larger decreases than Option A because the impact from adjusting for Nebraska purchasing parity is larger than excluding ordinary medical expenses.

The decreases are the lowest in the income range of \$3,000 to \$4,000 and then, in general, steadily increase as income rises. (There are some exceptions to this pattern in the \$5,500 income range in which expenditures on children are relatively flat).

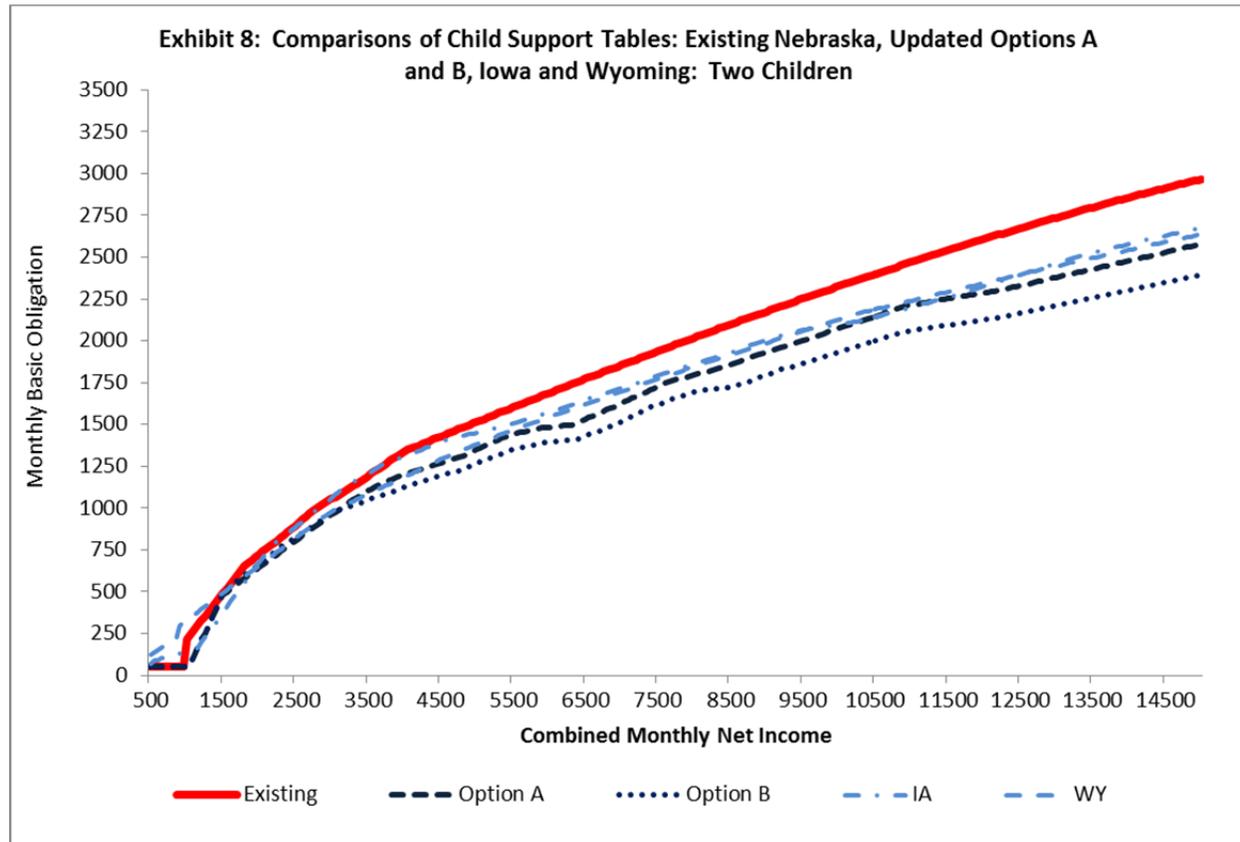
- *Option A* decreases range from about 12 to 21 percent over this income range. The dollar decrease ranges from about \$100 per month to \$450 per month at the highest income range considered in the table.
- *Option B* decreases range from about 16 to 27 percent over this income range. The dollar decrease ranges from about \$100 per month to almost \$600 per month at the highest income range considered in the table.



Option A tracks closely to Wyoming table amounts. Both Options A and B are significantly less than Iowa table amounts.

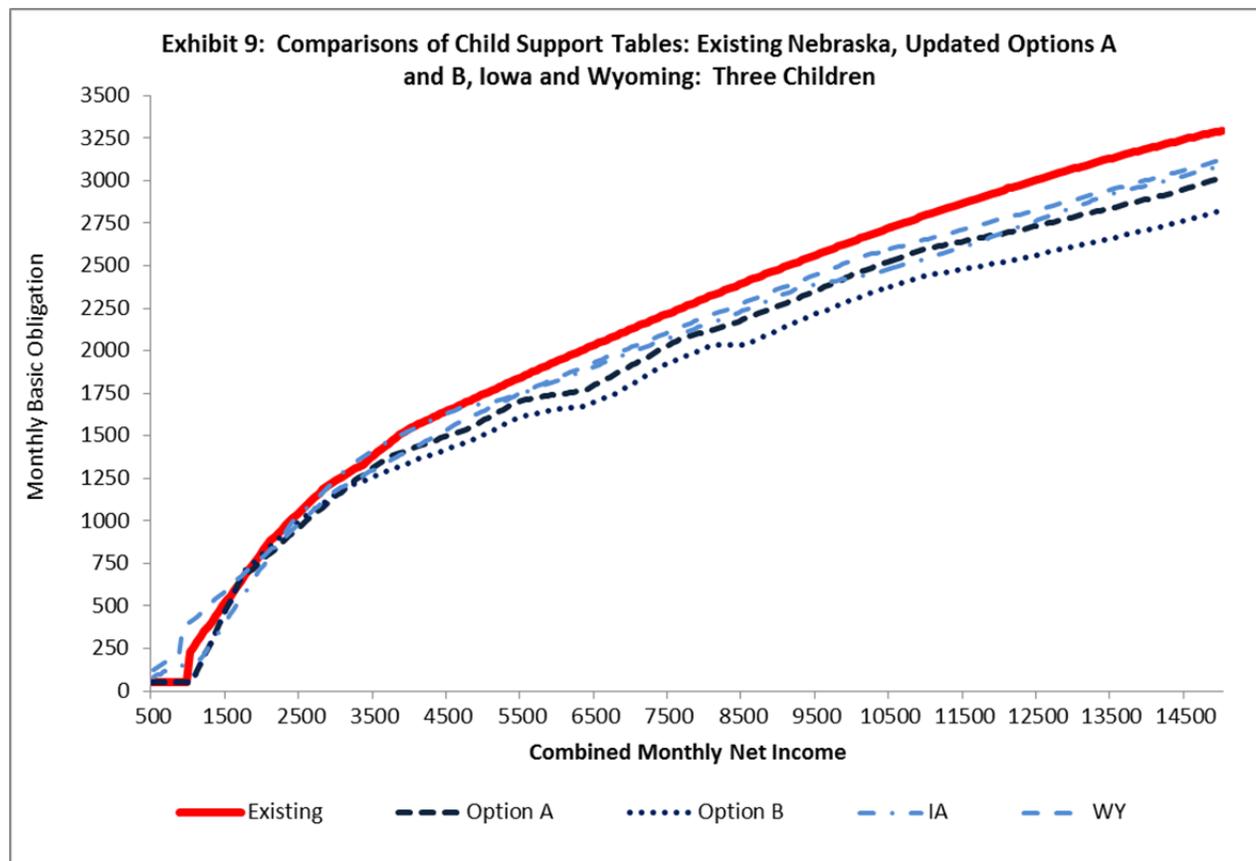
### Differences in Table Amounts for Two Children

Exhibit 8 shows the patterns for two children are similar to what was observed for one child. Notable differences from the patterns for one child are that the magnitudes of the decreases are less for two children and the income ranges of the observed patterns are slightly different.



### Differences in Table Amounts for Three Children

Exhibit 9 shows that the patterns for three children are generally similar to that for two children except the gaps among all of the tables are less. Appendix A provides the precise dollar and percentage difference at each income level.



### COMPARISONS: CASE EXAMPLES

The case examples compare the existing tables to Option A and Option B. The comparisons consider median income by educational attainment of Nebraska workers. The data are from the 2012 Census American Community Survey. There are five levels of educational attainment considered:

- less than a high school degree<sup>30</sup>
- high school graduate or GED<sup>31</sup>
- some college or associate’s degree<sup>32</sup>
- Bachelor’s degree;<sup>33</sup> and
- Graduate or professional degree.<sup>34</sup>

<sup>30</sup>\$22,216 per year for males and \$14,867 for females.

<sup>31</sup>\$32,009 per year for males and \$21,759 for females.

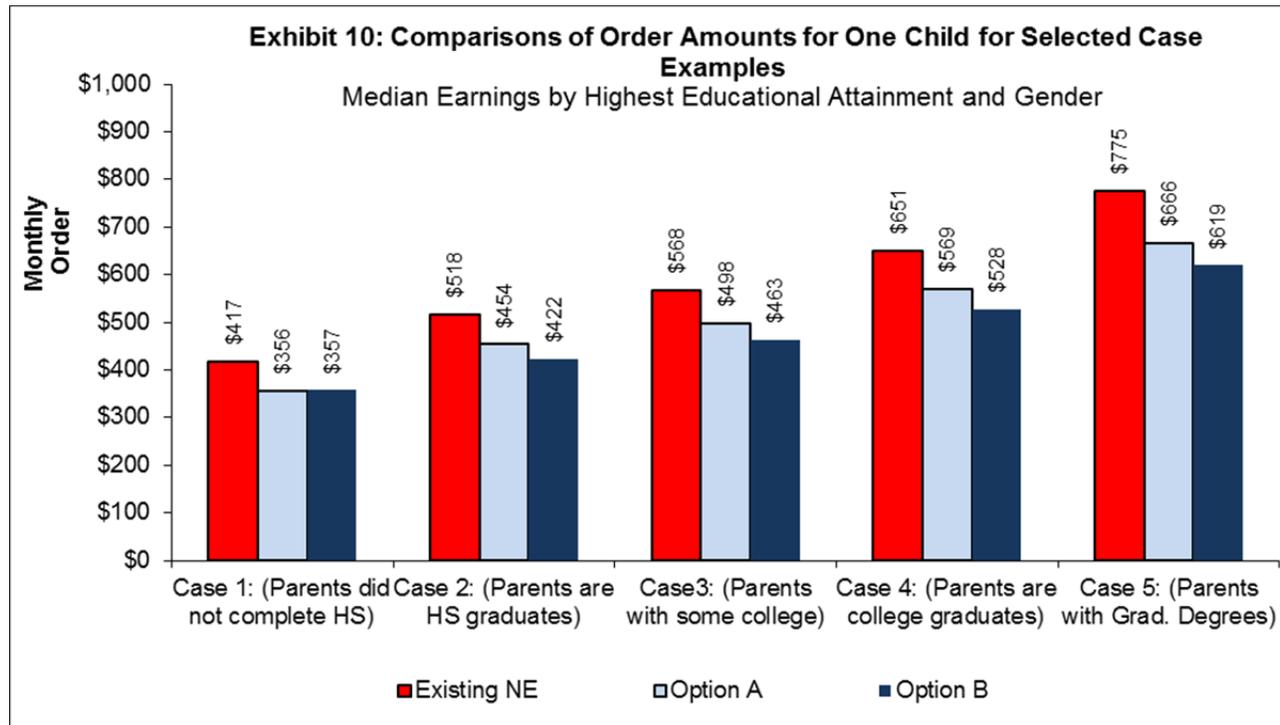
<sup>32</sup>\$40,628 per year for males and \$27,311 for females.

<sup>33</sup>\$60,317 per year for males and \$40,733 for females.

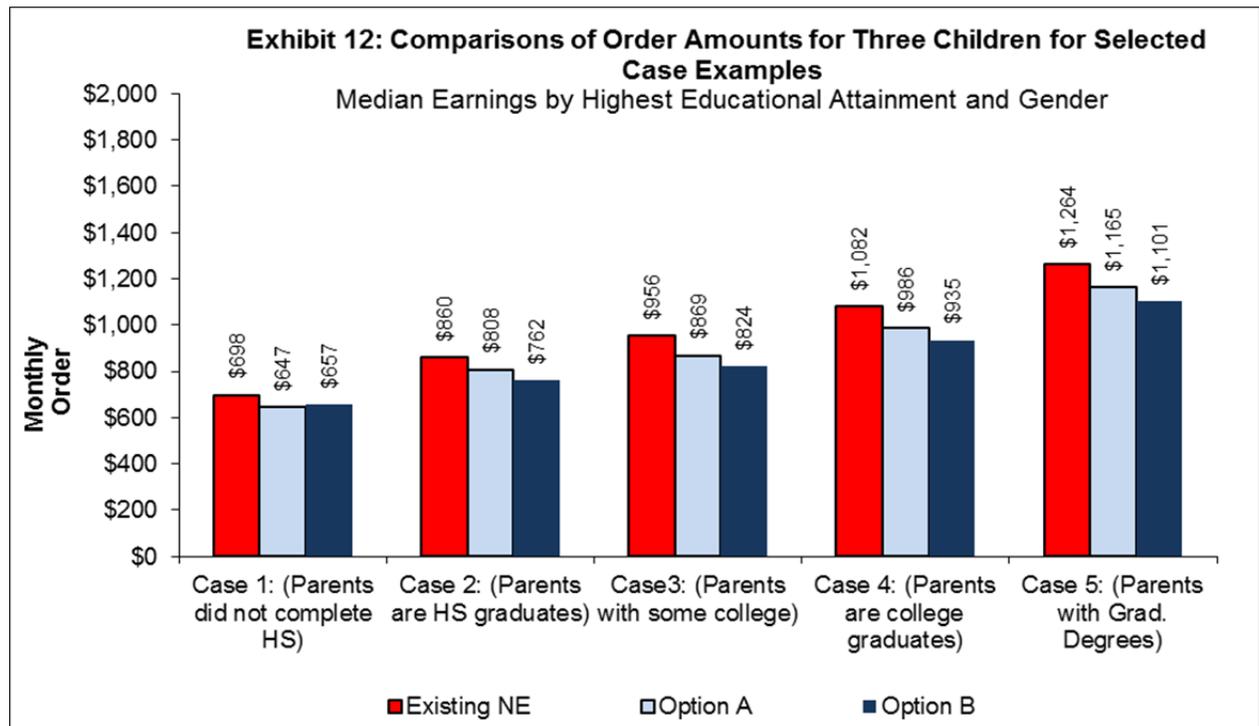
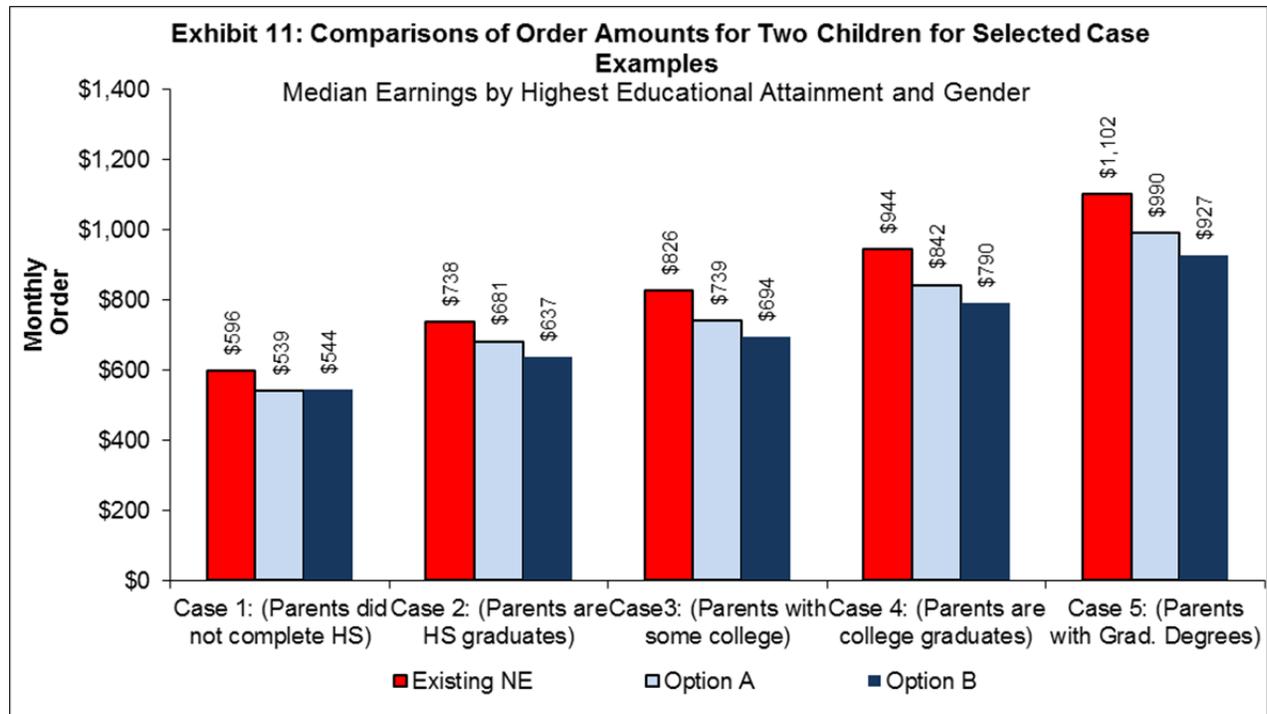
<sup>34</sup>\$81,505 per year for males and \$54,390 for females.

It is assumed that the custodial parent is female and the nonresidential parent is male.<sup>35</sup> There are no adjustments to income, no cost to the child’s health insurance, no other healthcare expenses, and no joint physical custody.

As shown in Exhibits 10, 11 and 12 (which consider one, two, and three children, respectively), both Options A and B would produce lower order amounts.



<sup>35</sup>According to national data, over 80 percent of custodial parents are females.



## Section IV: Conclusions and Additional Considerations

This brief uses the most recent Betson-Rothbarth (BR) measurements of child-rearing expenditures to update the Nebraska child support table. Two options are presented. Option A is not adjusted for Nebraska prices, while Option B is. Option A includes no medical expenses in the table, while Option B includes up to \$250 per child per year in ordinary medical expenses in the table. Both options produce substantial decreases. The remainder of this section identifies some possible considerations when deliberating.

### ARE TABLE DECREASES APPROPRIATE?

Some compelling reasons for decreasing the table amounts and their counterpoints are highlighted below.

#### Reasons for Decreasing the Table

- The federal requirement is to review the child support guidelines including economic evidence on the cost of raising children and update if appropriate.
- The existing Nebraska child support table is generally high relative to other states.
  - Supporting Evidence. This is apparent from Exhibits 7, 8 and 9 (on pages 21, 22, and 23, respectively), the September 9 powerpoint, and other materials reviewed by the Commission.
  - Counterpoint. Most of the states neighboring Nebraska (*i.e.*, Colorado, Iowa, South Dakota, and Wyoming) rely on older data (*i.e.*, 2012 and earlier) and base their comparable guidelines tables on Rothbarth measurements of child-rearing expenditures, which are known to understate actual child-rearing expenditures.<sup>36</sup> Nebraska does not have to follow what neighboring states do.
- The existing Nebraska child support table reflects child-rearing expenditures across the nation, not the lower cost of living in Nebraska.
  - Supporting Evidence. The BEA purchasing parity shows that Nebraska prices are 90.1 percent of overall prices nationally.

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<sup>36</sup> In its analysis for the U.S. Department of Health and Human Services, Lewin/ICF (1990) suggested that any guidelines amount between the lower and upper bound of credible measurements of child-rearing expenditures may be appropriate for a state guidelines table. Lewin/ICF used the Rothbarth estimator as its lower bound. Subsequent analysis (e.g., Barnow et al.) also conclude that Rothbarth is the lower bound. Lewin/ICF (1990). *Estimates of Expenditures on Children and Child Support Guidelines*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, Virginia and Barnow, Burt S. (1994). "The Economic Studies of Expenditures on Children and Their Relationship to Child Support Guidelines," *Child Support Guidelines: The Next Generation*, U.S. Department of Health and Human Services, Administrative for Children and Families, Office of Child Support Enforcement, Washington, D.C.

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- Counterpoint. With relatively lower prices, Nebraska children enjoy a higher standard of living. That should not differ for children living with both parents and those children subject to a child support order.
- The existing Nebraska child support table, albeit based on Betson-Rothbarth (BR) data available in 2003, is high relative to the most recent Betson-Rothbarth measurements.
  - Supporting Evidence. Some of the difference results from the BR2 (data from the preliminary Betson-Rothbarth second study) being less than the BR4 (most recent BR study, which is the fourth BR study), the \$480 per child per year for ordinary medical expenses, and Tier Technologies' assumptions and methods for translating the BR2 measurements to a schedule (*e.g.*, assumption about expenditures to after-tax income). The assumptions about ordinary medical expenses in Options A and B and the translation methodology are more appropriate to Nebraska today than what were used in 2003.
  - Counterpoint. It is not clear what is the appropriate amount of ordinary medical expenses to include in the table in the post-ACA world. CPR also makes assumptions translating the BR4 measurements to a guidelines table. With the exception of the one-child amounts, both translations produce amounts less than current USDA measurements of child-rearing expenditures.

### Reasons for Not Decreasing the Table

One reason for not decreasing the table amounts may be in the best interest of the child. The existing table is generally less than the USDA measurements of child-rearing expenditures. (This was evident in the September 9 briefing materials.) If a child is receiving the full child support award as calculated under the existing table, it may not be in the best interest of the child to reduce the support award, particularly if the existing amount does not exceed the USDA amount.

Exhibit 13 shows Nebraska's current provision for a modification. Nebraska's threshold is relatively low to many states. Several states use 15 or 20 percent and a \$50 or \$100 threshold.<sup>37</sup>

| Exhibit 13<br>Nebraska Child Support Guidelines Provision for Order Modification  |
|---|
| <p>§4-217 Modification.<br/>Application of the child support guidelines which would result in a variation by 10 percent or more, but not less than \$25, upward or downward, of the current child support obligation, child care obligation, or health care obligation, due to financial circumstances which have lasted 3 months and can reasonably be expected to last for an additional 6 months, establishes a rebuttable presumption of a material change of circumstances</p> |

<sup>37</sup> U.S. Department of Health and Human Services Office of Child Support Enforcement, *The Story Behind the Numbers – Impact of Modification Thresholds on Review and Adjustment of Child Support orders*. Washington, D.C. (April 2007).

Some state guidelines provide that a change in guidelines in itself is a change in circumstance while other state guidelines do not. For example, the Louisiana child support guidelines specifically state that a change in the guidelines is not a change in material circumstances. There has to be a change in the circumstances of a particular case (*e.g.*, change in a party's income) for a Louisiana order to be modified even though Louisiana made major changes to its guidelines a few years ago.

Still another approach that some states have taken when making major guidelines changes (*e.g.*, Tennessee) is to provide a one-year moratorium on modifications due to a change in guidelines alone. Tennessee did this in anticipation that modifications requests would be more than what the courts could handle. The anticipated volume, however, did not materialize. Other states with major guidelines changes have also had lower volumes of modification requests than anticipated.

Modification requests are lower than anticipated because many factors affect a party's decision to seek a modification. Based on findings from modification research, parents do not request modification as often as a party's circumstances change because of cost issues (*i.e.*, court filing fees, and attorney costs if any, and the time required), or often parents don't want to rock the boat with the other parent or reveal other changes in circumstances that may affect the guidelines calculation (*e.g.*, there is a change in guidelines, but a parent's income has also increased.) Surveys of custodial parents on why they don't pursue modifications find that they often think it's a waste of time and would rather have more enforcement and full and timely payments. In general, studies find that parties pursuing modifications typically have higher income and are more likely to involve paying cases.

## **ARE THE PROPOSED AMOUNTS OF THE DECREASES APPROPRIATE?**

There are at least three sub-questions to this.

- Is the BR4 measurement more appropriate than the BR2 measurements that form the basis of the existing table?
  - *Yes.* Yes, if the BR2 and BR4 measurement are considered only. A BR4-based table is more appropriate than a BR2-based table because the BR4 measurements (*i.e.*, 2004-2009 expenditures data updated to 2014 price levels) consider more recent expenditures data than the BR2 measurements (*i.e.*, 1996-97 expenditures data updated to 2003 price levels).
  - *Not definitively.* If the USDA measurements, as discussed above, are also considered, the answer is not definitive. The USDA measurements are generally more than the BR measurements and the guidelines amounts of Nebraska and neighboring states, but only one state uses the USDA measurement as a basis of its guidelines.

- Is it appropriate to adjust for Nebraska’s lower prices? This question was addressed in the above discussion.
- Is it appropriate to reduce the amount of ordinary medical expenses in the table?
  - *Yes.* Yes, the documentation of the existing table actually suggests that a much smaller amount is included in the table and the \$480 per child per amount was merely a suggested definition of extraordinary medical expenses in which the \$480 amount would likely be exceeded in few cases. Most state guidelines rely on a smaller amount such as \$250 per child per year.
  - *Not clear.* As discussed on pages 14 and 15, typical out-of-pocket medical expenses are changing due to the Affordable Care Act (ACA). Data from 2011, which is before implementation of major provisions of ACA, reveals that typical out-of-pocket medical expenses vary considerably with the child’s age and insurance status. (See Exhibit 5 on page 15).

Another alternative is what Michigan uses. Michigan does not include any out-of-pocket medical expenses in its base table amounts but includes an add-on to the worksheet. It is added to the table amount similar to how the health insurance premium is added on Line 8 in Nebraska’s Worksheet 1.

**Exhibit 14: Michigan Provision for Ordinary Medical Expenses**

2.02 Ordinary Medical Expense Amounts

2.02(A) On average, families spend \$357 for one child annually on ordinary medical expenses. The Ordinary Medical Expense Averages table states the amounts families are presumed to spend on ordinary medical expenses. Courts may add amounts to cover higher expenses. (2013 MCSF 3.04(B)).

| Ordinary Medical Expense Averages |         |          |
|-----------------------------------|---------|----------|
| Children                          | Annual  | Monthly  |
| 1                                 | \$357   | \$29.75  |
| 2                                 | \$714   | \$59.58  |
| 3                                 | \$1,072 | \$89.33  |
| 4                                 | \$1,438 | \$119.17 |
| 5 or more                         | \$1,787 | \$148.92 |

2.03 General Care Support Tables

One advantage of the Michigan approach is that the ordinary medical expense can be adjusted without adjusting the entire child support table. One disadvantage is it adds another step to the calculation. One possible source of data for ordinary medical expenses is the most recent (2011) Medical Expenditure Panel Survey. It finds the median out-pocket expense for health services for children is \$236 per year for children under five years old and

\$479 per year for children ages five through seventeen.<sup>38</sup> When converted to one amount for children ages zero through seventeen, this amounts to \$410 per child per year.

## THE COMBINED EFFECT OF RECOMMENDED CHANGES

The Commission is also considering other changes that could affect the final award amount.

- Income deduction for the parent's health insurance. The Commission is considering this because it only considers the cost of the children's health insurance while the parent's enrollment in the health insurance plan is typically required before the child can be enrolled and there may be costs to the parent's health insurance.
  - *Impact is ambiguous.* An income deduction for the nonresidential parent's health insurance would reduce the support award while a similar income deduction to the obligee's income would not.
- Expand joint physical custody/parenting time adjustment. The Commission is considering several alternatives.
  - *Impact would be a decrease for some orders.* This would likely affect orders with substantial joint physical custody or parenting time but not enough for the current provision.
- Include the order for childcare expenses in the child support order.
  - *Impact would be an increase for some orders.* This would likely affect some orders in which the children are young and in need of childcare while the parent works outside the home and has childcare expenses. Based on studies in other states, the percentage of orders with childcare expenses is likely to be 14 to 29 percent. The lower percentage and higher percentage were, respectively, obtained from CPR's analysis of case file data for Pennsylvania's 2012 child support guidelines review and Arizona's 2014 child support guidelines review.

## SUMMARY

There are many factors to consider when determining whether updating the existing Nebraska table is appropriate, just, and in the best interest of the child.

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<sup>38</sup> U.S. Department of Health and Human Services, Agency for Healthcare Research and Quality (2014). *Medical Expenditure Panel Survey, Summary Tables, Table 1.1: Total Health Services-Median and Mean Expenses per Person With Expense and Mean Expenses by Source of Payment: United States, 2011*, [online]. Retrieved from: [http://meps.ahrq.gov/mepsweb/data\\_stats/quick\\_tables\\_search.jsp?component=1&subcomponent=0](http://meps.ahrq.gov/mepsweb/data_stats/quick_tables_search.jsp?component=1&subcomponent=0)

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Working Draft: Italized numbers are adjusted for basic subsistence limitation.

| Net Income | Table Amounts for One Child |                      |                        |                         |          |                        |          |              |     | Table Amounts for Two Children |                      |                        |                         |          |                        |          |              |     |
|------------|-----------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|-----|--------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|-----|
|            | Existing Nebraska           | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |     | Existing Nebraska              | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |     |
|            |                             | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY  |                                | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY  |
| 500        | 50                          | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 52           | 110 | 50                             | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 72           | 125 |
| 550        | 50                          | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 62           | 121 | 50                             | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 87           | 138 |
| 600        | 50                          | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 62           | 132 | 50                             | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 87           | 150 |
| 650        | 50                          | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 73           | 143 | 50                             | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 101          | 163 |
| 700        | 50                          | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 73           | 154 | 50                             | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 101          | 175 |
| 750        | 50                          | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 83           | 165 | 50                             | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 116          | 188 |
| 800        | 50                          | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 83           | 176 | 50                             | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 116          | 200 |
| 850        | 50                          | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 88           | 187 | 50                             | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 123          | 213 |
| 900        | 50                          | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 94           | 198 | 50                             | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 130          | 296 |
| 950        | 50                          | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 99           | 208 | 50                             | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 138          | 312 |
| 1000       | 200                         | 50                   | 50                     | -150                    | -150     | -75.0%                 | -75.0%   | 104          | 219 | 215                            | 50                   | 50                     | -165                    | -165     | -76.7%                 | -76.7%   | 145          | 329 |
| 1050       | 225                         | 70                   | 70                     | -155                    | -155     | -69.0%                 | -69.0%   | 109          | 229 | 243                            | 71                   | 71                     | -172                    | -172     | -71.0%                 | -71.0%   | 152          | 345 |
| 1100       | 250                         | 115                  | 115                    | -135                    | -135     | -54.1%                 | -54.1%   | 114          | 240 | 270                            | 116                  | 116                    | -154                    | -154     | -57.0%                 | -57.0%   | 159          | 361 |
| 1150       | 275                         | 160                  | 160                    | -115                    | -115     | -41.9%                 | -41.9%   | 120          | 251 | 298                            | 162                  | 162                    | -136                    | -136     | -45.8%                 | -45.8%   | 167          | 378 |
| 1200       | 300                         | 205                  | 205                    | -95                     | -95      | -31.8%                 | -31.8%   | 145          | 261 | 325                            | 207                  | 207                    | -118                    | -118     | -36.3%                 | -36.3%   | 197          | 394 |
| 1250       | 325                         | 250                  | 250                    | -75                     | -75      | -23.2%                 | -23.2%   | 170          | 272 | 353                            | 253                  | 253                    | -100                    | -100     | -28.5%                 | -28.5%   | 227          | 411 |
| 1300       | 337                         | 276                  | 283                    | -61                     | -54      | -18.2%                 | -16.1%   | 195          | 283 | 380                            | 298                  | 298                    | -82                     | -82      | -21.6%                 | -21.6%   | 257          | 427 |
| 1350       | 349                         | 286                  | 294                    | -63                     | -55      | -18.0%                 | -15.8%   | 220          | 293 | 408                            | 344                  | 344                    | -64                     | -64      | -15.8%                 | -15.8%   | 287          | 443 |
| 1400       | 362                         | 297                  | 305                    | -65                     | -57      | -18.0%                 | -15.8%   | 245          | 304 | 435                            | 389                  | 389                    | -46                     | -46      | -10.6%                 | -10.6%   | 317          | 460 |
| 1450       | 374                         | 308                  | 316                    | -66                     | -58      | -17.8%                 | -15.6%   | 270          | 315 | 463                            | 435                  | 435                    | -28                     | -28      | -6.2%                  | -6.2%    | 347          | 476 |
| 1500       | 386                         | 318                  | 326                    | -68                     | -60      | -17.6%                 | -15.4%   | 295          | 325 | 490                            | 480                  | 480                    | -10                     | -10      | -2.0%                  | -2.0%    | 377          | 493 |
| 1550       | 398                         | 329                  | 337                    | -69                     | -61      | -17.4%                 | -15.3%   | 320          | 336 | 518                            | 499                  | 517                    | -19                     | -1       | -3.6%                  | -0.2%    | 407          | 509 |
| 1600       | 411                         | 339                  | 348                    | -72                     | -63      | -17.4%                 | -15.3%   | 345          | 347 | 545                            | 515                  | 533                    | -30                     | -12      | -5.4%                  | -2.1%    | 437          | 525 |
| 1650       | 423                         | 350                  | 359                    | -73                     | -64      | -17.3%                 | -15.1%   | 370          | 357 | 573                            | 532                  | 550                    | -41                     | -23      | -7.2%                  | -4.0%    | 467          | 542 |
| 1700       | 435                         | 361                  | 370                    | -74                     | -65      | -17.1%                 | -15.0%   | 395          | 368 | 600                            | 548                  | 567                    | -52                     | -33      | -8.7%                  | -5.5%    | 497          | 558 |
| 1750       | 447                         | 371                  | 381                    | -76                     | -66      | -17.0%                 | -14.8%   | 420          | 379 | 628                            | 564                  | 583                    | -64                     | -45      | -10.2%                 | -7.1%    | 527          | 575 |
| 1800       | 459                         | 382                  | 392                    | -77                     | -67      | -16.8%                 | -14.7%   | 444          | 389 | 655                            | 580                  | 600                    | -75                     | -55      | -11.5%                 | -8.4%    | 557          | 591 |
| 1850       | 471                         | 392                  | 403                    | -79                     | -68      | -16.7%                 | -14.5%   | 456          | 400 | 672                            | 596                  | 617                    | -76                     | -55      | -11.3%                 | -8.2%    | 587          | 607 |
| 1900       | 483                         | 403                  | 413                    | -80                     | -70      | -16.6%                 | -14.4%   | 468          | 411 | 689                            | 612                  | 633                    | -77                     | -56      | -11.2%                 | -8.1%    | 617          | 624 |
| 1950       | 495                         | 414                  | 424                    | -81                     | -71      | -16.5%                 | -14.3%   | 480          | 421 | 706                            | 628                  | 650                    | -78                     | -56      | -11.0%                 | -7.9%    | 647          | 640 |
| 2000       | 507                         | 424                  | 435                    | -83                     | -72      | -16.3%                 | -14.2%   | 492          | 432 | 723                            | 644                  | 667                    | -79                     | -56      | -10.9%                 | -7.8%    | 677          | 657 |
| 2050       | 519                         | 435                  | 446                    | -84                     | -73      | -16.2%                 | -14.0%   | 504          | 442 | 740                            | 660                  | 683                    | -80                     | -57      | -10.8%                 | -7.6%    | 707          | 673 |
| 2100       | 531                         | 445                  | 457                    | -86                     | -74      | -16.1%                 | -13.9%   | 516          | 453 | 757                            | 676                  | 700                    | -81                     | -57      | -10.7%                 | -7.5%    | 737          | 689 |
| 2150       | 543                         | 456                  | 468                    | -87                     | -75      | -16.0%                 | -13.8%   | 528          | 464 | 774                            | 692                  | 717                    | -82                     | -57      | -10.6%                 | -7.4%    | 765          | 706 |
| 2200       | 555                         | 467                  | 479                    | -88                     | -76      | -15.9%                 | -13.7%   | 539          | 474 | 790                            | 708                  | 733                    | -82                     | -57      | -10.3%                 | -7.2%    | 782          | 722 |
| 2250       | 566                         | 477                  | 490                    | -89                     | -76      | -15.7%                 | -13.5%   | 551          | 485 | 807                            | 724                  | 750                    | -83                     | -57      | -10.2%                 | -7.1%    | 799          | 739 |
| 2300       | 578                         | 488                  | 500                    | -90                     | -78      | -15.6%                 | -13.4%   | 563          | 496 | 824                            | 741                  | 767                    | -83                     | -57      | -10.1%                 | -6.9%    | 816          | 755 |
| 2350       | 590                         | 498                  | 511                    | -92                     | -79      | -15.5%                 | -13.3%   | 575          | 506 | 841                            | 757                  | 783                    | -84                     | -58      | -10.0%                 | -6.8%    | 833          | 771 |
| 2400       | 602                         | 509                  | 522                    | -93                     | -80      | -15.5%                 | -13.2%   | 587          | 517 | 859                            | 773                  | 800                    | -86                     | -59      | -10.0%                 | -6.9%    | 850          | 788 |
| 2450       | 613                         | 520                  | 532                    | -93                     | -81      | -15.2%                 | -13.3%   | 599          | 528 | 877                            | 789                  | 814                    | -88                     | -63      | -10.1%                 | -7.2%    | 867          | 804 |
| 2500       | 619                         | 530                  | 541                    | -89                     | -78      | -14.3%                 | -12.6%   | 611          | 538 | 896                            | 805                  | 828                    | -91                     | -68      | -10.2%                 | -7.6%    | 885          | 821 |
| 2550       | 631                         | 541                  | 550                    | -90                     | -81      | -14.3%                 | -12.8%   | 623          | 549 | 914                            | 821                  | 842                    | -93                     | -72      | -10.2%                 | -7.9%    | 902          | 837 |
| 2600       | 643                         | 551                  | 559                    | -92                     | -84      | -14.2%                 | -13.0%   | 635          | 560 | 932                            | 837                  | 855                    | -95                     | -77      | -10.2%                 | -8.2%    | 920          | 853 |
| 2650       | 656                         | 562                  | 568                    | -94                     | -88      | -14.4%                 | -13.3%   | 647          | 570 | 950                            | 853                  | 869                    | -97                     | -81      | -10.2%                 | -8.5%    | 937          | 870 |
| 2700       | 668                         | 572                  | 578                    | -96                     | -90      | -14.3%                 | -13.5%   | 660          | 581 | 968                            | 868                  | 883                    | -100                    | -85      | -10.3%                 | -8.8%    | 955          | 886 |
| 2750       | 681                         | 583                  | 587                    | -98                     | -94      | -14.5%                 | -13.8%   | 672          | 592 | 986                            | 883                  | 896                    | -103                    | -90      | -10.4%                 | -9.1%    | 973          | 903 |
| 2800       | 693                         | 593                  | 596                    | -100                    | -97      | -14.4%                 | -14.0%   | 684          | 602 | 1004                           | 899                  | 910                    | -105                    | -94      | -10.5%                 | -9.4%    | 990          | 919 |
| 2850       | 702                         | 603                  | 605                    | -99                     | -97      | -14.1%                 | -13.8%   | 696          | 613 | 1017                           | 914                  | 924                    | -103                    | -93      | -10.1%                 | -9.2%    | 1008         | 935 |
| 2900       | 712                         | 614                  | 614                    | -98                     | -98      | -13.8%                 | -13.7%   | 708          | 624 | 1029                           | 929                  | 938                    | -100                    | -91      | -9.7%                  | -8.9%    | 1025         | 952 |
| 2950       | 721                         | 624                  | 624                    | -97                     | -97      | -13.5%                 | -13.5%   | 720          | 634 | 1042                           | 945                  | 951                    | -97                     | -91      | -9.3%                  | -8.7%    | 1043         | 968 |

