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ON. PATRICIA GUERRERO
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HON. STACY BOULWARE EURIE
Chair, Legislation Committee

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MS. MICHELLE CURRAN
Administrative Director
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June 3, 2026

Ms. Cara L. Jenkins
Legislative Counsel
1021 O Street, Suite 3210
Sacramento, California 95814

Ms. Erika Contreras
Secretary of the Senate
State Capitol, Room 305
Sacramento, California 95814

Ms. Sue Parker
Chief Clerk of the Assembly
State Capitol, Room 319
Sacramento, California 95814

Re: 2025 Statewide Uniform Child Support Guideline Review – Report to the Legislature

Dear Ms. Jenkins, Ms. Contreras, and Ms. Parker:

The Judicial Council is submitting the attached report to the Legislature in fulfillment of its mandate under California Family Code section 4054, and consistent with federal regulations (45 C.F.R. section 302.56) that require each state to review its guideline at least once every four years to ensure that support determinations remain fair, consistent, and responsive to the needs of California families.

If you have any questions regarding the report, please contact Ms. Sarah Davis, Director, Judicial Council Center for Families, Children & the Courts, at 415-865-7572 or sarah.davis@jud.ca.gov.

Sincerely,

Michelle Curran
Administrative Director
Judicial Council

MC/SD
Enclosures
cc: Eric Dang, Counsel, Office of Senate President pro Tempore Monique Limón
Emelyn Rodriguez, General Counsel, Office of Assembly Speaker Robert Rivas
Shaun Naidu, Policy Consultant, Office of Assembly Speaker Robert Rivas
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MS. MICHELLE CURRAN
Administrative Director
Judicial Council

Report title: 2025 Statewide Child Support Guideline Review: Report to the Legislature

Code section: Family Code section 4054

Date of report: 04/21/2026

The Judicial Council has submitted a report to the Legislature in accordance with Family Code section 4054. The following summary of the report is provided under the requirements of Government Code section 9795.

The Judicial Council is required to conduct a review of California's statewide child support guideline at least every four years to ensure that the guideline remains appropriate, equitable, and aligned with federal requirements under 45 C.F.R. section 302.56. The guideline review examines the economic data, case file analysis, statewide survey responses, and feedback from stakeholders, including parents, child support professionals, judicial officers, and community partners to evaluate the effectiveness and fairness of the current formula.

The report provides information on the methodology, findings, and recommendations from the 2025 review of California's child support guideline and is legislatively mandated. Family Code section 4054 directs the Judicial Council to evaluate whether the guideline continues to result in appropriate support orders that balance the needs of children with the ability of parents to pay, while promoting consistent, predictable, and efficient calculation of support statewide.

The full report is attached below.

Review of the Statewide Uniform Child Support Guideline 2025

May 20, 2026

Judicial Council *of* California

Review of the Statewide Uniform Child Support Guideline 2025

May 20, 2026

Center for Families, Children & the Courts
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Executive Summary

California establishes its statewide uniform child support guideline formula in state statute.[1] Federal regulation[2] and state statute[3] require that the guideline be reviewed at least once every four years. The review must include an analysis of how the guideline is being applied, consideration of economic data on the cost of raising children, input from stakeholders, and other requirements. This report documents the findings from the 2025–2026 review. Additionally, it summarizes how other state guidelines determine child support when a parent's income is unknown and develops a child support formula to address cases involving more than two parents with a legal duty to support their child.

The federal intent of a state guideline review is to ensure that the application of the guideline results in appropriate child support orders and that deviations from the guideline are kept to a minimum.[4] State statute tasks the Judicial Council with California's periodic review and making appropriate recommendations to the Legislature.[5] Ultimately, any changes to the guideline must be made by the Legislature. The 2023–2024 Legislature enacted substantial changes to the guideline that became effective September 1, 2024, as well as significant changes to state statute governing how Local Child Support Agencies (LCSAs) use the guideline provisions defining income and earning capacity that became effective January 1, 2026.[6] Many of these legislated changes resulted from the last guideline review completed in 2022. Most of the 2022 recommendations focused on updating the guideline formula to reflect current levels and circumstances or bringing California in compliance with additional federal requirements that California had to be met by September 1, 2024.

Given the limited time between these implementation dates and 2026 (the deadline for this review), there is insufficient data to assess the impact of recent legislative changes. For this reason, and because the findings from the 2025–2026 review did not reveal a pressing need for any immediate legislated change, there are no recommendations requiring legislative action. Instead, the 2025–2026 review concludes with a few suggested considerations that may improve the application of the guideline or facilitate future guideline changes. Additionally, the findings highlight several suggested considerations for the next guideline review.

This report includes six chapters:

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[1] Fam. Code, § 4050–4076.

[2] 45 C.F.R. § 302.56.

[3] Fam. Code, § 4054(a).

[4] 45 C.F.R. § 302.56(e) & (h).

[5] Fam. Code, § 4054(a).

[6] Sen. Bill 343 (2023–2024).

- Chapter 1 provides background information;
- Chapter 2 summarizes findings from the analysis of case file data and focus groups;
- Chapter 3 presents findings from the analysis of economic data on the cost of raising children, labor market data, and other data used to assess the guideline formula and low-income adjustment;
- Chapter 4 summarizes how other state guidelines determine support when a parent's income is unknown;
- Chapter 5 develops a child support formula to determine support when there are more than two parents; and
- Chapter 6 provides conclusions and suggests future considerations.

Chapter Summaries

Chapter 1: Introduction and Background Information

Federal regulation requires each state with a government child support program under title IV-D of the Social Security Act to have a single, statewide guideline. Prior to California's adoption of its current statewide guideline in 1993, several California counties had guidelines in addition to a Judicial Council guideline. The current California guideline, which evolved from these previous guidelines, meets all federal requirements. Federal requirements include that the guideline be applied presumptively (with state-determined criteria for rebuttal); consider all earnings and income of the obligor (and, at the state's discretion, the obligee); base the child support order on the obligor's earnings, income, and other evidence of ability to pay; and consider the basic subsistence needs of the obligor (and, at the state's discretion, the obligee and children) through a low-income adjustment. The guideline must also consider the specific circumstances of the obligor when income imputation is authorized; ensure that incarceration is not treated as voluntary unemployment; produce a numeric, sum-certain amount; and provide for the child's healthcare coverage. A few of these federal requirements (e.g., not treating incarceration as voluntary unemployment) were met through California's recent guideline changes.

Overview of the California Guideline Formula

The three key determinants of child support in California are the number of children, each parent's actual income, and each parent's timeshare. These factors are incorporated into a concise algebraic formula, along with a lookup table of percentages of combined net disposable income assigned to child support (*K-factors*). The formula, in accordance with state statute, bases each parent's financial responsibility on their share of the parents' combined income, increases the amount of child support when the obligor has more income (so the child shares in the standard of living enjoyed by the obligor), lowers the amount when the obligor has a greater timeshare, and considers the parent's ability to pay through a low-income adjustment and by assigning lower percentages of income assigned to child support (*K-factors*) at low incomes. The child support calculation begins with each parent's gross income, which is defined by the guideline as well as their net disposable income. The guideline provides for the consideration of earning capacity when the income of the parent is unknown or when there is evidence of underemployment. The provision for determining earning capacity emphasizes the use of evidence of the specific

circumstances of the parent relevant to earnings potential (e.g., the parent's educational attainment and prevailing earnings in the local community).

Changes Over Time

The September 2024 changes marked the first time that the parameters of the guideline formula were changed: (1) adding an additional low-income band (LIB), (2) shifting the income ranges of all income bands, and (3) increasing the *K-factors* of the two highest income bands. The September 2024 changes at low income were part of the first update to the low-income adjustment (LIA) since 2013. Another key part of the LIA update was setting the LIA income threshold at full-time earnings from the state minimum wage. Besides changes to bring California in compliance with federal regulations, another September 2024 change concerned additional support for the children (e.g., work-related childcare expenses).

Use of the Guideline and Guideline Users

Child support is an important income source for many California children. In 2024, about 8.4 million children lived in California. In federal fiscal year 2025, the combined statewide IV-D caseload across all 56 LCSAs was 988,396 cases. The number of non-IV-D child support cases is unknown. California superior courts establish or modify child support orders. IV-D orders are established through California's Child Support Commissioner Program (Fam. Code, § 4250). The Department of Child Support Services (DCSS) administers the California IV-D program, and LCSAs deliver child support services, including order establishment, enforcement, and payment collection.

Federal and State Review Requirements

The review must consider economic data on the cost of raising children, analyze case file data on the application of and deviation from the guidelines (including the application of the low-income adjustment), analyze payment and labor market data, review guidelines and studies from other states, assess the impact of guideline policies and amounts on parents with family incomes below 200 percent of the federal poverty level, and consult with a broad cross-section of groups involved with child support issues.

2025–2026 Guideline Review Activities

The activities of the 2025–2026 review included reviewing economic studies on the cost of raising children and critically analyzing the economic methods used to construct child support guidelines; verifying the sample size and sampled courts for case file data collection; analyzing case file and payment data; reviewing post-2021 state guideline changes addressing cases with limited or no information on actual earnings; analyzing labor market data and the impact of guideline policies and amounts on parents with low income; reviewing the California guideline in the context of federal requirements; modifying the existing formula to accommodate cases with more than two financially responsible parents; organizing and conducting four focus groups (child support commissioners, LCSA and DCSS representatives, parents, and advocacy groups); comparing the results of the 2025–2026 review to previous reviews; and developing conclusions useful for draft policy recommendations or considerations.

Chapter 2: Application of the Child Support Guideline

The analyses of case file data and focus groups with various stakeholders inform how the guideline is being applied. The collection and analysis of these data also meet federal and state review requirements.

Case File Data

The analysis revealed no material changes in the rates of guideline deviation, default, income imputation (including presumed income or earning capacity findings), and LIA application rates over time. Current rates and payment outcomes by these factors are generally consistent with prior reviews and do not indicate systemic changes in guideline application.

Focus Groups

Four focus groups were conducted, each targeting a different population: judicial officers (commissioners and judges), LCSA and DCSS representatives, parents, and advocates for parents and children. The focus groups also met federal and state review requirements for stakeholder input.

Three topics of significant concern emerged:

- An anomaly in the application of the LIBs for parents with incomes near and above minimum-wage earnings, specifically when the obligor's net disposable income is $5,000 per month or less, the obligee has income, and the combined net disposable income is more than $5,000 per month;
- A desire for more transparency and consideration of each parent's individualized circumstances; and
- Broader affordability challenges facing low- and middle-income households in California, particularly with respect to housing costs.

The second topic emerged from parents and advocates. They want more transparency and consideration of each parent's individualized circumstances. A third topic relates to the broader affordability challenges facing low- and middle-income households in California, particularly with respect to housing costs. The affordability issue is not unique to parents with child support orders. For parents owing child support, however, their child support order often exacerbates their affordability issue. For parents receiving child support, what they receive in child support is often not enough to close the gap between their earnings and what they need to make ends meet.

Chapter 3: Economic Analysis of Guideline Formula and Low-Income Adjustment

This chapter examines whether the parameters of the existing child support formula and the Low-Income Adjustment (LIA) are appropriate in the context of economic data on the cost of raising children, other economic data, and the incomes and timesharing arrangements of parents. The analyses also considered labor market data and fulfill federal and state review requirements.

Comparing Economic Studies to Formula Parameters

The *K-factors* are compared to several economic studies of child-rearing expenditures, including, for the first time, a study using expenditure data from California families only. Until this review, the studies used for the comparison relied on national data. The findings confirm that Californians spend more to raise their children than families nationally do on average. Regardless of whether California or national data are considered, the economic analysis finds that the California formula is generally within range of economic data on the cost of raising children, including the multipliers to adjust for more children. The analysis also considered the timeshare adjustment, but that analysis is limited due to a lack of data on how parents share child-rearing expenditures in shared-parenting situations.