Working Draft: Italized numbers are adjusted for basic subsistence limitation.

| Net Income | Table Amounts for One Child |                      |                        |                         |          |                        |          |              |     | Table Amounts for Two Children |                      |                        |                         |          |                        |          |              |      |
|------------|-----------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|-----|--------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|------|
|            | Existing Nebraska           | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |     | Existing Nebraska              | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |      |
|            |                             | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY  |                                | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY   |
| 3000       | 730                         | 634                  | 633                    | -96                     | -97      | -13.1%                 | -13.3%   | 732          | 643 | 1055                           | 960                  | 965                    | -95                     | -90      | -9.0%                  | -8.5%    | 1061         | 979  |
| 3050       | 740                         | 645                  | 642                    | -95                     | -98      | -12.9%                 | -13.2%   | 744          | 650 | 1067                           | 976                  | 979                    | -91                     | -88      | -8.6%                  | -8.3%    | 1078         | 989  |
| 3100       | 749                         | 655                  | 648                    | -94                     | -101     | -12.5%                 | -13.5%   | 757          | 657 | 1080                           | 991                  | 988                    | -89                     | -92      | -8.2%                  | -8.6%    | 1096         | 1000 |
| 3150       | 759                         | 665                  | 653                    | -94                     | -106     | -12.3%                 | -13.9%   | 769          | 664 | 1093                           | 1006                 | 995                    | -87                     | -98      | -7.9%                  | -9.0%    | 1113         | 1010 |
| 3200       | 770                         | 676                  | 658                    | -94                     | -112     | -12.2%                 | -14.5%   | 781          | 671 | 1105                           | 1022                 | 1003                   | -83                     | -102     | -7.5%                  | -9.3%    | 1131         | 1021 |
| 3250       | 781                         | 686                  | 664                    | -95                     | -117     | -12.2%                 | -15.0%   | 790          | 678 | 1116                           | 1037                 | 1010                   | -79                     | -106     | -7.1%                  | -9.5%    | 1144         | 1031 |
| 3300       | 792                         | 696                  | 669                    | -96                     | -123     | -12.1%                 | -15.5%   | 799          | 686 | 1129                           | 1051                 | 1018                   | -78                     | -111     | -6.9%                  | -9.8%    | 1157         | 1041 |
| 3350       | 803                         | 705                  | 674                    | -98                     | -129     | -12.3%                 | -16.1%   | 809          | 693 | 1144                           | 1064                 | 1025                   | -80                     | -119     | -7.0%                  | -10.4%   | 1169         | 1052 |
| 3400       | 814                         | 713                  | 679                    | -101                    | -135     | -12.4%                 | -16.6%   | 818          | 700 | 1159                           | 1077                 | 1033                   | -82                     | -126     | -7.1%                  | -10.9%   | 1182         | 1062 |
| 3450       | 825                         | 722                  | 684                    | -103                    | -141     | -12.5%                 | -17.0%   | 827          | 707 | 1175                           | 1089                 | 1041                   | -86                     | -134     | -7.3%                  | -11.4%   | 1195         | 1072 |
| 3500       | 835                         | 731                  | 690                    | -104                    | -145     | -12.5%                 | -17.4%   | 837          | 714 | 1190                           | 1102                 | 1048                   | -88                     | -142     | -7.4%                  | -11.9%   | 1207         | 1083 |
| 3550       | 846                         | 740                  | 695                    | -106                    | -151     | -12.6%                 | -17.9%   | 846          | 721 | 1205                           | 1114                 | 1056                   | -91                     | -149     | -7.5%                  | -12.4%   | 1220         | 1093 |
| 3600       | 853                         | 748                  | 700                    | -105                    | -153     | -12.3%                 | -17.9%   | 855          | 728 | 1220                           | 1127                 | 1063                   | -93                     | -157     | -7.6%                  | -12.8%   | 1233         | 1103 |
| 3650       | 859                         | 757                  | 705                    | -102                    | -154     | -11.9%                 | -17.9%   | 865          | 736 | 1235                           | 1140                 | 1071                   | -95                     | -164     | -7.7%                  | -13.3%   | 1246         | 1114 |
| 3700       | 866                         | 766                  | 710                    | -100                    | -156     | -11.6%                 | -18.0%   | 873          | 743 | 1250                           | 1152                 | 1078                   | -98                     | -172     | -7.8%                  | -13.7%   | 1257         | 1124 |
| 3750       | 872                         | 772                  | 716                    | -100                    | -156     | -11.4%                 | -17.9%   | 879          | 750 | 1265                           | 1162                 | 1086                   | -103                    | -179     | -8.2%                  | -14.2%   | 1266         | 1134 |
| 3800       | 879                         | 778                  | 721                    | -101                    | -158     | -11.5%                 | -18.0%   | 884          | 757 | 1280                           | 1169                 | 1093                   | -111                    | -187     | -8.7%                  | -14.6%   | 1274         | 1145 |
| 3850       | 885                         | 784                  | 726                    | -101                    | -159     | -11.4%                 | -17.9%   | 890          | 764 | 1294                           | 1177                 | 1101                   | -117                    | -193     | -9.1%                  | -14.9%   | 1283         | 1155 |
| 3900       | 892                         | 789                  | 732                    | -103                    | -160     | -11.5%                 | -18.0%   | 896          | 771 | 1309                           | 1184                 | 1108                   | -125                    | -201     | -9.5%                  | -15.3%   | 1291         | 1165 |
| 3950       | 898                         | 795                  | 737                    | -103                    | -161     | -11.5%                 | -17.9%   | 901          | 778 | 1324                           | 1192                 | 1116                   | -132                    | -208     | -10.0%                 | -15.7%   | 1299         | 1176 |
| 4000       | 905                         | 801                  | 743                    | -104                    | -162     | -11.5%                 | -17.9%   | 907          | 786 | 1338                           | 1199                 | 1123                   | -139                    | -215     | -10.4%                 | -16.0%   | 1308         | 1186 |
| 4050       | 911                         | 806                  | 748                    | -105                    | -163     | -11.5%                 | -17.9%   | 913          | 793 | 1348                           | 1207                 | 1131                   | -141                    | -217     | -10.5%                 | -16.1%   | 1316         | 1196 |
| 4100       | 918                         | 812                  | 754                    | -106                    | -164     | -11.6%                 | -17.9%   | 918          | 800 | 1357                           | 1215                 | 1138                   | -142                    | -219     | -10.5%                 | -16.1%   | 1325         | 1207 |
| 4150       | 924                         | 818                  | 759                    | -106                    | -165     | -11.5%                 | -17.9%   | 924          | 807 | 1366                           | 1222                 | 1146                   | -144                    | -220     | -10.5%                 | -16.1%   | 1333         | 1217 |
| 4200       | 930                         | 822                  | 763                    | -108                    | -167     | -11.6%                 | -17.9%   | 930          | 814 | 1375                           | 1229                 | 1152                   | -146                    | -223     | -10.6%                 | -16.2%   | 1342         | 1228 |
| 4250       | 937                         | 827                  | 768                    | -110                    | -169     | -11.7%                 | -18.1%   | 936          | 821 | 1383                           | 1236                 | 1159                   | -147                    | -224     | -10.6%                 | -16.2%   | 1350         | 1238 |
| 4300       | 943                         | 832                  | 772                    | -111                    | -171     | -11.8%                 | -18.1%   | 942          | 829 | 1392                           | 1243                 | 1165                   | -149                    | -227     | -10.7%                 | -16.3%   | 1359         | 1248 |
| 4350       | 950                         | 836                  | 777                    | -114                    | -173     | -12.0%                 | -18.2%   | 948          | 836 | 1401                           | 1249                 | 1172                   | -152                    | -229     | -10.8%                 | -16.4%   | 1367         | 1259 |
| 4400       | 956                         | 841                  | 781                    | -115                    | -175     | -12.0%                 | -18.3%   | 954          | 843 | 1410                           | 1256                 | 1178                   | -154                    | -232     | -10.9%                 | -16.4%   | 1376         | 1269 |
| 4450       | 963                         | 846                  | 786                    | -117                    | -177     | -12.2%                 | -18.4%   | 961          | 850 | 1419                           | 1263                 | 1185                   | -156                    | -234     | -11.0%                 | -16.5%   | 1384         | 1279 |
| 4500       | 969                         | 850                  | 790                    | -119                    | -179     | -12.2%                 | -18.5%   | 967          | 857 | 1428                           | 1270                 | 1191                   | -158                    | -237     | -11.1%                 | -16.6%   | 1393         | 1290 |
| 4550       | 976                         | 855                  | 794                    | -121                    | -182     | -12.4%                 | -18.6%   | 973          | 864 | 1436                           | 1276                 | 1198                   | -160                    | -238     | -11.1%                 | -16.6%   | 1401         | 1300 |
| 4600       | 982                         | 860                  | 799                    | -122                    | -183     | -12.4%                 | -18.7%   | 979          | 871 | 1445                           | 1283                 | 1204                   | -162                    | -241     | -11.2%                 | -16.7%   | 1410         | 1310 |
| 4650       | 989                         | 864                  | 803                    | -125                    | -186     | -12.6%                 | -18.8%   | 985          | 879 | 1454                           | 1290                 | 1211                   | -164                    | -243     | -11.3%                 | -16.7%   | 1418         | 1321 |
| 4700       | 995                         | 869                  | 808                    | -126                    | -187     | -12.6%                 | -18.8%   | 989          | 885 | 1463                           | 1297                 | 1217                   | -166                    | -246     | -11.4%                 | -16.8%   | 1424         | 1329 |
| 4750       | 1002                        | 874                  | 812                    | -128                    | -190     | -12.8%                 | -19.0%   | 993          | 891 | 1471                           | 1303                 | 1224                   | -168                    | -247     | -11.4%                 | -16.8%   | 1428         | 1338 |
| 4800       | 1008                        | 879                  | 816                    | -129                    | -192     | -12.8%                 | -19.0%   | 997          | 896 | 1480                           | 1310                 | 1230                   | -170                    | -250     | -11.5%                 | -16.9%   | 1432         | 1347 |
| 4850       | 1015                        | 885                  | 822                    | -130                    | -193     | -12.8%                 | -19.0%   | 1000         | 902 | 1489                           | 1320                 | 1239                   | -169                    | -250     | -11.4%                 | -16.8%   | 1437         | 1355 |
| 4900       | 1021                        | 891                  | 828                    | -130                    | -193     | -12.7%                 | -18.9%   | 1004         | 908 | 1498                           | 1329                 | 1248                   | -169                    | -250     | -11.2%                 | -16.7%   | 1441         | 1364 |
| 4950       | 1027                        | 898                  | 834                    | -129                    | -193     | -12.6%                 | -18.8%   | 1007         | 914 | 1506                           | 1339                 | 1256                   | -167                    | -250     | -11.1%                 | -16.6%   | 1445         | 1373 |
| 5000       | 1034                        | 904                  | 839                    | -130                    | -195     | -12.6%                 | -18.8%   | 1011         | 920 | 1515                           | 1349                 | 1265                   | -166                    | -250     | -10.9%                 | -16.5%   | 1450         | 1381 |
| 5050       | 1040                        | 911                  | 845                    | -129                    | -195     | -12.4%                 | -18.7%   | 1014         | 926 | 1524                           | 1359                 | 1274                   | -165                    | -250     | -10.8%                 | -16.4%   | 1454         | 1390 |
| 5100       | 1047                        | 917                  | 851                    | -130                    | -196     | -12.4%                 | -18.7%   | 1018         | 932 | 1532                           | 1369                 | 1283                   | -163                    | -249     | -10.6%                 | -16.3%   | 1458         | 1399 |
| 5150       | 1053                        | 923                  | 857                    | -130                    | -196     | -12.3%                 | -18.7%   | 1021         | 938 | 1541                           | 1379                 | 1292                   | -162                    | -249     | -10.5%                 | -16.2%   | 1462         | 1408 |
| 5200       | 1060                        | 930                  | 862                    | -130                    | -198     | -12.3%                 | -18.6%   | 1026         | 944 | 1550                           | 1389                 | 1300                   | -161                    | -250     | -10.4%                 | -16.1%   | 1469         | 1416 |
| 5250       | 1066                        | 936                  | 868                    | -130                    | -198     | -12.2%                 | -18.6%   | 1031         | 950 | 1558                           | 1399                 | 1309                   | -159                    | -249     | -10.2%                 | -16.0%   | 1475         | 1425 |
| 5300       | 1072                        | 943                  | 874                    | -129                    | -198     | -12.0%                 | -18.5%   | 1035         | 955 | 1567                           | 1409                 | 1318                   | -158                    | -249     | -10.1%                 | -15.9%   | 1481         | 1434 |
| 5350       | 1079                        | 949                  | 880                    | -130                    | -199     | -12.0%                 | -18.5%   | 1040         | 961 | 1576                           | 1419                 | 1327                   | -157                    | -249     | -10.0%                 | -15.8%   | 1488         | 1442 |
| 5400       | 1085                        | 956                  | 885                    | -129                    | -200     | -11.9%                 | -18.4%   | 1044         | 967 | 1584                           | 1429                 | 1336                   | -155                    | -248     | -9.8%                  | -15.7%   | 1494         | 1451 |
| 5450       | 1092                        | 962                  | 891                    | -130                    | -201     | -11.9%                 | -18.4%   | 1049         | 973 | 1593                           | 1438                 | 1345                   | -155                    | -248     | -9.7%                  | -15.6%   | 1501         | 1460 |

Working Draft: Italized numbers are adjusted for basic subsistence limitation.

| Net Income | Table Amounts for One Child |                      |                        |                         |          |                        |          |              |      | Table Amounts for Two Children |                      |                        |                         |          |                        |          |              |      |
|------------|-----------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|------|--------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|------|
|            | Existing Nebraska           | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |      | Existing Nebraska              | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |      |
|            |                             | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY   |                                | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY   |
| 5500       | 1098                        | 967                  | 896                    | -131                    | -202     | -12.0%                 | -18.4%   | 1053         | 979  | 1602                           | 1444                 | 1351                   | -158                    | -251     | -9.8%                  | -15.7%   | 1507         | 1468 |
| 5550       | 1104                        | 970                  | 899                    | -134                    | -205     | -12.1%                 | -18.5%   | 1058         | 984  | 1610                           | 1449                 | 1355                   | -161                    | -255     | -10.0%                 | -15.8%   | 1513         | 1476 |
| 5600       | 1111                        | 974                  | 903                    | -137                    | -208     | -12.4%                 | -18.7%   | 1063         | 989  | 1619                           | 1453                 | 1360                   | -166                    | -259     | -10.3%                 | -16.0%   | 1520         | 1483 |
| 5650       | 1117                        | 977                  | 907                    | -140                    | -210     | -12.5%                 | -18.8%   | 1067         | 994  | 1627                           | 1457                 | 1365                   | -170                    | -262     | -10.4%                 | -16.1%   | 1526         | 1491 |
| 5700       | 1124                        | 981                  | 910                    | -143                    | -214     | -12.8%                 | -19.0%   | 1072         | 1000 | 1636                           | 1461                 | 1370                   | -175                    | -266     | -10.7%                 | -16.3%   | 1532         | 1499 |
| 5750       | 1130                        | 984                  | 914                    | -146                    | -216     | -12.9%                 | -19.1%   | 1076         | 1005 | 1644                           | 1465                 | 1375                   | -179                    | -269     | -10.9%                 | -16.4%   | 1539         | 1506 |
| 5800       | 1136                        | 988                  | 918                    | -148                    | -218     | -13.1%                 | -19.2%   | 1081         | 1010 | 1653                           | 1470                 | 1380                   | -183                    | -273     | -11.1%                 | -16.5%   | 1545         | 1514 |
| 5850       | 1143                        | 991                  | 921                    | -152                    | -222     | -13.3%                 | -19.4%   | 1086         | 1015 | 1662                           | 1474                 | 1384                   | -188                    | -278     | -11.3%                 | -16.7%   | 1552         | 1521 |
| 5900       | 1149                        | 995                  | 925                    | -154                    | -224     | -13.4%                 | -19.5%   | 1090         | 1020 | 1670                           | 1478                 | 1389                   | -192                    | -281     | -11.5%                 | -16.8%   | 1558         | 1529 |
| 5950       | 1155                        | 996                  | 926                    | -159                    | -229     | -13.7%                 | -19.8%   | 1096         | 1025 | 1679                           | 1481                 | 1391                   | -198                    | -288     | -11.8%                 | -17.1%   | 1565         | 1537 |
| 6000       | 1162                        | 998                  | 928                    | -164                    | -234     | -14.1%                 | -20.1%   | 1101         | 1030 | 1687                           | 1483                 | 1393                   | -204                    | -294     | -12.1%                 | -17.4%   | 1573         | 1544 |
| 6050       | 1168                        | 1000                 | 929                    | -168                    | -239     | -14.4%                 | -20.4%   | 1106         | 1035 | 1696                           | 1486                 | 1395                   | -210                    | -301     | -12.4%                 | -17.7%   | 1580         | 1552 |
| 6100       | 1175                        | 1002                 | 931                    | -173                    | -244     | -14.8%                 | -20.8%   | 1112         | 1040 | 1704                           | 1488                 | 1397                   | -216                    | -307     | -12.7%                 | -18.0%   | 1587         | 1559 |
| 6150       | 1181                        | 1003                 | 932                    | -178                    | -249     | -15.0%                 | -21.1%   | 1117         | 1045 | 1713                           | 1491                 | 1400                   | -222                    | -313     | -13.0%                 | -18.3%   | 1595         | 1567 |
| 6200       | 1187                        | 1005                 | 934                    | -182                    | -253     | -15.3%                 | -21.3%   | 1122         | 1051 | 1721                           | 1493                 | 1402                   | -228                    | -319     | -13.2%                 | -18.6%   | 1602         | 1575 |
| 6250       | 1194                        | 1007                 | 935                    | -187                    | -259     | -15.7%                 | -21.7%   | 1128         | 1056 | 1729                           | 1495                 | 1404                   | -234                    | -325     | -13.5%                 | -18.8%   | 1609         | 1582 |
| 6300       | 1200                        | 1009                 | 937                    | -191                    | -263     | -16.0%                 | -21.9%   | 1133         | 1061 | 1738                           | 1498                 | 1406                   | -240                    | -332     | -13.8%                 | -19.1%   | 1616         | 1590 |
| 6350       | 1206                        | 1011                 | 939                    | -195                    | -267     | -16.2%                 | -22.2%   | 1138         | 1066 | 1746                           | 1502                 | 1409                   | -244                    | -337     | -14.0%                 | -19.3%   | 1624         | 1597 |
| 6400       | 1213                        | 1017                 | 943                    | -196                    | -270     | -16.1%                 | -22.2%   | 1144         | 1071 | 1755                           | 1511                 | 1416                   | -244                    | -339     | -13.9%                 | -19.3%   | 1631         | 1605 |
| 6450       | 1219                        | 1024                 | 948                    | -195                    | -271     | -16.0%                 | -22.3%   | 1149         | 1076 | 1763                           | 1521                 | 1423                   | -242                    | -340     | -13.7%                 | -19.3%   | 1638         | 1613 |
| 6500       | 1225                        | 1030                 | 952                    | -195                    | -273     | -15.9%                 | -22.3%   | 1154         | 1081 | 1772                           | 1531                 | 1430                   | -241                    | -342     | -13.6%                 | -19.3%   | 1646         | 1620 |
| 6550       | 1232                        | 1036                 | 957                    | -196                    | -275     | -15.9%                 | -22.3%   | 1160         | 1086 | 1780                           | 1540                 | 1437                   | -240                    | -343     | -13.5%                 | -19.3%   | 1653         | 1628 |
| 6600       | 1238                        | 1043                 | 961                    | -195                    | -277     | -15.8%                 | -22.4%   | 1165         | 1091 | 1788                           | 1550                 | 1444                   | -238                    | -344     | -13.3%                 | -19.2%   | 1660         | 1635 |
| 6650       | 1244                        | 1049                 | 966                    | -195                    | -278     | -15.7%                 | -22.4%   | 1170         | 1096 | 1797                           | 1559                 | 1451                   | -238                    | -346     | -13.2%                 | -19.3%   | 1667         | 1643 |
| 6700       | 1250                        | 1055                 | 970                    | -195                    | -280     | -15.6%                 | -22.4%   | 1175         | 1102 | 1805                           | 1569                 | 1458                   | -236                    | -347     | -13.1%                 | -19.2%   | 1675         | 1651 |
| 6750       | 1257                        | 1062                 | 975                    | -195                    | -282     | -15.5%                 | -22.5%   | 1180         | 1107 | 1813                           | 1579                 | 1465                   | -234                    | -348     | -12.9%                 | -19.2%   | 1682         | 1658 |
| 6800       | 1263                        | 1068                 | 981                    | -195                    | -282     | -15.4%                 | -22.4%   | 1185         | 1112 | 1822                           | 1588                 | 1474                   | -234                    | -348     | -12.8%                 | -19.1%   | 1689         | 1666 |
| 6850       | 1269                        | 1074                 | 988                    | -195                    | -281     | -15.4%                 | -22.2%   | 1190         | 1117 | 1830                           | 1598                 | 1485                   | -232                    | -345     | -12.7%                 | -18.9%   | 1696         | 1673 |
| 6900       | 1276                        | 1080                 | 995                    | -196                    | -281     | -15.3%                 | -22.0%   | 1196         | 1122 | 1838                           | 1607                 | 1495                   | -231                    | -343     | -12.6%                 | -18.6%   | 1704         | 1681 |
| 6950       | 1282                        | 1087                 | 1002                   | -195                    | -280     | -15.2%                 | -21.8%   | 1201         | 1127 | 1847                           | 1617                 | 1506                   | -230                    | -341     | -12.5%                 | -18.5%   | 1711         | 1689 |
| 7000       | 1288                        | 1093                 | 1009                   | -195                    | -279     | -15.1%                 | -21.6%   | 1206         | 1132 | 1855                           | 1626                 | 1517                   | -229                    | -338     | -12.3%                 | -18.2%   | 1718         | 1696 |
| 7050       | 1294                        | 1100                 | 1016                   | -194                    | -278     | -15.0%                 | -21.4%   | 1211         | 1137 | 1863                           | 1636                 | 1528                   | -227                    | -335     | -12.2%                 | -18.0%   | 1725         | 1704 |
| 7100       | 1301                        | 1106                 | 1024                   | -195                    | -277     | -15.0%                 | -21.3%   | 1216         | 1142 | 1871                           | 1646                 | 1538                   | -225                    | -333     | -12.0%                 | -17.8%   | 1733         | 1711 |
| 7150       | 1307                        | 1113                 | 1031                   | -194                    | -276     | -14.9%                 | -21.1%   | 1221         | 1147 | 1880                           | 1656                 | 1549                   | -224                    | -331     | -11.9%                 | -17.6%   | 1740         | 1719 |
| 7200       | 1313                        | 1119                 | 1038                   | -194                    | -275     | -14.8%                 | -20.9%   | 1226         | 1153 | 1888                           | 1666                 | 1560                   | -222                    | -328     | -11.8%                 | -17.4%   | 1747         | 1727 |
| 7250       | 1320                        | 1126                 | 1045                   | -194                    | -275     | -14.7%                 | -20.8%   | 1231         | 1158 | 1896                           | 1676                 | 1571                   | -220                    | -325     | -11.6%                 | -17.2%   | 1754         | 1734 |
| 7300       | 1326                        | 1132                 | 1052                   | -194                    | -274     | -14.6%                 | -20.6%   | 1236         | 1163 | 1904                           | 1686                 | 1581                   | -218                    | -323     | -11.5%                 | -16.9%   | 1762         | 1742 |
| 7350       | 1332                        | 1139                 | 1060                   | -193                    | -272     | -14.5%                 | -20.4%   | 1241         | 1168 | 1912                           | 1695                 | 1592                   | -217                    | -320     | -11.3%                 | -16.7%   | 1769         | 1749 |
| 7400       | 1338                        | 1145                 | 1067                   | -193                    | -271     | -14.4%                 | -20.3%   | 1246         | 1173 | 1921                           | 1705                 | 1603                   | -216                    | -318     | -11.2%                 | -16.6%   | 1776         | 1757 |
| 7450       | 1344                        | 1152                 | 1073                   | -192                    | -271     | -14.3%                 | -20.2%   | 1251         | 1178 | 1929                           | 1715                 | 1612                   | -214                    | -317     | -11.1%                 | -16.4%   | 1783         | 1765 |
| 7500       | 1351                        | 1158                 | 1078                   | -193                    | -273     | -14.3%                 | -20.2%   | 1256         | 1183 | 1937                           | 1725                 | 1620                   | -212                    | -317     | -10.9%                 | -16.4%   | 1790         | 1772 |
| 7550       | 1357                        | 1165                 | 1083                   | -192                    | -274     | -14.2%                 | -20.2%   | 1262         | 1188 | 1945                           | 1735                 | 1627                   | -210                    | -318     | -10.8%                 | -16.4%   | 1797         | 1780 |
| 7600       | 1363                        | 1171                 | 1087                   | -192                    | -276     | -14.1%                 | -20.2%   | 1267         | 1193 | 1953                           | 1745                 | 1634                   | -208                    | -319     | -10.7%                 | -16.3%   | 1804         | 1787 |
| 7650       | 1369                        | 1178                 | 1092                   | -191                    | -277     | -14.0%                 | -20.2%   | 1272         | 1198 | 1961                           | 1755                 | 1641                   | -206                    | -320     | -10.5%                 | -16.3%   | 1811         | 1794 |
| 7700       | 1376                        | 1182                 | 1097                   | -194                    | -279     | -14.1%                 | -20.3%   | 1277         | 1203 | 1969                           | 1761                 | 1649                   | -208                    | -320     | -10.6%                 | -16.3%   | 1818         | 1801 |
| 7750       | 1382                        | 1187                 | 1102                   | -195                    | -280     | -14.1%                 | -20.3%   | 1282         | 1208 | 1977                           | 1766                 | 1656                   | -211                    | -321     | -10.7%                 | -16.2%   | 1824         | 1809 |
| 7800       | 1388                        | 1191                 | 1106                   | -197                    | -282     | -14.2%                 | -20.3%   | 1287         | 1212 | 1986                           | 1772                 | 1663                   | -214                    | -323     | -10.8%                 | -16.3%   | 1831         | 1816 |
| 7850       | 1394                        | 1195                 | 1111                   | -199                    | -283     | -14.3%                 | -20.3%   | 1292         | 1217 | 1994                           | 1778                 | 1671                   | -216                    | -323     | -10.8%                 | -16.2%   | 1838         | 1823 |
| 7900       | 1400                        | 1200                 | 1116                   | -200                    | -284     | -14.3%                 | -20.3%   | 1297         | 1222 | 2002                           | 1784                 | 1678                   | -218                    | -324     | -10.9%                 | -16.2%   | 1845         | 1830 |
| 7950       | 1406                        | 1204                 | 1121                   | -202                    | -285     | -14.4%                 | -20.3%   | 1302         | 1226 | 2010                           | 1790                 | 1685                   | -220                    | -325     | -11.0%                 | -16.2%   | 1852         | 1837 |

Working Draft: Italized numbers are adjusted for basic subsistence limitation.