Findings About the Low-Income Adjustment (LIA)/Low-Income Bands (LIBs)

The California LIA fulfills the federal requirement to consider the subsistence needs of low-income obligors by providing an adjustment for obligors with incomes below full-time earnings from the state minimum wage. The lowered percentages in the LIBs further complement the effectiveness of the LIA. The analysis confirms an anomaly identified in the focus groups: in some circumstances, the inclusion of obligee income in the child support formula for obligors with low to lower-middle incomes increases the child support amount. One mathematical solution is to take the lesser of two calculations (one with obligee income and the other presuming obligee income is zero), maintaining the intent and overall structure of the existing LIBs.

Chapter 4: Legal Analysis of States' Implementation of Federal Regulations Governing Imputed Income for Child Support

The analysis reviewed how other state guidelines addressed federal requirements governing imputed income to determine if there are any innovations or better approaches that would be appropriate for California and improve upon California's current approach. In general, California's emphasis on earning potential and evidence of earning potential is appropriate and serves the federal intent of the requirement.

Two possible improvements were identified: (1) some state guidelines provide for the admissibility into evidence of wage and earnings data from state and national databases, and (2) several state guidelines require the court to state its findings related to the specific circumstances of a parent in any case where the court considers a party's earning capacity in determining the child support obligation.

Chapter 5: Addressing More Than Two Parents

The California guideline (Fam. Code, § 4052.5) applies to any case in which child support is being determined, including cases where a child has more than two parents. The guideline provides that the child support obligation for more than two parents should be divided among the parents based on their incomes and the amount of time that the child is in the care of each parent, but it does not specify a formula for this situation.

Based on information provided in the focus groups, cases involving more than two parents are very uncommon. The existing formula cannot be used to calculate support for more than two parents because its mathematical underpinnings assume two parents.

Two formulas were developed: a simplified formula for three-parent cases where one parent has at least 50 percent timeshare, and a universal formula that considers any number of parents and timesharing arrangements. The universal formula is complex but yields the same amount as the simplified formula when identical case circumstances are considered and matches the existing formula when only two parents are considered.

Chapter 6: Conclusions and Suggested Considerations

Consider Addressing the LIB Anomaly Through Two Calculations
The anomaly can occur when the obligor's net disposable income is less than $5,000 per month and the obligee has income. A mathematical solution is to take the lower of two child support calculations when applying the California child support formula: one calculation assumes the obligee income is zero, and the other considers the actual income of the obligee.

Other Considerations
The report discusses the *K-factor*, though the term is not used in the guideline itself. Using the term *K-factor* would improve transparency and clarity in future analyses.

Other Considerations for the Next Review

- Monitor the frequency that support is established for cases involving more than two parents. If frequency increases, consider whether a presumptive formula is warranted.

- Consider whether further enhancements to the LIA/LIBs are needed—specifically, whether it should apply to higher incomes. Additionally, consider whether the lowest and middle-income bands need to be adjusted to account for wage growth over time.

- Monitor the affordability issue at lower-middle incomes for both obligors and obligees, and whether and how the guideline can best consider it.

- Assess the impact of recent guideline changes addressing the consideration of earning capacity when income is unknown, and whether the provisions could be improved. Also, consider the findings from other state guideline provisions addressing income for parents with unknown income. California may want to consider explicitly recognizing earnings data from state and national wage data and requiring the court to state its findings on earning capacity.

- Monitor alternative income trends (e.g., the growth of income from the gig economy and other sources besides employment) and recommend changes to the definition of income to accommodate if appropriate.

- Consider how transparency of the formula could be increased.

- Consider conducting more research on the most appropriate adjustment for timeshare, particularly if there is a need for a presumptive formula that addresses cases where there are more than two parents and each parent has significant timeshares.

- Consider improvements to the review process: expanding the number and cross-section of participants in the focus groups, expanding the sample of courts for the case file data, and identifying better measurements for critical data fields (e.g., default and payment data). Additionally, consider the pros and cons of a stratified sample between IV-D and non-IV-D orders, and the availability of alternative data sources for the analysis of the cost of child rearing.

Next Steps

Any guideline changes are up to the Legislature. Federal regulations require the publication of the date of the next review and the effective date of any guideline changes resulting from the review. California' next review is scheduled for 2029. Any guideline changes and the effective date are at the discretion of the Legislature.

Chapter 1: Introduction

California establishes its statewide uniform child support guideline formula in state statute.[7] Federal regulation requires each state that receives funding for its child support program under title IV-D of the Social Security Act to have a single, statewide set of child support guidelines for setting and modifying child support amounts.[8] Both California statute[9] and federal regulations[10] require that the guideline be reviewed at least once every four years. California statute tasks the Judicial Council with conducting the review and making recommendations for appropriate revisions to the Legislature.[11] Ultimately, any changes to the guideline must be made by the Legislature. **Exhibit 1** shows the California requirements of the review.

The California requirements generally encompass the federal requirements for state guideline reviews, but in several respects exceed them. The guideline review must consider economic data on the cost of raising children, analyze case file data on the application of and deviation from the guidelines and for other factors such as the application of the low-income adjustment, analyze payment data, analyze labor market data (e.g., unemployment rates and hours worked), analyze guidelines and studies from other states, analyze the impact of the guideline policies and amounts on custodial and noncustodial parents who have family incomes below 200 percent of the federal poverty level, and consult with a broad cross-section of groups involved with child support issues. This report documents the completion of the required review.

This review began in 2025 and was completed in 2026. California completed its last review in 2022.[12] The 2021 review resulted in many recommendations. The 2023–2024 California Legislature made many of the recommended changes and other changes through Senate Bill 343 (2023–2024).[13] SB 343 not only amended the California child support guideline, but it also changed other state statutes affecting how Local Child Support Agencies (LCSAs) use the guideline provisions defining income and earning capacity.[14] Several of the SB 343 changes were made to conform to the additional federal requirements imposed on state guidelines by the Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs final rule

[7] Fam. Code, § 4050–4076.

[8] 45 C.F.R. § 302.56.

[9] Fam. Code, § 4054(a).

[10] 45 C.F.R. § 302.56.

[11] Fam. Code, § 4054(a).

[12] Fam. Code, § 4054(a).

[13] See *https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202320240SB343*.

[14] Fam. Code, § 17400–17432.5.

(FEM final rule) that was issued in December 2016.[15] California had until September 1, 2024,[16] to meet the guideline requirements imposed by the FEM final rule. All of the guideline changes in SB 343 became effective September 1, 2024, and those affecting LCSA processes and procedures became effective January 1, 2026. Accordingly, California met the FEM final rule timeline.

Exhibit 1: State Requirements to Periodically Review the Guideline

Fam. Code, § 4054.

(a) The Judicial Council shall periodically review the statewide uniform guideline to recommend to the Legislature appropriate revisions.

(b) The review shall include all of the following:

(1) Economic data on the cost of raising children.

(2) Labor market data, such as unemployment rates, employment rates, hours worked, and earnings, by occupation and skill level for the state and local job markets.

(3) The impact of guideline policies and amounts on custodial and noncustodial parents who have family incomes below 200 percent of the federal poverty level.

(4) Factors that influence employment rates among custodial and noncustodial parents and compliance with child support orders.

(5) An analysis of case data, gathered through sampling or other methods, on the actual application of, and deviations from, the guideline after the guideline's operative date, as well as the rates of orders entered by default, orders entered based on presumed income and earning capacity, and orders determined using the low-income adjustment.

(6) An analysis of guidelines and studies from other states, and other research and studies available to or undertaken by the Judicial Council.

(7) A comparison of payments on child support orders by case characteristics, including whether the order was entered by default, based on earning capacity or presumed income, or determined using the low-income adjustment.

(8) Any additional factors required by federal regulations.

(c) Any recommendations for revisions to the guideline shall be made to ensure that the guideline results in appropriate child support orders, to limit deviations from the guideline, or otherwise to help ensure that the guideline is in compliance with federal law.

(d) The Judicial Council may also review and report on other matters, including, but not limited to, the following:

….

(e) The initial review by the Judicial Council shall be submitted to the Legislature and to the Department of Child Support Services on or before December 31, 1993, and subsequent reviews shall occur at least every four years thereafter unless federal law requires a different interval.

(f) In developing its recommendations, the Judicial Council shall consult with a broad cross-section of groups involved in child support issues, including, but not limited to, the following:

….

(g) In developing its recommendations, the Judicial Council shall seek public comment and shall be guided by the legislative intent that children share in the standard of living of both of their parents.

[15] Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs, 81 Fed. Reg. 93492–93569 (Dec. 20, 2016), *https://www.govinfo.gov/content/pkg/FR-2016-12-20/pdf/2016-29598.pdf*.

[16] Judicial Council of Cal., *Review of Statewide Uniform Child Support Guideline* (May 2022), at p. 4.

This chapter provides an overview of the federal requirements of a state guideline, an overview of the California guideline including its history and results from other reviews, a summary of how it is applied, a summary of the activities of the 2025–2026 guideline review, and a description of how the report is organized.

Federal Requirements of a State Guideline

Appendix A shows an excerpt of the federal requirements of state child support guidelines and state guidelines reviews. Federal requirements for state guidelines were initially imposed in 1987 and 1989 and had no major changes until December 2016, when the FEM final rule was published.[17] The federal requirement to review the guidelines periodically began in 1989. The requirement that states adopt child support guidelines originated with the 1984 amendment to the Social Security Act, which required each state with a governmental child support program under title IV-D to have a single guideline used by all judicial or administrative tribunals with authority to determine child support orders by 1987.[18] The Family Support Act of 1988 expanded the requirement by mandating that the application of a state's guideline be a rebuttable presumption, and that states review their guidelines at least once every four years and revise their guidelines if appropriate.[19] States could determine their own criteria for rebutting their guidelines; however, the federal requirements made it clear that states should aim to keep guideline deviations to a minimum. For several decades, the federal requirements were to:

- Have one uniform guideline to be used by judicial officers (and all persons within a state with the authority) to issue a child support order;
- Provide that the guideline is rebuttable, and develop state criteria for rebutting it;
- Consider all earnings and income of the obligor (and the obligee, at the state's discretion) in the calculation of support;
- Produce a numeric, sum-certain amount;
- Provide for the child's health-care coverage; and
- Require each state to review its guideline at least once every four years and, as part of that review, consider economic data on the cost of raising children and analyze guideline deviation with the goal of keeping guideline deviations at a minimum.

The additional requirements imposed by the FEM final rule[20] are that a guideline must:

- At a minimum, consider other evidence of ability to pay in addition to a parent's earnings and income;

[17] Flexibility, Efficiency, and Modernization (2016), *supra,* note 9.

[18] See Child Support Enforcement Amendments of 1984 (Pub.L. No. 98-378 (Aug. 16, 1984) 98 Stat. 1305).

[19] See Family Support Act of 1988 (Pub.L. No. 100-485 (Oct. 13, 1988) 102 Stat. 2343).

[20] 45 C.F.R. § 302.56(c).

- Consider the basic subsistence needs of the noncustodial parent who has a limited ability to pay;
- If imputation of income is authorized, also consider, to the extent known, the specific circumstances of the obligor, such as the 14 specific factors identified in the federal rule;[21] and
- Not treat incarceration[22] as voluntary unemployment in establishing or modifying support orders.

The FEM final rule also imposed additional requirements as part of a state's guideline review. They are to:

- Consider labor market data by occupation and skill level;
- Consider the impact of guideline amounts on parties with incomes below 200 percent of the federal poverty level;
- Consider factors that influence employment rates among obligors and compliance with child support orders;
- Analyze rates of default and imputed child support orders, and orders determined using the state's low-income adjustment;
- Analyze payment patterns;
- Provide opportunity for public input, including input from low-income parents and their representatives and the state IV-D agency;
- Make all reports public and accessible online;
- Make membership of the reviewing body known; and
- Publish the effective date of the guidelines and the date of the next review.

The 2022 California review report provides more details about the FEM final rule and the impetus for it.[23] In summary, the FEM changes applicable to state guidelines requirements generally focused on obligors with low income and limited ability to pay. One specific concern was whether income was imputed beyond what an obligor, particularly an obligor with income below or near poverty, actually earns or has the capacity to earn.[24] Another concern was whether payment of the guideline-determined amount left a very low-income obligor with sufficient income to provide for their basic subsistence needs. The FEM-identified solutions generally emphasize the use of evidence of actual income and earning capacity and consideration of ability to pay in a state's guideline.

[21] See Appendix A for a list of the 14 factors.

[22] Several states specify incarceration of over 180 days to be congruent with the provision in 45 Code of Federal Regulations part 303.8, which is also shown in Appendix A of this guideline.

[23] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at pp. 3, 78–80, 128–129, 143–151.

[24] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at p. 3.

The California Child Support Guideline

Exhibit 2 lists the statutory principles underlying the California guideline. Several principles are evident in the California child support formula in Family Code section 4055. For example, the formula considers each parent's actual income; it increases the amount of child support when the obligor has more income so that the child shares in the standard of living afforded by the obligor; and it considers the child's time with each parent. Additionally, the low-income adjustment provided in Family Code section 4055(7)(b) considers the parent's ability to pay.

Exhibit 2: Principles to Be Considered in Implementing the Statewide Uniform Guideline

Fam. Code, § 4053. In implementing the statewide uniform guideline, the courts shall adhere to the following principles:

(a) A parent's first and principal obligation is to support the parent's minor children according to the parent's circumstances and station in life.

(b) Both parents are mutually responsible for the support of their children.

(c) The guideline takes into account each parent's actual income and level of responsibility for the children.

(d) Each parent should pay for the support of the children according to the parent's ability.

(e) The guideline seeks to place the interests of children as the state's top priority.

(f) Children should share in the standard of living of both parents. Child support may therefore appropriately improve the standard of living of the custodial household to improve the lives of the children.

(g) Child support orders in cases in which both parents have high levels of responsibility for the children should reflect the increased costs of raising the children in two homes and should minimize significant disparities in the children's living standards in the two homes.

(h) The financial needs of the children should be met through private financial resources as much as possible.

(i) It is presumed that a parent having primary physical responsibility for the children contributes a significant portion of available resources for the support of the children.

(j) The guideline seeks to encourage fair and efficient settlements of conflicts between parents and seeks to minimize the need for litigation.

(k) The guideline is intended to be presumptively correct in all cases, and only under special circumstances should child support orders fall below the child support mandated by the guideline formula.

(l) Child support orders shall ensure that children actually receive fair, timely, and sufficient support reflecting the state's high standard of living and high costs of raising children compared to other states.

Some of the principles reflect the premises of the income shares model, which presumes that both parents have a financial responsibility for their children, each parent's financial responsibility is based on their share of the parents' combined income, and the child is entitled to the same amount of expenditure the child would have received had the parents lived together and shared financial resources. In other words, the guideline should apply equally to children of divorce and children of divorced and unmarried parents, regardless of whether the parents ever lived together, and children should not be economically disadvantaged by their parents'

decisions to live apart.[25] California, 39 other states, and the District of Columbia use the income shares guideline model.[26] The 2021 review considered the pros and cons of the income shares model and its alternatives,[27] but did not suggest that an alternative guideline model would more appropriately meet the California guideline principles or produce more just and equitable outcomes for California children and families.

History of the Child Support Formula

The child support formula in Family Code section 4055 is the core of the guideline calculation. Its history includes earlier county child support guidelines that predate the federal requirement for one statewide guideline.[28] Before the 1984 Child Support Amendments to the Social Security Act, which required each state to have a statewide advisory guideline by 1987,[29] several California counties already used child support guidelines. Additionally, the Agnos Child Support Standards Act of 1984 established a minimum statewide standard that considered the public assistance amount of an Aid to Families with Dependent Children (AFDC) grant for the same number of children in the child support case.[30] In 1986, the Judicial Council adapted a formulaic version of the Santa Clara child support schedule and required counties to use their own formulas or the council's formula when setting child support orders.[31] The Family Support Act of 1988[32] expanded the federal requirement for states to have advisory guidelines—it required one statewide guideline.[33] Because of this change, concern arose in California that the expanded federal requirement no longer lent itself to the use of a judicial guideline and multiple county guidelines; rather, there would be a need for one statewide guideline.[34] To address this concern and other issues, a temporary guideline was first adopted.[35]

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[25] More information about the underlying premises, application, and impact of different guideline models can be found in Venohr, J. (Apr. 2017), "Differences in State Child Support Guidelines Amounts: Guidelines Models, Economic Basis, and Other Issues," *Journal of the Amer. Academy of Matrimonial Lawyers*, *29*, pp. 377–407.

[26] National. Conf. of State Legislatures (Jan. 28, 2026), *Child Support Guideline Models*, *www.ncsl.org/research/human-services/guideline-models-by-state.aspx*.

[27] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at pp. 27–30.

[28] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at pp. 25–42.

[29] The 1984 Child Support Amendments to the Social Security Act (Pub.L. No. 98-378) required each state with a government child support program through title IV-D of the Social Security Act to have one set of child support guidelines to be used by all judicial or administrative tribunals that have authority to determine child support orders within the state by 1987. The Family Support Act of 1988 (Pub.L. No. 100-485) expanded the requirement by requiring that the application of a state's guideline be a rebuttable presumption.

[30] Judicial Council of Cal., *Review of Statewide Uniform Child Support Guideline* (Dec. 1993), at p. 9, *www.courts.ca.gov/documents/ChildSupport-1993ChildSupportGuideline.pdf*.

[31] *Ibid.,* at p. 122.

[32] Pub.L. No. 100-485.

[33] See 45 C.F.R. § 302.56.

[34] Judicial Council of Cal., Guideline (2022), *supra*, note10, at p. 26.

[35] Judicial Council of Cal., Guideline (1993), *supra*, note 24, at p. 13.

In 1993, the California Legislature adopted the general format of the child support formula that remains in effect today, including the *K-factor* table and parameters in Family Code section 4055. The percentages and income ranges of the child support formula (Fam. Code, § 4055) were changed for the first time beginning September 1, 2024, as a result of Senate Bill 343. The changes generally updated the income ranges to current price levels and made small changes to the percentages of net disposable income used to calculate the amount of the child support order.

Definition of Income Used to Calculate Child Support

Income is also a key determinant of the calculation of child support. The California guideline provides a definition of a parent's net disposable income (Fam. Code, § 4059), which begins with the parent's gross income as defined in Family Code section 4058 (Fam. Code, § 4058). Net disposable income allows for deductions for each party's Federal Insurance Contributions Act (FICA) contribution and state and federal income tax liability, with restrictions to ensure these deductions accurately reflect the parent's tax status (e.g., it must bear an accurate relationship to the tax status of the parent, such as whether the parent files taxes as a single taxpayer or head of household). To this end, the net disposable income may consider the federal child tax credit and the earned income tax credit.

Other permissible deductions are court-ordered child or spousal support actually being paid, support paid for other children for whom the parent has a duty of support who are not covered by a court order,[36] deductions for health insurance or health plan premiums for the parent and for any children the parent has an obligation to support, and other deductions. Income does not include income derived from a public assistance program.

Beginning September 1, 2024, the definition of income (Fam. Code, § 4058) was expanded to include other sources of income (i.e., severance pay, certain types of veteran benefits, and military allowances) to provide for the determination of earning capacity of the parent, and to provide that incarceration or involuntary institutionalization of a parent shall not be treated as voluntary unemployment in establishing or modifying an order. These changes brought California in compliance with the FEM final rule by requiring consideration of all income, the specific circumstances of the parent when income imputation is authorized (including earning potential), and by prohibiting the treatment of incarceration as voluntary unemployment.

The provision for determining earning capacity emphasizes the use of evidence of the specific circumstances of the parent that are relevant to earning capacity (e.g., the parent's educational attainment and prevailing earnings in the local community). SB 343 also changed Family Code section 17400, which addresses the actions of Local Child Support Agencies (LCSA). Instead of requiring LCSAs to request an initial child support order based on presumed income (i.e., full-time minimum wage) when the income of the obligor was unknown to the LCSA,[37] it provides procedures and processes for determining income and earning potential for the calculation of

[36] See Fam. Code, § 4059(e).

[37] *Id.*, §§ 17400(d)(2), 17404.1(b). Repealed.

child support that are congruent with the guideline provision for income and earning potential, including those that became effective September 1, 2024.

Low-Income Adjustment

California added the low-income adjustment (LIA) to Family Code section 4055 in 1994 to meet federal requirements that child support guidelines account for the basic subsistence needs of obligors with limited ability to pay. The LIA has been modified several times since its adoption. One key change shifted its use from a discretionary adjustment applied by a judicial officer to a presumptive adjustment that applies in eligible cases. [38] However, a judicial officer may deviate from this presumption if they find that applying the LIA would be inappropriate or unjust based on the specific circumstances of the case.

In 2013, California amended the LIA provision to reset the threshold amount to $1,500 and allow for annual inflationary updates to the income threshold for applying the LIA. Another amendment, which became effective in 2020, requires guideline calculators to show the LIA as a range, where the range is the order amount assuming the full LIA is applied and the order amount when the LIA is not applied.[39] The 2024 guideline changes set the threshold amount to the earnings from full-time work at the state minimum wage. Not only is the state minimum wage a more appropriate threshold for delineating low income but because minimum wage is updated annually for changes in prices, it also updates the threshold annually.

Other Recent Guideline Changes

Other guideline changes that became effective September 1, 2024, addressed additional support for children, such as work-related childcare expenses. These changes (1) allow for the expenses to be apportioned unless a party requests or the court finds that the expenses should be divided in a different manner (Fam. Code, § 4061); (2) provide for work-related childcare expenses that are actually incurred (Fam. Code, § 4062); and (3) enhance the definition of reasonable cost of additional support as well as set a more reasonable timeline for parents to exchange information about the cost (Fam. Code, § 4063). The first change responded to a finding from the 2021 review that the previous approach (that equally split the additional support to the parties) was not always appropriate for the case, and parties often did not know they had the option to request proration.[40]

Findings From Previous Guideline Reviews

The 2025–2026 review is the seventh conducted by the Judicial Council. As noted in the 2021 review, the previous reviews also examined the most current economic evidence on child-rearing expenditures and analyzed case file data to assess how the guideline was being applied and the extent of deviation from the guideline.[41] With the exception of the 2018 review, economic

[38] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at p. 76–77.

[39] Cal. Rules of Court, rule 5.275(b)(6).

[40] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at p. 11.

[41] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at p. 22.

evidence examined in these earlier reviews generally suggested that the California guideline formula for middle incomes resulted in appropriate amounts of child support. The 2018 review suggested that the formula may be too high relative to research conducted specifically for that review but did not base this assessment on all available studies of child-rearing expenditures. Previous reviews also found evidence that the LIA was not being applied to all eligible obligors and that the income threshold for applying it was outdated. These findings resulted in legislative changes that made the LIA presumptive, reset the income threshold to a higher amount, and provided for an annual cost-of-living increase. The 2021 review results in a recommendation to further improve the LIA by relating the income threshold to the state minimum wage.

Additionally, the 2021 review identified a disconnect between the Family Code, which allows the joinder of other parents, and the guideline calculator, which does not allow for more than two parents.[42]

Application of the Guideline

California Children and Child Support

Child support is an important source of income for many California children. Based on the U.S. Census American Community Survey, about 8.4 million children were living in California in 2024.[43] The percentage of California children living apart from at least one parent is not readily available data. However, the Department of Child Support Services (DCSS) publishes statistics that inform the number of child support cases in California—at least those that are part of what the federal Office of Child Support Enforcement (OCSE) considers to be the state IV-D caseload—but in California it is actually a state-local partnership with Local Child Support Agencies (LCSAs).