| Net Income | Table Amounts for One Child |                      |                        |                         |          |                        |          |              |      | Table Amounts for Two Children |                      |                        |                         |          |                        |          |              |      |
|------------|-----------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|------|--------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|------|
|            | Existing Nebraska           | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |      | Existing Nebraska              | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |      |
|            |                             | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY   |                                | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY   |
| 8000       | 1413                        | 1208                 | 1125                   | -205                    | -288     | -14.5%                 | -20.4%   | 1307         | 1231 | 2018                           | 1796                 | 1692                   | -222                    | -326     | -11.0%                 | -16.1%   | 1859         | 1844 |
| 8050       | 1419                        | 1213                 | 1130                   | -206                    | -289     | -14.5%                 | -20.4%   | 1312         | 1236 | 2026                           | 1802                 | 1700                   | -224                    | -326     | -11.1%                 | -16.1%   | 1866         | 1851 |
| 8100       | 1425                        | 1217                 | 1134                   | -208                    | -291     | -14.6%                 | -20.4%   | 1317         | 1240 | 2034                           | 1808                 | 1706                   | -226                    | -328     | -11.1%                 | -16.1%   | 1873         | 1859 |
| 8150       | 1431                        | 1221                 | 1137                   | -210                    | -294     | -14.7%                 | -20.6%   | 1322         | 1245 | 2042                           | 1813                 | 1707                   | -229                    | -335     | -11.2%                 | -16.4%   | 1880         | 1866 |
| 8200       | 1437                        | 1226                 | 1139                   | -211                    | -298     | -14.7%                 | -20.7%   | 1327         | 1250 | 2050                           | 1819                 | 1709                   | -231                    | -341     | -11.3%                 | -16.6%   | 1887         | 1873 |
| 8250       | 1443                        | 1230                 | 1141                   | -213                    | -302     | -14.8%                 | -20.9%   | 1332         | 1254 | 2058                           | 1825                 | 1711                   | -233                    | -347     | -11.3%                 | -16.9%   | 1894         | 1880 |
| 8300       | 1450                        | 1234                 | 1144                   | -216                    | -306     | -14.9%                 | -21.1%   | 1337         | 1259 | 2065                           | 1831                 | 1713                   | -234                    | -352     | -11.3%                 | -17.0%   | 1901         | 1887 |
| 8350       | 1456                        | 1239                 | 1146                   | -217                    | -310     | -14.9%                 | -21.3%   | 1342         | 1264 | 2073                           | 1838                 | 1715                   | -235                    | -358     | -11.3%                 | -17.3%   | 1908         | 1894 |
| 8400       | 1462                        | 1244                 | 1148                   | -218                    | -314     | -14.9%                 | -21.4%   | 1347         | 1268 | 2081                           | 1845                 | 1717                   | -236                    | -364     | -11.3%                 | -17.5%   | 1915         | 1902 |
| 8450       | 1468                        | 1249                 | 1151                   | -219                    | -317     | -14.9%                 | -21.6%   | 1352         | 1273 | 2089                           | 1852                 | 1719                   | -237                    | -370     | -11.3%                 | -17.7%   | 1923         | 1909 |
| 8500       | 1474                        | 1254                 | 1153                   | -220                    | -321     | -14.9%                 | -21.8%   | 1357         | 1277 | 2097                           | 1860                 | 1720                   | -237                    | -377     | -11.3%                 | -18.0%   | 1930         | 1916 |
| 8550       | 1480                        | 1259                 | 1157                   | -221                    | -323     | -15.0%                 | -21.8%   | 1362         | 1282 | 2105                           | 1867                 | 1725                   | -238                    | -380     | -11.3%                 | -18.0%   | 1937         | 1923 |
| 8600       | 1486                        | 1263                 | 1162                   | -223                    | -324     | -15.0%                 | -21.8%   | 1367         | 1287 | 2113                           | 1874                 | 1733                   | -239                    | -380     | -11.3%                 | -18.0%   | 1945         | 1930 |
| 8650       | 1492                        | 1268                 | 1167                   | -224                    | -325     | -15.0%                 | -21.8%   | 1372         | 1291 | 2121                           | 1881                 | 1741                   | -240                    | -380     | -11.3%                 | -17.9%   | 1952         | 1937 |
| 8700       | 1498                        | 1273                 | 1172                   | -225                    | -326     | -15.0%                 | -21.8%   | 1378         | 1296 | 2128                           | 1888                 | 1749                   | -240                    | -379     | -11.3%                 | -17.8%   | 1959         | 1944 |
| 8750       | 1504                        | 1278                 | 1177                   | -226                    | -327     | -15.0%                 | -21.8%   | 1383         | 1301 | 2136                           | 1896                 | 1757                   | -240                    | -379     | -11.3%                 | -17.8%   | 1967         | 1952 |
| 8800       | 1511                        | 1283                 | 1182                   | -228                    | -329     | -15.1%                 | -21.8%   | 1388         | 1305 | 2144                           | 1903                 | 1765                   | -241                    | -379     | -11.3%                 | -17.7%   | 1974         | 1959 |
| 8850       | 1517                        | 1288                 | 1187                   | -229                    | -330     | -15.1%                 | -21.8%   | 1393         | 1310 | 2152                           | 1910                 | 1772                   | -242                    | -380     | -11.2%                 | -17.6%   | 1982         | 1966 |
| 8900       | 1523                        | 1293                 | 1192                   | -230                    | -331     | -15.1%                 | -21.8%   | 1398         | 1315 | 2159                           | 1917                 | 1780                   | -242                    | -379     | -11.2%                 | -17.5%   | 1989         | 1973 |
| 8950       | 1529                        | 1297                 | 1197                   | -232                    | -332     | -15.1%                 | -21.7%   | 1403         | 1319 | 2167                           | 1924                 | 1788                   | -243                    | -379     | -11.2%                 | -17.5%   | 1996         | 1980 |
| 9000       | 1535                        | 1302                 | 1202                   | -233                    | -333     | -15.2%                 | -21.7%   | 1408         | 1324 | 2175                           | 1931                 | 1796                   | -244                    | -379     | -11.2%                 | -17.4%   | 2004         | 1987 |
| 9050       | 1541                        | 1307                 | 1206                   | -234                    | -335     | -15.2%                 | -21.7%   | 1413         | 1329 | 2183                           | 1939                 | 1804                   | -244                    | -379     | -11.2%                 | -17.4%   | 2011         | 1994 |
| 9100       | 1547                        | 1312                 | 1211                   | -235                    | -336     | -15.2%                 | -21.7%   | 1418         | 1333 | 2190                           | 1946                 | 1812                   | -244                    | -378     | -11.1%                 | -17.3%   | 2019         | 2002 |
| 9150       | 1553                        | 1317                 | 1216                   | -236                    | -337     | -15.2%                 | -21.7%   | 1423         | 1338 | 2198                           | 1953                 | 1819                   | -245                    | -379     | -11.1%                 | -17.2%   | 2026         | 2009 |
| 9200       | 1559                        | 1321                 | 1221                   | -238                    | -338     | -15.2%                 | -21.7%   | 1428         | 1343 | 2206                           | 1960                 | 1827                   | -246                    | -379     | -11.1%                 | -17.2%   | 2033         | 2016 |
| 9250       | 1565                        | 1326                 | 1225                   | -239                    | -340     | -15.3%                 | -21.7%   | 1434         | 1347 | 2213                           | 1967                 | 1833                   | -246                    | -380     | -11.1%                 | -17.1%   | 2041         | 2023 |
| 9300       | 1571                        | 1330                 | 1229                   | -241                    | -342     | -15.3%                 | -21.8%   | 1439         | 1352 | 2221                           | 1974                 | 1840                   | -247                    | -381     | -11.1%                 | -17.2%   | 2048         | 2030 |
| 9350       | 1577                        | 1334                 | 1233                   | -243                    | -344     | -15.4%                 | -21.8%   | 1442         | 1357 | 2229                           | 1981                 | 1847                   | -248                    | -382     | -11.1%                 | -17.2%   | 2052         | 2037 |
| 9400       | 1583                        | 1339                 | 1237                   | -244                    | -346     | -15.4%                 | -21.9%   | 1444         | 1361 | 2236                           | 1989                 | 1853                   | -247                    | -383     | -11.1%                 | -17.1%   | 2056         | 2045 |
| 9450       | 1589                        | 1343                 | 1241                   | -246                    | -348     | -15.5%                 | -21.9%   | 1447         | 1366 | 2244                           | 1996                 | 1860                   | -248                    | -384     | -11.1%                 | -17.1%   | 2059         | 2052 |
| 9500       | 1595                        | 1347                 | 1245                   | -248                    | -350     | -15.5%                 | -22.0%   | 1449         | 1370 | 2251                           | 2003                 | 1866                   | -248                    | -385     | -11.0%                 | -17.1%   | 2063         | 2059 |
| 9550       | 1601                        | 1352                 | 1249                   | -249                    | -352     | -15.6%                 | -22.0%   | 1452         | 1375 | 2259                           | 2010                 | 1873                   | -249                    | -386     | -11.0%                 | -17.1%   | 2067         | 2066 |
| 9600       | 1607                        | 1356                 | 1253                   | -251                    | -354     | -15.6%                 | -22.0%   | 1454         | 1380 | 2266                           | 2017                 | 1880                   | -249                    | -386     | -11.0%                 | -17.0%   | 2070         | 2073 |
| 9650       | 1613                        | 1360                 | 1257                   | -253                    | -356     | -15.7%                 | -22.1%   | 1457         | 1384 | 2274                           | 2024                 | 1886                   | -250                    | -388     | -11.0%                 | -17.0%   | 2074         | 2080 |
| 9700       | 1619                        | 1364                 | 1261                   | -255                    | -358     | -15.7%                 | -22.1%   | 1460         | 1389 | 2281                           | 2031                 | 1893                   | -250                    | -388     | -11.0%                 | -17.0%   | 2077         | 2087 |
| 9750       | 1625                        | 1369                 | 1265                   | -256                    | -360     | -15.8%                 | -22.2%   | 1462         | 1394 | 2289                           | 2038                 | 1900                   | -251                    | -389     | -11.0%                 | -17.0%   | 2081         | 2095 |
| 9800       | 1631                        | 1373                 | 1269                   | -258                    | -362     | -15.8%                 | -22.2%   | 1465         | 1398 | 2296                           | 2045                 | 1906                   | -251                    | -390     | -10.9%                 | -17.0%   | 2085         | 2102 |
| 9850       | 1637                        | 1377                 | 1273                   | -260                    | -364     | -15.9%                 | -22.3%   | 1467         | 1403 | 2304                           | 2052                 | 1913                   | -252                    | -391     | -10.9%                 | -17.0%   | 2088         | 2109 |
| 9900       | 1643                        | 1382                 | 1277                   | -261                    | -366     | -15.9%                 | -22.3%   | 1470         | 1408 | 2311                           | 2059                 | 1919                   | -252                    | -392     | -10.9%                 | -16.9%   | 2092         | 2116 |
| 9950       | 1648                        | 1386                 | 1281                   | -262                    | -367     | -15.9%                 | -22.3%   | 1473         | 1412 | 2319                           | 2066                 | 1926                   | -253                    | -393     | -10.9%                 | -17.0%   | 2095         | 2123 |
| 10000      | 1654                        | 1390                 | 1285                   | -264                    | -369     | -16.0%                 | -22.3%   | 1475         | 1417 | 2326                           | 2074                 | 1933                   | -252                    | -393     | -10.9%                 | -16.9%   | 2099         | 2130 |
| 10050      | 1660                        | 1394                 | 1289                   | -266                    | -371     | -16.0%                 | -22.4%   | 1478         | 1422 | 2333                           | 2081                 | 1939                   | -252                    | -394     | -10.8%                 | -16.9%   | 2103         | 2137 |
| 10100      | 1666                        | 1400                 | 1293                   | -266                    | -373     | -16.0%                 | -22.4%   | 1480         | 1426 | 2341                           | 2088                 | 1946                   | -253                    | -395     | -10.8%                 | -16.9%   | 2106         | 2145 |
| 10150      | 1672                        | 1405                 | 1298                   | -267                    | -374     | -16.0%                 | -22.3%   | 1483         | 1431 | 2348                           | 2095                 | 1952                   | -253                    | -396     | -10.8%                 | -16.8%   | 2110         | 2152 |
| 10200      | 1678                        | 1411                 | 1303                   | -267                    | -375     | -15.9%                 | -22.3%   | 1486         | 1435 | 2355                           | 2103                 | 1959                   | -252                    | -396     | -10.7%                 | -16.8%   | 2113         | 2157 |
| 10250      | 1684                        | 1416                 | 1308                   | -268                    | -376     | -15.9%                 | -22.3%   | 1488         | 1438 | 2363                           | 2110                 | 1966                   | -253                    | -397     | -10.7%                 | -16.8%   | 2117         | 2162 |
| 10300      | 1690                        | 1422                 | 1313                   | -268                    | -377     | -15.9%                 | -22.3%   | 1491         | 1442 | 2370                           | 2117                 | 1972                   | -253                    | -398     | -10.7%                 | -16.8%   | 2121         | 2168 |
| 10350      | 1696                        | 1427                 | 1318                   | -269                    | -378     | -15.9%                 | -22.3%   | 1496         | 1446 | 2377                           | 2125                 | 1979                   | -252                    | -398     | -10.6%                 | -16.7%   | 2127         | 2173 |
| 10400      | 1701                        | 1432                 | 1323                   | -269                    | -378     | -15.8%                 | -22.2%   | 1500         | 1450 | 2385                           | 2132                 | 1986                   | -253                    | -399     | -10.6%                 | -16.7%   | 2133         | 2178 |
| 10450      | 1707                        | 1438                 | 1328                   | -269                    | -379     | -15.8%                 | -22.2%   | 1504         | 1453 | 2392                           | 2139                 | 1993                   | -253                    | -399     | -10.6%                 | -16.7%   | 2139         | 2183 |

Working Draft: Italized numbers are adjusted for basic subsistence limitation.

| Net Income | Table Amounts for One Child |                      |                        |                         |          |                        |          |              |      | Table Amounts for Two Children |                      |                        |                         |          |                        |          |              |      |
|------------|-----------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|------|--------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|------|
|            | Existing Nebraska           | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |      | Existing Nebraska              | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |      |
|            |                             | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY   |                                | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY   |
| 10500      | 1713                        | 1443                 | 1333                   | -270                    | -380     | -15.7%                 | -22.2%   | 1508         | 1457 | 2399                           | 2147                 | 1999                   | -252                    | -400     | -10.5%                 | -16.7%   | 2144         | 2188 |
| 10550      | 1719                        | 1449                 | 1338                   | -270                    | -381     | -15.7%                 | -22.2%   | 1513         | 1461 | 2406                           | 2154                 | 2006                   | -252                    | -400     | -10.5%                 | -16.6%   | 2150         | 2194 |
| 10600      | 1725                        | 1454                 | 1343                   | -271                    | -382     | -15.7%                 | -22.2%   | 1517         | 1465 | 2413                           | 2162                 | 2013                   | -251                    | -400     | -10.4%                 | -16.6%   | 2156         | 2199 |
| 10650      | 1731                        | 1460                 | 1348                   | -271                    | -383     | -15.7%                 | -22.1%   | 1521         | 1468 | 2421                           | 2169                 | 2019                   | -252                    | -402     | -10.4%                 | -16.6%   | 2162         | 2204 |
| 10700      | 1736                        | 1465                 | 1353                   | -271                    | -383     | -15.6%                 | -22.1%   | 1526         | 1472 | 2428                           | 2176                 | 2026                   | -252                    | -402     | -10.4%                 | -16.6%   | 2168         | 2209 |
| 10750      | 1742                        | 1471                 | 1358                   | -271                    | -384     | -15.6%                 | -22.1%   | 1530         | 1476 | 2435                           | 2184                 | 2033                   | -251                    | -402     | -10.3%                 | -16.5%   | 2173         | 2214 |
| 10800      | 1748                        | 1476                 | 1363                   | -272                    | -385     | -15.6%                 | -22.1%   | 1534         | 1480 | 2442                           | 2191                 | 2039                   | -251                    | -403     | -10.3%                 | -16.5%   | 2179         | 2220 |
| 10850      | 1754                        | 1482                 | 1367                   | -272                    | -387     | -15.5%                 | -22.0%   | 1538         | 1483 | 2449                           | 2198                 | 2046                   | -251                    | -403     | -10.2%                 | -16.5%   | 2185         | 2225 |
| 10900      | 1759                        | 1487                 | 1372                   | -272                    | -387     | -15.5%                 | -22.0%   | 1543         | 1487 | 2456                           | 2206                 | 2053                   | -250                    | -403     | -10.2%                 | -16.4%   | 2191         | 2230 |
| 10950      | 1765                        | 1491                 | 1376                   | -274                    | -389     | -15.5%                 | -22.0%   | 1547         | 1491 | 2463                           | 2212                 | 2058                   | -251                    | -405     | -10.2%                 | -16.4%   | 2197         | 2235 |
| 11000      | 1771                        | 1494                 | 1378                   | -277                    | -393     | -15.7%                 | -22.2%   | 1551         | 1495 | 2470                           | 2215                 | 2061                   | -255                    | -409     | -10.3%                 | -16.6%   | 2202         | 2240 |
| 11050      | 1777                        | 1496                 | 1380                   | -281                    | -397     | -15.8%                 | -22.3%   | 1556         | 1498 | 2477                           | 2219                 | 2064                   | -258                    | -413     | -10.4%                 | -16.7%   | 2208         | 2246 |
| 11100      | 1782                        | 1498                 | 1383                   | -284                    | -399     | -15.9%                 | -22.4%   | 1560         | 1502 | 2484                           | 2222                 | 2068                   | -262                    | -416     | -10.5%                 | -16.8%   | 2214         | 2251 |
| 11150      | 1788                        | 1501                 | 1385                   | -287                    | -403     | -16.1%                 | -22.6%   | 1564         | 1506 | 2491                           | 2226                 | 2071                   | -265                    | -420     | -10.6%                 | -16.9%   | 2220         | 2256 |
| 11200      | 1794                        | 1503                 | 1387                   | -291                    | -407     | -16.2%                 | -22.7%   | 1569         | 1510 | 2498                           | 2229                 | 2074                   | -269                    | -424     | -10.8%                 | -17.0%   | 2226         | 2261 |
| 11250      | 1800                        | 1505                 | 1389                   | -295                    | -411     | -16.4%                 | -22.8%   | 1573         | 1513 | 2505                           | 2233                 | 2077                   | -272                    | -428     | -10.9%                 | -17.1%   | 2232         | 2266 |
| 11300      | 1805                        | 1507                 | 1391                   | -298                    | -414     | -16.5%                 | -22.9%   | 1577         | 1517 | 2512                           | 2237                 | 2081                   | -275                    | -431     | -11.0%                 | -17.2%   | 2237         | 2272 |
| 11350      | 1811                        | 1510                 | 1393                   | -301                    | -418     | -16.6%                 | -23.1%   | 1581         | 1521 | 2519                           | 2240                 | 2084                   | -279                    | -435     | -11.1%                 | -17.3%   | 2243         | 2277 |
| 11400      | 1817                        | 1512                 | 1395                   | -305                    | -422     | -16.8%                 | -23.2%   | 1586         | 1525 | 2526                           | 2244                 | 2087                   | -282                    | -439     | -11.2%                 | -17.4%   | 2249         | 2282 |
| 11450      | 1822                        | 1514                 | 1397                   | -308                    | -425     | -16.9%                 | -23.3%   | 1590         | 1528 | 2533                           | 2247                 | 2090                   | -286                    | -443     | -11.3%                 | -17.5%   | 2255         | 2287 |
| 11500      | 1828                        | 1517                 | 1399                   | -311                    | -429     | -17.0%                 | -23.4%   | 1594         | 1532 | 2540                           | 2251                 | 2093                   | -289                    | -447     | -11.4%                 | -17.6%   | 2261         | 2292 |
| 11550      | 1834                        | 1519                 | 1401                   | -315                    | -433     | -17.2%                 | -23.6%   | 1599         | 1536 | 2547                           | 2254                 | 2097                   | -293                    | -450     | -11.5%                 | -17.7%   | 2267         | 2298 |
| 11600      | 1839                        | 1521                 | 1404                   | -318                    | -435     | -17.3%                 | -23.7%   | 1604         | 1540 | 2553                           | 2258                 | 2100                   | -295                    | -453     | -11.6%                 | -17.7%   | 2274         | 2303 |
| 11650      | 1845                        | 1524                 | 1406                   | -321                    | -439     | -17.4%                 | -23.8%   | 1608         | 1543 | 2560                           | 2262                 | 2103                   | -298                    | -457     | -11.7%                 | -17.8%   | 2281         | 2308 |
| 11700      | 1851                        | 1526                 | 1408                   | -325                    | -443     | -17.6%                 | -23.9%   | 1613         | 1547 | 2567                           | 2265                 | 2106                   | -302                    | -461     | -11.8%                 | -17.9%   | 2287         | 2313 |
| 11750      | 1856                        | 1528                 | 1410                   | -328                    | -446     | -17.7%                 | -24.0%   | 1618         | 1551 | 2574                           | 2269                 | 2110                   | -305                    | -464     | -11.9%                 | -18.0%   | 2294         | 2318 |
| 11800      | 1862                        | 1531                 | 1412                   | -331                    | -450     | -17.8%                 | -24.2%   | 1623         | 1555 | 2580                           | 2272                 | 2113                   | -308                    | -467     | -11.9%                 | -18.1%   | 2301         | 2324 |
| 11850      | 1868                        | 1533                 | 1414                   | -335                    | -454     | -17.9%                 | -24.3%   | 1627         | 1558 | 2587                           | 2276                 | 2116                   | -311                    | -471     | -12.0%                 | -18.2%   | 2308         | 2329 |
| 11900      | 1873                        | 1535                 | 1416                   | -338                    | -457     | -18.0%                 | -24.4%   | 1632         | 1562 | 2594                           | 2279                 | 2119                   | -315                    | -475     | -12.1%                 | -18.3%   | 2314         | 2334 |
| 11950      | 1879                        | 1538                 | 1418                   | -341                    | -461     | -18.2%                 | -24.5%   | 1637         | 1566 | 2601                           | 2283                 | 2123                   | -318                    | -478     | -12.2%                 | -18.4%   | 2321         | 2339 |
| 12000      | 1884                        | 1540                 | 1420                   | -344                    | -464     | -18.3%                 | -24.6%   | 1642         | 1570 | 2607                           | 2287                 | 2126                   | -320                    | -481     | -12.3%                 | -18.5%   | 2328         | 2344 |
| 12050      | 1890                        | 1542                 | 1422                   | -348                    | -468     | -18.4%                 | -24.7%   | 1646         | 1573 | 2614                           | 2290                 | 2129                   | -324                    | -485     | -12.4%                 | -18.6%   | 2335         | 2350 |
| 12100      | 1895                        | 1545                 | 1425                   | -350                    | -470     | -18.5%                 | -24.8%   | 1651         | 1577 | 2620                           | 2294                 | 2132                   | -326                    | -488     | -12.5%                 | -18.6%   | 2341         | 2355 |
| 12150      | 1901                        | 1547                 | 1427                   | -354                    | -474     | -18.6%                 | -25.0%   | 1656         | 1581 | 2627                           | 2297                 | 2135                   | -330                    | -492     | -12.6%                 | -18.7%   | 2348         | 2360 |
| 12200      | 1907                        | 1549                 | 1429                   | -358                    | -478     | -18.8%                 | -25.1%   | 1661         | 1585 | 2634                           | 2301                 | 2139                   | -333                    | -495     | -12.6%                 | -18.8%   | 2355         | 2365 |
| 12250      | 1912                        | 1552                 | 1431                   | -360                    | -481     | -18.8%                 | -25.2%   | 1665         | 1588 | 2640                           | 2305                 | 2142                   | -335                    | -498     | -12.7%                 | -18.9%   | 2362         | 2370 |
| 12300      | 1918                        | 1556                 | 1434                   | -362                    | -484     | -18.9%                 | -25.2%   | 1670         | 1592 | 2647                           | 2310                 | 2147                   | -337                    | -500     | -12.7%                 | -18.9%   | 2368         | 2376 |
| 12350      | 1923                        | 1559                 | 1438                   | -364                    | -485     | -18.9%                 | -25.2%   | 1675         | 1596 | 2653                           | 2315                 | 2151                   | -338                    | -502     | -12.8%                 | -18.9%   | 2375         | 2381 |
| 12400      | 1929                        | 1563                 | 1441                   | -366                    | -488     | -19.0%                 | -25.3%   | 1680         | 1600 | 2660                           | 2320                 | 2156                   | -340                    | -504     | -12.8%                 | -19.0%   | 2382         | 2386 |
| 12450      | 1934                        | 1566                 | 1444                   | -368                    | -490     | -19.0%                 | -25.3%   | 1684         | 1603 | 2666                           | 2324                 | 2160                   | -342                    | -506     | -12.8%                 | -19.0%   | 2389         | 2391 |
| 12500      | 1940                        | 1570                 | 1448                   | -370                    | -492     | -19.1%                 | -25.4%   | 1689         | 1607 | 2673                           | 2329                 | 2165                   | -344                    | -508     | -12.9%                 | -19.0%   | 2395         | 2396 |
| 12550      | 1945                        | 1574                 | 1451                   | -371                    | -494     | -19.1%                 | -25.4%   | 1694         | 1611 | 2679                           | 2334                 | 2170                   | -345                    | -509     | -12.9%                 | -19.0%   | 2402         | 2402 |
| 12600      | 1951                        | 1577                 | 1455                   | -374                    | -496     | -19.1%                 | -25.4%   | 1699         | 1615 | 2686                           | 2339                 | 2174                   | -347                    | -512     | -12.9%                 | -19.1%   | 2409         | 2407 |
| 12650      | 1956                        | 1581                 | 1458                   | -375                    | -498     | -19.2%                 | -25.5%   | 1703         | 1618 | 2692                           | 2344                 | 2179                   | -348                    | -513     | -12.9%                 | -19.1%   | 2416         | 2412 |
| 12700      | 1961                        | 1585                 | 1461                   | -376                    | -500     | -19.2%                 | -25.5%   | 1708         | 1622 | 2698                           | 2349                 | 2183                   | -349                    | -515     | -12.9%                 | -19.1%   | 2422         | 2417 |
| 12750      | 1967                        | 1588                 | 1465                   | -379                    | -502     | -19.2%                 | -25.5%   | 1713         | 1626 | 2705                           | 2354                 | 2188                   | -351                    | -517     | -13.0%                 | -19.1%   | 2429         | 2422 |
| 12800      | 1972                        | 1592                 | 1468                   | -380                    | -504     | -19.3%                 | -25.6%   | 1718         | 1630 | 2711                           | 2359                 | 2193                   | -352                    | -518     | -13.0%                 | -19.1%   | 2436         | 2428 |
| 12850      | 1978                        | 1596                 | 1471                   | -382                    | -507     | -19.3%                 | -25.6%   | 1722         | 1633 | 2717                           | 2364                 | 2197                   | -353                    | -520     | -13.0%                 | -19.1%   | 2443         | 2433 |
| 12900      | 1983                        | 1599                 | 1475                   | -384                    | -508     | -19.3%                 | -25.6%   | 1727         | 1637 | 2724                           | 2369                 | 2202                   | -355                    | -522     | -13.0%                 | -19.2%   | 2450         | 2438 |
| 12950      | 1989                        | 1603                 | 1478                   | -386                    | -511     | -19.4%                 | -25.7%   | 1732         | 1641 | 2730                           | 2374                 | 2207                   | -356                    | -523     | -13.0%                 | -19.2%   | 2456         | 2443 |

Working Draft: Italized numbers are adjusted for basic subsistence limitation.

| Net Income | Table Amounts for One Child |                      |                        |                         |          |                        |          |              |      | Table Amounts for Two Children |                      |                        |                         |          |                        |          |              |      |
|------------|-----------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|------|--------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|------|
|            | Existing Nebraska           | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |      | Existing Nebraska              | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |      |
|            |                             | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY   |                                | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY   |
| 13000      | 1994                        | 1607                 | 1481                   | -387                    | -513     | -19.4%                 | -25.7%   | 1737         | 1644 | 2736                           | 2379                 | 2211                   | -357                    | -525     | -13.1%                 | -19.2%   | 2463         | 2447 |
| 13050      | 1999                        | 1610                 | 1485                   | -389                    | -514     | -19.4%                 | -25.7%   | 1741         | 1647 | 2742                           | 2384                 | 2216                   | -358                    | -526     | -13.1%                 | -19.2%   | 2470         | 2452 |
| 13100      | 2005                        | 1614                 | 1488                   | -391                    | -517     | -19.5%                 | -25.8%   | 1746         | 1650 | 2748                           | 2389                 | 2220                   | -359                    | -528     | -13.1%                 | -19.2%   | 2477         | 2457 |
| 13150      | 2010                        | 1618                 | 1492                   | -392                    | -518     | -19.5%                 | -25.8%   | 1751         | 1653 | 2755                           | 2394                 | 2225                   | -361                    | -530     | -13.1%                 | -19.2%   | 2483         | 2462 |
| 13200      | 2015                        | 1621                 | 1495                   | -394                    | -520     | -19.5%                 | -25.8%   | 1756         | 1656 | 2761                           | 2399                 | 2230                   | -362                    | -531     | -13.1%                 | -19.2%   | 2490         | 2466 |
| 13250      | 2021                        | 1625                 | 1498                   | -396                    | -523     | -19.6%                 | -25.9%   | 1760         | 1659 | 2767                           | 2404                 | 2234                   | -363                    | -533     | -13.1%                 | -19.3%   | 2497         | 2471 |
| 13300      | 2026                        | 1629                 | 1502                   | -397                    | -524     | -19.6%                 | -25.9%   | 1765         | 1662 | 2773                           | 2409                 | 2239                   | -364                    | -534     | -13.1%                 | -19.3%   | 2504         | 2476 |
| 13350      | 2031                        | 1632                 | 1505                   | -399                    | -526     | -19.6%                 | -25.9%   | 1770         | 1665 | 2779                           | 2414                 | 2243                   | -365                    | -536     | -13.1%                 | -19.3%   | 2510         | 2481 |
| 13400      | 2037                        | 1636                 | 1508                   | -401                    | -529     | -19.7%                 | -26.0%   | 1775         | 1667 | 2785                           | 2419                 | 2248                   | -366                    | -537     | -13.2%                 | -19.3%   | 2517         | 2485 |
| 13450      | 2042                        | 1640                 | 1512                   | -402                    | -530     | -19.7%                 | -26.0%   | 1779         | 1670 | 2791                           | 2423                 | 2253                   | -368                    | -538     | -13.2%                 | -19.3%   | 2524         | 2490 |
| 13500      | 2047                        | 1643                 | 1515                   | -404                    | -532     | -19.7%                 | -26.0%   | 1783         | 1673 | 2797                           | 2428                 | 2257                   | -369                    | -540     | -13.2%                 | -19.3%   | 2529         | 2495 |
| 13550      | 2052                        | 1647                 | 1518                   | -405                    | -534     | -19.7%                 | -26.0%   | 1787         | 1676 | 2803                           | 2433                 | 2262                   | -370                    | -541     | -13.2%                 | -19.3%   | 2534         | 2500 |
| 13600      | 2058                        | 1651                 | 1522                   | -407                    | -536     | -19.8%                 | -26.1%   | 1790         | 1679 | 2809                           | 2438                 | 2266                   | -371                    | -543     | -13.2%                 | -19.3%   | 2539         | 2504 |
| 13650      | 2063                        | 1654                 | 1525                   | -409                    | -538     | -19.8%                 | -26.1%   | 1794         | 1682 | 2815                           | 2443                 | 2271                   | -372                    | -544     | -13.2%                 | -19.3%   | 2544         | 2509 |
| 13700      | 2068                        | 1658                 | 1529                   | -410                    | -539     | -19.8%                 | -26.1%   | 1797         | 1685 | 2821                           | 2448                 | 2276                   | -373                    | -545     | -13.2%                 | -19.3%   | 2549         | 2514 |
| 13750      | 2073                        | 1662                 | 1532                   | -411                    | -541     | -19.8%                 | -26.1%   | 1801         | 1688 | 2827                           | 2453                 | 2280                   | -374                    | -547     | -13.2%                 | -19.3%   | 2554         | 2519 |
| 13800      | 2079                        | 1665                 | 1535                   | -414                    | -544     | -19.9%                 | -26.2%   | 1804         | 1691 | 2833                           | 2458                 | 2285                   | -375                    | -548     | -13.2%                 | -19.4%   | 2558         | 2523 |
| 13850      | 2084                        | 1669                 | 1539                   | -415                    | -545     | -19.9%                 | -26.2%   | 1808         | 1694 | 2839                           | 2463                 | 2289                   | -376                    | -550     | -13.2%                 | -19.4%   | 2563         | 2528 |
| 13900      | 2089                        | 1672                 | 1542                   | -417                    | -547     | -19.9%                 | -26.2%   | 1812         | 1697 | 2845                           | 2468                 | 2294                   | -377                    | -551     | -13.2%                 | -19.4%   | 2568         | 2533 |
| 13950      | 2094                        | 1676                 | 1545                   | -418                    | -549     | -20.0%                 | -26.2%   | 1815         | 1700 | 2850                           | 2473                 | 2299                   | -377                    | -551     | -13.2%                 | -19.3%   | 2573         | 2538 |
| 14000      | 2099                        | 1680                 | 1549                   | -419                    | -550     | -20.0%                 | -26.2%   | 1819         | 1703 | 2856                           | 2478                 | 2303                   | -378                    | -553     | -13.2%                 | -19.4%   | 2578         | 2542 |
| 14050      | 2105                        | 1683                 | 1552                   | -422                    | -553     | -20.0%                 | -26.3%   | 1822         | 1706 | 2862                           | 2483                 | 2308                   | -379                    | -554     | -13.2%                 | -19.4%   | 2583         | 2547 |
| 14100      | 2110                        | 1687                 | 1555                   | -423                    | -555     | -20.0%                 | -26.3%   | 1826         | 1709 | 2868                           | 2488                 | 2312                   | -380                    | -556     | -13.3%                 | -19.4%   | 2588         | 2552 |
| 14150      | 2115                        | 1691                 | 1559                   | -424                    | -556     | -20.1%                 | -26.3%   | 1829         | 1712 | 2873                           | 2493                 | 2317                   | -380                    | -556     | -13.2%                 | -19.4%   | 2593         | 2557 |
| 14200      | 2120                        | 1694                 | 1562                   | -426                    | -558     | -20.1%                 | -26.3%   | 1833         | 1715 | 2879                           | 2498                 | 2322                   | -381                    | -557     | -13.2%                 | -19.4%   | 2598         | 2561 |
| 14250      | 2125                        | 1698                 | 1565                   | -427                    | -560     | -20.1%                 | -26.3%   | 1836         | 1718 | 2885                           | 2503                 | 2326                   | -382                    | -559     | -13.2%                 | -19.4%   | 2603         | 2566 |
| 14300      | 2130                        | 1701                 | 1568                   | -429                    | -562     | -20.1%                 | -26.4%   | 1840         | 1721 | 2890                           | 2508                 | 2331                   | -382                    | -559     | -13.2%                 | -19.4%   | 2608         | 2571 |
| 14350      | 2135                        | 1704                 | 1571                   | -431                    | -564     | -20.2%                 | -26.4%   | 1844         | 1724 | 2896                           | 2513                 | 2335                   | -383                    | -561     | -13.2%                 | -19.4%   | 2612         | 2576 |
| 14400      | 2141                        | 1707                 | 1574                   | -434                    | -567     | -20.3%                 | -26.5%   | 1847         | 1726 | 2902                           | 2518                 | 2340                   | -384                    | -562     | -13.2%                 | -19.4%   | 2617         | 2580 |
| 14450      | 2146                        | 1710                 | 1576                   | -436                    | -570     | -20.3%                 | -26.5%   | 1851         | 1729 | 2907                           | 2523                 | 2344                   | -384                    | -563     | -13.2%                 | -19.4%   | 2622         | 2585 |
| 14500      | 2151                        | 1713                 | 1579                   | -438                    | -572     | -20.3%                 | -26.6%   | 1854         | 1732 | 2913                           | 2528                 | 2349                   | -385                    | -564     | -13.2%                 | -19.4%   | 2627         | 2590 |
| 14550      | 2156                        | 1717                 | 1582                   | -439                    | -574     | -20.4%                 | -26.6%   | 1858         | 1735 | 2918                           | 2533                 | 2353                   | -385                    | -565     | -13.2%                 | -19.3%   | 2632         | 2595 |
| 14600      | 2161                        | 1720                 | 1585                   | -441                    | -576     | -20.4%                 | -26.7%   | 1861         | 1738 | 2924                           | 2538                 | 2358                   | -386                    | -566     | -13.2%                 | -19.4%   | 2637         | 2599 |
| 14650      | 2166                        | 1723                 | 1588                   | -443                    | -578     | -20.5%                 | -26.7%   | 1865         | 1741 | 2929                           | 2543                 | 2363                   | -386                    | -566     | -13.2%                 | -19.3%   | 2642         | 2604 |
| 14700      | 2171                        | 1726                 | 1591                   | -445                    | -580     | -20.5%                 | -26.7%   | 1868         | 1744 | 2935                           | 2549                 | 2367                   | -386                    | -568     | -13.2%                 | -19.4%   | 2647         | 2609 |
| 14750      | 2176                        | 1729                 | 1593                   | -447                    | -583     | -20.5%                 | -26.8%   | 1872         | 1747 | 2940                           | 2554                 | 2372                   | -386                    | -568     | -13.1%                 | -19.3%   | 2652         | 2614 |
| 14800      | 2181                        | 1732                 | 1596                   | -449                    | -585     | -20.6%                 | -26.8%   | 1876         | 1750 | 2945                           | 2559                 | 2376                   | -386                    | -569     | -13.1%                 | -19.3%   | 2657         | 2618 |
| 14850      | 2186                        | 1735                 | 1599                   | -451                    | -587     | -20.6%                 | -26.9%   | 1879         | 1753 | 2951                           | 2564                 | 2381                   | -387                    | -570     | -13.1%                 | -19.3%   | 2661         | 2623 |
| 14900      | 2191                        | 1739                 | 1602                   | -452                    | -589     | -20.7%                 | -26.9%   | 1883         | 1756 | 2956                           | 2569                 | 2385                   | -387                    | -571     | -13.1%                 | -19.3%   | 2666         | 2628 |
| 14950      | 2196                        | 1742                 | 1605                   | -454                    | -591     | -20.7%                 | -26.9%   | 1886         | 1759 | 2961                           | 2574                 | 2390                   | -387                    | -571     | -13.1%                 | -19.3%   | 2671         | 2633 |
| 15000      | 2201                        | 1745                 | 1607                   | -456                    | -594     | -20.7%                 | -27.0%   | 1890         | 1762 | 2967                           | 2579                 | 2394                   | -388                    | -573     | -13.1%                 | -19.3%   | 2676         | 2637 |
| 15050      |                             | 1748                 | 1610                   |                         |          |                        |          | 1893         | 1765 |                                | 2584                 | 2399                   |                         |          |                        |          | 2681         | 2642 |
| 15100      |                             | 1751                 | 1613                   |                         |          |                        |          | 1897         | 1768 |                                | 2589                 | 2403                   |                         |          |                        |          | 2686         | 2647 |
| 15150      |                             | 1754                 | 1616                   |                         |          |                        |          | 1900         | 1771 |                                | 2594                 | 2408                   |                         |          |                        |          | 2691         | 2652 |
| 15200      |                             | 1757                 | 1619                   |                         |          |                        |          | 1904         | 1774 |                                | 2599                 | 2413                   |                         |          |                        |          | 2696         | 2656 |
| 15250      |                             | 1761                 | 1621                   |                         |          |                        |          | 1907         | 1777 |                                | 2604                 | 2417                   |                         |          |                        |          | 2701         | 2661 |
| 15300      |                             | 1764                 | 1624                   |                         |          |                        |          | 1911         | 1780 |                                | 2610                 | 2422                   |                         |          |                        |          | 2706         | 2666 |
| 15350      |                             | 1767                 | 1627                   |                         |          |                        |          | 1915         | 1783 |                                | 2615                 | 2426                   |                         |          |                        |          | 2710         | 2671 |
| 15400      |                             | 1770                 | 1630                   |                         |          |                        |          | 1918         | 1785 |                                | 2620                 | 2431                   |                         |          |                        |          | 2715         | 2675 |
| 15450      |                             | 1773                 | 1633                   |                         |          |                        |          | 1922         | 1788 |                                | 2625                 | 2435                   |                         |          |                        |          | 2720         | 2680 |