In federal fiscal year (FFY) 2025, the combined statewide IV-D caseload across all 56 LCSAs was 988,396 cases.[44] (Most LCSAs are at the county level, but some are regional, specifically for smaller counties.) The statewide IV-D program (the combination of all LCSAs) collected and distributed about $1.7 billion in child support in FFY 2025,[45] and established 36,843 support orders in the quarter ending June 2025.[46] While many child support orders in the IV-D caseload are also modified after being established, a count of such orders is not published. The guideline

[42] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at p. 228.

[43] U.S. Census (2024), American Community Survey, Children Characteristics, *https://data.census.gov*.

[44] Cal. Child Support Services (Oct. 2025), *Preliminary Performance Data: Federal Fiscal Year 2025,* Table 1.2.,https://dcss.ca.gov/wp-content/uploads/sites/345/2026/02/FFY2025_PerformanceDataReport.pdf

[45] *Id.*, Table 1.3.

[46] Cal. Child Support Services (Oct. 2025), *Comparative Data for Managing Program Performance,* Table 3.5 *https://dcss.ca.gov/wp-content/uploads/sites/345/2025/09/June2025ComparativeDataReport_09162025.pdf*.

is to be applied in modification proceedings as well. No reliable estimate of the non-IV-D caseload is readily available.[47]

Proceedings for Establishing or Modifying Child Support Orders

California's IV-D program is administered by DCSS, but services are delivered at the county and regional level by LCSAs. Child support orders that are in the IV-D caseload are established and modified within California's Child Support Commissioner Program (Fam. Code, § 4250). California superior courts establish or modify child support orders.

LCSAs can file petitions to establish parentage, establish and enforce child support orders, collect child support, obtain and enforce health insurance coverage for the child, and file requests to modify existing child support orders. IV-D services are automatically provided in cases where public assistance monies have been expended. IV-D services are also provided in nonpublic assistance cases at the request of a parent for a nominal fee in certain cases.[48] Services include locating a parent; establishing parentage; establishing, modifying, and enforcing a court order for child support; and establishing, modifying, and enforcing an order for health coverage. Some LCSAs also provide referrals to employment services—typically to unemployed obligated parents—and referrals to other community services. The IV-D program is funded by the federal government and, in part, by state and local governments.

In California, the LCSA files the initial complaint in IV-D program cases in the name of the county in which the application for title IV-D services is made. The attorney for the local child support agency does not represent either parent. The custodial parent is joined as a party to the case once the judgment is entered. Either parent—including an obligor who is seeking a downward modification—can apply for title IV-D services or use the IV-D program to request a modification, or both.

Child support commissioners hear all support actions (child and spousal) and parentage actions filed in cases where the LCSA is providing services. A commissioner's duties include taking testimony, establishing a record, evaluating evidence, making decisions or recommendations, and entering judgments or orders based on stipulated agreements. Family law facilitators are attorneys employed by the court and available to assist either parent with child support issues in cases heard by commissioners, free of charge. For example, family law facilitators provide parents with educational materials, distribute and help complete necessary court forms, and prepare guideline calculations. However, such interaction between facilitator and parent does not create an attorney-client relationship.[49]

Non-IV-D cases are those in which child support orders are established and modified outside the IV-D system. Many large and medium-sized counties have dedicated family law courtrooms to

[47] See the discussion in the previous report for more detail (Judicial Council of Cal., Guideline (2022), *supra*, note 10, at p.19).

[48] Fam. Code, §§ 17400 et seq.

[49] *Id.*, § 10013.

hear cases involving child support and other family law issues (e.g., custody, visitation, dissolution of marriage, and domestic violence restraining orders). The role of these courts in hearing child support cases is to take testimony, establish a record, evaluate evidence, make decisions as to support, enter judgment or orders, and approve stipulated agreements between parties.

Under Family Code section 4065, the parties to a child support order (regardless of IV-D status) may stipulate to an amount of support with court approval. If the parties stipulate to a below-guideline child support order, the court must ensure that the parties have been informed of their rights, the parties were not coerced into agreeing to the stipulation, the needs of the children will be adequately met, the right to support has not been assigned to the county and no public assistance application is pending, and the agreement is in the best interest of the children.

Activities of the 2025–2026 Guideline Review

In February 2025, the Judicial Council, through a competitive bidding process, contracted with the Center for Policy Research (CPR) to provide technical assistance for California's child support guideline review. Federal and state requirements for review were met through the following activities:

- Review economic studies on the cost of raising children and conduct a critical analysis of the economic methods used to construct child support guidelines (see Exhibit 1(b)(1));
- Verify the sample size and courts identified by the Judicial Council as part of its sampling strategy of case file data, and fulfill the federal and state requirements to analyze case file data (see Exhibit 1(b)(7));
- Fulfill the federal and state requirements to analyze payment data (see Exhibit 1(b)(7));
- Conduct a literature review on new research published after 2021 on other state policies and practices regarding cases with limited or no information on actual earnings (see Exhibit 1(b)(6));
- Fulfill the federal and state requirements to analyze labor market data and the impact of the guidelines policies and amounts on parents with low income (see Exhibit 1(b)(2)–(3));
- Review the California child support guideline in the context of the federal requirements added by the FEM final rule (see Exhibit 1(b)(8));[50]
- Conduct a mathematical analysis of how the existing formula could be used when the court has found that a child has more than two financially responsible parents and what changes would be necessary to address this circumstance;
- Organize and conduct focus groups with the following four groups: child support commissioners and judges from the counties participating in the case file sampling; representatives of LCSAs from the counties participating in the case file sampling and DCSS; parents paying support and parents receiving support; and a broad cross-section of

[50] See discussion on pp. 3–4.

advocacy groups representing parents paying support, parents receiving support, and children (see Exhibit 1(f));
- Compare the results of the current guideline review to results from previous reviews and other states (see Exhibit 1(b)(6)); and
- Provide the results and conclusions useful to the development of draft policy recommendations (see Exhibit 1(c)).

Organization of This Report

The remainder of this report is organized into several chapters. Chapter 2 focuses on the application of the guideline by summarizing the findings from the analysis of case file data and payment data as well as the focus groups. The findings from the analysis are limited because the sampling period for the case file data and payment data is prior to the recent guideline changes that became effective September 1, 2024. Data collection commenced in summer 2025, which is too soon after implementation to collect a suitable sample of cases and payment data from cases affected by the September 1, 2024, changes. Changes to Family Code section 17400, effective January 1, 2026, are also likely to influence how the guideline changes were applied (e.g., procedural changes in the determination of income and earning potential that became effective January 1, 2026, may affect income imputation rate, which is a datum that must be considered in a state guideline review).

Chapter 3 presents findings from the analysis of labor market data, economic data on the cost of raising children, and information relevant to assessing the appropriateness of the current child support formula including the low-income adjustment. Chapter 4 presents the findings from a literature review on other state policies and practices on cases with limited or no information of actual earnings. Chapter 5 presents the findings from the mathematical analysis of whether and how the existing formula could be used to determine child support when the court has found that a child has more than two financially responsible parents. Chapter 6 presents conclusions and recommendations resulting from this review.

Chapter 2: Application of the Child Support Guideline: Analysis of Case File Data and Focus Groups

Analysis of case file data and focus groups with various stakeholders informs how the California child support guideline is being applied. The collection and analysis of case file data also fulfill federal and state statutory review requirements to analyze case data gathered through sampling (or other methods) on the application of—and deviations from—the guideline, including the rates of orders entered by default, orders entered based on presumed income and earning capacity,[51] and orders determined using the low-income adjustment (LIA).[52] State law also requires the analysis of payment data categorized by whether orders were entered by default, based on earning capacity or presumed income and based on the LIA. Federal regulations similarly require analysis of payment patterns and related factors as part of the quadrennial review. The purpose of these required analyses is to assess whether the guideline is operating as intended, including whether deviations, default orders, income imputation practices, and the application of the LIA suggest structural or implementation issues, and whether the guideline appropriately accounts for the obligor's subsistence needs, as required by federal law.

The focus groups also fulfill the state statutory requirement to consult with a broad cross-section of groups involved in child support issues,[53] as well as the federal requirement to provide a meaningful opportunity for public input—including input from low-income parents and their representatives, as well as input from the IV-D program staff (which includes both DCSS and LCSAs in California).[54] The Judicial Council will seek additional public comment by publishing a preliminary copy of this report online and including that public comment with the final report.

After the chapter summary, the remainder of this chapter is organized into four sections: a description of the data sources, an analysis of the findings from both the case file data and the focus groups that pertain to the federally and state-identified data analysis requirements, other findings from the case file data, and other findings from the focus groups.

Summary of Chapter Findings

The Judicial Council sampled court case file data of recently established and modified orders (circumstances in which the guideline is to be applied) from 10 counties representative of different regions of the state and county size. DCSS also provided payment data on recently

[51] The federal regulation refers to imputed income while the state statute refers to presumed income and earning capacity. Presumed income and guideline income determined using earning capacity are forms of income imputation from the federal perspective.

[52] 45 C.F.R. § 302.56(h); Fam. Code, § 4054 (a).

[53] Fam. Code, § 4054 (f)(1)–(7)

[54] 45 C.F.R. § 302.56(h).

established and modified orders. The DCSS payment data extract was statewide. Four focus groups, each targeting a different population, were conducted: judicial officers (commissioners and judges) hearing child support cases in the 10 sampled counties, representatives from LCSAs in the 10 sampled counties and from DCSS, parents from any county, and advocates for parents and children operating anywhere in the state. Representatives of the 10 sampled counties were selected not only to provide input from a IV-D perspective but also to help with interpretation of the case file data. Parents were recruited through LCSA and court family law facilitators. Advocates were recruited from a DCSS-maintained list of advocacy groups and through outreach to organizations identified through internet research as fitting statutory consultation categories and addressing child support issues.[55]

The court and DCSS case file data were generally collected from court filings for order establishment or modification in state fiscal year (SFY) 2024 (July 1, 2023, through June 30, 2024). Payment data were analyzed for the following year (SFY 2025). The sampling from court filings in SFY 2024 is a major limitation to the findings from the analysis because it is before recent guideline changes became effective September 1, 2024, and before the LCSA process for using the guideline changes (namely, use of guideline changes pertaining to circumstances where income was unknown and the use of earning potential) became effective January 1, 2026. Accordingly, this chapter evaluates the operation of the guideline as in effect during the sampling period.

Despite these temporal limitations, all federal and state data requirements were met for this review. The finding from the analysis is that there have been no material changes in the guideline deviation rate, default rate, income imputation (including presumed income or earning capacity findings) rate, and rate that the LIA is applied over time. Moreover, the current rates of these measures are generally consistent with rates identified in prior reviews and do not indicate systemic changes in the guideline application.

The focus groups did, however, identify three topics of significant concern:

- An anomaly that occurs for some obligors with low to middle income when obligee income is included in the calculation;
- A desire for more transparency and consideration of each parent's individualized circumstances; and
- Broader affordability challenges facing low- and middle-income households in California and nationally, particularly with respect to housing costs.

The anomaly stems from recent changes to the percentages of income assigned to support (i.e., the *K-factor* table in Fam. Code, § 4055) at these incomes. The anomaly may occur when the obligor's net disposable income is $5,000 per month or less, the obligee has income, and the combined net disposable income is more than $5,000 per month. The affordability issue is not

[55] Fam. Code, § 4054(f).

unique to parents with child support orders; it also affects Californians living alone and intact families. For parents owing child support, their child support order often exacerbates their affordability issue. For parents receiving child support, what they receive is often not enough to close the gap between their earnings and what they need to make ends meet.

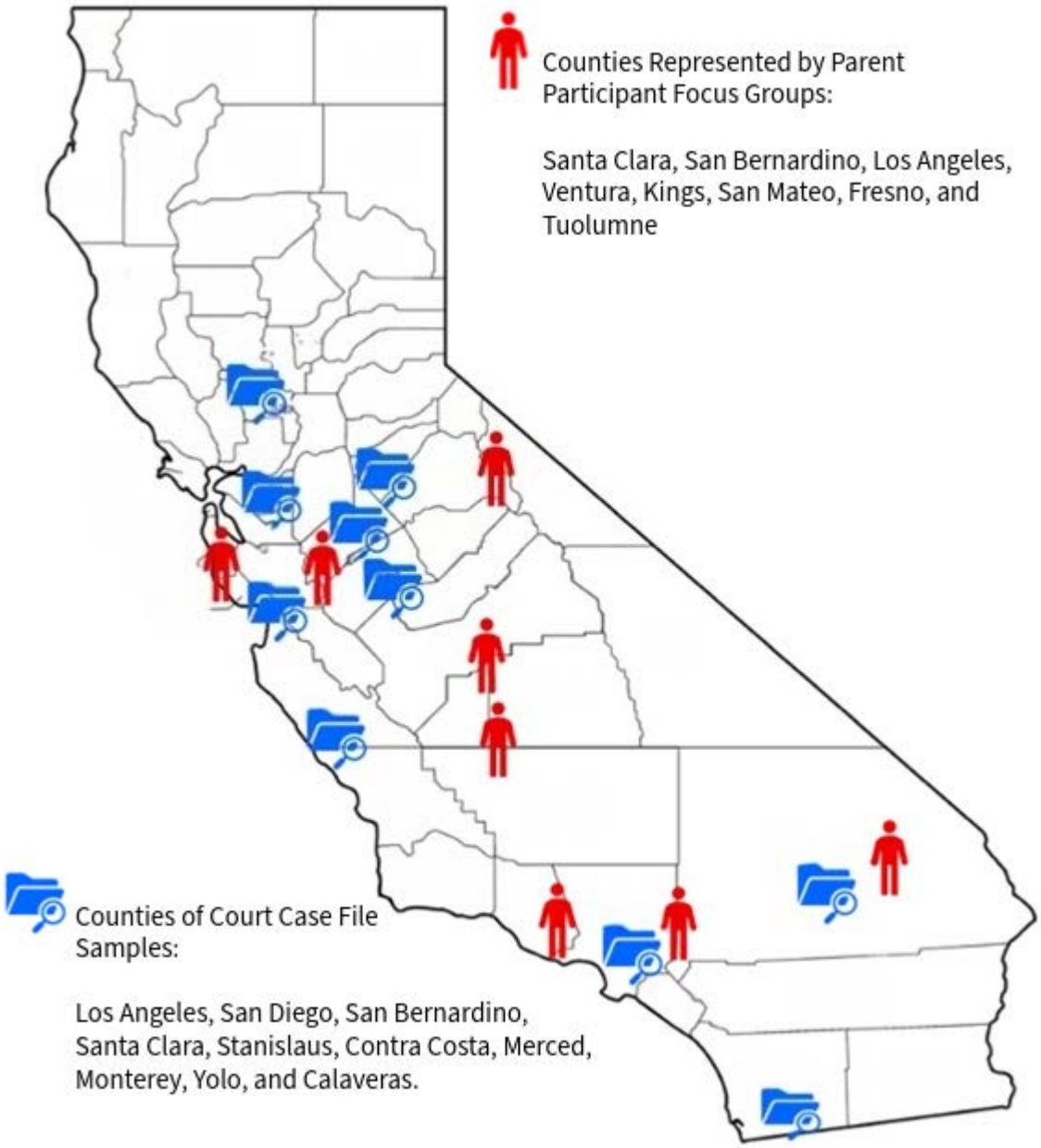
Data Sources

The analysis in this chapter relies on three primary data sources: court case files from sampled counties, statewide payment data from the DCSS automated system, and focus groups. Court case file data came from 10 counties identified by the Judicial Council Data Analytics Unit (DAU) using cluster sampling to ensure the sample was representative of the state (see Appendix B). The Judicial Council targeted four populations for the focus groups: (1) judicial officers (i.e., commissioners or judges) from the sampled 10 counties; (2) representatives of the IV-D program (pursuant to federal requirements), which includes representatives of LCSAs from the 10 sampled counties and DCSS in California; (3) parents; and (4) advocates for parents and children. Parent and advocate participation was open statewide. Exhibit 3 shows the 10 sampled counties and the counties of the parent participants. Several of the counties had more than one participant.

The data sources and sampling strategy generally mirrored those of the previous review: court case file data were obtained using cluster sampling (i.e., sampling only some counties rather than sampling from all counties, but the counties selected are representative of the state); payment data were obtained from DCSS; and focus groups were conducted with various groups involved in child support. The only notable differences were minor small modifications to specific counties sampled, without changing the overall target sample size, and the addition of a fourth targeted focus group population—namely, advocates for parents and children.

The rest of this section provides more detail on the three data sources separately.

Exhibit 3: Counties of Court Case File Samples and Parent Participants in Focus Groups



Source of Case File Data

Case file data were collected to meet federal and state data requirements to analyze the application of, and deviation from, the guideline including rates of default, income imputation (earning capacity or presumed income findings), and application of the LIA. Payment data were analyzed separately to meet the statutory requirements to compare payments by specific case characteristics.[56]

[56] Fam. Code, § 4054(b)(7).

The case file data were obtained from child support filings in state fiscal year 2024 (July 1, 2023, through June 30, 2024) that resulted in a newly established or modified order. The sample consisted of 1,343 randomly selected orders from court files in 10 counties of varying sizes and representing different regions of the state. Payment data were drawn separately from the DCSS automated system to fulfill federal and state requirements to analyze payment patterns and compare payments by specific case characteristics (e.g., whether the LIA was applied or the order was entered by default). In total, the payment data was based on 80,888 orders. Because both samples were drawn before the September 2024 guideline changes, neither sample can inform the impact of the recent guideline amendments.

Court Case File Data

The Judicial Council tasked DAU with determining sample size and identifying counties for sampling. DAU's approach generally relied on the 2021 sampling strategy. For example, rather than sample all counties in the state, DAU employed a cluster sampling strategy, sampling from a subset of counties representative of the state. DAU also considered the court enterprise system (e-court system) used by the county. Sampling from counties using the same e-court system facilitated consistent data protocols among data reviewers. Counties using the Tyler Technologies e-court system—the most used e-court system—were prioritized for sampling.

The sampled counties included three of the six counties that are considered very large counties: Los Angeles County, San Diego County, and San Bernardino County. All three counties are in Southern California, which is where all but one very large county are located. The remaining sample included three large counties (i.e., Santa Clara County, located in the Bay Area; Stanislaus County, located in the Central Valley; and Contra Costa County, located in the Bay Area); three medium counties (Merced County, located in the Central Valley; Monterey County, located in Central California; and Yolo County, located in Northern California); and one small county (Calaveras County, located in Northern California).

For this review, information was collected through remote access to a court's electronic case management system. The Judicial Council staff reviewed and extracted the data from the court management systems using Judicial Council-developed data collection instruments and protocols.

DAU calculated a targeted sample size of 1,320 orders. Unlike previous reviews, sampling was not equally stratified between IV-D and non-IV-D orders. Final extraction resulted in 1,343 total orders: 227 non-IV-D orders (17%), and 1,116 IV-D orders (83%). Exhibit 4 displays the requested number of case files from each court, as well as the actual sample size by IV-D and non-IV-D status. As shown, all courts reached or exceeded their target number of usable orders. However, the sample included more IV-D orders than non-IV-D orders.

To allow for comparison to previous reviews, the analysis includes both unweighted data for all sampled orders and weighted data that equally weighs IV-D and non-IV-D orders. Throughout the exhibits in this review, unweighted data for all sampled orders will be referred to as "all" or

"2025 Review." Weighted data for all sampled orders will be referred to as "all (weighted)" or "2025 Review (weighted)." Unless otherwise stated, all data referred to in text about the 2025 review will be weighted.

Exhibit 4: Sampling by County for Case File Review

County Size	Court	Recommended Sample Size	Non-IV-D Orders	IV-D Orders	Total Sample Size
Very Large	Los Angeles	334	0	341	341
Very Large	San Bernardino	312	30	294	324
Very Large	San Diego	205	128	77	205
Large	Santa Clara	97	0	97	97
Large	Contra Costa	91	13	80	93
Large	Stanislaus	88	1	87	88
Medium	Monterey	70	12	58	70
Regionalized LCSAs (Medium)	Merced	77	39	39	78
Regionalized LCSAs (Medium)	Yolo	31	4	28	32
Regionalized LCSAs (Small)	Calaveras	15	0	15	15
Total	All Courts	1,320	227	1,116	1,343

Payment Data

The only source of payment data by specific characteristics (e.g., whether the LIA is applied) is the DCSS automated system, which is used to track IV-D cases. This limitation reflects the structure of the IV-D program and is common across states. Accordingly, most states rely on IV-D payment data to satisfy federal review requirements. DCSS supplied a data extract of all IV-D orders established or modified during the targeted sample period, as well as payment data in the following state fiscal year. The DCSS extract included all IV-D orders within the state, not just those from the 10 counties sampled for the court file data. It was not matched to the court file sample. The data extraction contained no personally identifiable information (e.g., case participant names or addresses).

DCSS tracks detailed payment information for IV-D orders. DCSS also tracks basic payment data for non-IV-D orders paying through the State Disbursement Unit but not in the same detail as it does for IV-D orders through its automated system. Because the more detailed data necessary to meet the statutory payment comparison requirements are available only for IV-D cases, payment analyses in this review are limited to IV-D orders. DCSS provided the researchers with a data extraction of 92,544 IV-D orders established or modified in the sample period. DCSS included data fields for some of the federal data analysis requirements: whether the order was based on income imputed or presumed to the obligor and the LIA was applied when determining the order. A specific field was not included to note whether an order was

entered by default. However, analysts were able to code for default orders using multiple fields, as instructed by DCSS administrators. They cautioned, however, that the coding algorithm likely overstates actual defaults.

The full extraction from the DCSS automated system included multiple order and guideline calculation entries for the same case. Data was de-duplicated by keeping only the entry for the most recent order based on filed date and guideline calculator timestamp. The payment analysis excluded orders set at zero and cases that did not owe support in the year that payment data was analyzed. This reduced the number of orders for which payment data was analyzed to 62,710 orders. As was the case in the 2021 review, payment data included payments toward current support and arrears due to ledger structure limitations. As a result, measured payment rates may overstate payment toward current support alone. Payment performance was tracked during the state fiscal year following the establishment or modification year (i.e., orders established or modified between July 1, 2023, and June 30, 2024, were evaluated for payment performance in the subsequent fiscal year).

Focus Group Methodology

Each focus group followed the same general steps: identifying participants, inviting them to participate, sending reminders, and conducting focus groups. These steps are described further below. For a full description of the focus group methods including outreach strategies and sample focus group questions, see Appendix C.

The first step for all four focus groups was identifying participants. For the first two focus groups, the Judicial Council identified and invited commissioners, family law judges, DCSS staff, and LCSA attorneys from the counties sampled for the case file review. Once identified, the Judicial Council provided CPR with contact information of the judicial officers and attorneys who agreed to participate.

CPR recruited parents to participate in a focus group via a flyer posted at LCSA offices and family law facilitator offices in courts across California. (Appendix C contains the flyer.) The flyer had a QR code that directed interested individuals to an online survey that collected data on eligibility, contact information, and basic participant characteristics. The flyer and survey were posted for three weeks, then the survey responses were analyzed to identify eligible participants. CPR closed the survey with 40 survey responses that were verified to be completed by a person in California, rather than a bot.[57] Of the 40 responses, 28 were identified as eligible to participate.