Working Draft: Italized numbers are adjusted for basic subsistence limitation.

| Net Income | Table Amounts for One Child |                      |                        |                         |          |                        |          |              | Table Amounts for Two Children |                   |                      |                        |                         |          |                        |          |              |      |      |
|------------|-----------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|--------------------------------|-------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|------|------|
|            | Existing Nebraska           | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |                                | Existing Nebraska | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |      |      |
|            |                             | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY                             |                   | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY   |      |
| 15500      |                             | 1776                 | 1636                   |                         |          |                        |          | 1925         | 1791                           |                   |                      | 2630                   | 2440                    |          |                        |          |              | 2725 | 2685 |
| 15550      |                             | 1779                 | 1638                   |                         |          |                        |          | 1929         | 1794                           |                   |                      | 2635                   | 2444                    |          |                        |          |              | 2730 | 2690 |
| 15600      |                             | 1783                 | 1641                   |                         |          |                        |          | 1932         | 1797                           |                   |                      | 2640                   | 2449                    |          |                        |          |              | 2735 | 2694 |
| 15650      |                             | 1786                 | 1644                   |                         |          |                        |          | 1936         | 1800                           |                   |                      | 2645                   | 2454                    |          |                        |          |              | 2740 | 2699 |
| 15700      |                             | 1789                 | 1647                   |                         |          |                        |          | 1939         | 1803                           |                   |                      | 2650                   | 2458                    |          |                        |          |              | 2745 | 2704 |
| 15750      |                             | 1792                 | 1650                   |                         |          |                        |          | 1943         | 1806                           |                   |                      | 2655                   | 2463                    |          |                        |          |              | 2750 | 2709 |
| 15800      |                             | 1795                 | 1652                   |                         |          |                        |          | 1947         | 1809                           |                   |                      | 2660                   | 2467                    |          |                        |          |              | 2755 | 2713 |
| 15850      |                             | 1798                 | 1655                   |                         |          |                        |          | 1950         | 1812                           |                   |                      | 2665                   | 2472                    |          |                        |          |              | 2760 | 2718 |
| 15900      |                             | 1801                 | 1658                   |                         |          |                        |          | 1954         | 1815                           |                   |                      | 2671                   | 2476                    |          |                        |          |              | 2764 | 2723 |
| 15950      |                             | 1805                 | 1661                   |                         |          |                        |          | 1957         | 1818                           |                   |                      | 2676                   | 2481                    |          |                        |          |              | 2769 | 2728 |
| 16000      |                             | 1808                 | 1664                   |                         |          |                        |          | 1961         | 1821                           |                   |                      | 2681                   | 2485                    |          |                        |          |              | 2774 | 2732 |
| 16050      |                             | 1811                 | 1667                   |                         |          |                        |          | 1964         | 1824                           |                   |                      | 2686                   | 2490                    |          |                        |          |              | 2779 | 2737 |
| 16100      |                             | 1814                 | 1669                   |                         |          |                        |          | 1968         | 1827                           |                   |                      | 2691                   | 2494                    |          |                        |          |              | 2784 | 2742 |
| 16150      |                             | 1817                 | 1672                   |                         |          |                        |          | 1971         | 1830                           |                   |                      | 2696                   | 2499                    |          |                        |          |              | 2789 | 2747 |
| 16200      |                             | 1820                 | 1675                   |                         |          |                        |          | 1975         | 1833                           |                   |                      | 2701                   | 2504                    |          |                        |          |              | 2794 | 2751 |
| 16250      |                             | 1823                 | 1678                   |                         |          |                        |          | 1978         | 1836                           |                   |                      | 2706                   | 2508                    |          |                        |          |              | 2799 | 2756 |
| 16300      |                             | 1827                 | 1681                   |                         |          |                        |          | 1982         | 1839                           |                   |                      | 2711                   | 2513                    |          |                        |          |              | 2804 | 2761 |
| 16350      |                             | 1830                 | 1683                   |                         |          |                        |          | 1986         | 1842                           |                   |                      | 2716                   | 2517                    |          |                        |          |              | 2809 | 2766 |
| 16400      |                             | 1833                 | 1686                   |                         |          |                        |          | 1989         | 1844                           |                   |                      | 2721                   | 2522                    |          |                        |          |              | 2813 | 2770 |
| 16450      |                             | 1836                 | 1689                   |                         |          |                        |          | 1993         | 1847                           |                   |                      | 2726                   | 2526                    |          |                        |          |              | 2818 | 2775 |
| 16500      |                             | 1839                 | 1692                   |                         |          |                        |          | 1996         | 1850                           |                   |                      | 2732                   | 2531                    |          |                        |          |              | 2823 | 2780 |
| 16550      |                             | 1842                 | 1695                   |                         |          |                        |          |              |                                |                   |                      | 2737                   | 2535                    |          |                        |          |              |      |      |
| 16600      |                             | 1845                 | 1698                   |                         |          |                        |          |              |                                |                   |                      | 2742                   | 2540                    |          |                        |          |              |      |      |
| 16650      |                             | 1849                 | 1700                   |                         |          |                        |          |              |                                |                   |                      | 2747                   | 2544                    |          |                        |          |              |      |      |
| 16700      |                             | 1852                 | 1703                   |                         |          |                        |          |              |                                |                   |                      | 2752                   | 2549                    |          |                        |          |              |      |      |
| 16750      |                             | 1855                 | 1706                   |                         |          |                        |          |              |                                |                   |                      | 2757                   | 2554                    |          |                        |          |              |      |      |
| 16800      |                             | 1858                 | 1709                   |                         |          |                        |          |              |                                |                   |                      | 2762                   | 2558                    |          |                        |          |              |      |      |
| 16850      |                             | 1861                 | 1712                   |                         |          |                        |          |              |                                |                   |                      | 2767                   | 2563                    |          |                        |          |              |      |      |
| 16900      |                             | 1864                 | 1714                   |                         |          |                        |          |              |                                |                   |                      | 2772                   | 2567                    |          |                        |          |              |      |      |
| 16950      |                             | 1867                 | 1717                   |                         |          |                        |          |              |                                |                   |                      | 2777                   | 2572                    |          |                        |          |              |      |      |
| 17000      |                             | 1871                 | 1720                   |                         |          |                        |          |              |                                |                   |                      | 2782                   | 2576                    |          |                        |          |              |      |      |
| 17050      |                             | 1874                 | 1723                   |                         |          |                        |          |              |                                |                   |                      | 2788                   | 2581                    |          |                        |          |              |      |      |
| 17100      |                             | 1877                 | 1726                   |                         |          |                        |          |              |                                |                   |                      | 2793                   | 2585                    |          |                        |          |              |      |      |
| 17150      |                             | 1880                 | 1729                   |                         |          |                        |          |              |                                |                   |                      | 2798                   | 2590                    |          |                        |          |              |      |      |
| 17200      |                             | 1883                 | 1731                   |                         |          |                        |          |              |                                |                   |                      | 2803                   | 2595                    |          |                        |          |              |      |      |
| 17250      |                             | 1886                 | 1734                   |                         |          |                        |          |              |                                |                   |                      | 2808                   | 2599                    |          |                        |          |              |      |      |
| 17300      |                             | 1889                 | 1737                   |                         |          |                        |          |              |                                |                   |                      | 2813                   | 2604                    |          |                        |          |              |      |      |
| 17350      |                             | 1893                 | 1740                   |                         |          |                        |          |              |                                |                   |                      | 2818                   | 2608                    |          |                        |          |              |      |      |
| 17400      |                             | 1896                 | 1743                   |                         |          |                        |          |              |                                |                   |                      | 2823                   | 2613                    |          |                        |          |              |      |      |
| 17450      |                             | 1899                 | 1745                   |                         |          |                        |          |              |                                |                   |                      | 2828                   | 2617                    |          |                        |          |              |      |      |
| 17500      |                             | 1902                 | 1748                   |                         |          |                        |          |              |                                |                   |                      | 2833                   | 2622                    |          |                        |          |              |      |      |
| 17550      |                             | 1905                 | 1751                   |                         |          |                        |          |              |                                |                   |                      | 2838                   | 2626                    |          |                        |          |              |      |      |
| 17600      |                             | 1908                 | 1754                   |                         |          |                        |          |              |                                |                   |                      | 2843                   | 2631                    |          |                        |          |              |      |      |
| 17650      |                             | 1911                 | 1757                   |                         |          |                        |          |              |                                |                   |                      | 2849                   | 2635                    |          |                        |          |              |      |      |
| 17700      |                             | 1915                 | 1760                   |                         |          |                        |          |              |                                |                   |                      | 2854                   | 2640                    |          |                        |          |              |      |      |
| 17750      |                             | 1918                 | 1762                   |                         |          |                        |          |              |                                |                   |                      | 2859                   | 2645                    |          |                        |          |              |      |      |
| 17800      |                             | 1921                 | 1765                   |                         |          |                        |          |              |                                |                   |                      | 2864                   | 2649                    |          |                        |          |              |      |      |
| 17850      |                             | 1924                 | 1768                   |                         |          |                        |          |              |                                |                   |                      | 2869                   | 2654                    |          |                        |          |              |      |      |
| 17900      |                             | 1927                 | 1771                   |                         |          |                        |          |              |                                |                   |                      | 2874                   | 2658                    |          |                        |          |              |      |      |
| 17950      |                             | 1930                 | 1774                   |                         |          |                        |          |              |                                |                   |                      | 2879                   | 2663                    |          |                        |          |              |      |      |

Working Draft: Italized numbers are adjusted for basic subsistence limitation.

| Net Income | Table Amounts for One Child |                      |                        |                         |          |                        |          |              | Table Amounts for Two Children |                   |                      |                        |                         |          |                        |          |              |    |
|------------|-----------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|--------------------------------|-------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|----|
|            | Existing Nebraska           | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |                                | Existing Nebraska | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |    |
|            |                             | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY                             |                   | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY |
| 18000      |                             | 1933                 | 1776                   |                         |          |                        |          |              |                                |                   | 2884                 | 2667                   |                         |          |                        |          |              |    |
| 18050      |                             | 1937                 | 1779                   |                         |          |                        |          |              |                                |                   | 2889                 | 2672                   |                         |          |                        |          |              |    |

Working Draft: Italized numbers are adjusted for basic subsistence limitation.

| Net Income | Table Amounts for Three Children |                      |                        |                         |          |                        |          |              |      | Table Amounts for Four Children |                      |                        |                         |          |                        |          |              |      |
|------------|----------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|------|---------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|------|
|            | Existing Nebraska                | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |      | Existing Nebraska               | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |      |
|            |                                  | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY   |                                 | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY   |
| 500        | 50                               | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 82           | 125  | 50                              | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 91           | 125  |
| 550        | 50                               | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 99           | 138  | 50                              | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 109          | 138  |
| 600        | 50                               | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 99           | 150  | 50                              | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 109          | 150  |
| 650        | 50                               | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 115          | 163  | 50                              | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 128          | 163  |
| 700        | 50                               | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 115          | 175  | 50                              | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 128          | 175  |
| 750        | 50                               | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 132          | 188  | 50                              | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 135          | 188  |
| 800        | 50                               | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 132          | 200  | 50                              | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 135          | 200  |
| 850        | 50                               | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 140          | 213  | 50                              | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 155          | 213  |
| 900        | 50                               | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 148          | 361  | 50                              | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 164          | 404  |
| 950        | 50                               | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 156          | 381  | 50                              | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 173          | 426  |
| 1000       | 230                              | 50                   | 50                     | -180                    | -180     | -78.3%                 | -78.3%   | 164          | 401  | 245                             | 50                   | 50                     | -195                    | -195     | -79.6%                 | -79.6%   | 182          | 448  |
| 1050       | 260                              | 71                   | 71                     | -189                    | -189     | -72.6%                 | -72.6%   | 173          | 420  | 278                             | 72                   | 72                     | -206                    | -206     | -74.1%                 | -74.1%   | 192          | 470  |
| 1100       | 290                              | 117                  | 117                    | -173                    | -173     | -59.6%                 | -59.6%   | 181          | 440  | 310                             | 119                  | 119                    | -191                    | -191     | -61.8%                 | -61.8%   | 201          | 492  |
| 1150       | 320                              | 163                  | 163                    | -157                    | -157     | -49.0%                 | -49.0%   | 189          | 460  | 343                             | 165                  | 165                    | -178                    | -178     | -51.9%                 | -51.9%   | 210          | 513  |
| 1200       | 350                              | 209                  | 209                    | -141                    | -141     | -40.2%                 | -40.2%   | 222          | 480  | 375                             | 212                  | 212                    | -163                    | -163     | -43.6%                 | -43.6%   | 242          | 535  |
| 1250       | 380                              | 255                  | 255                    | -125                    | -125     | -32.8%                 | -32.8%   | 254          | 499  | 408                             | 258                  | 258                    | -150                    | -150     | -36.7%                 | -36.7%   | 275          | 557  |
| 1300       | 410                              | 301                  | 301                    | -109                    | -109     | -26.5%                 | -26.5%   | 287          | 519  | 440                             | 305                  | 305                    | -135                    | -135     | -30.8%                 | -30.8%   | 307          | 579  |
| 1350       | 440                              | 347                  | 347                    | -93                     | -93      | -21.1%                 | -21.1%   | 319          | 539  | 473                             | 351                  | 351                    | -122                    | -122     | -25.8%                 | -25.8%   | 340          | 601  |
| 1400       | 470                              | 393                  | 393                    | -77                     | -77      | -16.3%                 | -16.3%   | 352          | 558  | 505                             | 398                  | 398                    | -107                    | -107     | -21.3%                 | -21.3%   | 372          | 623  |
| 1450       | 500                              | 439                  | 439                    | -61                     | -61      | -12.1%                 | -12.1%   | 384          | 578  | 538                             | 444                  | 444                    | -94                     | -94      | -17.5%                 | -17.5%   | 405          | 645  |
| 1500       | 530                              | 485                  | 485                    | -45                     | -45      | -8.4%                  | -8.4%    | 417          | 598  | 570                             | 491                  | 491                    | -79                     | -79      | -13.9%                 | -13.9%   | 437          | 667  |
| 1550       | 560                              | 531                  | 531                    | -29                     | -29      | -5.1%                  | -5.1%    | 449          | 617  | 603                             | 537                  | 537                    | -66                     | -66      | -10.9%                 | -10.9%   | 470          | 689  |
| 1600       | 590                              | 577                  | 577                    | -13                     | -13      | -2.2%                  | -2.2%    | 482          | 637  | 635                             | 584                  | 584                    | -51                     | -51      | -8.1%                  | -8.1%    | 502          | 711  |
| 1650       | 620                              | 623                  | 623                    | 3                       | 3        | 0.5%                   | 0.5%     | 514          | 657  | 668                             | 630                  | 630                    | -38                     | -38      | -5.7%                  | -5.7%    | 535          | 733  |
| 1700       | 650                              | 660                  | 669                    | 10                      | 19       | 1.5%                   | 3.0%     | 547          | 677  | 700                             | 677                  | 677                    | -23                     | -23      | -3.3%                  | -3.3%    | 567          | 755  |
| 1750       | 680                              | 679                  | 709                    | -1                      | 29       | -0.1%                  | 4.2%     | 579          | 696  | 733                             | 723                  | 723                    | -10                     | -10      | -1.4%                  | -1.4%    | 600          | 777  |
| 1800       | 710                              | 698                  | 729                    | -12                     | 19       | -1.6%                  | 2.7%     | 612          | 716  | 765                             | 770                  | 770                    | 5                       | 5        | 0.6%                   | 0.6%     | 632          | 799  |
| 1850       | 740                              | 718                  | 749                    | -22                     | 9        | -3.0%                  | 1.2%     | 644          | 736  | 798                             | 802                  | 816                    | 4                       | 18       | 0.5%                   | 2.3%     | 665          | 821  |
| 1900       | 770                              | 737                  | 769                    | -33                     | -1       | -4.3%                  | -0.1%    | 677          | 755  | 830                             | 823                  | 859                    | -7                      | 29       | -0.8%                  | 3.5%     | 697          | 843  |
| 1950       | 800                              | 756                  | 789                    | -44                     | -11      | -5.5%                  | -1.4%    | 709          | 775  | 863                             | 845                  | 881                    | -18                     | 18       | -2.1%                  | 2.1%     | 730          | 865  |
| 2000       | 830                              | 775                  | 809                    | -55                     | -21      | -6.6%                  | -2.5%    | 742          | 795  | 895                             | 866                  | 904                    | -29                     | 9        | -3.2%                  | 1.0%     | 762          | 887  |
| 2050       | 860                              | 795                  | 829                    | -65                     | -31      | -7.6%                  | -3.6%    | 774          | 814  | 928                             | 888                  | 926                    | -40                     | -2       | -4.3%                  | -0.2%    | 795          | 909  |
| 2100       | 888                              | 814                  | 850                    | -74                     | -38      | -8.3%                  | -4.3%    | 807          | 834  | 960                             | 909                  | 949                    | -51                     | -11      | -5.3%                  | -1.1%    | 827          | 931  |
| 2150       | 908                              | 833                  | 870                    | -75                     | -38      | -8.2%                  | -4.2%    | 839          | 854  | 993                             | 931                  | 972                    | -62                     | -21      | -6.3%                  | -2.1%    | 860          | 952  |
| 2200       | 929                              | 852                  | 890                    | -77                     | -39      | -8.2%                  | -4.2%    | 872          | 874  | 1025                            | 952                  | 994                    | -73                     | -31      | -7.1%                  | -3.0%    | 892          | 974  |
| 2250       | 951                              | 872                  | 910                    | -79                     | -41      | -8.3%                  | -4.3%    | 904          | 893  | 1058                            | 974                  | 1017                   | -84                     | -41      | -8.0%                  | -3.9%    | 925          | 996  |
| 2300       | 972                              | 891                  | 931                    | -81                     | -41      | -8.3%                  | -4.3%    | 937          | 913  | 1090                            | 995                  | 1039                   | -95                     | -51      | -8.7%                  | -4.6%    | 957          | 1018 |
| 2350       | 993                              | 910                  | 951                    | -83                     | -42      | -8.3%                  | -4.2%    | 969          | 933  | 1123                            | 1017                 | 1062                   | -106                    | -61      | -9.5%                  | -5.4%    | 990          | 1040 |
| 2400       | 1014                             | 929                  | 971                    | -85                     | -43      | -8.3%                  | -4.2%    | 1001         | 952  | 1155                            | 1038                 | 1085                   | -117                    | -70      | -10.1%                 | -6.1%    | ###          | 1062 |
| 2450       | 1036                             | 949                  | 988                    | -87                     | -48      | -8.4%                  | -4.7%    | 1021         | 972  | 1187                            | 1060                 | 1106                   | -127                    | -81      | -10.7%                 | -6.9%    | ###          | 1084 |
| 2500       | 1057                             | 968                  | 1004                   | -89                     | -53      | -8.4%                  | -5.0%    | 1041         | 992  | 1202                            | 1081                 | 1126                   | -121                    | -76      | -10.1%                 | -6.3%    | ###          | 1106 |
| 2550       | 1078                             | 987                  | 1020                   | -91                     | -58      | -8.4%                  | -5.4%    | 1062         | 1011 | 1218                            | 1103                 | 1147                   | -115                    | -71      | -9.5%                  | -5.8%    | ###          | 1128 |
| 2600       | 1099                             | 1006                 | 1036                   | -93                     | -63      | -8.4%                  | -5.7%    | 1083         | 1031 | 1240                            | 1124                 | 1168                   | -116                    | -72      | -9.3%                  | -5.8%    | ###          | 1150 |
| 2650       | 1120                             | 1025                 | 1052                   | -95                     | -68      | -8.5%                  | -6.0%    | 1104         | 1051 | 1261                            | 1145                 | 1189                   | -116                    | -72      | -9.2%                  | -5.7%    | ###          | 1172 |
| 2700       | 1142                             | 1043                 | 1068                   | -99                     | -74      | -8.7%                  | -6.4%    | 1125         | 1071 | 1283                            | 1165                 | 1210                   | -118                    | -73      | -9.2%                  | -5.7%    | ###          | 1194 |
| 2750       | 1163                             | 1061                 | 1085                   | -102                    | -78      | -8.8%                  | -6.7%    | 1146         | 1090 | 1304                            | 1185                 | 1231                   | -119                    | -73      | -9.1%                  | -5.6%    | ###          | 1216 |
| 2800       | 1184                             | 1079                 | 1101                   | -105                    | -83      | -8.9%                  | -7.0%    | 1166         | 1110 | 1326                            | 1205                 | 1251                   | -121                    | -75      | -9.1%                  | -5.6%    | ###          | 1238 |
| 2850       | 1198                             | 1097                 | 1117                   | -101                    | -81      | -8.4%                  | -6.8%    | 1187         | 1130 | 1347                            | 1226                 | 1272                   | -121                    | -75      | -9.0%                  | -5.5%    | ###          | 1260 |
| 2900       | 1212                             | 1115                 | 1133                   | -97                     | -79      | -8.0%                  | -6.5%    | 1208         | 1149 | 1368                            | 1246                 | 1293                   | -122                    | -75      | -8.9%                  | -5.5%    | ###          | 1282 |

Working Draft: Italized numbers are adjusted for basic subsistence limitation.

| Net Income | Table Amounts for Three Children |                      |                        |                         |          |                        |          |              |      | Table Amounts for Four Children |                      |                        |                         |          |                        |          |              |      |
|------------|----------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|------|---------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|------|
|            | Existing Nebraska                | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |      | Existing Nebraska               | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |      |
|            |                                  | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY   |                                 | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY   |
| 2950       | 1226                             | 1133                 | 1149                   | -93                     | -77      | -7.6%                  | -6.2%    | 1229         | 1169 | 1389                            | 1266                 | 1314                   | -123                    | -75      | -8.9%                  | -5.4%    | ###          | 1304 |
| 3000       | 1240                             | 1151                 | 1166                   | -89                     | -74      | -7.2%                  | -6.0%    | 1250         | 1182 | 1411                            | 1286                 | 1335                   | -125                    | -76      | -8.9%                  | -5.4%    | ###          | 1320 |
| 3050       | 1254                             | 1169                 | 1182                   | -85                     | -72      | -6.8%                  | -5.8%    | 1271         | 1194 | 1432                            | 1306                 | 1356                   | -126                    | -76      | -8.8%                  | -5.3%    | ###          | 1333 |
| 3100       | 1268                             | 1187                 | 1192                   | -81                     | -76      | -6.4%                  | -6.0%    | 1291         | 1206 | 1453                            | 1326                 | 1366                   | -127                    | -87      | -8.7%                  | -6.0%    | ###          | 1346 |
| 3150       | 1282                             | 1205                 | 1201                   | -77                     | -81      | -6.0%                  | -6.3%    | 1312         | 1218 | 1473                            | 1346                 | 1373                   | -127                    | -100     | -8.6%                  | -6.8%    | ###          | 1360 |
| 3200       | 1296                             | 1223                 | 1210                   | -73                     | -86      | -5.6%                  | -6.7%    | 1333         | 1230 | 1494                            | 1367                 | 1380                   | -127                    | -114     | -8.5%                  | -7.7%    | ###          | 1373 |
| 3250       | 1308                             | 1241                 | 1218                   | -67                     | -90      | -5.1%                  | -6.9%    | 1347         | 1242 | 1515                            | 1387                 | 1387                   | -128                    | -128     | -8.5%                  | -8.5%    | ###          | 1387 |
| 3300       | 1319                             | 1258                 | 1227                   | -61                     | -92      | -4.6%                  | -7.0%    | 1361         | 1254 | 1535                            | 1405                 | 1394                   | -130                    | -141     | -8.5%                  | -9.2%    | ###          | 1400 |
| 3350       | 1334                             | 1272                 | 1236                   | -62                     | -98      | -4.6%                  | -7.4%    | 1375         | 1266 | 1556                            | 1421                 | 1401                   | -135                    | -155     | -8.7%                  | -10.0%   | ###          | 1413 |
| 3400       | 1352                             | 1287                 | 1245                   | -65                     | -107     | -4.8%                  | -7.9%    | 1390         | 1278 | 1576                            | 1437                 | 1408                   | -139                    | -168     | -8.8%                  | -10.7%   | ###          | 1427 |
| 3450       | 1369                             | 1301                 | 1253                   | -68                     | -116     | -4.9%                  | -8.5%    | 1404         | 1290 | 1597                            | 1454                 | 1415                   | -143                    | -182     | -9.0%                  | -11.4%   | ###          | 1440 |
| 3500       | 1386                             | 1316                 | 1262                   | -70                     | -124     | -5.1%                  | -8.9%    | 1418         | 1302 | 1617                            | 1470                 | 1422                   | -147                    | -195     | -9.1%                  | -12.1%   | ###          | 1454 |
| 3550       | 1404                             | 1330                 | 1271                   | -74                     | -133     | -5.3%                  | -9.5%    | 1432         | 1314 | 1637                            | 1486                 | 1429                   | -151                    | -208     | -9.2%                  | -12.7%   | ###          | 1467 |
| 3600       | 1421                             | 1345                 | 1280                   | -76                     | -141     | -5.4%                  | -10.0%   | 1446         | 1326 | 1658                            | 1502                 | 1436                   | -156                    | -222     | -9.4%                  | -13.4%   | ###          | 1480 |
| 3650       | 1438                             | 1359                 | 1288                   | -79                     | -150     | -5.5%                  | -10.4%   | 1460         | 1338 | 1678                            | 1518                 | 1443                   | -160                    | -235     | -9.5%                  | -14.0%   | ###          | 1494 |
| 3700       | 1455                             | 1373                 | 1297                   | -82                     | -158     | -5.6%                  | -10.9%   | 1473         | 1350 | 1698                            | 1534                 | 1450                   | -164                    | -248     | -9.7%                  | -14.6%   | ###          | 1507 |
| 3750       | 1472                             | 1383                 | 1305                   | -89                     | -167     | -6.0%                  | -11.3%   | 1484         | 1362 | 1717                            | 1545                 | 1458                   | -172                    | -259     | -10.0%                 | -15.1%   | ###          | 1521 |
| 3800       | 1489                             | 1391                 | 1314                   | -98                     | -175     | -6.6%                  | -11.8%   | 1494         | 1374 | 1737                            | 1554                 | 1467                   | -183                    | -270     | -10.5%                 | -15.5%   | ###          | 1534 |
| 3850       | 1506                             | 1399                 | 1322                   | -107                    | -184     | -7.1%                  | -12.2%   | 1504         | 1386 | 1757                            | 1563                 | 1476                   | -194                    | -281     | -11.0%                 | -16.0%   | ###          | 1547 |
| 3900       | 1523                             | 1407                 | 1330                   | -116                    | -193     | -7.6%                  | -12.7%   | 1514         | 1397 | 1777                            | 1572                 | 1485                   | -205                    | -292     | -11.6%                 | -16.4%   | ###          | 1561 |
| 3950       | 1538                             | 1415                 | 1338                   | -123                    | -200     | -8.0%                  | -13.0%   | 1524         | 1409 | 1795                            | 1581                 | 1494                   | -214                    | -301     | -11.9%                 | -16.7%   | ###          | 1574 |
| 4000       | 1548                             | 1423                 | 1346                   | -125                    | -202     | -8.1%                  | -13.0%   | 1534         | 1421 | 1806                            | 1589                 | 1504                   | -217                    | -302     | -12.0%                 | -16.7%   | ###          | 1588 |
| 4050       | 1558                             | 1431                 | 1354                   | -127                    | -204     | -8.2%                  | -13.1%   | 1545         | 1433 | 1818                            | 1598                 | 1513                   | -220                    | -305     | -12.1%                 | -16.8%   | ###          | 1601 |
| 4100       | 1568                             | 1439                 | 1362                   | -129                    | -206     | -8.2%                  | -13.1%   | 1555         | 1445 | 1830                            | 1607                 | 1522                   | -223                    | -308     | -12.2%                 | -16.8%   | ###          | 1614 |
| 4150       | 1579                             | 1447                 | 1370                   | -132                    | -209     | -8.4%                  | -13.2%   | 1565         | 1457 | 1842                            | 1616                 | 1531                   | -226                    | -311     | -12.3%                 | -16.9%   | ###          | 1628 |
| 4200       | 1589                             | 1454                 | 1378                   | -135                    | -211     | -8.5%                  | -13.3%   | 1575         | 1469 | 1854                            | 1624                 | 1539                   | -230                    | -315     | -12.4%                 | -17.0%   | ###          | 1641 |
| 4250       | 1599                             | 1462                 | 1386                   | -137                    | -213     | -8.6%                  | -13.3%   | 1584         | 1481 | 1866                            | 1633                 | 1548                   | -233                    | -318     | -12.5%                 | -17.1%   | ###          | 1655 |
| 4300       | 1609                             | 1470                 | 1393                   | -139                    | -216     | -8.7%                  | -13.4%   | 1594         | 1493 | 1877                            | 1642                 | 1556                   | -235                    | -321     | -12.5%                 | -17.1%   | ###          | 1668 |
| 4350       | 1619                             | 1477                 | 1401                   | -142                    | -218     | -8.7%                  | -13.5%   | 1604         | 1505 | 1889                            | 1650                 | 1564                   | -239                    | -325     | -12.6%                 | -17.2%   | ###          | 1681 |
| 4400       | 1629                             | 1485                 | 1408                   | -144                    | -221     | -8.8%                  | -13.6%   | 1613         | 1517 | 1901                            | 1659                 | 1573                   | -242                    | -328     | -12.7%                 | -17.3%   | ###          | 1695 |
| 4450       | 1639                             | 1493                 | 1416                   | -146                    | -223     | -8.9%                  | -13.6%   | 1623         | 1529 | 1913                            | 1668                 | 1581                   | -245                    | -332     | -12.8%                 | -17.3%   | ###          | 1708 |
| 4500       | 1649                             | 1501                 | 1423                   | -148                    | -226     | -9.0%                  | -13.7%   | 1632         | 1541 | 1924                            | 1676                 | 1590                   | -248                    | -334     | -12.9%                 | -17.4%   | ###          | 1722 |
| 4550       | 1659                             | 1508                 | 1431                   | -151                    | -228     | -9.1%                  | -13.8%   | 1642         | 1553 | 1936                            | 1685                 | 1598                   | -251                    | -338     | -13.0%                 | -17.4%   | ###          | 1735 |
| 4600       | 1669                             | 1516                 | 1438                   | -153                    | -231     | -9.2%                  | -13.8%   | 1652         | 1565 | 1948                            | 1693                 | 1607                   | -255                    | -341     | -13.1%                 | -17.5%   | ###          | 1748 |
| 4650       | 1679                             | 1524                 | 1446                   | -155                    | -233     | -9.2%                  | -13.9%   | 1661         | 1577 | 1959                            | 1702                 | 1615                   | -257                    | -344     | -13.1%                 | -17.6%   | ###          | 1762 |
| 4700       | 1689                             | 1532                 | 1453                   | -157                    | -236     | -9.3%                  | -13.9%   | 1667         | 1587 | 1971                            | 1711                 | 1623                   | -260                    | -348     | -13.2%                 | -17.6%   | ###          | 1774 |
| 4750       | 1699                             | 1539                 | 1461                   | -160                    | -238     | -9.4%                  | -14.0%   | 1671         | 1597 | 1983                            | 1719                 | 1632                   | -264                    | -351     | -13.3%                 | -17.7%   | ###          | 1785 |
| 4800       | 1709                             | 1547                 | 1468                   | -162                    | -241     | -9.5%                  | -14.1%   | 1675         | 1608 | 1994                            | 1728                 | 1640                   | -266                    | -354     | -13.3%                 | -17.7%   | ###          | 1797 |
| 4850       | 1719                             | 1558                 | 1479                   | -161                    | -240     | -9.4%                  | -14.0%   | 1679         | 1618 | 2006                            | 1741                 | 1652                   | -265                    | -354     | -13.2%                 | -17.7%   | ###          | 1808 |
| 4900       | 1729                             | 1570                 | 1489                   | -159                    | -240     | -9.2%                  | -13.9%   | 1683         | 1629 | 2018                            | 1754                 | 1663                   | -264                    | -355     | -13.1%                 | -17.6%   | ###          | 1820 |
| 4950       | 1738                             | 1582                 | 1500                   | -156                    | -238     | -9.0%                  | -13.7%   | 1687         | 1639 | 2029                            | 1767                 | 1675                   | -262                    | -354     | -12.9%                 | -17.4%   | ###          | 1831 |
| 5000       | 1748                             | 1594                 | 1511                   | -154                    | -237     | -8.8%                  | -13.6%   | 1691         | 1650 | 2041                            | 1781                 | 1687                   | -260                    | -354     | -12.7%                 | -17.3%   | ###          | 1843 |
| 5050       | 1758                             | 1606                 | 1521                   | -152                    | -237     | -8.6%                  | -13.5%   | 1695         | 1660 | 2052                            | 1794                 | 1699                   | -258                    | -353     | -12.6%                 | -17.2%   | ###          | 1854 |
| 5100       | 1768                             | 1618                 | 1532                   | -150                    | -236     | -8.5%                  | -13.3%   | 1699         | 1671 | 2064                            | 1808                 | 1711                   | -256                    | -353     | -12.4%                 | -17.1%   | ###          | 1865 |
| 5150       | 1778                             | 1630                 | 1543                   | -148                    | -235     | -8.3%                  | -13.2%   | 1703         | 1681 | 2075                            | 1821                 | 1723                   | -254                    | -352     | -12.2%                 | -17.0%   | ###          | 1877 |
| 5200       | 1788                             | 1642                 | 1553                   | -146                    | -235     | -8.1%                  | -13.1%   | 1710         | 1691 | 2087                            | 1835                 | 1735                   | -252                    | -352     | -12.1%                 | -16.9%   | ###          | 1888 |
| 5250       | 1797                             | 1655                 | 1564                   | -142                    | -233     | -7.9%                  | -13.0%   | 1718         | 1702 | 2098                            | 1848                 | 1747                   | -250                    | -351     | -11.9%                 | -16.7%   | ###          | 1900 |
| 5300       | 1807                             | 1667                 | 1575                   | -140                    | -232     | -7.8%                  | -12.8%   | 1725         | 1712 | 2110                            | 1862                 | 1759                   | -248                    | -351     | -11.8%                 | -16.6%   | ###          | 1911 |
| 5350       | 1817                             | 1679                 | 1586                   | -138                    | -231     | -7.6%                  | -12.7%   | 1732         | 1723 | 2121                            | 1875                 | 1771                   | -246                    | -350     | -11.6%                 | -16.5%   | ###          | 1923 |