The initial identification and outreach for the advocacy focus group was done by the Judicial Council, which reached out to organizations identified by DCSS as interested in child support issues. When responses to this outreach were minimal, CPR conducted online searches to

[57] As described in the Appendix C, a bogus number of responses were received because a bot responded to the survey.

identify additional organizations meeting statutory criteria and noting child support as an issue of concern on their websites. These searches identified 27 organizations for outreach, serving or representing a wide variety of individuals, including mothers, fathers, families receiving CalWORKs, low-income families, local family law bar associations, and others. After participants were identified, CPR sent email invitations to all eligible participants. These invitations included information about the purpose of the discussion and logistical details, such as the focus group date and time, the Zoom link for participation, and a list of topics to help participants prepare.

Because the Judicial Council identified the judicial officers and attorneys, and parents completed a pre-survey in advance, those participants were aware they would be invited to participate and therefore received only one invitation email. In contrast, advocates required initial outreach to invite participation and assess interest. CPR contacted advocates and parents via email multiple times over a two-week period to invite them to participate in the focus group. Emails requested confirmation of interest, and participants who expressed interest were subsequently sent a follow-up email with the focus group date, time, and Zoom link.

The next step for all focus groups was to send reminder emails. Each participant received one reminder email during the week of the session reiterating the date, time, and Zoom link. Parents received additional reminder emails to help ensure sufficient participation in that focus group.

After recruitment and reminders, CPR conducted one-hour focus groups with each participant group. The focus groups were held virtually via Zoom and facilitated by CPR staff. CPR conducted a focus group with 13 commissioners and family law judges from the same counties used for the case file sample on November 20, 2025. Their experience in family court and child support law ranged from about 10 months to more than 20 years. The next day, November 21, 2025, CPR conducted a virtual focus group with nine attorneys from Local Child Support Agencies (LCSAs) from the same counties used for case file sample and three representatives from DCSS. Then, on December 12, 2025, CPR conducted a virtual focus group with 13 parents who had child support orders in California. The participants were evenly split, with seven parents who receive child support and six who pay child support. They represented a wide variety of counties across California including Santa Clara, San Bernardino, Los Angeles, Ventura, Kings, San Mateo, Fresno, and Tuolumne counties. Finally, the advocate focus group occurred on January 8, 2026, and included four professionals from three advocacy groups serving California families with some experience in child support. Although efforts were made to include organizations representing mothers, low-income families, and other perspectives, the participating organizations primarily focused on fatherhood and shared parenting time.

Across the focus groups, CPR sought perspectives on a range of topics related to the California child support guideline, including factors considered in child support calculations; guideline deviations; low-income adjustments; income imputation, including approaches for determining income for parents participating in the gig economy; default orders; cases involving more than two parents; out-of-pocket expenses; and child support establishment processes, including pre-

hearings, hearings, and documentation requirements. Question guides were tailored to each focus group to reflect participants' expertise and experiences. A full list of focus group topics is provided in Appendix C.

Each focus group was recorded and transcribed using Zoom, and CPR staff took notes during each session. Transcripts and notes were used to identify the key themes and recommendations summarized throughout this chapter.

Findings From Federally Required Analysis

This section documents the findings from the analyses of the 2025 case file data, DCSS payment data, and focus groups relevant to fulfilling the federal data requirements under 45 Code of Federal Regulations part 302.56(e).

Guideline Deviations

Federal regulation specifies that the reason for analyzing deviations is to ensure that guideline deviations are limited and appropriate based on deviation criteria set by the state. Federal regulation provides that the criteria must consider the best interests of the child. Exhibit 5 shows the deviation criteria under the California guideline. While it specifies certain reasons (e.g., cases in which a child is found to have more than two parents), it also provides substantial judicial discretion by allowing deviation when application of the guideline would be unjust or inappropriate in a particular case, consistent with the guideline principles (e.g., the principle that each parent should pay for the support of the children according to their ability). Additionally, parents have substantial latitude to agree to a nonguideline amount since stipulations by the parties are a listed deviation reason.

Exhibit 5: Deviation Criteria (Fam. Code, § 4057(a))

4057. Presumption of amount of award established by formula

(a) The amount of child support established by the formula provided in subdivision (a) of Section 4055 is presumed to be the correct amount of child support to be ordered.

(b) The presumption of subdivision (a) is a rebuttable presumption affecting the burden of proof and may be rebutted by admissible evidence showing that application of the formula would be unjust or inappropriate in the particular case, consistent with the principles set forth in Section 4053, because one or more of the following factors is found to be applicable by a preponderance of the evidence, and the court states in writing or on the record the information required in subdivision (a) of Section 4056:

(1) The parties have stipulated to a different amount of child support under subdivision (a) of Section 4065.

(2) The sale of the family residence is deferred pursuant to Chapter 8 (commencing with Section 3800) of Part 1 and the rental value of the family residence where the children reside exceeds the mortgage payments, homeowner's insurance, and property taxes. The amount of any adjustment pursuant to this paragraph shall not be greater than the excess amount.

(3) The parent being ordered to pay child support has an extraordinarily high income and the amount determined under the formula would exceed the needs of the children.

(4) A party is not contributing to the needs of the children at a level commensurate with that party's custodial time.

(5) Application of the formula would be unjust or inappropriate due to special circumstances in the particular case. These special circumstances include, but are not limited to, the following:

(A) Cases in which the parents have different time-sharing arrangements for different children.

(B) Cases in which both parents have substantially equal time-sharing of the children and one parent has a much lower or higher percentage of income used for housing than the other parent.

(C) Cases in which the children have special medical or other needs that could require child support that would be greater than the formula amount.

(D) Cases in which a child is found to have more than two parents.

Exhibit 6 shows deviation rates across the past several reviews. The deviation rate in the 2025 case file review is 16 percent, which is 1 percent higher than in the 2021 review; this difference is not statistically significant. The unweighted deviation rate among all sampled cases is 15 percent.

Exhibit 6: Deviation Rates in Case File Data, by Year of Review (percentage of sampled files)

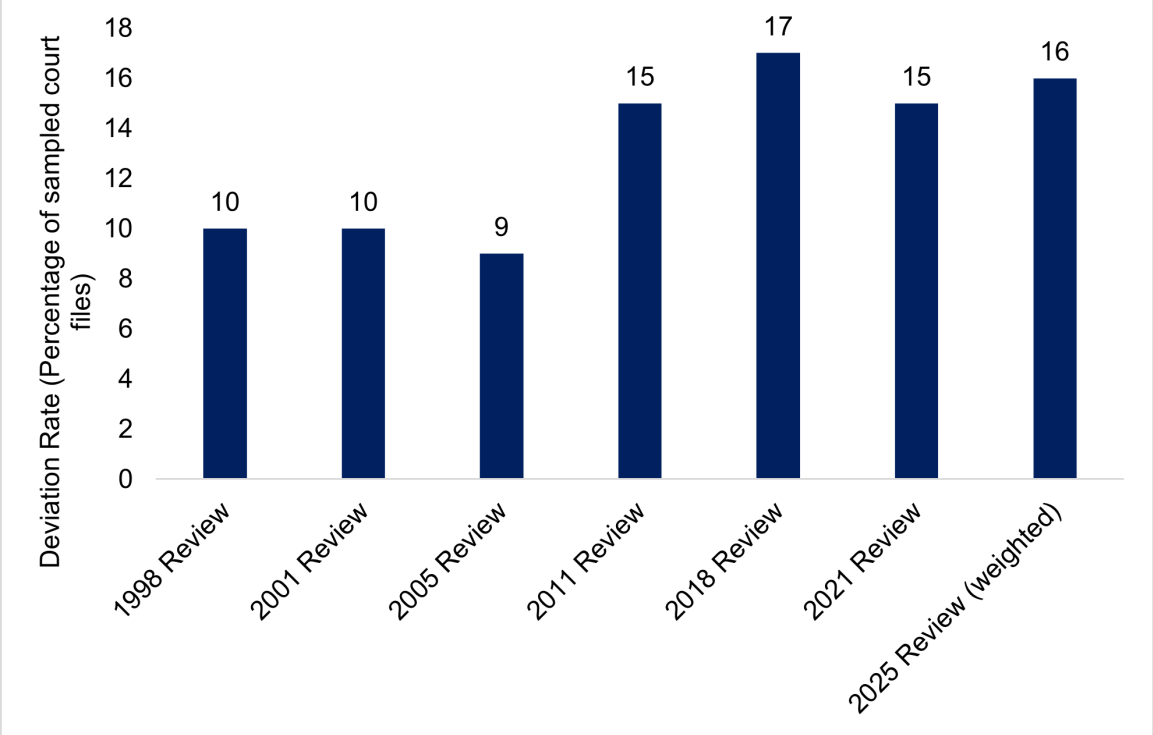
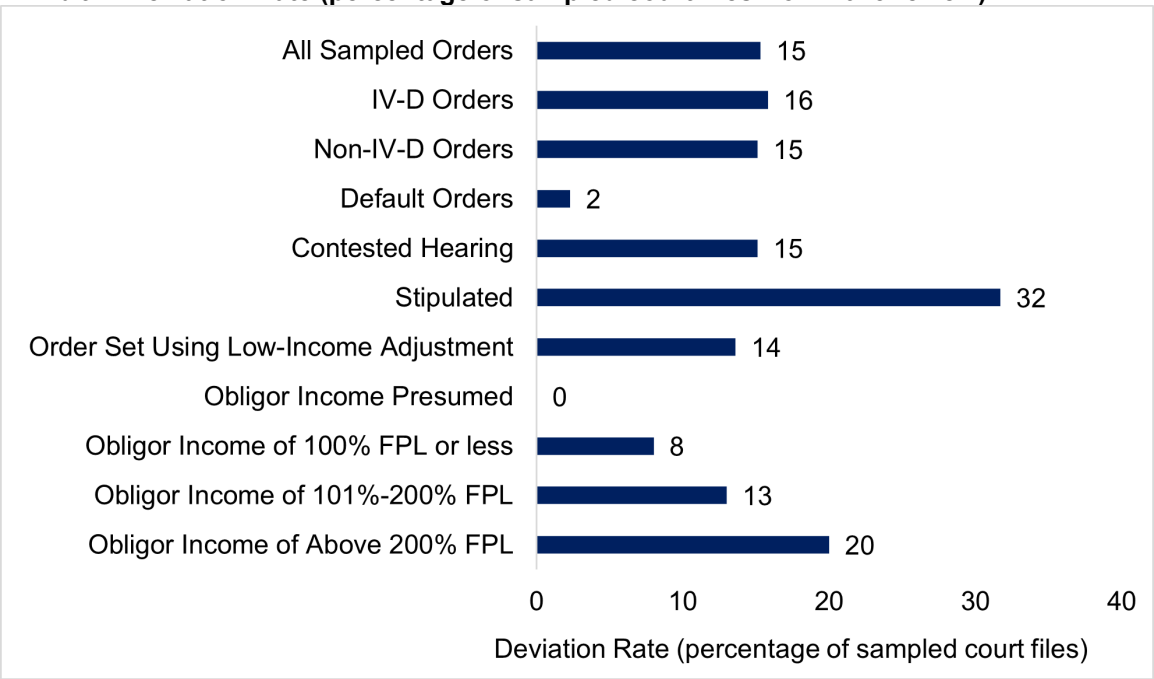


Exhibit 7 shows the deviation rate by selected characteristics. As in previous reviews, the deviation rate was higher for stipulated orders than for contested orders and defaults. The deviation rates for IV-D and non-IV-D orders appear to be similar, but that appearance may be driven by the underlying method for measuring deviations. The rate considers the percentage of cases in which deviation was noted but in 31 percent of non-IV-D orders and 14 percent of IV-D orders, there was insufficient information to know whether there was a deviation or the guideline was applied. The deviation rate was very low among default orders (8%). A correlation also exists between deviations and obligor incomes. The deviation rate is much lower for obligors with incomes below 100 percent of the federal poverty level (FPL) for one person in 2023 (which is the base sample year) than for obligors with above-poverty incomes.