Working Draft: Italized numbers are adjusted for basic subsistence limitation.

| Net Income | Table Amounts for Three Children |                      |                        |                         |          |                        |          |              |      | Table Amounts for Four Children |                      |                        |                         |          |                        |          |              |      |
|------------|----------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|------|---------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|------|
|            | Existing Nebraska                | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |      | Existing Nebraska               | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |      |
|            |                                  | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY   |                                 | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY   |
| 5400       | 1827                             | 1691                 | 1596                   | -136                    | -231     | -7.5%                  | -12.6%   | 1739         | 1733 | 2133                            | 1888                 | 1783                   | -245                    | -350     | -11.5%                 | -16.4%   | ###          | 1934 |
| 5450       | 1837                             | 1703                 | 1607                   | -134                    | -230     | -7.3%                  | -12.5%   | 1747         | 1744 | 2144                            | 1902                 | 1795                   | -242                    | -349     | -11.3%                 | -16.3%   | ###          | 1946 |
| 5500       | 1846                             | 1709                 | 1614                   | -137                    | -232     | -7.4%                  | -12.6%   | 1754         | 1754 | 2155                            | 1909                 | 1802                   | -246                    | -353     | -11.4%                 | -16.4%   | ###          | 1957 |
| 5550       | 1856                             | 1713                 | 1618                   | -143                    | -238     | -7.7%                  | -12.8%   | 1761         | 1763 | 2167                            | 1913                 | 1808                   | -254                    | -359     | -11.7%                 | -16.6%   | ###          | 1967 |
| 5600       | 1866                             | 1716                 | 1623                   | -150                    | -243     | -8.0%                  | -13.0%   | 1768         | 1772 | 2178                            | 1917                 | 1813                   | -261                    | -365     | -12.0%                 | -16.7%   | ###          | 1977 |
| 5650       | 1875                             | 1720                 | 1628                   | -155                    | -247     | -8.3%                  | -13.2%   | 1776         | 1781 | 2189                            | 1921                 | 1819                   | -268                    | -370     | -12.2%                 | -16.9%   | ###          | 1987 |
| 5700       | 1885                             | 1724                 | 1633                   | -161                    | -252     | -8.6%                  | -13.4%   | 1783         | 1790 | 2201                            | 1925                 | 1824                   | -276                    | -377     | -12.5%                 | -17.1%   | ###          | 1998 |
| 5750       | 1895                             | 1727                 | 1638                   | -168                    | -257     | -8.8%                  | -13.6%   | 1790         | 1799 | 2212                            | 1929                 | 1830                   | -283                    | -382     | -12.8%                 | -17.3%   | ###          | 2008 |
| 5800       | 1904                             | 1731                 | 1643                   | -173                    | -261     | -9.1%                  | -13.7%   | 1797         | 1808 | 2223                            | 1934                 | 1835                   | -289                    | -388     | -13.0%                 | -17.4%   | ###          | 2018 |
| 5850       | 1914                             | 1735                 | 1648                   | -179                    | -266     | -9.4%                  | -13.9%   | 1805         | 1817 | 2235                            | 1938                 | 1841                   | -297                    | -394     | -13.3%                 | -17.6%   | ###          | 2028 |
| 5900       | 1923                             | 1738                 | 1653                   | -185                    | -270     | -9.6%                  | -14.1%   | 1812         | 1826 | 2246                            | 1942                 | 1846                   | -304                    | -400     | -13.5%                 | -17.8%   | ###          | 2038 |
| 5950       | 1933                             | 1741                 | 1655                   | -192                    | -278     | -9.9%                  | -14.4%   | 1820         | 1835 | 2257                            | 1945                 | 1849                   | -312                    | -408     | -13.8%                 | -18.1%   | ###          | 2048 |
| 6000       | 1943                             | 1744                 | 1657                   | -199                    | -286     | -10.2%                 | -14.7%   | 1828         | 1844 | 2268                            | 1948                 | 1851                   | -320                    | -417     | -14.1%                 | -18.4%   | ###          | 2058 |
| 6050       | 1952                             | 1747                 | 1659                   | -205                    | -293     | -10.5%                 | -15.0%   | 1836         | 1853 | 2280                            | 1951                 | 1854                   | -329                    | -426     | -14.4%                 | -18.7%   | ###          | 2068 |
| 6100       | 1962                             | 1750                 | 1662                   | -212                    | -300     | -10.8%                 | -15.3%   | 1845         | 1862 | 2291                            | 1955                 | 1856                   | -336                    | -435     | -14.7%                 | -19.0%   | ###          | 2078 |
| 6150       | 1971                             | 1753                 | 1664                   | -218                    | -307     | -11.1%                 | -15.6%   | 1853         | 1871 | 2302                            | 1958                 | 1859                   | -344                    | -443     | -15.0%                 | -19.3%   | ###          | 2088 |
| 6200       | 1981                             | 1755                 | 1666                   | -226                    | -315     | -11.4%                 | -15.9%   | 1861         | 1880 | 2313                            | 1961                 | 1861                   | -352                    | -452     | -15.2%                 | -19.5%   | ###          | 2098 |
| 6250       | 1990                             | 1758                 | 1668                   | -232                    | -322     | -11.6%                 | -16.2%   | 1869         | 1889 | 2324                            | 1964                 | 1864                   | -360                    | -460     | -15.5%                 | -19.8%   | ###          | 2108 |
| 6300       | 2000                             | 1761                 | 1671                   | -239                    | -329     | -11.9%                 | -16.5%   | 1877         | 1897 | 2335                            | 1967                 | 1866                   | -368                    | -469     | -15.8%                 | -20.1%   | ###          | 2118 |
| 6350       | 2009                             | 1766                 | 1674                   | -243                    | -335     | -12.1%                 | -16.7%   | 1885         | 1906 | 2346                            | 1972                 | 1870                   | -374                    | -476     | -15.9%                 | -20.3%   | ###          | 2128 |
| 6400       | 2019                             | 1777                 | 1683                   | -242                    | -336     | -12.0%                 | -16.6%   | 1893         | 1915 | 2357                            | 1985                 | 1880                   | -372                    | -477     | -15.8%                 | -20.2%   | ###          | 2138 |
| 6450       | 2028                             | 1789                 | 1692                   | -239                    | -336     | -11.8%                 | -16.6%   | 1901         | 1924 | 2368                            | 1998                 | 1890                   | -370                    | -478     | -15.6%                 | -20.2%   | ###          | 2148 |
| 6500       | 2037                             | 1800                 | 1701                   | -237                    | -336     | -11.6%                 | -16.5%   | 1909         | 1933 | 2379                            | 2011                 | 1899                   | -368                    | -480     | -15.5%                 | -20.2%   | ###          | 2158 |
| 6550       | 2047                             | 1812                 | 1709                   | -235                    | -338     | -11.5%                 | -16.5%   | 1917         | 1942 | 2390                            | 2024                 | 1909                   | -366                    | -481     | -15.3%                 | -20.1%   | ###          | 2168 |
| 6600       | 2056                             | 1823                 | 1718                   | -233                    | -338     | -11.3%                 | -16.4%   | 1926         | 1951 | 2401                            | 2037                 | 1919                   | -364                    | -482     | -15.2%                 | -20.1%   | ###          | 2178 |
| 6650       | 2065                             | 1835                 | 1727                   | -230                    | -338     | -11.1%                 | -16.4%   | 1934         | 1960 | 2412                            | 2050                 | 1929                   | -362                    | -483     | -15.0%                 | -20.0%   | ###          | 2188 |
| 6700       | 2075                             | 1846                 | 1736                   | -229                    | -339     | -11.0%                 | -16.4%   | 1942         | 1969 | 2423                            | 2062                 | 1939                   | -361                    | -484     | -14.9%                 | -20.0%   | ###          | 2199 |
| 6750       | 2084                             | 1858                 | 1744                   | -226                    | -340     | -10.8%                 | -16.3%   | 1951         | 1978 | 2434                            | 2075                 | 1948                   | -359                    | -486     | -14.7%                 | -19.9%   | ###          | 2209 |
| 6800       | 2093                             | 1870                 | 1755                   | -223                    | -338     | -10.7%                 | -16.2%   | 1959         | 1987 | 2445                            | 2088                 | 1960                   | -357                    | -485     | -14.6%                 | -19.8%   | ###          | 2219 |
| 6850       | 2103                             | 1881                 | 1768                   | -222                    | -335     | -10.6%                 | -15.9%   | 1968         | 1996 | 2456                            | 2101                 | 1974                   | -355                    | -482     | -14.4%                 | -19.6%   | ###          | 2229 |
| 6900       | 2112                             | 1893                 | 1780                   | -219                    | -332     | -10.4%                 | -15.7%   | 1976         | 2005 | 2467                            | 2114                 | 1989                   | -353                    | -478     | -14.3%                 | -19.4%   | ###          | 2239 |
| 6950       | 2121                             | 1904                 | 1793                   | -217                    | -328     | -10.2%                 | -15.5%   | 1985         | 2014 | 2478                            | 2127                 | 2003                   | -351                    | -475     | -14.2%                 | -19.2%   | ###          | 2249 |
| 7000       | 2130                             | 1916                 | 1806                   | -214                    | -324     | -10.1%                 | -15.2%   | 1993         | 2023 | 2488                            | 2140                 | 2017                   | -348                    | -471     | -14.0%                 | -18.9%   | ###          | 2259 |
| 7050       | 2139                             | 1927                 | 1819                   | -212                    | -320     | -9.9%                  | -15.0%   | 2002         | 2032 | 2499                            | 2153                 | 2031                   | -346                    | -468     | -13.8%                 | -18.7%   | ###          | 2269 |
| 7100       | 2149                             | 1939                 | 1831                   | -210                    | -318     | -9.8%                  | -14.8%   | 2010         | 2041 | 2510                            | 2166                 | 2045                   | -344                    | -465     | -13.7%                 | -18.5%   | ###          | 2279 |
| 7150       | 2158                             | 1951                 | 1844                   | -207                    | -314     | -9.6%                  | -14.6%   | 2018         | 2050 | 2521                            | 2179                 | 2060                   | -342                    | -461     | -13.6%                 | -18.3%   | ###          | 2289 |
| 7200       | 2167                             | 1963                 | 1857                   | -204                    | -310     | -9.4%                  | -14.3%   | 2027         | 2059 | 2531                            | 2193                 | 2074                   | -338                    | -457     | -13.4%                 | -18.1%   | ###          | 2299 |
| 7250       | 2176                             | 1975                 | 1869                   | -201                    | -307     | -9.3%                  | -14.1%   | 2035         | 2068 | 2542                            | 2206                 | 2088                   | -336                    | -454     | -13.2%                 | -17.9%   | ###          | 2309 |
| 7300       | 2185                             | 1986                 | 1882                   | -199                    | -303     | -9.1%                  | -13.9%   | 2044         | 2076 | 2553                            | 2219                 | 2102                   | -334                    | -451     | -13.1%                 | -17.7%   | ###          | 2319 |
| 7350       | 2194                             | 1998                 | 1895                   | -196                    | -299     | -8.9%                  | -13.6%   | 2052         | 2085 | 2563                            | 2232                 | 2116                   | -331                    | -447     | -12.9%                 | -17.4%   | ###          | 2329 |
| 7400       | 2203                             | 2010                 | 1908                   | -193                    | -295     | -8.8%                  | -13.4%   | 2060         | 2094 | 2574                            | 2245                 | 2131                   | -329                    | -443     | -12.8%                 | -17.2%   | ###          | 2339 |
| 7450       | 2212                             | 2022                 | 1919                   | -190                    | -293     | -8.6%                  | -13.3%   | 2068         | 2103 | 2585                            | 2258                 | 2143                   | -327                    | -442     | -12.6%                 | -17.1%   | ###          | 2349 |
| 7500       | 2221                             | 2034                 | 1928                   | -187                    | -293     | -8.4%                  | -13.2%   | 2076         | 2112 | 2595                            | 2272                 | 2153                   | -323                    | -442     | -12.5%                 | -17.0%   | ###          | 2359 |
| 7550       | 2230                             | 2045                 | 1937                   | -185                    | -293     | -8.3%                  | -13.2%   | 2083         | 2121 | 2606                            | 2285                 | 2163                   | -321                    | -443     | -12.3%                 | -17.0%   | ###          | 2369 |
| 7600       | 2239                             | 2057                 | 1945                   | -182                    | -294     | -8.1%                  | -13.1%   | 2091         | 2130 | 2616                            | 2298                 | 2173                   | -318                    | -443     | -12.2%                 | -16.9%   | ###          | 2379 |
| 7650       | 2248                             | 2069                 | 1954                   | -179                    | -294     | -8.0%                  | -13.1%   | 2099         | 2138 | 2627                            | 2311                 | 2183                   | -316                    | -444     | -12.0%                 | -16.9%   | ###          | 2390 |
| 7700       | 2257                             | 2075                 | 1963                   | -182                    | -294     | -8.0%                  | -13.0%   | 2107         | 2147 | 2637                            | 2318                 | 2193                   | -319                    | -444     | -12.1%                 | -16.8%   | ###          | 2399 |
| 7750       | 2266                             | 2082                 | 1972                   | -184                    | -294     | -8.1%                  | -13.0%   | 2114         | 2155 | 2648                            | 2325                 | 2203                   | -323                    | -445     | -12.2%                 | -16.8%   | ###          | 2408 |
| 7800       | 2275                             | 2088                 | 1981                   | -187                    | -294     | -8.2%                  | -12.9%   | 2122         | 2163 | 2658                            | 2332                 | 2212                   | -326                    | -446     | -12.3%                 | -16.8%   | ###          | 2418 |

Working Draft: Italized numbers are adjusted for basic subsistence limitation.

| Net Income | Table Amounts for Three Children |                      |                        |                         |          |                        |          |              |      | Table Amounts for Four Children |                      |                        |                         |          |                        |          |              |      |
|------------|----------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|------|---------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|------|
|            | Existing Nebraska                | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |      | Existing Nebraska               | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |      |
|            |                                  | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY   |                                 | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY   |
| 7850       | 2284                             | 2094                 | 1990                   | -190                    | -294     | -8.3%                  | -12.9%   | 2130         | 2172 | 2669                            | 2339                 | 2222                   | -330                    | -447     | -12.4%                 | -16.7%   | ###          | 2427 |
| 7900       | 2293                             | 2100                 | 1998                   | -193                    | -295     | -8.4%                  | -12.8%   | 2138         | 2180 | 2679                            | 2346                 | 2232                   | -333                    | -447     | -12.4%                 | -16.7%   | ###          | 2436 |
| 7950       | 2302                             | 2106                 | 2007                   | -196                    | -295     | -8.5%                  | -12.8%   | 2145         | 2189 | 2690                            | 2353                 | 2242                   | -337                    | -448     | -12.5%                 | -16.7%   | ###          | 2445 |
| 8000       | 2310                             | 2113                 | 2016                   | -197                    | -294     | -8.5%                  | -12.7%   | 2153         | 2197 | 2700                            | 2360                 | 2252                   | -340                    | -448     | -12.6%                 | -16.6%   | ###          | 2455 |
| 8050       | 2319                             | 2119                 | 2025                   | -200                    | -294     | -8.6%                  | -12.7%   | 2161         | 2205 | 2710                            | 2367                 | 2262                   | -343                    | -448     | -12.7%                 | -16.5%   | ###          | 2464 |
| 8100       | 2328                             | 2125                 | 2032                   | -203                    | -296     | -8.7%                  | -12.7%   | 2169         | 2214 | 2721                            | 2374                 | 2269                   | -347                    | -452     | -12.8%                 | -16.6%   | ###          | 2473 |
| 8150       | 2337                             | 2131                 | 2032                   | -206                    | -305     | -8.8%                  | -13.1%   | 2176         | 2222 | 2731                            | 2380                 | 2270                   | -351                    | -461     | -12.8%                 | -16.9%   | ###          | 2482 |
| 8200       | 2346                             | 2137                 | 2032                   | -209                    | -314     | -8.9%                  | -13.4%   | 2184         | 2231 | 2741                            | 2387                 | 2270                   | -354                    | -471     | -12.9%                 | -17.2%   | ###          | 2492 |
| 8250       | 2354                             | 2143                 | 2032                   | -211                    | -322     | -8.9%                  | -13.7%   | 2192         | 2239 | 2751                            | 2394                 | 2270                   | -357                    | -481     | -13.0%                 | -17.5%   | ###          | 2501 |
| 8300       | 2363                             | 2150                 | 2032                   | -213                    | -331     | -9.0%                  | -14.0%   | 2200         | 2247 | 2762                            | 2401                 | 2270                   | -361                    | -492     | -13.1%                 | -17.8%   | ###          | 2510 |
| 8350       | 2372                             | 2158                 | 2032                   | -214                    | -340     | -9.0%                  | -14.3%   | 2208         | 2256 | 2772                            | 2410                 | 2270                   | -362                    | -502     | -13.1%                 | -18.1%   | ###          | 2519 |
| 8400       | 2380                             | 2166                 | 2032                   | -214                    | -348     | -9.0%                  | -14.6%   | 2217         | 2264 | 2782                            | 2420                 | 2270                   | -362                    | -512     | -13.0%                 | -18.4%   | ###          | 2529 |
| 8450       | 2389                             | 2175                 | 2032                   | -214                    | -357     | -9.0%                  | -14.9%   | 2225         | 2273 | 2792                            | 2429                 | 2270                   | -363                    | -522     | -13.0%                 | -18.7%   | ###          | 2538 |
| 8500       | 2398                             | 2183                 | 2033                   | -215                    | -365     | -9.0%                  | -15.2%   | 2234         | 2281 | 2802                            | 2439                 | 2270                   | -363                    | -532     | -13.0%                 | -19.0%   | ###          | 2547 |
| 8550       | 2406                             | 2192                 | 2037                   | -214                    | -369     | -8.9%                  | -15.3%   | 2243         | 2289 | 2812                            | 2448                 | 2276                   | -364                    | -536     | -12.9%                 | -19.1%   | ###          | 2556 |
| 8600       | 2415                             | 2200                 | 2047                   | -215                    | -368     | -8.9%                  | -15.2%   | 2252         | 2298 | 2822                            | 2457                 | 2287                   | -365                    | -535     | -12.9%                 | -19.0%   | ###          | 2566 |
| 8650       | 2423                             | 2208                 | 2057                   | -215                    | -366     | -8.9%                  | -15.1%   | 2260         | 2306 | 2833                            | 2467                 | 2298                   | -366                    | -535     | -12.9%                 | -18.9%   | ###          | 2575 |
| 8700       | 2432                             | 2217                 | 2067                   | -215                    | -365     | -8.8%                  | -15.0%   | 2269         | 2315 | 2843                            | 2476                 | 2309                   | -367                    | -534     | -12.9%                 | -18.8%   | ###          | 2584 |
| 8750       | 2440                             | 2225                 | 2077                   | -215                    | -363     | -8.8%                  | -14.9%   | 2278         | 2323 | 2853                            | 2486                 | 2320                   | -367                    | -533     | -12.9%                 | -18.7%   | ###          | 2593 |
| 8800       | 2449                             | 2234                 | 2087                   | -215                    | -362     | -8.8%                  | -14.8%   | 2287         | 2331 | 2863                            | 2495                 | 2331                   | -368                    | -532     | -12.9%                 | -18.6%   | ###          | 2603 |
| 8850       | 2457                             | 2242                 | 2096                   | -215                    | -361     | -8.7%                  | -14.7%   | 2295         | 2340 | 2872                            | 2505                 | 2342                   | -367                    | -530     | -12.8%                 | -18.5%   | ###          | 2612 |
| 8900       | 2466                             | 2251                 | 2106                   | -215                    | -360     | -8.7%                  | -14.6%   | 2304         | 2348 | 2882                            | 2514                 | 2353                   | -368                    | -529     | -12.8%                 | -18.4%   | ###          | 2621 |
| 8950       | 2474                             | 2259                 | 2116                   | -215                    | -358     | -8.7%                  | -14.5%   | 2313         | 2357 | 2892                            | 2523                 | 2364                   | -369                    | -528     | -12.7%                 | -18.3%   | ###          | 2630 |
| 9000       | 2482                             | 2267                 | 2126                   | -215                    | -356     | -8.6%                  | -14.3%   | 2322         | 2365 | 2902                            | 2533                 | 2375                   | -369                    | -527     | -12.7%                 | -18.2%   | ###          | 2640 |
| 9050       | 2491                             | 2276                 | 2136                   | -215                    | -355     | -8.6%                  | -14.3%   | 2331         | 2373 | 2912                            | 2542                 | 2386                   | -370                    | -526     | -12.7%                 | -18.1%   | ###          | 2649 |
| 9100       | 2499                             | 2284                 | 2146                   | -215                    | -353     | -8.6%                  | -14.1%   | 2339         | 2382 | 2922                            | 2552                 | 2397                   | -370                    | -525     | -12.7%                 | -18.0%   | ###          | 2658 |
| 9150       | 2508                             | 2293                 | 2155                   | -215                    | -353     | -8.6%                  | -14.1%   | 2348         | 2390 | 2932                            | 2561                 | 2408                   | -371                    | -524     | -12.7%                 | -17.9%   | ###          | 2667 |
| 9200       | 2516                             | 2302                 | 2165                   | -214                    | -351     | -8.5%                  | -14.0%   | 2357         | 2399 | 2941                            | 2571                 | 2418                   | -370                    | -523     | -12.6%                 | -17.8%   | ###          | 2677 |
| 9250       | 2524                             | 2311                 | 2173                   | -213                    | -351     | -8.4%                  | -13.9%   | 2366         | 2407 | 2951                            | 2581                 | 2428                   | -370                    | -523     | -12.5%                 | -17.7%   | ###          | 2686 |
| 9300       | 2532                             | 2320                 | 2182                   | -212                    | -350     | -8.4%                  | -13.8%   | 2374         | 2415 | 2961                            | 2591                 | 2437                   | -370                    | -524     | -12.5%                 | -17.7%   | ###          | 2695 |
| 9350       | 2541                             | 2329                 | 2191                   | -212                    | -350     | -8.3%                  | -13.8%   | 2379         | 2424 | 2971                            | 2602                 | 2447                   | -369                    | -524     | -12.4%                 | -17.6%   | ###          | 2704 |
| 9400       | 2549                             | 2338                 | 2199                   | -211                    | -350     | -8.3%                  | -13.7%   | 2383         | 2432 | 2980                            | 2612                 | 2457                   | -368                    | -523     | -12.3%                 | -17.6%   | ###          | 2714 |
| 9450       | 2557                             | 2348                 | 2208                   | -209                    | -349     | -8.2%                  | -13.6%   | 2387         | 2441 | 2990                            | 2622                 | 2466                   | -368                    | -524     | -12.3%                 | -17.5%   | ###          | 2723 |
| 9500       | 2565                             | 2357                 | 2217                   | -208                    | -348     | -8.1%                  | -13.6%   | 2391         | 2449 | 2999                            | 2633                 | 2476                   | -366                    | -523     | -12.2%                 | -17.4%   | ###          | 2732 |
| 9550       | 2573                             | 2366                 | 2225                   | -207                    | -348     | -8.0%                  | -13.5%   | 2395         | 2457 | 3009                            | 2643                 | 2486                   | -366                    | -523     | -12.2%                 | -17.4%   | ###          | 2741 |
| 9600       | 2581                             | 2375                 | 2234                   | -206                    | -347     | -8.0%                  | -13.4%   | 2399         | 2466 | 3019                            | 2653                 | 2495                   | -366                    | -524     | -12.1%                 | -17.3%   | ###          | 2751 |
| 9650       | 2590                             | 2385                 | 2243                   | -205                    | -347     | -7.9%                  | -13.4%   | 2403         | 2474 | 3028                            | 2664                 | 2505                   | -364                    | -523     | -12.0%                 | -17.3%   | ###          | 2760 |
| 9700       | 2598                             | 2394                 | 2251                   | -204                    | -347     | -7.9%                  | -13.3%   | 2407         | 2483 | 3038                            | 2674                 | 2515                   | -364                    | -523     | -12.0%                 | -17.2%   | ###          | 2769 |
| 9750       | 2606                             | 2403                 | 2260                   | -203                    | -346     | -7.8%                  | -13.3%   | 2411         | 2491 | 3047                            | 2684                 | 2524                   | -363                    | -523     | -11.9%                 | -17.2%   | ###          | 2778 |
| 9800       | 2614                             | 2412                 | 2268                   | -202                    | -346     | -7.7%                  | -13.2%   | 2415         | 2499 | 3057                            | 2694                 | 2534                   | -363                    | -523     | -11.9%                 | -17.1%   | ###          | 2788 |
| 9850       | 2622                             | 2421                 | 2277                   | -201                    | -345     | -7.6%                  | -13.2%   | 2419         | 2508 | 3066                            | 2705                 | 2544                   | -361                    | -522     | -11.8%                 | -17.0%   | ###          | 2797 |
| 9900       | 2630                             | 2431                 | 2286                   | -199                    | -344     | -7.6%                  | -13.1%   | 2423         | 2516 | 3075                            | 2715                 | 2553                   | -360                    | -522     | -11.7%                 | -17.0%   | ###          | 2806 |
| 9950       | 2638                             | 2440                 | 2294                   | -198                    | -344     | -7.5%                  | -13.0%   | 2427         | 2525 | 3085                            | 2725                 | 2563                   | -360                    | -522     | -11.7%                 | -16.9%   | ###          | 2815 |
| 10000      | 2645                             | 2449                 | 2303                   | -196                    | -342     | -7.4%                  | -12.9%   | 2431         | 2533 | 3094                            | 2736                 | 2572                   | -358                    | -522     | -11.6%                 | -16.9%   | ###          | 2825 |
| 10050      | 2653                             | 2458                 | 2312                   | -195                    | -341     | -7.3%                  | -12.9%   | 2435         | 2541 | 3103                            | 2746                 | 2582                   | -357                    | -521     | -11.5%                 | -16.8%   | ###          | 2834 |
| 10100      | 2661                             | 2466                 | 2319                   | -195                    | -342     | -7.3%                  | -12.9%   | 2439         | 2550 | 3113                            | 2755                 | 2590                   | -358                    | -523     | -11.5%                 | -16.8%   | ###          | 2843 |
| 10150      | 2669                             | 2474                 | 2326                   | -195                    | -343     | -7.3%                  | -12.9%   | 2443         | 2558 | 3122                            | 2763                 | 2598                   | -359                    | -524     | -11.5%                 | -16.8%   | ###          | 2852 |
| 10200      | 2677                             | 2482                 | 2333                   | -195                    | -344     | -7.3%                  | -12.9%   | 2447         | 2564 | 3131                            | 2772                 | 2606                   | -359                    | -525     | -11.5%                 | -16.8%   | ###          | 2858 |
| 10250      | 2685                             | 2489                 | 2340                   | -196                    | -345     | -7.3%                  | -12.8%   | 2451         | 2569 | 3140                            | 2781                 | 2614                   | -359                    | -526     | -11.4%                 | -16.8%   | ###          | 2865 |

Working Draft: Italized numbers are adjusted for basic subsistence limitation.

| Net Income | Table Amounts for Three Children |                      |                        |                         |          |                        |          |              |      | Table Amounts for Four Children |                      |                        |                         |          |                        |          |              |      |
|------------|----------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|------|---------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|------|
|            | Existing Nebraska                | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |      | Existing Nebraska               | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |      |
|            |                                  | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY   |                                 | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY   |
| 10300      | 2692                             | 2497                 | 2347                   | -195                    | -345     | -7.2%                  | -12.8%   | 2456         | 2575 | 3149                            | 2789                 | 2622                   | -360                    | -527     | -11.4%                 | -16.7%   | ###          | 2872 |
| 10350      | 2700                             | 2505                 | 2354                   | -195                    | -346     | -7.2%                  | -12.8%   | 2463         | 2581 | 3159                            | 2798                 | 2629                   | -361                    | -530     | -11.4%                 | -16.8%   | ###          | 2878 |
| 10400      | 2708                             | 2513                 | 2361                   | -195                    | -347     | -7.2%                  | -12.8%   | 2469         | 2587 | 3168                            | 2807                 | 2637                   | -361                    | -531     | -11.4%                 | -16.8%   | ###          | 2885 |
| 10450      | 2716                             | 2520                 | 2368                   | -196                    | -348     | -7.2%                  | -12.8%   | 2476         | 2593 | 3177                            | 2815                 | 2645                   | -362                    | -532     | -11.4%                 | -16.7%   | ###          | 2891 |
| 10500      | 2723                             | 2528                 | 2375                   | -195                    | -348     | -7.2%                  | -12.8%   | 2482         | 2598 | 3186                            | 2824                 | 2653                   | -362                    | -533     | -11.4%                 | -16.7%   | ###          | 2898 |
| 10550      | 2731                             | 2536                 | 2382                   | -195                    | -349     | -7.2%                  | -12.8%   | 2488         | 2604 | 3195                            | 2832                 | 2661                   | -363                    | -534     | -11.3%                 | -16.7%   | ###          | 2904 |
| 10600      | 2739                             | 2543                 | 2389                   | -196                    | -350     | -7.1%                  | -12.8%   | 2495         | 2610 | 3204                            | 2841                 | 2669                   | -363                    | -535     | -11.3%                 | -16.7%   | ###          | 2911 |
| 10650      | 2746                             | 2551                 | 2396                   | -195                    | -350     | -7.1%                  | -12.7%   | 2501         | 2616 | 3213                            | 2850                 | 2677                   | -363                    | -536     | -11.3%                 | -16.7%   | ###          | 2917 |
| 10700      | 2754                             | 2559                 | 2403                   | -195                    | -351     | -7.1%                  | -12.7%   | 2508         | 2622 | 3222                            | 2858                 | 2684                   | -364                    | -538     | -11.3%                 | -16.7%   | ###          | 2924 |
| 10750      | 2761                             | 2567                 | 2410                   | -194                    | -351     | -7.0%                  | -12.7%   | 2514         | 2627 | 3231                            | 2867                 | 2692                   | -364                    | -539     | -11.3%                 | -16.7%   | ###          | 2930 |
| 10800      | 2769                             | 2574                 | 2417                   | -195                    | -352     | -7.0%                  | -12.7%   | 2521         | 2633 | 3239                            | 2876                 | 2700                   | -363                    | -539     | -11.2%                 | -16.6%   | ###          | 2937 |
| 10850      | 2776                             | 2582                 | 2424                   | -194                    | -352     | -7.0%                  | -12.7%   | 2527         | 2639 | 3248                            | 2884                 | 2708                   | -364                    | -540     | -11.2%                 | -16.6%   | ###          | 2944 |
| 10900      | 2784                             | 2590                 | 2431                   | -194                    | -353     | -7.0%                  | -12.7%   | 2533         | 2645 | 3257                            | 2893                 | 2716                   | -364                    | -541     | -11.2%                 | -16.6%   | ###          | 2950 |
| 10950      | 2791                             | 2596                 | 2437                   | -195                    | -354     | -7.0%                  | -12.7%   | 2540         | 2651 | 3266                            | 2900                 | 2722                   | -366                    | -544     | -11.2%                 | -16.6%   | ###          | 2957 |
| 11000      | 2799                             | 2601                 | 2441                   | -198                    | -358     | -7.1%                  | -12.8%   | 2546         | 2656 | 3275                            | 2905                 | 2727                   | -370                    | -548     | -11.3%                 | -16.7%   | ###          | 2963 |
| 11050      | 2806                             | 2605                 | 2445                   | -201                    | -361     | -7.2%                  | -12.9%   | 2553         | 2662 | 3283                            | 2910                 | 2731                   | -373                    | -552     | -11.4%                 | -16.8%   | ###          | 2970 |
| 11100      | 2813                             | 2609                 | 2449                   | -204                    | -364     | -7.2%                  | -12.9%   | 2559         | 2668 | 3292                            | 2915                 | 2736                   | -377                    | -556     | -11.5%                 | -16.9%   | ###          | 2976 |
| 11150      | 2821                             | 2614                 | 2453                   | -207                    | -368     | -7.4%                  | -13.0%   | 2566         | 2674 | 3301                            | 2919                 | 2740                   | -382                    | -561     | -11.6%                 | -17.0%   | ###          | 2983 |
| 11200      | 2828                             | 2618                 | 2457                   | -210                    | -371     | -7.4%                  | -13.1%   | 2572         | 2680 | 3309                            | 2924                 | 2744                   | -385                    | -565     | -11.6%                 | -17.1%   | ###          | 2989 |
| 11250      | 2835                             | 2622                 | 2461                   | -213                    | -374     | -7.5%                  | -13.2%   | 2579         | 2685 | 3318                            | 2929                 | 2749                   | -389                    | -569     | -11.7%                 | -17.2%   | ###          | 2996 |
| 11300      | 2842                             | 2627                 | 2465                   | -215                    | -377     | -7.6%                  | -13.3%   | 2585         | 2691 | 3326                            | 2934                 | 2753                   | -392                    | -573     | -11.8%                 | -17.2%   | ###          | 3003 |
| 11350      | 2850                             | 2631                 | 2469                   | -219                    | -381     | -7.7%                  | -13.4%   | 2591         | 2697 | 3335                            | 2939                 | 2758                   | -396                    | -577     | -11.9%                 | -17.3%   | ###          | 3009 |
| 11400      | 2857                             | 2635                 | 2473                   | -222                    | -384     | -7.8%                  | -13.5%   | 2598         | 2703 | 3344                            | 2944                 | 2762                   | -400                    | -582     | -12.0%                 | -17.4%   | ###          | 3016 |
| 11450      | 2864                             | 2640                 | 2477                   | -224                    | -387     | -7.8%                  | -13.5%   | 2604         | 2709 | 3352                            | 2949                 | 2766                   | -403                    | -586     | -12.0%                 | -17.5%   | ###          | 3022 |
| 11500      | 2871                             | 2644                 | 2481                   | -227                    | -390     | -7.9%                  | -13.6%   | 2611         | 2714 | 3360                            | 2953                 | 2771                   | -407                    | -589     | -12.1%                 | -17.5%   | ###          | 3029 |
| 11550      | 2878                             | 2648                 | 2484                   | -230                    | -394     | -8.0%                  | -13.7%   | 2618         | 2720 | 3369                            | 2958                 | 2775                   | -411                    | -594     | -12.2%                 | -17.6%   | ###          | 3035 |
| 11600      | 2885                             | 2653                 | 2488                   | -232                    | -397     | -8.0%                  | -13.7%   | 2626         | 2726 | 3377                            | 2963                 | 2780                   | -414                    | -597     | -12.3%                 | -17.7%   | ###          | 3042 |
| 11650      | 2892                             | 2657                 | 2492                   | -235                    | -400     | -8.1%                  | -13.8%   | 2634         | 2732 | 3386                            | 2968                 | 2784                   | -418                    | -602     | -12.3%                 | -17.8%   | ###          | 3048 |
| 11700      | 2899                             | 2662                 | 2496                   | -237                    | -403     | -8.2%                  | -13.9%   | 2642         | 2738 | 3394                            | 2973                 | 2788                   | -421                    | -606     | -12.4%                 | -17.8%   | ###          | 3055 |
| 11750      | 2906                             | 2666                 | 2500                   | -240                    | -406     | -8.3%                  | -14.0%   | 2650         | 2743 | 3402                            | 2978                 | 2793                   | -424                    | -609     | -12.5%                 | -17.9%   | ###          | 3061 |
| 11800      | 2913                             | 2670                 | 2504                   | -243                    | -409     | -8.3%                  | -14.0%   | 2657         | 2749 | 3410                            | 2983                 | 2797                   | -427                    | -613     | -12.5%                 | -18.0%   | ###          | 3068 |
| 11850      | 2920                             | 2675                 | 2508                   | -245                    | -412     | -8.4%                  | -14.1%   | 2665         | 2755 | 3419                            | 2988                 | 2802                   | -431                    | -617     | -12.6%                 | -18.1%   | ###          | 3075 |
| 11900      | 2927                             | 2679                 | 2512                   | -248                    | -415     | -8.5%                  | -14.2%   | 2673         | 2761 | 3427                            | 2992                 | 2806                   | -435                    | -621     | -12.7%                 | -18.1%   | ###          | 3081 |
| 11950      | 2934                             | 2683                 | 2516                   | -251                    | -418     | -8.5%                  | -14.2%   | 2681         | 2767 | 3435                            | 2997                 | 2810                   | -438                    | -625     | -12.7%                 | -18.2%   | ###          | 3088 |
| 12000      | 2941                             | 2688                 | 2520                   | -253                    | -421     | -8.6%                  | -14.3%   | 2689         | 2772 | 3443                            | 3002                 | 2815                   | -441                    | -628     | -12.8%                 | -18.2%   | ###          | 3094 |
| 12050      | 2948                             | 2692                 | 2524                   | -256                    | -424     | -8.7%                  | -14.4%   | 2696         | 2778 | 3451                            | 3007                 | 2819                   | -444                    | -632     | -12.9%                 | -18.3%   | ###          | 3101 |
| 12100      | 2955                             | 2696                 | 2528                   | -259                    | -427     | -8.8%                  | -14.5%   | 2704         | 2784 | 3459                            | 3012                 | 2823                   | -447                    | -636     | -12.9%                 | -18.4%   | ###          | 3107 |
| 12150      | 2961                             | 2701                 | 2532                   | -260                    | -429     | -8.8%                  | -14.5%   | 2712         | 2790 | 3467                            | 3017                 | 2828                   | -450                    | -639     | -13.0%                 | -18.4%   | ###          | 3114 |
| 12200      | 2968                             | 2705                 | 2536                   | -263                    | -432     | -8.9%                  | -14.6%   | 2720         | 2796 | 3475                            | 3022                 | 2832                   | -453                    | -643     | -13.0%                 | -18.5%   | ###          | 3120 |
| 12250      | 2975                             | 2710                 | 2540                   | -265                    | -435     | -8.9%                  | -14.6%   | 2728         | 2801 | 3483                            | 3027                 | 2837                   | -456                    | -646     | -13.1%                 | -18.6%   | ###          | 3127 |
| 12300      | 2981                             | 2715                 | 2545                   | -266                    | -436     | -8.9%                  | -14.6%   | 2735         | 2807 | 3491                            | 3032                 | 2842                   | -459                    | -649     | -13.1%                 | -18.6%   | ###          | 3134 |
| 12350      | 2988                             | 2720                 | 2550                   | -268                    | -438     | -9.0%                  | -14.7%   | 2743         | 2813 | 3499                            | 3038                 | 2848                   | -461                    | -651     | -13.2%                 | -18.6%   | ###          | 3140 |
| 12400      | 2995                             | 2725                 | 2554                   | -270                    | -441     | -9.0%                  | -14.7%   | 2751         | 2819 | 3507                            | 3044                 | 2853                   | -463                    | -654     | -13.2%                 | -18.6%   | ###          | 3147 |
| 12450      | 3001                             | 2730                 | 2559                   | -271                    | -442     | -9.0%                  | -14.7%   | 2759         | 2825 | 3514                            | 3050                 | 2859                   | -464                    | -655     | -13.2%                 | -18.6%   | ###          | 3153 |
| 12500      | 3008                             | 2736                 | 2564                   | -272                    | -444     | -9.1%                  | -14.8%   | 2767         | 2830 | 3522                            | 3056                 | 2864                   | -466                    | -658     | -13.2%                 | -18.7%   | ###          | 3160 |
| 12550      | 3014                             | 2741                 | 2569                   | -273                    | -445     | -9.1%                  | -14.8%   | 2775         | 2836 | 3530                            | 3062                 | 2870                   | -468                    | -660     | -13.3%                 | -18.7%   | ###          | 3166 |
| 12600      | 3021                             | 2746                 | 2574                   | -275                    | -447     | -9.1%                  | -14.8%   | 2782         | 2842 | 3538                            | 3067                 | 2875                   | -471                    | -663     | -13.3%                 | -18.7%   | ###          | 3173 |
| 12650      | 3027                             | 2751                 | 2579                   | -276                    | -448     | -9.1%                  | -14.8%   | 2790         | 2848 | 3545                            | 3073                 | 2881                   | -472                    | -664     | -13.3%                 | -18.7%   | ###          | 3179 |
| 12700      | 3034                             | 2757                 | 2584                   | -277                    | -450     | -9.1%                  | -14.8%   | 2798         | 2854 | 3553                            | 3079                 | 2886                   | -474                    | -667     | -13.3%                 | -18.8%   | ###          | 3186 |

Working Draft: Italized numbers are adjusted for basic subsistence limitation.

| Net Income | Table Amounts for Three Children |                      |                        |                         |          |                        |          |              |      | Table Amounts for Four Children |                      |                        |                         |          |                        |          |              |      |
|------------|----------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|------|---------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|------|
|            | Existing Nebraska                | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |      | Existing Nebraska               | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |      |
|            |                                  | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY   |                                 | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY   |
| 12750      | 3040                             | 2762                 | 2589                   | -278                    | -451     | -9.2%                  | -14.8%   | 2806         | 2859 | 3561                            | 3085                 | 2892                   | -476                    | -669     | -13.4%                 | -18.8%   | ###          | 3192 |
| 12800      | 3046                             | 2767                 | 2594                   | -279                    | -452     | -9.2%                  | -14.8%   | 2814         | 2865 | 3568                            | 3091                 | 2897                   | -477                    | -671     | -13.4%                 | -18.8%   | ###          | 3199 |
| 12850      | 3053                             | 2772                 | 2599                   | -281                    | -454     | -9.2%                  | -14.9%   | 2821         | 2871 | 3576                            | 3097                 | 2903                   | -479                    | -673     | -13.4%                 | -18.8%   | ###          | 3206 |
| 12900      | 3059                             | 2777                 | 2604                   | -282                    | -455     | -9.2%                  | -14.9%   | 2829         | 2877 | 3583                            | 3102                 | 2908                   | -481                    | -675     | -13.4%                 | -18.8%   | ###          | 3212 |
| 12950      | 3065                             | 2783                 | 2609                   | -282                    | -456     | -9.2%                  | -14.9%   | 2837         | 2883 | 3591                            | 3108                 | 2914                   | -483                    | -677     | -13.4%                 | -18.9%   | ###          | 3218 |
| 13000      | 3072                             | 2788                 | 2613                   | -284                    | -459     | -9.2%                  | -14.9%   | 2845         | 2889 | 3598                            | 3114                 | 2919                   | -484                    | -679     | -13.4%                 | -18.9%   | ###          | 3225 |
| 13050      | 3078                             | 2793                 | 2618                   | -285                    | -460     | -9.3%                  | -14.9%   | 2853         | 2895 | 3605                            | 3120                 | 2925                   | -485                    | -680     | -13.5%                 | -18.9%   | ###          | 3231 |
| 13100      | 3084                             | 2798                 | 2623                   | -286                    | -461     | -9.3%                  | -14.9%   | 2860         | 2900 | 3613                            | 3126                 | 2930                   | -487                    | -683     | -13.5%                 | -18.9%   | ###          | 3238 |
| 13150      | 3090                             | 2804                 | 2628                   | -286                    | -462     | -9.3%                  | -14.9%   | 2868         | 2906 | 3620                            | 3132                 | 2936                   | -488                    | -684     | -13.5%                 | -18.9%   | ###          | 3244 |
| 13200      | 3096                             | 2809                 | 2633                   | -287                    | -463     | -9.3%                  | -15.0%   | 2876         | 2912 | 3627                            | 3137                 | 2941                   | -490                    | -686     | -13.5%                 | -18.9%   | ###          | 3251 |
| 13250      | 3102                             | 2814                 | 2638                   | -288                    | -464     | -9.3%                  | -15.0%   | 2884         | 2918 | 3635                            | 3143                 | 2947                   | -492                    | -688     | -13.5%                 | -18.9%   | ###          | 3257 |
| 13300      | 3108                             | 2819                 | 2643                   | -289                    | -465     | -9.3%                  | -15.0%   | 2892         | 2924 | 3642                            | 3149                 | 2952                   | -493                    | -690     | -13.5%                 | -18.9%   | ###          | 3264 |
| 13350      | 3115                             | 2824                 | 2648                   | -291                    | -467     | -9.3%                  | -15.0%   | 2899         | 2930 | 3649                            | 3155                 | 2958                   | -494                    | -691     | -13.5%                 | -18.9%   | ###          | 3270 |
| 13400      | 3121                             | 2830                 | 2653                   | -291                    | -468     | -9.3%                  | -15.0%   | 2907         | 2935 | 3656                            | 3161                 | 2963                   | -495                    | -693     | -13.5%                 | -18.9%   | ###          | 3277 |
| 13450      | 3126                             | 2835                 | 2658                   | -291                    | -468     | -9.3%                  | -15.0%   | 2915         | 2941 | 3663                            | 3167                 | 2969                   | -496                    | -694     | -13.6%                 | -19.0%   | ###          | 3283 |
| 13500      | 3132                             | 2840                 | 2663                   | -292                    | -469     | -9.3%                  | -15.0%   | 2921         | 2947 | 3670                            | 3172                 | 2974                   | -498                    | -696     | -13.6%                 | -19.0%   | ###          | 3290 |
| 13550      | 3138                             | 2845                 | 2668                   | -293                    | -470     | -9.3%                  | -15.0%   | 2926         | 2953 | 3677                            | 3178                 | 2980                   | -499                    | -697     | -13.6%                 | -19.0%   | ###          | 3296 |
| 13600      | 3144                             | 2851                 | 2672                   | -293                    | -472     | -9.3%                  | -15.0%   | 2932         | 2959 | 3684                            | 3184                 | 2985                   | -500                    | -699     | -13.6%                 | -19.0%   | ###          | 3303 |
| 13650      | 3150                             | 2856                 | 2677                   | -294                    | -473     | -9.3%                  | -15.0%   | 2937         | 2965 | 3691                            | 3190                 | 2991                   | -501                    | -700     | -13.6%                 | -19.0%   | ###          | 3309 |
| 13700      | 3156                             | 2861                 | 2682                   | -295                    | -474     | -9.3%                  | -15.0%   | 2943         | 2971 | 3698                            | 3196                 | 2996                   | -502                    | -702     | -13.6%                 | -19.0%   | ###          | 3316 |
| 13750      | 3162                             | 2866                 | 2687                   | -296                    | -475     | -9.4%                  | -15.0%   | 2949         | 2976 | 3705                            | 3202                 | 3002                   | -503                    | -703     | -13.6%                 | -19.0%   | ###          | 3322 |
| 13800      | 3167                             | 2872                 | 2692                   | -295                    | -475     | -9.3%                  | -15.0%   | 2954         | 2982 | 3712                            | 3207                 | 3007                   | -505                    | -705     | -13.6%                 | -19.0%   | ###          | 3329 |
| 13850      | 3173                             | 2877                 | 2697                   | -296                    | -476     | -9.3%                  | -15.0%   | 2960         | 2988 | 3719                            | 3213                 | 3013                   | -506                    | -706     | -13.6%                 | -19.0%   | ###          | 3335 |
| 13900      | 3179                             | 2882                 | 2702                   | -297                    | -477     | -9.3%                  | -15.0%   | 2965         | 2994 | 3725                            | 3219                 | 3018                   | -506                    | -707     | -13.6%                 | -19.0%   | ###          | 3342 |
| 13950      | 3184                             | 2887                 | 2707                   | -297                    | -477     | -9.3%                  | -15.0%   | 2971         | 3000 | 3732                            | 3225                 | 3024                   | -507                    | -708     | -13.6%                 | -19.0%   | ###          | 3348 |
| 14000      | 3190                             | 2892                 | 2712                   | -298                    | -478     | -9.3%                  | -15.0%   | 2976         | 3006 | 3739                            | 3231                 | 3029                   | -508                    | -710     | -13.6%                 | -19.0%   | ###          | 3355 |
| 14050      | 3195                             | 2898                 | 2717                   | -297                    | -478     | -9.3%                  | -15.0%   | 2982         | 3012 | 3745                            | 3237                 | 3035                   | -508                    | -710     | -13.6%                 | -19.0%   | ###          | 3361 |
| 14100      | 3201                             | 2903                 | 2722                   | -298                    | -479     | -9.3%                  | -15.0%   | 2987         | 3017 | 3752                            | 3242                 | 3040                   | -510                    | -712     | -13.6%                 | -19.0%   | ###          | 3368 |
| 14150      | 3207                             | 2908                 | 2727                   | -299                    | -480     | -9.3%                  | -15.0%   | 2993         | 3023 | 3759                            | 3248                 | 3046                   | -511                    | -713     | -13.6%                 | -19.0%   | ###          | 3374 |
| 14200      | 3212                             | 2913                 | 2732                   | -299                    | -480     | -9.3%                  | -15.0%   | 2998         | 3029 | 3765                            | 3254                 | 3051                   | -511                    | -714     | -13.6%                 | -19.0%   | ###          | 3381 |
| 14250      | 3217                             | 2920                 | 2737                   | -297                    | -480     | -9.2%                  | -14.9%   | 3004         | 3035 | 3772                            | 3261                 | 3057                   | -511                    | -715     | -13.5%                 | -18.9%   | ###          | 3387 |
| 14300      | 3223                             | 2926                 | 2743                   | -297                    | -480     | -9.2%                  | -14.9%   | 3009         | 3041 | 3778                            | 3268                 | 3064                   | -510                    | -714     | -13.5%                 | -18.9%   | ###          | 3394 |
| 14350      | 3228                             | 2933                 | 2749                   | -295                    | -479     | -9.2%                  | -14.8%   | 3015         | 3047 | 3784                            | 3276                 | 3070                   | -508                    | -714     | -13.4%                 | -18.9%   | ###          | 3400 |
| 14400      | 3234                             | 2939                 | 2755                   | -295                    | -479     | -9.1%                  | -14.8%   | 3020         | 3052 | 3791                            | 3283                 | 3077                   | -508                    | -714     | -13.4%                 | -18.8%   | ###          | 3407 |
| 14450      | 3239                             | 2946                 | 2760                   | -293                    | -479     | -9.1%                  | -14.8%   | 3026         | 3058 | 3797                            | 3290                 | 3083                   | -507                    | -714     | -13.3%                 | -18.8%   | ###          | 3413 |
| 14500      | 3244                             | 2952                 | 2766                   | -292                    | -478     | -9.0%                  | -14.7%   | 3031         | 3064 | 3803                            | 3297                 | 3090                   | -506                    | -713     | -13.3%                 | -18.8%   | ###          | 3420 |
| 14550      | 3249                             | 2959                 | 2772                   | -290                    | -477     | -8.9%                  | -14.7%   | 3037         | 3070 | 3810                            | 3305                 | 3096                   | -505                    | -714     | -13.3%                 | -18.7%   | ###          | 3426 |
| 14600      | 3254                             | 2965                 | 2778                   | -289                    | -476     | -8.9%                  | -14.6%   | 3042         | 3076 | 3816                            | 3312                 | 3103                   | -504                    | -713     | -13.2%                 | -18.7%   | ###          | 3433 |
| 14650      | 3260                             | 2972                 | 2784                   | -288                    | -476     | -8.8%                  | -14.6%   | 3048         | 3082 | 3822                            | 3319                 | 3109                   | -503                    | -713     | -13.2%                 | -18.6%   | ###          | 3439 |
| 14700      | 3265                             | 2978                 | 2789                   | -287                    | -476     | -8.8%                  | -14.6%   | 3053         | 3088 | 3828                            | 3326                 | 3116                   | -502                    | -712     | -13.1%                 | -18.6%   | ###          | 3446 |
| 14750      | 3270                             | 2985                 | 2795                   | -285                    | -475     | -8.7%                  | -14.5%   | 3059         | 3093 | 3834                            | 3334                 | 3122                   | -500                    | -712     | -13.0%                 | -18.6%   | ###          | 3452 |
| 14800      | 3275                             | 2991                 | 2801                   | -284                    | -474     | -8.7%                  | -14.5%   | 3064         | 3099 | 3840                            | 3341                 | 3129                   | -499                    | -711     | -13.0%                 | -18.5%   | ###          | 3459 |
| 14850      | 3280                             | 2998                 | 2807                   | -282                    | -473     | -8.6%                  | -14.4%   | 3070         | 3105 | 3846                            | 3348                 | 3135                   | -498                    | -711     | -12.9%                 | -18.5%   | ###          | 3465 |
| 14900      | 3285                             | 3004                 | 2813                   | -281                    | -472     | -8.6%                  | -14.4%   | 3075         | 3111 | 3852                            | 3356                 | 3142                   | -496                    | -710     | -12.9%                 | -18.4%   | ###          | 3472 |
| 14950      | 3290                             | 3011                 | 2818                   | -279                    | -472     | -8.5%                  | -14.3%   | 3081         | 3117 | 3858                            | 3363                 | 3148                   | -495                    | -710     | -12.8%                 | -18.4%   | ###          | 3478 |
| 15000      | 3295                             | 3017                 | 2824                   | -278                    | -471     | -8.4%                  | -14.3%   | 3086         | 3123 | 3864                            | 3370                 | 3155                   | -494                    | -709     | -12.8%                 | -18.4%   | ###          | 3485 |
| 15050      |                                  | 3024                 | 2830                   |                         |          |                        |          | 3092         | 3129 |                                 | 3377                 | 3161                   |                         |          |                        |          | ###          | 3491 |
| 15100      |                                  | 3030                 | 2836                   |                         |          |                        |          | 3097         | 3134 |                                 | 3385                 | 3168                   |                         |          |                        |          | ###          | 3498 |
| 15150      |                                  | 3037                 | 2842                   |                         |          |                        |          | 3103         | 3140 |                                 | 3392                 | 3174                   |                         |          |                        |          | ###          | 3504 |

Working Draft: Italized numbers are adjusted for basic subsistence limitation.

| Net Income | Table Amounts for Three Children |                      |                        |                         |          |                        |          |              | Table Amounts for Four Children |                   |                      |                        |                         |          |                        |          |              |      |
|------------|----------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|---------------------------------|-------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|------|
|            | Existing Nebraska                | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |                                 | Existing Nebraska | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |      |
|            |                                  | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY                              |                   | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY   |
| 15200      |                                  | 3043                 | 2848                   |                         |          |                        |          | 3108         | 3146                            |                   | 3399                 | 3181                   |                         |          |                        |          | ###          | 3511 |
| 15250      |                                  | 3050                 | 2853                   |                         |          |                        |          | 3114         | 3152                            |                   | 3406                 | 3187                   |                         |          |                        |          | ###          | 3517 |
| 15300      |                                  | 3056                 | 2859                   |                         |          |                        |          | 3119         | 3158                            |                   | 3414                 | 3194                   |                         |          |                        |          | ###          | 3524 |
| 15350      |                                  | 3063                 | 2865                   |                         |          |                        |          | 3125         | 3164                            |                   | 3421                 | 3200                   |                         |          |                        |          | ###          | 3530 |
| 15400      |                                  | 3069                 | 2871                   |                         |          |                        |          | 3130         | 3169                            |                   | 3428                 | 3207                   |                         |          |                        |          | ###          | 3537 |
| 15450      |                                  | 3076                 | 2877                   |                         |          |                        |          | 3136         | 3175                            |                   | 3435                 | 3213                   |                         |          |                        |          | ###          | 3543 |
| 15500      |                                  | 3082                 | 2882                   |                         |          |                        |          | 3141         | 3181                            |                   | 3443                 | 3220                   |                         |          |                        |          | ###          | 3550 |
| 15550      |                                  | 3089                 | 2888                   |                         |          |                        |          | 3147         | 3187                            |                   | 3450                 | 3226                   |                         |          |                        |          | ###          | 3556 |
| 15600      |                                  | 3095                 | 2894                   |                         |          |                        |          | 3152         | 3193                            |                   | 3457                 | 3233                   |                         |          |                        |          | ###          | 3563 |
| 15650      |                                  | 3102                 | 2900                   |                         |          |                        |          | 3158         | 3199                            |                   | 3464                 | 3239                   |                         |          |                        |          | ###          | 3569 |
| 15700      |                                  | 3108                 | 2906                   |                         |          |                        |          | 3163         | 3205                            |                   | 3472                 | 3246                   |                         |          |                        |          | ###          | 3576 |
| 15750      |                                  | 3115                 | 2911                   |                         |          |                        |          | 3169         | 3210                            |                   | 3479                 | 3252                   |                         |          |                        |          | ###          | 3582 |
| 15800      |                                  | 3121                 | 2917                   |                         |          |                        |          | 3175         | 3216                            |                   | 3486                 | 3259                   |                         |          |                        |          | ###          | 3589 |
| 15850      |                                  | 3128                 | 2923                   |                         |          |                        |          | 3180         | 3222                            |                   | 3494                 | 3265                   |                         |          |                        |          | ###          | 3595 |
| 15900      |                                  | 3134                 | 2929                   |                         |          |                        |          | 3186         | 3228                            |                   | 3501                 | 3272                   |                         |          |                        |          | ###          | 3602 |
| 15950      |                                  | 3141                 | 2935                   |                         |          |                        |          | 3191         | 3234                            |                   | 3508                 | 3278                   |                         |          |                        |          | ###          | 3608 |
| 16000      |                                  | 3147                 | 2941                   |                         |          |                        |          | 3197         | 3240                            |                   | 3515                 | 3285                   |                         |          |                        |          | ###          | 3615 |
| 16050      |                                  | 3154                 | 2946                   |                         |          |                        |          | 3202         | 3246                            |                   | 3523                 | 3291                   |                         |          |                        |          | ###          | 3621 |
| 16100      |                                  | 3160                 | 2952                   |                         |          |                        |          | 3208         | 3251                            |                   | 3530                 | 3298                   |                         |          |                        |          | ###          | 3628 |
| 16150      |                                  | 3167                 | 2958                   |                         |          |                        |          | 3213         | 3257                            |                   | 3537                 | 3304                   |                         |          |                        |          | ###          | 3634 |
| 16200      |                                  | 3173                 | 2964                   |                         |          |                        |          | 3219         | 3263                            |                   | 3544                 | 3311                   |                         |          |                        |          | ###          | 3641 |
| 16250      |                                  | 3180                 | 2970                   |                         |          |                        |          | 3224         | 3269                            |                   | 3552                 | 3317                   |                         |          |                        |          | ###          | 3647 |
| 16300      |                                  | 3186                 | 2975                   |                         |          |                        |          | 3230         | 3275                            |                   | 3559                 | 3324                   |                         |          |                        |          | ###          | 3654 |
| 16350      |                                  | 3193                 | 2981                   |                         |          |                        |          | 3235         | 3281                            |                   | 3566                 | 3330                   |                         |          |                        |          | ###          | 3660 |
| 16400      |                                  | 3199                 | 2987                   |                         |          |                        |          | 3241         | 3286                            |                   | 3573                 | 3336                   |                         |          |                        |          | ###          | 3667 |
| 16450      |                                  | 3206                 | 2993                   |                         |          |                        |          | 3246         | 3292                            |                   | 3581                 | 3343                   |                         |          |                        |          | ###          | 3673 |
| 16500      |                                  | 3212                 | 2999                   |                         |          |                        |          | 3252         | 3298                            |                   | 3588                 | 3349                   |                         |          |                        |          | ###          | 3680 |
| 16550      |                                  | 3219                 | 3004                   |                         |          |                        |          | 3257         | 3304                            |                   | 3595                 | 3356                   |                         |          |                        |          | ###          | 3686 |
| 16600      |                                  | 3225                 | 3010                   |                         |          |                        |          | 3263         | 3310                            |                   | 3602                 | 3362                   |                         |          |                        |          | ###          | 3693 |
| 16650      |                                  | 3232                 | 3016                   |                         |          |                        |          | 3268         | 3316                            |                   | 3610                 | 3369                   |                         |          |                        |          | ###          | 3699 |
| 16700      |                                  | 3238                 | 3022                   |                         |          |                        |          | 3274         | 3322                            |                   | 3617                 | 3375                   |                         |          |                        |          | ###          | 3706 |
| 16750      |                                  | 3245                 | 3028                   |                         |          |                        |          | 3279         | 3327                            |                   | 3624                 | 3382                   |                         |          |                        |          | ###          | 3712 |
| 16800      |                                  | 3251                 | 3034                   |                         |          |                        |          | 3285         | 3333                            |                   | 3631                 | 3388                   |                         |          |                        |          | ###          | 3719 |
| 16850      |                                  | 3258                 | 3039                   |                         |          |                        |          | 3290         | 3339                            |                   | 3639                 | 3395                   |                         |          |                        |          | ###          | 3725 |
| 16900      |                                  | 3264                 | 3045                   |                         |          |                        |          | 3296         | 3345                            |                   | 3646                 | 3401                   |                         |          |                        |          | ###          | 3732 |
| 16950      |                                  | 3271                 | 3051                   |                         |          |                        |          | 3301         | 3351                            |                   | 3653                 | 3408                   |                         |          |                        |          | ###          | 3738 |
| 17000      |                                  | 3277                 | 3057                   |                         |          |                        |          | 3307         | 3357                            |                   | 3661                 | 3414                   |                         |          |                        |          | ###          | 3745 |
| 17050      |                                  | 3284                 | 3063                   |                         |          |                        |          | 3312         | 3363                            |                   | 3668                 | 3421                   |                         |          |                        |          | ###          | 3751 |
| 17100      |                                  | 3290                 | 3068                   |                         |          |                        |          | 3318         | 3368                            |                   | 3675                 | 3427                   |                         |          |                        |          | ###          | 3758 |
| 17150      |                                  | 3297                 | 3074                   |                         |          |                        |          | 3323         | 3374                            |                   | 3682                 | 3434                   |                         |          |                        |          | ###          | 3764 |
| 17200      |                                  | 3303                 | 3080                   |                         |          |                        |          | 3329         | 3380                            |                   | 3690                 | 3440                   |                         |          |                        |          | ###          | 3771 |
| 17250      |                                  | 3310                 | 3086                   |                         |          |                        |          | 3334         | 3386                            |                   | 3697                 | 3447                   |                         |          |                        |          | ###          | 3777 |
| 17300      |                                  | 3316                 | 3092                   |                         |          |                        |          | 3340         | 3392                            |                   | 3704                 | 3453                   |                         |          |                        |          | ###          | 3784 |
| 17350      |                                  | 3323                 | 3097                   |                         |          |                        |          | 3345         | 3398                            |                   | 3711                 | 3460                   |                         |          |                        |          | ###          | 3790 |
| 17400      |                                  | 3329                 | 3103                   |                         |          |                        |          | 3351         | 3403                            |                   | 3719                 | 3466                   |                         |          |                        |          | ###          | 3797 |
| 17450      |                                  | 3336                 | 3109                   |                         |          |                        |          | 3356         | 3409                            |                   | 3726                 | 3473                   |                         |          |                        |          | ###          | 3803 |
| 17500      |                                  | 3342                 | 3115                   |                         |          |                        |          | 3362         | 3415                            |                   | 3733                 | 3479                   |                         |          |                        |          | ###          | 3810 |
| 17550      |                                  | 3349                 | 3121                   |                         |          |                        |          | 3367         | 3421                            |                   | 3740                 | 3486                   |                         |          |                        |          | ###          | 3816 |
| 17600      |                                  | 3355                 | 3126                   |                         |          |                        |          | 3373         | 3427                            |                   | 3748                 | 3492                   |                         |          |                        |          | ###          | 3823 |

Working Draft: Italized numbers are adjusted for basic subsistence limitation.

| Net Income | Table Amounts for Three Children |                      |                        |                         |          |                        |          |              |      | Table Amounts for Four Children |                      |                        |                         |          |                        |          |              |      |
|------------|----------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|------|---------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------|------|
|            | Existing Nebraska                | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |      | Existing Nebraska               | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Other States |      |
|            |                                  | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY   |                                 | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B | Iowa         | WY   |
|            |                                  |                      |                        |                         |          |                        |          |              |      |                                 |                      |                        |                         |          |                        |          |              |      |
| 17650      |                                  | 3362                 | 3132                   |                         |          |                        |          | 3378         | 3433 |                                 | 3755                 | 3499                   |                         |          |                        |          | ###          | 3829 |
| 17700      |                                  | 3368                 | 3138                   |                         |          |                        |          | 3384         | 3439 |                                 | 3762                 | 3505                   |                         |          |                        |          | ###          | 3836 |
| 17750      |                                  | 3375                 | 3144                   |                         |          |                        |          | 3389         | 3444 |                                 | 3769                 | 3512                   |                         |          |                        |          | ###          | 3842 |
| 17800      |                                  | 3381                 | 3150                   |                         |          |                        |          | 3395         | 3450 |                                 | 3777                 | 3518                   |                         |          |                        |          | ###          | 3849 |
| 17850      |                                  | 3388                 | 3156                   |                         |          |                        |          | 3401         | 3456 |                                 | 3784                 | 3525                   |                         |          |                        |          | ###          | 3855 |
| 17900      |                                  | 3394                 | 3161                   |                         |          |                        |          | 3406         | 3462 |                                 | 3791                 | 3531                   |                         |          |                        |          | ###          | 3862 |
| 17950      |                                  | 3401                 | 3167                   |                         |          |                        |          | 3412         | 3468 |                                 | 3799                 | 3538                   |                         |          |                        |          | ###          | 3868 |
| 18000      |                                  | 3407                 | 3173                   |                         |          |                        |          | 3417         | 3474 |                                 | 3806                 | 3544                   |                         |          |                        |          | ###          | 3875 |
| 18050      |                                  | 3414                 | 3179                   |                         |          |                        |          | 3423         | 3480 |                                 | 3813                 | 3551                   |                         |          |                        |          | ###          | 3881 |

Working Draft: Italized numbers are adjusted for basic subsistence limitation.