Exhibit 7: Deviation Rate (percentage of sampled court files from 2025 review)



Reason for the Deviation

The data collection instrument allowed data reviewers to write in the reason for the guideline deviation. The recorded deviation reasons did not always match the permissible deviation reasons listed in statute. Nonetheless, the commissioner or judge determined a deviation was appropriate because the application of the guideline formula would be unjust or inappropriate.

After grouping similar deviation reasons, the most frequently cited were:

- Basic living expenses of the obligor (15% of stated deviations);
- Stipulations between the parties (11%);
- Hardship (11%);
- Changes in custody or custody-related issues (10%);
- Timesharing, including deviations for different timesharing arrangements of the children (7%);
- Best interest of the child (6%);
- Family reunification (5%);
- Both best interest of the child and hardship (4%); and
- Reference to Family Code section 4057(b)(5), which allows a deviation for LIA-eligible obligors when their basic child support and share of additional support exceeds 50 percent of their income (4%).

The term, "hardship" was used but typically not defined, other than to describe it as a financial or extreme in nature. The cause of the hardship and which party was experiencing a hardship was rarely detailed.

Direction and Amount of the Deviation

Deviations can be either above or below the guideline amount. Exhibit 8 shows that 94 percent of deviations were for amounts below the guideline (downward), and the remaining 6 percent were upward deviations. Downward deviations were more common and upward deviations rarer than in the 2021 review, in which 80 percent were downward deviations and 20 percent were upward deviations. IV-D orders were more likely to have downward deviations than non-IV-D orders, with 96 percent of IV-D deviations being downward, compared to 83 percent for non-IV-D orders. Weighing non-IV-D and IV-D cases equally in the 2025 review, 90 percent of the deviations were downward and 10 percent were upward.

Exhibit 8: Direction of the Deviation, by Review Year (percentage of cases with deviations)

Year	2025 Review	2025 Review	2025 Review	2021 Review	2018 Review
Deviation Direction	All	Non-IV-D	IV-D	All	All
Deviated Downward	94	83	96	80	76
Deviated Upward	6	17	4	20	22
Unstated	—	—	—	—	2

For orders that were deviated upwards, the average guideline amount was $924, and the average order amount after deviation was $1,213, an average increase of $289. For orders with downward deviations, the average guideline amount was $842, and the amount after deviation was $492, an average decrease of $350.

Deviation Rates in Other States

The California guideline deviation rate is generally lower than those of other states. A notable exception is Oregon: its analysis of case file data from 367 orders entered in state fiscal year 2024 found that only seven orders were established as "rebuttals" (which is Oregon's term for a deviation).[58] The Oregon sample was limited to IV-D orders. Arizona last conducted a case file review in 2020 and found a guideline deviation rate of 27 percent.[59] Arizona collected its case

[58] See Ore. Child Support Program (Dec. 18, 2024), *Case Data Report for the Child Support Guidelines Project,* https://www.doj.state.or.us/wp-content/uploads/2025/02/Guidelines-Review-Case-Data-Report-2024.pdf.

[59] Venohr, Jane, & Matyasic, Savahanna (Feb. 23, 2021), *Review of the Arizona Child Support Guidelines: Findings from the Analysis of Case File Data and Updating the Child Support Schedule. Report to the Arizona Supreme Court Administrative Office of the Courts*. Retrieved from https://www.azcourts.gov/Portals/0/31/2021AZEconomicandCaseFileReviewFCICCGRS.pdf?ver=2021-04-14-192639-973 .

file data from court files that included both IV-D and non-IV-D orders. Nevada found a guideline deviation rate of 36 percent during its last review in 2016, based on IV-D cases only[60] Texas found its deviation rate to be 26 percent and 27 percent among IV-D orders that were established or modified just before the COVID-19 pandemic began and immediately after the pandemic began.[61] Texas examined the two periods separately because of concerns that the pandemic may have affected deviations. Texas did not examine non-IV-D orders. New York's most recent review (2023) found a deviation rate of 32 percent. New York limited its analysis to IV-D orders.[62]

Focus Groups Insights on Deviation

In focus groups, CPR asked judges and commissioners, attorneys, and advocates to provide insights on preliminary findings about the deviation rate from the 2025 case file data. Overall, participants were not surprised by the deviation rate, but they acknowledged that deviation rates varied by county and commissioner. The judges and commissioners noted that the deviation criteria, and the situations of families, did not change much between 2021 and the dates reflected in the case file data, so it is not surprising that the deviation rate remained stable. However, the judges and commissioners expected to see the deviation rate increase in future reviews because of the guideline changes that became effective September 1, 2024, and LCSA process changes that became effective January 2026. Specifically, they suggested that deviations may increase to correct for an anomaly they are observing in the guideline provisions for low-income obligors. That anomaly is discussed later.

Attorneys, judges, commissioners, and advocates shared several situations where deviation was especially needed or relevant:

- Advocates emphasized that deviations should be considered when the obligor is facing financial hardship, has multiple child support orders across households, or has fluctuating income (such as commission-based work);

- Attorneys noted that deviations were common for parents receiving public assistance, lower-income and seasonal workers, and those with additional debts such as student loans;

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[60] Venohr, Jane (Oct. 28, 2016), *Review of the Nevada Child Support Guidelines.* Nev. Division of Welfare & Support Services, *www.leg.state.nv.us/Session/79th2017/Exhibits/Senate/JUD/SJUD144D.pdf*.

[61] Texas Attorney General Child Support Division (Dec. 2021), *Texas Child Support Guidelines Review Report 2021*, *https://www.texasattorneygeneral.gov/sites/default/files/files/child-support/files/2022/Child%20Support%20Division%20Guidelines%20Review%202022.pdf*.

[62] Venohr, Jane, Matyasic, Savahanna, & Price, David (Oct. 2023), *Review of the New York Child Support Guidelines: Summary of Findings from Data Analysis.* Retrieved from *https://childsupport.ny.gov/pdfs/2023_QuadrennialReview.pdf*.

- Judges and commissioners most frequently cited the high cost of housing in California, noting that deviations may be necessary to allow obligors exercising timesharing to afford safe and appropriate housing for their children; and

- Additional reasons included cases where the obligee was receiving public assistance (CalWORKs), because some believed it was inappropriate to assess a high level of child support that would be assigned to the state; cases involving a parent who incurs long-distance commuting costs due to work; and situations in which obligors could not meet basic needs.

Finally, DCSS staff emphasized the need for better documentation of deviations so future guideline reviews have high-quality data to inform what the reasons are for deviations. In turn, the information may be used to address the reason (assuming they are common and frequent reasons) through recommending a change in a guideline provision.

Default Orders

Federal regulations require measuring the percentage of orders entered by default judgment. This study uses the same three categorizations as the 2021 study:

- A default judgment means the respondent or defendant did not file an answer to the Summons and Complaint in an IV-D case, or failed to file a response or appear at the hearing in a non-IV-D case, and there was no stipulation on record;

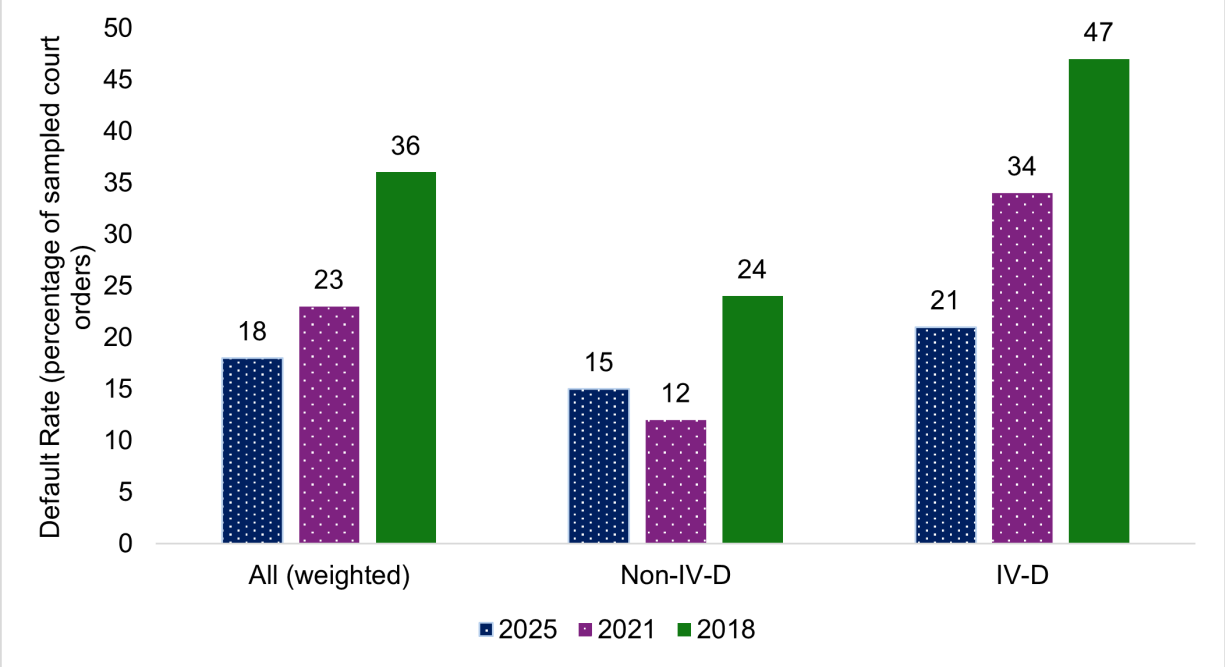
- A contested hearing means the respondent or defendant filed a response or appeared at the hearing and there was no stipulation on record; and

- A stipulation occurs when a written or oral stipulation was taken and attached to the record.

These definitions are somewhat restrictive, as the reason why an order was entered by default is not always known. For example, some default orders may be uncontested because the parties agreed and decided not to appear in response to the notice. More importantly, the definitions should be revisited for the next review, specifically whether they need to be changed to accommodate LCSA process changes and form changes for filing a complaint for child support effective January 1, 2026.

Exhibit 9 displays the percentage of default orders for the past three reviews. Overall, default rates appear to be declining. The rates of default regardless of IV-D status are significantly lower in the 2025 case file review than in the 2021 review. Exhibit 9 also displays that the default rate for IV-D orders among the 2025 case file data was 21 percent and the default rate for non-IV-D orders was 15 percent. This gap has narrowed significantly compared to the previous reviews: the default rate from the 2021 review was 34 percent for IV-D orders and 12 percent for non-IV-D orders, and the default rate from the 2018 review was 47 percent for IV-D orders and 24 percent for non-IV-D orders.

Exhibit 9: Default Rate by Year and Order Type (percentage of court-sampled orders)



Focus Groups Insights on Default Orders

Judges, commissioners, DCSS staff, and attorneys in the focus groups also discussed default rates in California. CPR presented that their preliminary analysis found that default rates slightly decreased from the last review. One commissioner noted that the reduction was small, so the changes in rate could be due to chance or sampling error rather than any substantial change. Another commissioner said that defaults have increased, based on their observations of their docket, and shared that they typically see about 25 default cases on any given day. Additionally, a judge shared several actions their county was taking to reduce the number of defaults they saw, which could explain the slight decline in the default rate. Those actions included outreach to obligors to encourage attendance, automated reminders for court dates, and calling the responding parent before filing a default to give them an opportunity to respond.