| Net Income | Table Amounts for Five Children |                      |                        |                         |          |                        |          | Table Amounts for Six Children |                      |                        |                         |          |                        |          |
|------------|---------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|
|            | Existing Nebraska               | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Existing Nebraska              | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          |
|            |                                 | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B |                                | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B |
| 500        | 50                              | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 50                             | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     |
| 550        | 50                              | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 50                             | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     |
| 600        | 50                              | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 50                             | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     |
| 650        | 50                              | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 50                             | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     |
| 700        | 50                              | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 50                             | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     |
| 750        | 50                              | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 50                             | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     |
| 800        | 50                              | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 50                             | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     |
| 850        | 50                              | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 50                             | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     |
| 900        | 50                              | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 50                             | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     |
| 950        | 50                              | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     | 50                             | 50                   | 50                     | 0                       | 0        | 0.0%                   | 0.0%     |
| 1000       | 260                             | 50                   | 50                     | -210                    | -210     | -80.8%                 | -80.8%   | 275                            | 50                   | 50                     | -225                    | -225     | -81.8%                 | -81.8%   |
| 1050       | 295                             | 73                   | 73                     | -222                    | -222     | -75.3%                 | -75.3%   | 313                            | 78                   | 78                     | -236                    | -236     | -75.2%                 | -75.2%   |
| 1100       | 330                             | 120                  | 120                    | -210                    | -210     | -63.7%                 | -63.7%   | 350                            | 128                  | 128                    | -223                    | -223     | -63.6%                 | -63.6%   |
| 1150       | 365                             | 167                  | 167                    | -198                    | -198     | -54.3%                 | -54.3%   | 388                            | 178                  | 178                    | -211                    | -211     | -54.3%                 | -54.3%   |
| 1200       | 400                             | 214                  | 214                    | -186                    | -186     | -46.5%                 | -46.5%   | 425                            | 228                  | 228                    | -198                    | -198     | -46.5%                 | -46.5%   |
| 1250       | 435                             | 261                  | 261                    | -174                    | -174     | -40.0%                 | -40.0%   | 463                            | 278                  | 278                    | -186                    | -186     | -40.1%                 | -40.1%   |
| 1300       | 470                             | 308                  | 308                    | -162                    | -162     | -34.5%                 | -34.5%   | 500                            | 328                  | 328                    | -173                    | -173     | -34.5%                 | -34.5%   |
| 1350       | 505                             | 355                  | 355                    | -150                    | -150     | -29.7%                 | -29.7%   | 538                            | 378                  | 378                    | -161                    | -161     | -29.8%                 | -29.8%   |
| 1400       | 540                             | 402                  | 402                    | -138                    | -138     | -25.6%                 | -25.6%   | 575                            | 428                  | 428                    | -148                    | -148     | -25.7%                 | -25.7%   |
| 1450       | 575                             | 449                  | 449                    | -126                    | -126     | -21.9%                 | -21.9%   | 613                            | 478                  | 478                    | -136                    | -136     | -22.1%                 | -22.1%   |
| 1500       | 610                             | 496                  | 496                    | -114                    | -114     | -18.7%                 | -18.7%   | 650                            | 528                  | 528                    | -123                    | -123     | -18.8%                 | -18.8%   |
| 1550       | 645                             | 543                  | 543                    | -102                    | -102     | -15.8%                 | -15.8%   | 688                            | 578                  | 578                    | -111                    | -111     | -16.1%                 | -16.1%   |
| 1600       | 680                             | 590                  | 590                    | -90                     | -90      | -13.3%                 | -13.3%   | 725                            | 628                  | 628                    | -98                     | -98      | -13.4%                 | -13.4%   |
| 1650       | 715                             | 637                  | 637                    | -78                     | -78      | -10.9%                 | -10.9%   | 763                            | 678                  | 678                    | -86                     | -86      | -11.2%                 | -11.2%   |
| 1700       | 750                             | 684                  | 684                    | -66                     | -66      | -8.8%                  | -8.8%    | 800                            | 728                  | 728                    | -73                     | -73      | -9.1%                  | -9.1%    |
| 1750       | 785                             | 731                  | 731                    | -54                     | -54      | -6.9%                  | -6.9%    | 838                            | 778                  | 778                    | -61                     | -61      | -7.2%                  | -7.2%    |
| 1800       | 820                             | 778                  | 778                    | -42                     | -42      | -5.1%                  | -5.1%    | 875                            | 828                  | 828                    | -48                     | -48      | -5.4%                  | -5.4%    |
| 1850       | 855                             | 825                  | 825                    | -30                     | -30      | -3.5%                  | -3.5%    | 913                            | 878                  | 878                    | -36                     | -36      | -3.9%                  | -3.9%    |
| 1900       | 890                             | 872                  | 872                    | -18                     | -18      | -2.0%                  | -2.0%    | 950                            | 928                  | 928                    | -23                     | -23      | -2.4%                  | -2.4%    |
| 1950       | 925                             | 919                  | 919                    | -6                      | -6       | -0.7%                  | -0.7%    | 988                            | 978                  | 978                    | -11                     | -11      | -1.1%                  | -1.1%    |
| 2000       | 960                             | 953                  | 966                    | -7                      | 6        | -0.8%                  | 0.6%     | 1025                           | 1028                 | 1028                   | 3                       | 3        | 0.2%                   | 0.2%     |
| 2050       | 995                             | 976                  | 1013                   | -19                     | 18       | -1.9%                  | 1.8%     | 1063                           | 1061                 | 1078                   | -2                      | 15       | -0.2%                  | 1.4%     |
| 2100       | 1030                            | 1000                 | 1044                   | -30                     | 14       | -2.9%                  | 1.4%     | 1100                           | 1087                 | 1128                   | -13                     | 28       | -1.2%                  | 2.5%     |
| 2150       | 1065                            | 1024                 | 1069                   | -41                     | 4        | -3.9%                  | 0.4%     | 1138                           | 1113                 | 1162                   | -25                     | 24       | -2.2%                  | 2.1%     |
| 2200       | 1100                            | 1047                 | 1094                   | -53                     | -6       | -4.8%                  | -0.6%    | 1175                           | 1138                 | 1189                   | -37                     | 14       | -3.1%                  | 1.2%     |
| 2250       | 1135                            | 1071                 | 1119                   | -64                     | -16      | -5.6%                  | -1.4%    | 1213                           | 1164                 | 1216                   | -49                     | 3        | -4.0%                  | 0.2%     |
| 2300       | 1170                            | 1095                 | 1143                   | -75                     | -27      | -6.4%                  | -2.3%    | 1250                           | 1190                 | 1243                   | -60                     | -7       | -4.8%                  | -0.6%    |
| 2350       | 1205                            | 1118                 | 1168                   | -87                     | -37      | -7.2%                  | -3.0%    | 1288                           | 1216                 | 1270                   | -72                     | -18      | -5.6%                  | -1.4%    |
| 2400       | 1240                            | 1142                 | 1193                   | -98                     | -47      | -7.9%                  | -3.8%    | 1325                           | 1241                 | 1297                   | -84                     | -28      | -6.3%                  | -2.1%    |
| 2450       | 1275                            | 1166                 | 1216                   | -109                    | -59      | -8.6%                  | -4.6%    | 1363                           | 1267                 | 1322                   | -96                     | -41      | -7.0%                  | -3.0%    |
| 2500       | 1310                            | 1189                 | 1239                   | -121                    | -71      | -9.2%                  | -5.4%    | 1400                           | 1293                 | 1347                   | -107                    | -53      | -7.7%                  | -3.8%    |
| 2550       | 1345                            | 1213                 | 1262                   | -132                    | -83      | -9.8%                  | -6.2%    | 1438                           | 1318                 | 1372                   | -120                    | -66      | -8.3%                  | -4.6%    |
| 2600       | 1376                            | 1237                 | 1285                   | -139                    | -91      | -10.1%                 | -6.6%    | 1475                           | 1344                 | 1397                   | -131                    | -78      | -8.9%                  | -5.3%    |
| 2650       | 1400                            | 1259                 | 1308                   | -141                    | -92      | -10.0%                 | -6.6%    | 1512                           | 1369                 | 1422                   | -143                    | -90      | -9.5%                  | -6.0%    |
| 2700       | 1424                            | 1282                 | 1331                   | -142                    | -93      | -10.0%                 | -6.5%    | 1538                           | 1393                 | 1447                   | -145                    | -91      | -9.4%                  | -5.9%    |
| 2750       | 1448                            | 1304                 | 1354                   | -144                    | -94      | -10.0%                 | -6.5%    | 1564                           | 1417                 | 1471                   | -147                    | -93      | -9.4%                  | -5.9%    |
| 2800       | 1472                            | 1326                 | 1377                   | -146                    | -95      | -9.9%                  | -6.5%    | 1590                           | 1441                 | 1496                   | -149                    | -94      | -9.4%                  | -5.9%    |
| 2850       | 1496                            | 1348                 | 1399                   | -148                    | -97      | -9.9%                  | -6.5%    | 1615                           | 1465                 | 1521                   | -150                    | -94      | -9.3%                  | -5.8%    |
| 2900       | 1519                            | 1370                 | 1422                   | -149                    | -97      | -9.8%                  | -6.4%    | 1641                           | 1489                 | 1546                   | -152                    | -95      | -9.2%                  | -5.8%    |

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| Net Income | Table Amounts for Five Children |                      |                        |                         |          |                        |          | Table Amounts for Six Children |                      |                        |                         |          |                        |          |
|------------|---------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|
|            | Existing Nebraska               | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Existing Nebraska              | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          |
|            |                                 | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B |                                | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B |
| 2950       | 1543                            | 1392                 | 1445                   | -151                    | -98      | -9.8%                  | -6.3%    | 1666                           | 1514                 | 1571                   | -152                    | -95      | -9.2%                  | -5.7%    |
| 3000       | 1566                            | 1415                 | 1468                   | -151                    | -98      | -9.7%                  | -6.2%    | 1692                           | 1538                 | 1596                   | -154                    | -96      | -9.1%                  | -5.7%    |
| 3050       | 1590                            | 1437                 | 1491                   | -153                    | -99      | -9.6%                  | -6.2%    | 1717                           | 1562                 | 1621                   | -155                    | -96      | -9.0%                  | -5.6%    |
| 3100       | 1613                            | 1459                 | 1502                   | -154                    | -111     | -9.6%                  | -6.9%    | 1742                           | 1586                 | 1633                   | -156                    | -109     | -9.0%                  | -6.3%    |
| 3150       | 1636                            | 1481                 | 1510                   | -155                    | -126     | -9.5%                  | -7.7%    | 1767                           | 1610                 | 1641                   | -157                    | -126     | -8.9%                  | -7.1%    |
| 3200       | 1659                            | 1503                 | 1518                   | -156                    | -141     | -9.4%                  | -8.5%    | 1792                           | 1634                 | 1650                   | -158                    | -142     | -8.8%                  | -8.0%    |
| 3250       | 1682                            | 1525                 | 1525                   | -157                    | -157     | -9.3%                  | -9.3%    | 1817                           | 1658                 | 1658                   | -159                    | -159     | -8.7%                  | -8.8%    |
| 3300       | 1705                            | 1546                 | 1533                   | -159                    | -172     | -9.3%                  | -10.1%   | 1842                           | 1680                 | 1666                   | -162                    | -176     | -8.8%                  | -9.5%    |
| 3350       | 1728                            | 1563                 | 1541                   | -165                    | -187     | -9.5%                  | -10.8%   | 1866                           | 1699                 | 1675                   | -167                    | -191     | -8.9%                  | -10.3%   |
| 3400       | 1751                            | 1581                 | 1548                   | -170                    | -203     | -9.7%                  | -11.6%   | 1891                           | 1719                 | 1683                   | -172                    | -208     | -9.1%                  | -11.0%   |
| 3450       | 1773                            | 1599                 | 1556                   | -174                    | -217     | -9.8%                  | -12.2%   | 1915                           | 1738                 | 1691                   | -177                    | -224     | -9.2%                  | -11.7%   |
| 3500       | 1796                            | 1617                 | 1564                   | -179                    | -232     | -10.0%                 | -12.9%   | 1940                           | 1757                 | 1700                   | -183                    | -240     | -9.4%                  | -12.4%   |
| 3550       | 1818                            | 1634                 | 1572                   | -184                    | -246     | -10.1%                 | -13.6%   | 1964                           | 1776                 | 1708                   | -188                    | -256     | -9.5%                  | -13.0%   |
| 3600       | 1841                            | 1652                 | 1579                   | -189                    | -262     | -10.3%                 | -14.2%   | 1988                           | 1796                 | 1717                   | -192                    | -271     | -9.7%                  | -13.6%   |
| 3650       | 1863                            | 1670                 | 1587                   | -193                    | -276     | -10.4%                 | -14.8%   | 2013                           | 1815                 | 1725                   | -198                    | -288     | -9.8%                  | -14.3%   |
| 3700       | 1885                            | 1687                 | 1595                   | -198                    | -290     | -10.5%                 | -15.4%   | 2037                           | 1834                 | 1733                   | -203                    | -304     | -10.0%                 | -14.9%   |
| 3750       | 1907                            | 1700                 | 1604                   | -207                    | -303     | -10.9%                 | -15.9%   | 2061                           | 1848                 | 1743                   | -213                    | -318     | -10.3%                 | -15.4%   |
| 3800       | 1929                            | 1710                 | 1614                   | -219                    | -315     | -11.4%                 | -16.3%   | 2084                           | 1858                 | 1754                   | -226                    | -330     | -10.8%                 | -15.8%   |
| 3850       | 1951                            | 1719                 | 1624                   | -232                    | -327     | -11.9%                 | -16.8%   | 2108                           | 1869                 | 1765                   | -239                    | -343     | -11.3%                 | -16.3%   |
| 3900       | 1973                            | 1729                 | 1634                   | -244                    | -339     | -12.4%                 | -17.2%   | 2132                           | 1879                 | 1776                   | -253                    | -356     | -11.9%                 | -16.7%   |
| 3950       | 1993                            | 1739                 | 1644                   | -254                    | -349     | -12.8%                 | -17.5%   | 2153                           | 1890                 | 1787                   | -263                    | -366     | -12.2%                 | -17.0%   |
| 4000       | 2006                            | 1748                 | 1654                   | -258                    | -352     | -12.8%                 | -17.6%   | 2168                           | 1900                 | 1798                   | -268                    | -370     | -12.3%                 | -17.1%   |
| 4050       | 2020                            | 1758                 | 1664                   | -262                    | -356     | -13.0%                 | -17.6%   | 2182                           | 1911                 | 1809                   | -271                    | -373     | -12.4%                 | -17.1%   |
| 4100       | 2033                            | 1768                 | 1674                   | -265                    | -359     | -13.0%                 | -17.7%   | 2196                           | 1921                 | 1819                   | -275                    | -377     | -12.5%                 | -17.1%   |
| 4150       | 2046                            | 1777                 | 1684                   | -269                    | -362     | -13.1%                 | -17.7%   | 2210                           | 1932                 | 1830                   | -278                    | -380     | -12.6%                 | -17.2%   |
| 4200       | 2059                            | 1787                 | 1693                   | -272                    | -366     | -13.2%                 | -17.8%   | 2225                           | 1942                 | 1840                   | -283                    | -385     | -12.7%                 | -17.3%   |
| 4250       | 2072                            | 1796                 | 1702                   | -276                    | -370     | -13.3%                 | -17.8%   | 2239                           | 1953                 | 1851                   | -286                    | -388     | -12.8%                 | -17.4%   |
| 4300       | 2085                            | 1806                 | 1712                   | -279                    | -373     | -13.4%                 | -17.9%   | 2253                           | 1963                 | 1861                   | -290                    | -392     | -12.9%                 | -17.4%   |
| 4350       | 2098                            | 1815                 | 1721                   | -283                    | -377     | -13.5%                 | -18.0%   | 2267                           | 1973                 | 1871                   | -294                    | -396     | -13.0%                 | -17.5%   |
| 4400       | 2111                            | 1825                 | 1730                   | -286                    | -381     | -13.6%                 | -18.0%   | 2281                           | 1984                 | 1881                   | -297                    | -400     | -13.0%                 | -17.5%   |
| 4450       | 2125                            | 1834                 | 1739                   | -291                    | -386     | -13.7%                 | -18.1%   | 2295                           | 1994                 | 1891                   | -301                    | -404     | -13.1%                 | -17.6%   |
| 4500       | 2138                            | 1844                 | 1749                   | -294                    | -389     | -13.8%                 | -18.2%   | 2309                           | 2004                 | 1901                   | -305                    | -408     | -13.2%                 | -17.7%   |
| 4550       | 2151                            | 1853                 | 1758                   | -298                    | -393     | -13.8%                 | -18.3%   | 2324                           | 2015                 | 1911                   | -309                    | -413     | -13.3%                 | -17.8%   |
| 4600       | 2164                            | 1863                 | 1767                   | -301                    | -397     | -13.9%                 | -18.3%   | 2338                           | 2025                 | 1921                   | -313                    | -417     | -13.4%                 | -17.8%   |
| 4650       | 2177                            | 1872                 | 1777                   | -305                    | -400     | -14.0%                 | -18.4%   | 2352                           | 2035                 | 1931                   | -317                    | -421     | -13.5%                 | -17.9%   |
| 4700       | 2190                            | 1882                 | 1786                   | -308                    | -404     | -14.1%                 | -18.5%   | 2366                           | 2046                 | 1941                   | -320                    | -425     | -13.5%                 | -18.0%   |
| 4750       | 2203                            | 1891                 | 1795                   | -312                    | -408     | -14.1%                 | -18.5%   | 2380                           | 2056                 | 1951                   | -324                    | -429     | -13.6%                 | -18.0%   |
| 4800       | 2216                            | 1901                 | 1804                   | -315                    | -412     | -14.2%                 | -18.6%   | 2394                           | 2066                 | 1961                   | -328                    | -433     | -13.7%                 | -18.1%   |
| 4850       | 2228                            | 1915                 | 1817                   | -313                    | -411     | -14.1%                 | -18.5%   | 2408                           | 2081                 | 1975                   | -327                    | -433     | -13.6%                 | -18.0%   |
| 4900       | 2241                            | 1929                 | 1830                   | -312                    | -411     | -13.9%                 | -18.3%   | 2422                           | 2097                 | 1989                   | -325                    | -433     | -13.4%                 | -17.9%   |
| 4950       | 2254                            | 1944                 | 1843                   | -310                    | -411     | -13.7%                 | -18.2%   | 2436                           | 2113                 | 2003                   | -323                    | -433     | -13.2%                 | -17.8%   |
| 5000       | 2267                            | 1959                 | 1856                   | -308                    | -411     | -13.6%                 | -18.1%   | 2450                           | 2129                 | 2018                   | -321                    | -432     | -13.1%                 | -17.6%   |
| 5050       | 2280                            | 1974                 | 1869                   | -306                    | -411     | -13.4%                 | -18.0%   | 2463                           | 2145                 | 2032                   | -318                    | -431     | -12.9%                 | -17.5%   |
| 5100       | 2293                            | 1989                 | 1882                   | -304                    | -411     | -13.3%                 | -17.9%   | 2477                           | 2162                 | 2046                   | -315                    | -431     | -12.7%                 | -17.4%   |
| 5150       | 2306                            | 2003                 | 1896                   | -303                    | -410     | -13.1%                 | -17.8%   | 2491                           | 2178                 | 2060                   | -313                    | -431     | -12.6%                 | -17.3%   |
| 5200       | 2318                            | 2018                 | 1909                   | -300                    | -409     | -12.9%                 | -17.7%   | 2505                           | 2194                 | 2075                   | -311                    | -430     | -12.4%                 | -17.2%   |
| 5250       | 2331                            | 2033                 | 1922                   | -298                    | -409     | -12.8%                 | -17.6%   | 2519                           | 2210                 | 2089                   | -309                    | -430     | -12.3%                 | -17.1%   |
| 5300       | 2344                            | 2048                 | 1935                   | -296                    | -409     | -12.6%                 | -17.5%   | 2533                           | 2226                 | 2103                   | -307                    | -430     | -12.1%                 | -17.0%   |
| 5350       | 2357                            | 2062                 | 1948                   | -295                    | -409     | -12.5%                 | -17.3%   | 2546                           | 2242                 | 2118                   | -304                    | -428     | -11.9%                 | -16.8%   |

Working Draft: Italized numbers are adjusted for basic subsistence limitation.

| Net Income | Table Amounts for Five Children |                      |                        |                         |          |                        |          | Table Amounts for Six Children |                      |                        |                         |          |                        |          |
|------------|---------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|
|            | Existing Nebraska               | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Existing Nebraska              | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          |
|            |                                 | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B |                                | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B |
|            |                                 |                      |                        |                         |          |                        |          |                                |                      |                        |                         |          |                        |          |
| 5400       | 2369                            | 2077                 | 1961                   | -292                    | -408     | -12.3%                 | -17.2%   | 2560                           | 2258                 | 2132                   | -302                    | -428     | -11.8%                 | -16.7%   |
| 5450       | 2382                            | 2092                 | 1974                   | -290                    | -408     | -12.2%                 | -17.1%   | 2574                           | 2274                 | 2146                   | -300                    | -428     | -11.7%                 | -16.6%   |
| 5500       | 2395                            | 2100                 | 1983                   | -295                    | -412     | -12.3%                 | -17.2%   | 2588                           | 2282                 | 2155                   | -306                    | -433     | -11.8%                 | -16.7%   |
| 5550       | 2407                            | 2104                 | 1989                   | -303                    | -418     | -12.6%                 | -17.4%   | 2601                           | 2287                 | 2162                   | -314                    | -439     | -12.1%                 | -16.9%   |
| 5600       | 2420                            | 2109                 | 1995                   | -311                    | -425     | -12.9%                 | -17.6%   | 2615                           | 2292                 | 2168                   | -323                    | -447     | -12.3%                 | -17.1%   |
| 5650       | 2433                            | 2113                 | 2001                   | -320                    | -432     | -13.1%                 | -17.8%   | 2629                           | 2297                 | 2175                   | -332                    | -454     | -12.6%                 | -17.3%   |
| 5700       | 2445                            | 2118                 | 2007                   | -327                    | -438     | -13.4%                 | -17.9%   | 2642                           | 2302                 | 2181                   | -340                    | -461     | -12.9%                 | -17.4%   |
| 5750       | 2458                            | 2122                 | 2013                   | -336                    | -445     | -13.7%                 | -18.1%   | 2656                           | 2307                 | 2188                   | -349                    | -468     | -13.1%                 | -17.6%   |
| 5800       | 2470                            | 2127                 | 2019                   | -343                    | -451     | -13.9%                 | -18.3%   | 2670                           | 2312                 | 2194                   | -358                    | -476     | -13.4%                 | -17.8%   |
| 5850       | 2483                            | 2131                 | 2025                   | -352                    | -458     | -14.2%                 | -18.5%   | 2683                           | 2317                 | 2201                   | -366                    | -482     | -13.6%                 | -18.0%   |
| 5900       | 2496                            | 2136                 | 2031                   | -360                    | -465     | -14.4%                 | -18.6%   | 2697                           | 2322                 | 2207                   | -375                    | -490     | -13.9%                 | -18.2%   |
| 5950       | 2508                            | 2140                 | 2034                   | -368                    | -474     | -14.7%                 | -18.9%   | 2710                           | 2326                 | 2210                   | -384                    | -500     | -14.2%                 | -18.4%   |
| 6000       | 2520                            | 2143                 | 2036                   | -377                    | -484     | -15.0%                 | -19.2%   | 2724                           | 2329                 | 2213                   | -395                    | -511     | -14.5%                 | -18.7%   |
| 6050       | 2533                            | 2146                 | 2039                   | -387                    | -494     | -15.3%                 | -19.5%   | 2737                           | 2333                 | 2216                   | -404                    | -521     | -14.8%                 | -19.0%   |
| 6100       | 2545                            | 2150                 | 2042                   | -395                    | -503     | -15.5%                 | -19.8%   | 2751                           | 2337                 | 2219                   | -414                    | -532     | -15.0%                 | -19.3%   |
| 6150       | 2558                            | 2153                 | 2044                   | -405                    | -514     | -15.8%                 | -20.1%   | 2764                           | 2341                 | 2222                   | -423                    | -542     | -15.3%                 | -19.6%   |
| 6200       | 2570                            | 2157                 | 2047                   | -413                    | -523     | -16.1%                 | -20.3%   | 2778                           | 2345                 | 2225                   | -433                    | -553     | -15.6%                 | -19.9%   |
| 6250       | 2583                            | 2160                 | 2050                   | -423                    | -533     | -16.4%                 | -20.6%   | 2791                           | 2348                 | 2228                   | -443                    | -563     | -15.9%                 | -20.2%   |
| 6300       | 2595                            | 2164                 | 2053                   | -431                    | -542     | -16.6%                 | -20.9%   | 2804                           | 2352                 | 2231                   | -452                    | -573     | -16.1%                 | -20.4%   |
| 6350       | 2607                            | 2169                 | 2057                   | -438                    | -550     | -16.8%                 | -21.1%   | 2818                           | 2358                 | 2236                   | -460                    | -582     | -16.3%                 | -20.7%   |
| 6400       | 2620                            | 2184                 | 2068                   | -436                    | -552     | -16.7%                 | -21.1%   | 2831                           | 2374                 | 2248                   | -457                    | -583     | -16.2%                 | -20.6%   |
| 6450       | 2632                            | 2198                 | 2079                   | -434                    | -553     | -16.5%                 | -21.0%   | 2844                           | 2389                 | 2259                   | -455                    | -585     | -16.0%                 | -20.6%   |
| 6500       | 2644                            | 2212                 | 2089                   | -432                    | -555     | -16.3%                 | -21.0%   | 2858                           | 2404                 | 2271                   | -454                    | -587     | -15.9%                 | -20.5%   |
| 6550       | 2656                            | 2226                 | 2100                   | -430                    | -556     | -16.2%                 | -20.9%   | 2871                           | 2420                 | 2283                   | -451                    | -588     | -15.7%                 | -20.5%   |
| 6600       | 2669                            | 2240                 | 2111                   | -429                    | -558     | -16.1%                 | -20.9%   | 2884                           | 2435                 | 2295                   | -449                    | -589     | -15.6%                 | -20.4%   |
| 6650       | 2681                            | 2255                 | 2122                   | -426                    | -559     | -15.9%                 | -20.9%   | 2897                           | 2451                 | 2306                   | -446                    | -591     | -15.4%                 | -20.4%   |
| 6700       | 2693                            | 2269                 | 2133                   | -424                    | -560     | -15.8%                 | -20.8%   | 2911                           | 2466                 | 2318                   | -445                    | -593     | -15.3%                 | -20.4%   |
| 6750       | 2705                            | 2283                 | 2143                   | -422                    | -562     | -15.6%                 | -20.8%   | 2924                           | 2481                 | 2330                   | -443                    | -594     | -15.1%                 | -20.3%   |
| 6800       | 2717                            | 2297                 | 2156                   | -420                    | -561     | -15.5%                 | -20.6%   | 2937                           | 2497                 | 2344                   | -440                    | -593     | -15.0%                 | -20.2%   |
| 6850       | 2729                            | 2311                 | 2172                   | -418                    | -557     | -15.3%                 | -20.4%   | 2950                           | 2512                 | 2361                   | -438                    | -589     | -14.8%                 | -20.0%   |
| 6900       | 2742                            | 2325                 | 2188                   | -417                    | -554     | -15.2%                 | -20.2%   | 2963                           | 2528                 | 2378                   | -435                    | -585     | -14.7%                 | -19.7%   |
| 6950       | 2754                            | 2340                 | 2203                   | -414                    | -551     | -15.0%                 | -20.0%   | 2976                           | 2543                 | 2395                   | -433                    | -581     | -14.5%                 | -19.5%   |
| 7000       | 2766                            | 2354                 | 2219                   | -412                    | -547     | -14.9%                 | -19.8%   | 2989                           | 2559                 | 2412                   | -430                    | -577     | -14.4%                 | -19.3%   |
| 7050       | 2778                            | 2368                 | 2234                   | -410                    | -544     | -14.7%                 | -19.6%   | 3002                           | 2574                 | 2429                   | -428                    | -573     | -14.2%                 | -19.1%   |
| 7100       | 2790                            | 2383                 | 2250                   | -407                    | -540     | -14.6%                 | -19.4%   | 3015                           | 2590                 | 2446                   | -425                    | -569     | -14.1%                 | -18.9%   |
| 7150       | 2802                            | 2397                 | 2266                   | -405                    | -536     | -14.4%                 | -19.1%   | 3028                           | 2606                 | 2463                   | -422                    | -565     | -13.9%                 | -18.7%   |
| 7200       | 2814                            | 2412                 | 2281                   | -402                    | -533     | -14.3%                 | -18.9%   | 3041                           | 2622                 | 2480                   | -419                    | -561     | -13.8%                 | -18.5%   |
| 7250       | 2826                            | 2426                 | 2297                   | -400                    | -529     | -14.1%                 | -18.7%   | 3054                           | 2637                 | 2497                   | -417                    | -557     | -13.6%                 | -18.2%   |
| 7300       | 2837                            | 2441                 | 2313                   | -396                    | -524     | -14.0%                 | -18.5%   | 3067                           | 2653                 | 2514                   | -414                    | -553     | -13.5%                 | -18.0%   |
| 7350       | 2849                            | 2455                 | 2328                   | -394                    | -521     | -13.8%                 | -18.3%   | 3080                           | 2669                 | 2531                   | -411                    | -549     | -13.3%                 | -17.8%   |
| 7400       | 2861                            | 2470                 | 2344                   | -391                    | -517     | -13.7%                 | -18.1%   | 3093                           | 2685                 | 2548                   | -408                    | -545     | -13.2%                 | -17.6%   |
| 7450       | 2873                            | 2484                 | 2358                   | -389                    | -515     | -13.5%                 | -17.9%   | 3105                           | 2700                 | 2563                   | -405                    | -542     | -13.0%                 | -17.5%   |
| 7500       | 2885                            | 2499                 | 2369                   | -386                    | -516     | -13.4%                 | -17.9%   | 3118                           | 2716                 | 2575                   | -402                    | -543     | -12.9%                 | -17.4%   |
| 7550       | 2897                            | 2513                 | 2379                   | -384                    | -518     | -13.2%                 | -17.9%   | 3131                           | 2732                 | 2586                   | -399                    | -545     | -12.7%                 | -17.4%   |
| 7600       | 2908                            | 2528                 | 2390                   | -380                    | -518     | -13.1%                 | -17.8%   | 3144                           | 2748                 | 2598                   | -396                    | -546     | -12.6%                 | -17.4%   |
| 7650       | 2920                            | 2542                 | 2401                   | -378                    | -519     | -12.9%                 | -17.8%   | 3156                           | 2763                 | 2610                   | -393                    | -546     | -12.4%                 | -17.3%   |
| 7700       | 2932                            | 2550                 | 2412                   | -382                    | -520     | -13.0%                 | -17.7%   | 3169                           | 2772                 | 2622                   | -397                    | -547     | -12.5%                 | -17.3%   |
| 7750       | 2943                            | 2558                 | 2423                   | -385                    | -520     | -13.1%                 | -17.7%   | 3182                           | 2780                 | 2634                   | -402                    | -548     | -12.6%                 | -17.2%   |
| 7800       | 2955                            | 2565                 | 2434                   | -390                    | -521     | -13.2%                 | -17.6%   | 3194                           | 2788                 | 2645                   | -406                    | -549     | -12.7%                 | -17.2%   |

Working Draft: Italized numbers are adjusted for basic subsistence limitation.

| Net Income | Table Amounts for Five Children |                      |                        |                         |          |                        |          | Table Amounts for Six Children |                      |                        |                         |          |                        |          |
|------------|---------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|
|            | Existing Nebraska               | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Existing Nebraska              | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          |
|            |                                 | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B |                                | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B |
|            |                                 |                      |                        |                         |          |                        |          |                                |                      |                        |                         |          |                        |          |
| 7850       | 2967                            | 2573                 | 2445                   | -394                    | -522     | -13.3%                 | -17.6%   | 3207                           | 2797                 | 2657                   | -410                    | -550     | -12.8%                 | -17.1%   |
| 7900       | 2978                            | 2581                 | 2455                   | -397                    | -523     | -13.3%                 | -17.5%   | 3220                           | 2805                 | 2669                   | -415                    | -551     | -12.9%                 | -17.1%   |
| 7950       | 2990                            | 2588                 | 2466                   | -402                    | -524     | -13.4%                 | -17.5%   | 3232                           | 2813                 | 2681                   | -419                    | -551     | -13.0%                 | -17.1%   |
| 8000       | 3002                            | 2596                 | 2477                   | -406                    | -525     | -13.5%                 | -17.5%   | 3245                           | 2822                 | 2693                   | -423                    | -552     | -13.0%                 | -17.0%   |
| 8050       | 3013                            | 2603                 | 2488                   | -410                    | -525     | -13.6%                 | -17.4%   | 3257                           | 2830                 | 2704                   | -427                    | -553     | -13.1%                 | -17.0%   |
| 8100       | 3025                            | 2611                 | 2496                   | -414                    | -529     | -13.7%                 | -17.5%   | 3270                           | 2838                 | 2714                   | -432                    | -556     | -13.2%                 | -17.0%   |
| 8150       | 3036                            | 2619                 | 2497                   | -417                    | -539     | -13.8%                 | -17.8%   | 3282                           | 2846                 | 2714                   | -436                    | -568     | -13.3%                 | -17.3%   |
| 8200       | 3047                            | 2626                 | 2497                   | -421                    | -550     | -13.8%                 | -18.1%   | 3294                           | 2855                 | 2714                   | -439                    | -580     | -13.3%                 | -17.6%   |
| 8250       | 3059                            | 2634                 | 2497                   | -425                    | -562     | -13.9%                 | -18.4%   | 3307                           | 2863                 | 2714                   | -444                    | -593     | -13.4%                 | -17.9%   |
| 8300       | 3070                            | 2641                 | 2497                   | -429                    | -573     | -14.0%                 | -18.7%   | 3319                           | 2871                 | 2714                   | -448                    | -605     | -13.5%                 | -18.2%   |
| 8350       | 3082                            | 2651                 | 2497                   | -431                    | -585     | -14.0%                 | -19.0%   | 3331                           | 2882                 | 2714                   | -449                    | -617     | -13.5%                 | -18.5%   |
| 8400       | 3093                            | 2662                 | 2497                   | -431                    | -596     | -13.9%                 | -19.3%   | 3344                           | 2893                 | 2714                   | -451                    | -630     | -13.5%                 | -18.8%   |
| 8450       | 3104                            | 2672                 | 2497                   | -432                    | -607     | -13.9%                 | -19.5%   | 3356                           | 2904                 | 2715                   | -452                    | -641     | -13.5%                 | -19.1%   |
| 8500       | 3116                            | 2682                 | 2497                   | -434                    | -619     | -13.9%                 | -19.9%   | 3368                           | 2916                 | 2715                   | -452                    | -653     | -13.4%                 | -19.4%   |
| 8550       | 3127                            | 2693                 | 2503                   | -434                    | -624     | -13.9%                 | -19.9%   | 3380                           | 2927                 | 2721                   | -453                    | -659     | -13.4%                 | -19.5%   |
| 8600       | 3138                            | 2703                 | 2515                   | -435                    | -623     | -13.9%                 | -19.8%   | 3393                           | 2938                 | 2734                   | -455                    | -659     | -13.4%                 | -19.4%   |
| 8650       | 3149                            | 2713                 | 2527                   | -436                    | -622     | -13.8%                 | -19.7%   | 3405                           | 2950                 | 2747                   | -455                    | -658     | -13.4%                 | -19.3%   |
| 8700       | 3161                            | 2724                 | 2540                   | -437                    | -621     | -13.8%                 | -19.7%   | 3417                           | 2961                 | 2760                   | -456                    | -657     | -13.4%                 | -19.2%   |
| 8750       | 3172                            | 2734                 | 2552                   | -438                    | -620     | -13.8%                 | -19.6%   | 3429                           | 2972                 | 2774                   | -457                    | -655     | -13.3%                 | -19.1%   |
| 8800       | 3183                            | 2745                 | 2564                   | -438                    | -619     | -13.8%                 | -19.5%   | 3441                           | 2983                 | 2787                   | -458                    | -654     | -13.3%                 | -19.0%   |
| 8850       | 3194                            | 2755                 | 2576                   | -439                    | -618     | -13.7%                 | -19.4%   | 3453                           | 2995                 | 2800                   | -458                    | -653     | -13.3%                 | -18.9%   |
| 8900       | 3205                            | 2765                 | 2588                   | -440                    | -617     | -13.7%                 | -19.3%   | 3465                           | 3006                 | 2813                   | -459                    | -652     | -13.2%                 | -18.8%   |
| 8950       | 3216                            | 2776                 | 2600                   | -440                    | -616     | -13.7%                 | -19.2%   | 3477                           | 3017                 | 2826                   | -460                    | -651     | -13.2%                 | -18.7%   |
| 9000       | 3227                            | 2786                 | 2612                   | -441                    | -615     | -13.7%                 | -19.1%   | 3489                           | 3028                 | 2839                   | -461                    | -650     | -13.2%                 | -18.6%   |
| 9050       | 3238                            | 2796                 | 2624                   | -442                    | -614     | -13.6%                 | -19.0%   | 3501                           | 3040                 | 2852                   | -461                    | -649     | -13.2%                 | -18.5%   |
| 9100       | 3249                            | 2807                 | 2636                   | -442                    | -613     | -13.6%                 | -18.9%   | 3513                           | 3051                 | 2866                   | -462                    | -647     | -13.2%                 | -18.4%   |
| 9150       | 3260                            | 2817                 | 2648                   | -443                    | -612     | -13.6%                 | -18.8%   | 3525                           | 3062                 | 2879                   | -463                    | -646     | -13.1%                 | -18.3%   |
| 9200       | 3271                            | 2828                 | 2660                   | -443                    | -611     | -13.5%                 | -18.7%   | 3537                           | 3074                 | 2891                   | -463                    | -646     | -13.1%                 | -18.3%   |
| 9250       | 3282                            | 2839                 | 2670                   | -443                    | -612     | -13.5%                 | -18.6%   | 3548                           | 3086                 | 2903                   | -462                    | -645     | -13.0%                 | -18.2%   |
| 9300       | 3293                            | 2851                 | 2681                   | -442                    | -612     | -13.4%                 | -18.6%   | 3560                           | 3099                 | 2914                   | -461                    | -646     | -13.0%                 | -18.1%   |
| 9350       | 3303                            | 2862                 | 2692                   | -441                    | -611     | -13.4%                 | -18.5%   | 3572                           | 3111                 | 2926                   | -461                    | -646     | -12.9%                 | -18.1%   |
| 9400       | 3314                            | 2873                 | 2702                   | -441                    | -612     | -13.3%                 | -18.5%   | 3583                           | 3123                 | 2937                   | -460                    | -646     | -12.8%                 | -18.0%   |
| 9450       | 3325                            | 2885                 | 2713                   | -440                    | -612     | -13.2%                 | -18.4%   | 3595                           | 3135                 | 2949                   | -460                    | -646     | -12.8%                 | -18.0%   |
| 9500       | 3336                            | 2896                 | 2724                   | -440                    | -612     | -13.2%                 | -18.4%   | 3607                           | 3148                 | 2961                   | -459                    | -646     | -12.7%                 | -17.9%   |
| 9550       | 3346                            | 2907                 | 2734                   | -439                    | -612     | -13.1%                 | -18.3%   | 3618                           | 3160                 | 2972                   | -458                    | -646     | -12.7%                 | -17.9%   |
| 9600       | 3357                            | 2919                 | 2745                   | -438                    | -612     | -13.1%                 | -18.2%   | 3630                           | 3172                 | 2984                   | -458                    | -646     | -12.6%                 | -17.8%   |
| 9650       | 3368                            | 2930                 | 2755                   | -438                    | -613     | -13.0%                 | -18.2%   | 3641                           | 3185                 | 2995                   | -456                    | -646     | -12.5%                 | -17.7%   |
| 9700       | 3378                            | 2941                 | 2766                   | -437                    | -612     | -12.9%                 | -18.1%   | 3653                           | 3197                 | 3007                   | -456                    | -646     | -12.5%                 | -17.7%   |
| 9750       | 3389                            | 2953                 | 2777                   | -436                    | -612     | -12.9%                 | -18.1%   | 3664                           | 3209                 | 3018                   | -455                    | -646     | -12.4%                 | -17.6%   |
| 9800       | 3399                            | 2964                 | 2787                   | -435                    | -612     | -12.8%                 | -18.0%   | 3676                           | 3222                 | 3030                   | -454                    | -646     | -12.4%                 | -17.6%   |
| 9850       | 3410                            | 2975                 | 2798                   | -435                    | -612     | -12.8%                 | -18.0%   | 3687                           | 3234                 | 3041                   | -453                    | -646     | -12.3%                 | -17.5%   |
| 9900       | 3420                            | 2987                 | 2808                   | -433                    | -612     | -12.7%                 | -17.9%   | 3699                           | 3246                 | 3053                   | -453                    | -646     | -12.2%                 | -17.5%   |
| 9950       | 3431                            | 2998                 | 2819                   | -433                    | -612     | -12.6%                 | -17.8%   | 3710                           | 3259                 | 3064                   | -451                    | -646     | -12.2%                 | -17.4%   |
| 10000      | 3441                            | 3009                 | 2830                   | -432                    | -611     | -12.5%                 | -17.8%   | 3721                           | 3271                 | 3076                   | -450                    | -645     | -12.1%                 | -17.3%   |
| 10050      | 3452                            | 3021                 | 2840                   | -431                    | -612     | -12.5%                 | -17.7%   | 3733                           | 3283                 | 3087                   | -450                    | -646     | -12.0%                 | -17.3%   |
| 10100      | 3462                            | 3030                 | 2849                   | -432                    | -613     | -12.5%                 | -17.7%   | 3744                           | 3294                 | 3097                   | -450                    | -647     | -12.0%                 | -17.3%   |
| 10150      | 3472                            | 3040                 | 2858                   | -432                    | -614     | -12.4%                 | -17.7%   | 3755                           | 3304                 | 3106                   | -451                    | -649     | -12.0%                 | -17.3%   |
| 10200      | 3483                            | 3049                 | 2866                   | -434                    | -617     | -12.5%                 | -17.7%   | 3766                           | 3315                 | 3116                   | -451                    | -650     | -12.0%                 | -17.3%   |
| 10250      | 3493                            | 3059                 | 2875                   | -434                    | -618     | -12.4%                 | -17.7%   | 3777                           | 3325                 | 3125                   | -452                    | -652     | -12.0%                 | -17.3%   |

Working Draft: Italized numbers are adjusted for basic subsistence limitation.

| Net Income | Table Amounts for Five Children |                      |                        |                         |          |                        |          | Table Amounts for Six Children |                      |                        |                         |          |                        |          |
|------------|---------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|
|            | Existing Nebraska               | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Existing Nebraska              | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          |
|            |                                 | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B |                                | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B |
|            |                                 |                      |                        |                         |          |                        |          |                                |                      |                        |                         |          |                        |          |
| 10300      | 3503                            | 3068                 | 2884                   | -435                    | -619     | -12.4%                 | -17.7%   | 3789                           | 3335                 | 3135                   | -454                    | -654     | -12.0%                 | -17.3%   |
| 10350      | 3514                            | 3078                 | 2892                   | -436                    | -622     | -12.4%                 | -17.7%   | 3800                           | 3345                 | 3144                   | -455                    | -656     | -12.0%                 | -17.3%   |
| 10400      | 3524                            | 3087                 | 2901                   | -437                    | -623     | -12.4%                 | -17.7%   | 3811                           | 3356                 | 3153                   | -455                    | -658     | -11.9%                 | -17.3%   |
| 10450      | 3534                            | 3097                 | 2910                   | -437                    | -624     | -12.4%                 | -17.7%   | 3822                           | 3366                 | 3163                   | -456                    | -659     | -11.9%                 | -17.2%   |
| 10500      | 3544                            | 3106                 | 2918                   | -438                    | -626     | -12.4%                 | -17.7%   | 3833                           | 3376                 | 3172                   | -457                    | -661     | -11.9%                 | -17.2%   |
| 10550      | 3554                            | 3116                 | 2927                   | -438                    | -627     | -12.3%                 | -17.6%   | 3844                           | 3387                 | 3182                   | -457                    | -662     | -11.9%                 | -17.2%   |
| 10600      | 3564                            | 3125                 | 2936                   | -439                    | -628     | -12.3%                 | -17.6%   | 3854                           | 3397                 | 3191                   | -457                    | -663     | -11.9%                 | -17.2%   |
| 10650      | 3574                            | 3135                 | 2944                   | -439                    | -630     | -12.3%                 | -17.6%   | 3865                           | 3407                 | 3200                   | -458                    | -665     | -11.8%                 | -17.2%   |
| 10700      | 3584                            | 3144                 | 2953                   | -440                    | -631     | -12.3%                 | -17.6%   | 3876                           | 3418                 | 3210                   | -458                    | -666     | -11.8%                 | -17.2%   |
| 10750      | 3594                            | 3154                 | 2962                   | -440                    | -632     | -12.3%                 | -17.6%   | 3887                           | 3428                 | 3219                   | -459                    | -668     | -11.8%                 | -17.2%   |
| 10800      | 3604                            | 3163                 | 2970                   | -441                    | -634     | -12.2%                 | -17.6%   | 3898                           | 3438                 | 3229                   | -460                    | -669     | -11.8%                 | -17.2%   |
| 10850      | 3614                            | 3173                 | 2979                   | -441                    | -635     | -12.2%                 | -17.6%   | 3908                           | 3449                 | 3238                   | -459                    | -670     | -11.8%                 | -17.1%   |
| 10900      | 3624                            | 3182                 | 2987                   | -442                    | -637     | -12.2%                 | -17.6%   | 3919                           | 3459                 | 3247                   | -460                    | -672     | -11.7%                 | -17.1%   |
| 10950      | 3633                            | 3190                 | 2995                   | -443                    | -638     | -12.2%                 | -17.6%   | 3930                           | 3467                 | 3255                   | -463                    | -675     | -11.8%                 | -17.2%   |
| 11000      | 3643                            | 3195                 | 2999                   | -448                    | -644     | -12.3%                 | -17.7%   | 3940                           | 3473                 | 3260                   | -467                    | -680     | -11.8%                 | -17.2%   |
| 11050      | 3653                            | 3201                 | 3004                   | -452                    | -649     | -12.4%                 | -17.8%   | 3951                           | 3479                 | 3266                   | -472                    | -685     | -11.9%                 | -17.3%   |
| 11100      | 3663                            | 3206                 | 3009                   | -457                    | -654     | -12.5%                 | -17.9%   | 3962                           | 3485                 | 3271                   | -477                    | -691     | -12.0%                 | -17.4%   |
| 11150      | 3672                            | 3211                 | 3014                   | -461                    | -658     | -12.5%                 | -17.9%   | 3972                           | 3491                 | 3276                   | -481                    | -696     | -12.1%                 | -17.5%   |
| 11200      | 3682                            | 3217                 | 3019                   | -465                    | -663     | -12.6%                 | -18.0%   | 3983                           | 3497                 | 3281                   | -486                    | -702     | -12.2%                 | -17.6%   |
| 11250      | 3692                            | 3222                 | 3024                   | -470                    | -668     | -12.7%                 | -18.1%   | 3993                           | 3502                 | 3287                   | -491                    | -706     | -12.3%                 | -17.7%   |
| 11300      | 3701                            | 3227                 | 3028                   | -474                    | -673     | -12.8%                 | -18.2%   | 4003                           | 3508                 | 3292                   | -495                    | -711     | -12.4%                 | -17.8%   |
| 11350      | 3711                            | 3233                 | 3033                   | -478                    | -678     | -12.9%                 | -18.3%   | 4014                           | 3514                 | 3297                   | -500                    | -717     | -12.5%                 | -17.9%   |
| 11400      | 3720                            | 3238                 | 3038                   | -482                    | -682     | -13.0%                 | -18.3%   | 4024                           | 3520                 | 3302                   | -504                    | -722     | -12.5%                 | -17.9%   |
| 11450      | 3730                            | 3243                 | 3043                   | -487                    | -687     | -13.0%                 | -18.4%   | 4034                           | 3526                 | 3308                   | -508                    | -726     | -12.6%                 | -18.0%   |
| 11500      | 3739                            | 3249                 | 3048                   | -490                    | -691     | -13.1%                 | -18.5%   | 4045                           | 3531                 | 3313                   | -514                    | -732     | -12.7%                 | -18.1%   |
| 11550      | 3749                            | 3254                 | 3053                   | -495                    | -696     | -13.2%                 | -18.6%   | 4055                           | 3537                 | 3318                   | -518                    | -737     | -12.8%                 | -18.2%   |
| 11600      | 3758                            | 3260                 | 3057                   | -498                    | -701     | -13.3%                 | -18.6%   | 4065                           | 3543                 | 3323                   | -522                    | -742     | -12.8%                 | -18.2%   |
| 11650      | 3767                            | 3265                 | 3062                   | -502                    | -705     | -13.3%                 | -18.7%   | 4075                           | 3549                 | 3329                   | -526                    | -746     | -12.9%                 | -18.3%   |
| 11700      | 3777                            | 3270                 | 3067                   | -507                    | -710     | -13.4%                 | -18.8%   | 4085                           | 3555                 | 3334                   | -530                    | -751     | -13.0%                 | -18.4%   |
| 11750      | 3786                            | 3276                 | 3072                   | -510                    | -714     | -13.5%                 | -18.9%   | 4095                           | 3561                 | 3339                   | -534                    | -756     | -13.1%                 | -18.5%   |
| 11800      | 3795                            | 3281                 | 3077                   | -514                    | -718     | -13.5%                 | -18.9%   | 4105                           | 3566                 | 3345                   | -539                    | -760     | -13.1%                 | -18.5%   |
| 11850      | 3804                            | 3286                 | 3082                   | -518                    | -722     | -13.6%                 | -19.0%   | 4115                           | 3572                 | 3350                   | -543                    | -765     | -13.2%                 | -18.6%   |
| 11900      | 3813                            | 3292                 | 3086                   | -521                    | -727     | -13.7%                 | -19.1%   | 4125                           | 3578                 | 3355                   | -547                    | -770     | -13.3%                 | -18.7%   |
| 11950      | 3823                            | 3297                 | 3091                   | -526                    | -732     | -13.8%                 | -19.1%   | 4135                           | 3584                 | 3360                   | -551                    | -775     | -13.3%                 | -18.7%   |
| 12000      | 3832                            | 3302                 | 3096                   | -530                    | -736     | -13.8%                 | -19.2%   | 4145                           | 3590                 | 3366                   | -555                    | -779     | -13.4%                 | -18.8%   |
| 12050      | 3841                            | 3308                 | 3101                   | -533                    | -740     | -13.9%                 | -19.3%   | 4155                           | 3595                 | 3371                   | -560                    | -784     | -13.5%                 | -18.9%   |
| 12100      | 3850                            | 3313                 | 3106                   | -537                    | -744     | -13.9%                 | -19.3%   | 4165                           | 3601                 | 3376                   | -564                    | -789     | -13.5%                 | -18.9%   |
| 12150      | 3859                            | 3318                 | 3111                   | -541                    | -748     | -14.0%                 | -19.4%   | 4174                           | 3607                 | 3381                   | -567                    | -793     | -13.6%                 | -19.0%   |
| 12200      | 3868                            | 3324                 | 3116                   | -544                    | -752     | -14.1%                 | -19.5%   | 4184                           | 3613                 | 3387                   | -571                    | -797     | -13.6%                 | -19.1%   |
| 12250      | 3877                            | 3329                 | 3121                   | -548                    | -756     | -14.1%                 | -19.5%   | 4194                           | 3619                 | 3392                   | -575                    | -802     | -13.7%                 | -19.1%   |
| 12300      | 3885                            | 3336                 | 3127                   | -549                    | -758     | -14.1%                 | -19.5%   | 4203                           | 3626                 | 3399                   | -577                    | -804     | -13.7%                 | -19.1%   |
| 12350      | 3894                            | 3342                 | 3133                   | -552                    | -761     | -14.2%                 | -19.6%   | 4213                           | 3633                 | 3405                   | -580                    | -808     | -13.8%                 | -19.2%   |
| 12400      | 3903                            | 3348                 | 3139                   | -555                    | -764     | -14.2%                 | -19.6%   | 4223                           | 3640                 | 3412                   | -583                    | -811     | -13.8%                 | -19.2%   |
| 12450      | 3912                            | 3355                 | 3145                   | -557                    | -767     | -14.2%                 | -19.6%   | 4232                           | 3647                 | 3418                   | -585                    | -814     | -13.8%                 | -19.2%   |
| 12500      | 3921                            | 3361                 | 3151                   | -560                    | -770     | -14.3%                 | -19.6%   | 4242                           | 3654                 | 3425                   | -588                    | -817     | -13.9%                 | -19.3%   |
| 12550      | 3929                            | 3368                 | 3157                   | -561                    | -772     | -14.3%                 | -19.7%   | 4251                           | 3661                 | 3431                   | -590                    | -820     | -13.9%                 | -19.3%   |
| 12600      | 3938                            | 3374                 | 3163                   | -564                    | -775     | -14.3%                 | -19.7%   | 4260                           | 3668                 | 3438                   | -592                    | -822     | -13.9%                 | -19.3%   |
| 12650      | 3946                            | 3381                 | 3169                   | -565                    | -777     | -14.3%                 | -19.7%   | 4270                           | 3675                 | 3445                   | -595                    | -825     | -13.9%                 | -19.3%   |
| 12700      | 3955                            | 3387                 | 3175                   | -568                    | -780     | -14.4%                 | -19.7%   | 4279                           | 3682                 | 3451                   | -597                    | -828     | -14.0%                 | -19.3%   |

Working Draft: Italized numbers are adjusted for basic subsistence limitation.

| Net Income | Table Amounts for Five Children |                      |                        |                         |          |                        | Table Amounts for Six Children |                   |          |          |                         |          |                        |        |
|------------|---------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|--------------------------------|-------------------|----------|----------|-------------------------|----------|------------------------|--------|
|            | Existing Nebraska               | Option A             | Option B               | \$ change from Existing |          | % change from Existing |                                | Existing Nebraska | Option A | Option B | \$ change from Existing |          | % change from Existing |        |
|            |                                 | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B                       |                   | Option A | Option B | Option A                | Option B |                        |        |
|            |                                 |                      |                        |                         |          |                        |                                |                   |          |          |                         |          |                        |        |
| 12750      | 3963                            | 3393                 | 3181                   | -570                    | -782     | -14.4%                 | -19.7%                         | 4288              | 3689     | 3458     | -599                    | -830     | -14.0%                 | -19.4% |
| 12800      | 3972                            | 3400                 | 3187                   | -572                    | -785     | -14.4%                 | -19.8%                         | 4298              | 3696     | 3464     | -602                    | -834     | -14.0%                 | -19.4% |
| 12850      | 3980                            | 3406                 | 3193                   | -574                    | -787     | -14.4%                 | -19.8%                         | 4307              | 3703     | 3471     | -604                    | -836     | -14.0%                 | -19.4% |
| 12900      | 3989                            | 3413                 | 3199                   | -576                    | -790     | -14.4%                 | -19.8%                         | 4316              | 3710     | 3477     | -606                    | -839     | -14.1%                 | -19.4% |
| 12950      | 3997                            | 3419                 | 3205                   | -578                    | -792     | -14.5%                 | -19.8%                         | 4325              | 3717     | 3484     | -608                    | -841     | -14.1%                 | -19.4% |
| 13000      | 4006                            | 3426                 | 3211                   | -580                    | -795     | -14.5%                 | -19.8%                         | 4334              | 3724     | 3491     | -610                    | -843     | -14.1%                 | -19.5% |
| 13050      | 4014                            | 3432                 | 3217                   | -582                    | -797     | -14.5%                 | -19.9%                         | 4343              | 3731     | 3497     | -612                    | -846     | -14.1%                 | -19.5% |
| 13100      | 4022                            | 3438                 | 3223                   | -584                    | -799     | -14.5%                 | -19.9%                         | 4352              | 3737     | 3504     | -615                    | -848     | -14.1%                 | -19.5% |
| 13150      | 4030                            | 3445                 | 3229                   | -585                    | -801     | -14.5%                 | -19.9%                         | 4361              | 3744     | 3510     | -617                    | -851     | -14.1%                 | -19.5% |
| 13200      | 4038                            | 3451                 | 3235                   | -587                    | -803     | -14.5%                 | -19.9%                         | 4370              | 3751     | 3517     | -619                    | -853     | -14.2%                 | -19.5% |
| 13250      | 4047                            | 3458                 | 3241                   | -589                    | -806     | -14.6%                 | -19.9%                         | 4379              | 3758     | 3523     | -621                    | -856     | -14.2%                 | -19.5% |
| 13300      | 4055                            | 3464                 | 3247                   | -591                    | -808     | -14.6%                 | -19.9%                         | 4388              | 3765     | 3530     | -623                    | -858     | -14.2%                 | -19.6% |
| 13350      | 4063                            | 3470                 | 3253                   | -593                    | -810     | -14.6%                 | -19.9%                         | 4396              | 3772     | 3537     | -624                    | -859     | -14.2%                 | -19.6% |
| 13400      | 4071                            | 3477                 | 3260                   | -594                    | -811     | -14.6%                 | -19.9%                         | 4405              | 3779     | 3543     | -626                    | -862     | -14.2%                 | -19.6% |
| 13450      | 4079                            | 3483                 | 3266                   | -596                    | -813     | -14.6%                 | -19.9%                         | 4414              | 3786     | 3550     | -628                    | -864     | -14.2%                 | -19.6% |
| 13500      | 4087                            | 3490                 | 3272                   | -597                    | -815     | -14.6%                 | -20.0%                         | 4422              | 3793     | 3556     | -629                    | -866     | -14.2%                 | -19.6% |
| 13550      | 4095                            | 3496                 | 3278                   | -599                    | -817     | -14.6%                 | -20.0%                         | 4431              | 3800     | 3563     | -631                    | -868     | -14.2%                 | -19.6% |
| 13600      | 4102                            | 3503                 | 3284                   | -599                    | -818     | -14.6%                 | -19.9%                         | 4439              | 3807     | 3569     | -632                    | -870     | -14.2%                 | -19.6% |
| 13650      | 4110                            | 3509                 | 3290                   | -601                    | -820     | -14.6%                 | -20.0%                         | 4448              | 3814     | 3576     | -634                    | -872     | -14.2%                 | -19.6% |
| 13700      | 4118                            | 3515                 | 3296                   | -603                    | -822     | -14.6%                 | -20.0%                         | 4456              | 3821     | 3583     | -635                    | -873     | -14.2%                 | -19.6% |
| 13750      | 4126                            | 3522                 | 3302                   | -604                    | -824     | -14.6%                 | -20.0%                         | 4465              | 3828     | 3589     | -637                    | -876     | -14.3%                 | -19.6% |
| 13800      | 4133                            | 3528                 | 3308                   | -605                    | -825     | -14.6%                 | -20.0%                         | 4473              | 3835     | 3596     | -638                    | -877     | -14.3%                 | -19.6% |
| 13850      | 4141                            | 3535                 | 3314                   | -606                    | -827     | -14.6%                 | -20.0%                         | 4482              | 3842     | 3602     | -640                    | -880     | -14.3%                 | -19.6% |
| 13900      | 4149                            | 3541                 | 3320                   | -608                    | -829     | -14.7%                 | -20.0%                         | 4490              | 3849     | 3609     | -641                    | -881     | -14.3%                 | -19.6% |
| 13950      | 4156                            | 3547                 | 3326                   | -609                    | -830     | -14.6%                 | -20.0%                         | 4498              | 3856     | 3615     | -642                    | -883     | -14.3%                 | -19.6% |
| 14000      | 4164                            | 3554                 | 3332                   | -610                    | -832     | -14.7%                 | -20.0%                         | 4506              | 3863     | 3622     | -643                    | -884     | -14.3%                 | -19.6% |
| 14050      | 4171                            | 3560                 | 3338                   | -611                    | -833     | -14.6%                 | -20.0%                         | 4514              | 3870     | 3628     | -644                    | -886     | -14.3%                 | -19.6% |
| 14100      | 4179                            | 3567                 | 3344                   | -612                    | -835     | -14.7%                 | -20.0%                         | 4522              | 3877     | 3635     | -645                    | -887     | -14.3%                 | -19.6% |
| 14150      | 4186                            | 3573                 | 3350                   | -613                    | -836     | -14.6%                 | -20.0%                         | 4531              | 3884     | 3642     | -647                    | -889     | -14.3%                 | -19.6% |
| 14200      | 4193                            | 3580                 | 3356                   | -613                    | -837     | -14.6%                 | -20.0%                         | 4539              | 3891     | 3648     | -648                    | -891     | -14.3%                 | -19.6% |
| 14250      | 4201                            | 3587                 | 3363                   | -614                    | -838     | -14.6%                 | -19.9%                         | 4546              | 3899     | 3656     | -647                    | -890     | -14.2%                 | -19.6% |
| 14300      | 4208                            | 3595                 | 3370                   | -613                    | -838     | -14.6%                 | -19.9%                         | 4554              | 3908     | 3663     | -646                    | -891     | -14.2%                 | -19.6% |
| 14350      | 4215                            | 3603                 | 3377                   | -612                    | -838     | -14.5%                 | -19.9%                         | 4562              | 3917     | 3671     | -645                    | -891     | -14.1%                 | -19.5% |
| 14400      | 4222                            | 3611                 | 3385                   | -611                    | -837     | -14.5%                 | -19.8%                         | 4570              | 3925     | 3679     | -645                    | -891     | -14.1%                 | -19.5% |
| 14450      | 4229                            | 3619                 | 3392                   | -610                    | -837     | -14.4%                 | -19.8%                         | 4578              | 3934     | 3687     | -644                    | -891     | -14.1%                 | -19.5% |
| 14500      | 4236                            | 3627                 | 3399                   | -609                    | -837     | -14.4%                 | -19.8%                         | 4586              | 3943     | 3695     | -643                    | -891     | -14.0%                 | -19.4% |
| 14550      | 4244                            | 3635                 | 3406                   | -609                    | -838     | -14.3%                 | -19.7%                         | 4593              | 3951     | 3702     | -642                    | -891     | -14.0%                 | -19.4% |
| 14600      | 4251                            | 3643                 | 3413                   | -608                    | -838     | -14.3%                 | -19.7%                         | 4601              | 3960     | 3710     | -641                    | -891     | -13.9%                 | -19.4% |
| 14650      | 4257                            | 3651                 | 3420                   | -606                    | -837     | -14.2%                 | -19.7%                         | 4609              | 3969     | 3718     | -640                    | -891     | -13.9%                 | -19.3% |
| 14700      | 4264                            | 3659                 | 3427                   | -605                    | -837     | -14.2%                 | -19.6%                         | 4616              | 3977     | 3726     | -639                    | -890     | -13.8%                 | -19.3% |
| 14750      | 4271                            | 3667                 | 3435                   | -604                    | -836     | -14.1%                 | -19.6%                         | 4624              | 3986     | 3733     | -638                    | -891     | -13.8%                 | -19.3% |
| 14800      | 4278                            | 3675                 | 3442                   | -603                    | -836     | -14.1%                 | -19.5%                         | 4631              | 3995     | 3741     | -636                    | -890     | -13.7%                 | -19.2% |
| 14850      | 4285                            | 3683                 | 3449                   | -602                    | -836     | -14.0%                 | -19.5%                         | 4638              | 4004     | 3749     | -634                    | -889     | -13.7%                 | -19.2% |
| 14900      | 4292                            | 3691                 | 3456                   | -601                    | -836     | -14.0%                 | -19.5%                         | 4646              | 4012     | 3757     | -634                    | -889     | -13.6%                 | -19.1% |
| 14950      | 4298                            | 3699                 | 3463                   | -599                    | -835     | -13.9%                 | -19.4%                         | 4653              | 4021     | 3764     | -632                    | -889     | -13.6%                 | -19.1% |
| 15000      | 4305                            | 3707                 | 3470                   | -598                    | -835     | -13.9%                 | -19.4%                         | 4660              | 4030     | 3772     | -630                    | -888     | -13.5%                 | -19.1% |
| 15050      |                                 | 3715                 | 3477                   |                         |          |                        |                                |                   | 4038     | 3780     |                         |          |                        |        |
| 15100      |                                 | 3723                 | 3485                   |                         |          |                        |                                |                   | 4047     | 3788     |                         |          |                        |        |
| 15150      |                                 | 3731                 | 3492                   |                         |          |                        |                                |                   | 4056     | 3795     |                         |          |                        |        |

Working Draft: Italized numbers are adjusted for basic subsistence limitation.

| Net Income | Table Amounts for Five Children |                      |                        |                         |          |                        | Table Amounts for Six Children |                   |                      |                        |                         |          |                        |          |
|------------|---------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|--------------------------------|-------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|
|            | Existing Nebraska               | Option A             | Option B               | \$ change from Existing |          | % change from Existing |                                | Existing Nebraska | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          |
|            |                                 | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B                       |                   | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B |
| 15200      |                                 | 3739                 | 3499                   |                         |          |                        |                                |                   | 4064                 | 3803                   |                         |          |                        |          |
| 15250      |                                 | 3747                 | 3506                   |                         |          |                        |                                |                   | 4073                 | 3811                   |                         |          |                        |          |
| 15300      |                                 | 3755                 | 3513                   |                         |          |                        |                                |                   | 4082                 | 3819                   |                         |          |                        |          |
| 15350      |                                 | 3763                 | 3520                   |                         |          |                        |                                |                   | 4090                 | 3826                   |                         |          |                        |          |
| 15400      |                                 | 3771                 | 3527                   |                         |          |                        |                                |                   | 4099                 | 3834                   |                         |          |                        |          |
| 15450      |                                 | 3779                 | 3534                   |                         |          |                        |                                |                   | 4108                 | 3842                   |                         |          |                        |          |
| 15500      |                                 | 3787                 | 3542                   |                         |          |                        |                                |                   | 4116                 | 3850                   |                         |          |                        |          |
| 15550      |                                 | 3795                 | 3549                   |                         |          |                        |                                |                   | 4125                 | 3858                   |                         |          |                        |          |
| 15600      |                                 | 3803                 | 3556                   |                         |          |                        |                                |                   | 4134                 | 3865                   |                         |          |                        |          |
| 15650      |                                 | 3811                 | 3563                   |                         |          |                        |                                |                   | 4142                 | 3873                   |                         |          |                        |          |
| 15700      |                                 | 3819                 | 3570                   |                         |          |                        |                                |                   | 4151                 | 3881                   |                         |          |                        |          |
| 15750      |                                 | 3827                 | 3577                   |                         |          |                        |                                |                   | 4160                 | 3889                   |                         |          |                        |          |
| 15800      |                                 | 3835                 | 3584                   |                         |          |                        |                                |                   | 4169                 | 3896                   |                         |          |                        |          |
| 15850      |                                 | 3843                 | 3592                   |                         |          |                        |                                |                   | 4177                 | 3904                   |                         |          |                        |          |
| 15900      |                                 | 3851                 | 3599                   |                         |          |                        |                                |                   | 4186                 | 3912                   |                         |          |                        |          |
| 15950      |                                 | 3859                 | 3606                   |                         |          |                        |                                |                   | 4195                 | 3920                   |                         |          |                        |          |
| 16000      |                                 | 3867                 | 3613                   |                         |          |                        |                                |                   | 4203                 | 3927                   |                         |          |                        |          |
| 16050      |                                 | 3875                 | 3620                   |                         |          |                        |                                |                   | 4212                 | 3935                   |                         |          |                        |          |
| 16100      |                                 | 3883                 | 3627                   |                         |          |                        |                                |                   | 4221                 | 3943                   |                         |          |                        |          |
| 16150      |                                 | 3891                 | 3634                   |                         |          |                        |                                |                   | 4229                 | 3951                   |                         |          |                        |          |
| 16200      |                                 | 3899                 | 3642                   |                         |          |                        |                                |                   | 4238                 | 3958                   |                         |          |                        |          |
| 16250      |                                 | 3907                 | 3649                   |                         |          |                        |                                |                   | 4247                 | 3966                   |                         |          |                        |          |
| 16300      |                                 | 3915                 | 3656                   |                         |          |                        |                                |                   | 4255                 | 3974                   |                         |          |                        |          |
| 16350      |                                 | 3923                 | 3663                   |                         |          |                        |                                |                   | 4264                 | 3982                   |                         |          |                        |          |
| 16400      |                                 | 3931                 | 3670                   |                         |          |                        |                                |                   | 4273                 | 3989                   |                         |          |                        |          |
| 16450      |                                 | 3939                 | 3677                   |                         |          |                        |                                |                   | 4281                 | 3997                   |                         |          |                        |          |
| 16500      |                                 | 3947                 | 3684                   |                         |          |                        |                                |                   | 4290                 | 4005                   |                         |          |                        |          |
| 16550      |                                 | 3955                 | 3692                   |                         |          |                        |                                |                   | 4299                 | 4013                   |                         |          |                        |          |
| 16600      |                                 | 3963                 | 3699                   |                         |          |                        |                                |                   | 4307                 | 4020                   |                         |          |                        |          |
| 16650      |                                 | 3971                 | 3706                   |                         |          |                        |                                |                   | 4316                 | 4028                   |                         |          |                        |          |
| 16700      |                                 | 3979                 | 3713                   |                         |          |                        |                                |                   | 4325                 | 4036                   |                         |          |                        |          |
| 16750      |                                 | 3987                 | 3720                   |                         |          |                        |                                |                   | 4333                 | 4044                   |                         |          |                        |          |
| 16800      |                                 | 3995                 | 3727                   |                         |          |                        |                                |                   | 4342                 | 4052                   |                         |          |                        |          |
| 16850      |                                 | 4003                 | 3734                   |                         |          |                        |                                |                   | 4351                 | 4059                   |                         |          |                        |          |
| 16900      |                                 | 4011                 | 3742                   |                         |          |                        |                                |                   | 4360                 | 4067                   |                         |          |                        |          |
| 16950      |                                 | 4019                 | 3749                   |                         |          |                        |                                |                   | 4368                 | 4075                   |                         |          |                        |          |
| 17000      |                                 | 4027                 | 3756                   |                         |          |                        |                                |                   | 4377                 | 4083                   |                         |          |                        |          |
| 17050      |                                 | 4035                 | 3763                   |                         |          |                        |                                |                   | 4386                 | 4090                   |                         |          |                        |          |
| 17100      |                                 | 4043                 | 3770                   |                         |          |                        |                                |                   | 4394                 | 4098                   |                         |          |                        |          |
| 17150      |                                 | 4051                 | 3777                   |                         |          |                        |                                |                   | 4403                 | 4106                   |                         |          |                        |          |
| 17200      |                                 | 4059                 | 3784                   |                         |          |                        |                                |                   | 4412                 | 4114                   |                         |          |                        |          |
| 17250      |                                 | 4067                 | 3792                   |                         |          |                        |                                |                   | 4420                 | 4121                   |                         |          |                        |          |
| 17300      |                                 | 4075                 | 3799                   |                         |          |                        |                                |                   | 4429                 | 4129                   |                         |          |                        |          |
| 17350      |                                 | 4083                 | 3806                   |                         |          |                        |                                |                   | 4438                 | 4137                   |                         |          |                        |          |
| 17400      |                                 | 4090                 | 3813                   |                         |          |                        |                                |                   | 4446                 | 4145                   |                         |          |                        |          |
| 17450      |                                 | 4098                 | 3820                   |                         |          |                        |                                |                   | 4455                 | 4152                   |                         |          |                        |          |
| 17500      |                                 | 4106                 | 3827                   |                         |          |                        |                                |                   | 4464                 | 4160                   |                         |          |                        |          |
| 17550      |                                 | 4114                 | 3834                   |                         |          |                        |                                |                   | 4472                 | 4168                   |                         |          |                        |          |
| 17600      |                                 | 4122                 | 3842                   |                         |          |                        |                                |                   | 4481                 | 4176                   |                         |          |                        |          |

Working Draft: Italized numbers are adjusted for basic subsistence limitation.

| Net Income | Table Amounts for Five Children |                      |                        |                         |          |                        |          | Table Amounts for Six Children |                      |                        |                         |          |                        |          |
|------------|---------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|--------------------------------|----------------------|------------------------|-------------------------|----------|------------------------|----------|
|            | Existing Nebraska               | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          | Existing Nebraska              | Option A             | Option B               | \$ change from Existing |          | % change from Existing |          |
|            |                                 | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B |                                | BR4 (USA) No medical | BR4 (NE) \$250 medical | Option A                | Option B | Option A               | Option B |
| 17650      |                                 | 4130                 | 3849                   |                         |          |                        |          |                                | 4490                 | 4183                   |                         |          |                        |          |
| 17700      |                                 | 4138                 | 3856                   |                         |          |                        |          |                                | 4498                 | 4191                   |                         |          |                        |          |
| 17750      |                                 | 4146                 | 3863                   |                         |          |                        |          |                                | 4507                 | 4199                   |                         |          |                        |          |
| 17800      |                                 | 4154                 | 3870                   |                         |          |                        |          |                                | 4516                 | 4207                   |                         |          |                        |          |
| 17850      |                                 | 4162                 | 3877                   |                         |          |                        |          |                                | 4525                 | 4215                   |                         |          |                        |          |
| 17900      |                                 | 4170                 | 3884                   |                         |          |                        |          |                                | 4533                 | 4222                   |                         |          |                        |          |
| 17950      |                                 | 4178                 | 3891                   |                         |          |                        |          |                                | 4542                 | 4230                   |                         |          |                        |          |
| 18000      |                                 | 4186                 | 3899                   |                         |          |                        |          |                                | 4551                 | 4238                   |                         |          |                        |          |
| 18050      |                                 | 4194                 | 3906                   |                         |          |                        |          |                                | 4559                 | 4246                   |                         |          |                        |          |