In the attorney and DCSS staff focus group, some attorneys offered that the slight decrease in the default rate is due to process changes implemented during the COVID-19 pandemic that remained after the pandemic was declared over. These processes included the use of electronic signatures, other electronic processes for communication and documentation submission, virtual appointments for paperwork completion, virtual court appearances, and chat options on websites. One attorney noted that their default rate went up because they had a backlog of cases where the information (e.g., income information) became out of date by the time they processed the case. DCSS staff reported that their tracking found the default rate to be higher than what was found in the case file review, suggesting that their observed rate was closer to 50 percent, and noting that differences in methodology and data sources may account for the discrepancy.

Income Imputation

In earlier reviews, income presumption (which was provided in another statute addressing child support orders in IV-D cases) was included in the definition of income imputation.[63] However, these terms have distinct meanings: "presumed income" refers to a standardized calculation, defined by statute, and is used when actual income is unknown, while "imputed income" refers to an amount assigned based on evidence of earning capacity. California eliminated income presumption to comply with the FEM final rule that limits income imputation and emphasizes the consideration of actual evidence of the parent's income or earning potential when applying the child support guideline rather than a standardized calculation when income is unknown.

Exhibit 10 shows the source of income as a percentage of all orders for the 2025 and 2021 case file reviews. As shown, the 2025 case file review has a higher percentage of orders with actual incomes for obligors and a lower percentage of orders with actual incomes for obligees. Within the 2025 review, obligors had actual incomes in 74 percent of orders and obligees had actual incomes in 65 percent of orders, compared to 70 percent for both obligors and obligees in the 2021 review. In the 2025 review, there was some residual use of presumed income (1%) for obligors with IV-D cases. In alignment with the FEM final rule, presumed income was combined with imputed income in reporting the findings from the case file data. Among 2025 case file orders, income was imputed for 4 percent of obligors and 2 percent of obligees, which is similar to the 2 percent among both obligors and obligees in 2021. The source of income was "other" or "not specified" for 22 percent of obligors and 34 percent of obligees for 2025 orders; this represents a decrease in percentage for obligors and an increase in percentage for obligees compared to 2021.

[63] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at p. 191.

Exhibit 10: Source of Income, by Year and IV-D Status (percentage of court-sampled orders)

Case File Review (Year)	2025	2025	2025	2025	2021	2021	2021
Case Type	All	All (weighted)	Non-IV-D	IV-D	All	Non-IV-D	IV-D
Obligor's Income Source							
Actual Income	77	74	70	78	70	66	73
Imputed/Presumed Income	5	4	1	6	4	1	8
Other/Not Specified/Unknown	18	22	29	16	26	33	19
Missing Value	—	—	—	—	—	—	—
Obligee's Income Source							
Actual Income	62	65	68	61	70	66	73
Imputed/Presumed Income	2	2	2	2	2	2	2
Other/Not Specified/Unknown	36	34	30	37	29	32	24
Missing Value	—	—	—	—	—	—	—

During the sample period for the 2025 review (July 2023–June 2024), California's minimum wage was $15.50 an hour, or $2,686 gross per month (2023) and $16.00 an hour, or $2,773 gross per month (2024). For obligors with imputed income, more than half (53%) had incomes equivalent to full-time minimum wage earnings. For obligees with imputed incomes, only 9 percent had incomes equivalent to full-time minimum wage earnings; 11 percent had gross incomes of $2,149, which is approximately 80 percent of full-time minimum wage earnings. The average support order was $550 for obligors with imputed income, and $783 for orders with actual income, reflecting that income imputation is more common among parents with a lower documented earning capacity.

Focus Groups Insights on Income Imputation

Judges, commissioners, attorneys, and DCSS staff shared that they were not surprised by the preliminary finding that the income imputation rate was low. One judge said they were not surprised because "the case law has been consistent with that for a very long time." (A discussion of relevant case law was provided in the last review.[64]) However, there were a couple of attorneys who shared that their counties imputed income at a higher rate. These attorneys

[64] A discussion of relevant case law was provided in the last review. See Judicial Council of Cal., Guideline (2022), *supra*, note 10, at p. 166.

pointed out that the new documentation requirements that take effect on January 1, 2026, may increase the documented rate of imputation.

When asked under what circumstances it was appropriate to impute income, participants commonly cited situations where obligors claimed unemployment but did not provide evidence of job search efforts. In such cases, the court had little information to base the calculation on and would resort to imputing income at minimum wage or another amount based on employment history or other evidence of earning potential. Another situation involved imputing income for obligees who had a job that was not full-time but did not provide a sufficient reason for not working full-time.

Application of the Low-Income Adjustment (LIA)

In the data sample year, the LIA income threshold was $1,644 per month. This was prior to the September 2024 guideline change, which bases the LIA income threshold on minimum wage earnings. Exhibit 11 compares eligibility and application of the LIA over time. Based on the 2025 case file data, the LIA was granted for 64 percent of eligible orders (11% of all orders); this figure was lower than for the 2021 review, in which the LIA was applied in 85 percent of eligible orders (around 18% of all 2021 orders). In summary, both the percentage of eligible cases receiving the LIA and the percentage of all orders in which the LIA was applied were lower in the 2025 review than in the 2021 review. Based on the 2026 state minimum wage, the current LIA threshold is $2,929 per month.

Focus Groups Insights on the LIA

Parents, judges and commissioners, attorneys, and advocates were asked, at varying levels of detail, about the guideline calculation adjustments for parents with low income. Judges and commissioners and attorneys were asked specifically about the LIA and its decreased usage as indicated by the most recent case file review. Both focus groups shared that they believed the LIA application decreased because the previous LIA income threshold had not kept up with inflation.

Exhibit 11: Application of the Low-Income Adjustment, by Case File Review Year (percentage of sampled court orders)

	2025	2025	2025	2025	2021	2021	2021
Case Type	**All**	**All (weighted)**	**Non-IV-D**	**IV-D**	**All**	**Non-IV-D**	**IV-D**
LIA Eligibility (percentage of all orders)	(*N* = 1,343)	(*N* = 1,343)	(*n* = 227)	(*n* = 1,116)	(*N* = 1,205)	(*n* = 594)	(*n* = 611)
Not Eligible for LIA	**77**	**86**	**96**	**7**	**79**	**95**	**62**
LIA Eligible	**23**	**14**	**4**	**26**	**21**	**5**	**38**
LIA Applied (percentage of eligible orders)	(*n* = 305)	(*n* = 305)	(*n* = 10)	(*n* = 295)	(*n* = 258)	(*n* = 27)	(*n* = 231)
LIA Applied	**77**	**64**	**50**	**78**	**85**	**44**	**89**
LIA Not Applied	**19**	**30**	**40**	**19**	**10**	**37**	**7**
Unknown	**3**	**7**	**10**	**3**	**5**	**19**	**3**

Because most parents' knowledge of the child support formula is limited to their personal experience and they may not be aware of the LIA, parents were asked whether low-income parents should pay less in child support. Overall, participants highlighted the importance of balancing adequate support for children with parents' ability to maintain a livable income. They acknowledged that no perfect solution exists, especially when both parents have low incomes.

Additional Findings Affecting Low-Income Obligors

The remainder of the findings pertaining to the LIA are from the professionals participating in the focus groups and the advocates. Both had in-depth knowledge of the LIA and how the California child support formula works for low-income obligors and its impact.

Most professionals in the focus groups applauded the recent legislated changes addressing the subsistence needs of obligors. The improvements consist of setting the LIA income threshold at full-time earnings from the state minimum wage and updating the low-income band (LIB) of the *K-factor* table (table of percentages of income assigned to child support) for income changes and adding another income band for low incomes. (The table had never been updated since its original adoption.) They specifically mentioned that these changes resulted in more appropriate order amounts for obligors with incomes below the LIA income threshold.

Some focus group participants, however, thought the changes did not go far enough and that the adjustments should extend to higher incomes—specifically, to parents with low income that is above minimum wage income.

Anomalous, Possible Outcome for Some Low-Income Obligors

However, participants identified an anomaly that can occur for low-income obligors when the obligee has income. In these circumstances adding the obligee's income can push the combined net disposable income of the parents into a higher income band, resulting in a higher percentage of income assigned to support (i.e., a higher *K-factor*). In other words, including obligee income in the child support calculation can increase the guideline amount compared to a calculation based only on the obligor's income.

When pressed on what incomes were affected by the anomaly, participants suggested those with incomes just above minimum wage. As shown in Chapter 3, however, any obligor whose net disposable income is less than $5,000 per month could be affected. Focus group participants emphasized that the highest percentage of income assigned to child support in the guideline income range (i.e., combined net disposable incomes of $5,001 to $10,000) covers the combined income in cases where both parents work low-paying jobs. Although not stated in the focus groups, it is notable that gross earnings from the 2026 minimum wage are $2,929 per month, so if both parents had minimum wage earnings and no income deductions, they would fall into this income range.

Most importantly, focus group participants described this outcome as unfair and inappropriate, stating that including obligee income in the child support calculation should not result in a higher child support order amount. Participants identified several possible solutions to the perceived anomaly:

- Taking the lower of two child support calculations (one using the actual income of the obligee and the other assuming the obligee's income is zero);
- Decreasing the guideline percentages for the middle-income band (e.g., starting at $7,001 per month instead of $5,001 per month); and
- Adopting a self-support test.

None of the focus group participants had analyzed the math or results of these alternatives, except that one advocate volunteered their organization had developed a worksheet for applying a self-support reserve test to share for the guideline review.

Payment Outcomes

Federal regulation (45 C.F.R. § 302.56(h)(2)) requires analysis of payment data by "case characteristics, including whether the order was entered by default, based on imputed income, or determined using the low-income adjustment." The analysis considers the average and median

amount paid toward current support and arrears in SFY 2025 (the year after the sampling period); the percentage that made no payments, any payments, or paid 100 percent or more of their current support; and the average number of months during which payments were received and distributed.

Exhibit 12 shows that 45 percent of obligors paid all their current support, 38 percent made at least some payment throughout the year, and 17 percent did not make any payments. The average total amount of payment toward current support and arrears over the 12 months examined was $6,154 for all orders, with a median total payment of $4,332. The average number of months with payments was 10.2, with a median of 11.0 months.

Exhibit 12: Payment Patterns Among All Orders, Default Orders, Orders Based on Imputed or Presumed income, and Orders with a Low-Income Adjustment

Types of Orders		All Orders (*N* = 55,437)	Default Orders (*n* = 14,641)	Orders Based on Imputed or Presumed Income (*n* = 5,429)	Orders With Low-Income Adjustment (*n* = 25,514)
Total Annual Payment (toward current support and arrears)	**Average**	$6,154	$3,818	$1,838	$4,159
Total Annual Payment (toward current support and arrears)	**Median**	$4,332	$1,201	$0	$2,556
Made Payments (percentage of orders)	**No payments (zero)**	**17%**	**35%**	**59%**	**19%**
Made Payments (percentage of orders)	**Some payments (but less than 100% of current support)**	**45%**	**29%**	**15%**	**40%**
Made Payments (percentage of orders)	**100% or more of current support**	**45%**	**29%**	**15%**	**40%**
Months With Payments	**Average**	**10.2**	**9.3**	**7.7**	**9.5**
Months With Payments	**Median**	**11.0**	**9.0**	**7.0**	**10.0**

For orders set by default, only 29 percent of obligors paid 100 percent of their current support, significantly lower than the 45 percent among all orders. Similarly, 35 percent of obligors made no payment for orders set by default, which is about twice as frequent as among all orders. The average order amount for default orders in the DCSS data was $666 per month, similar to that for all orders ($694); however, obligors with orders set by default had significantly worse payment outcomes. The problem may be inherent to other characteristics of the default orders not directly related to the guideline. For example, a default may be an indication that the obligor does not want to engage with the judicial or child support system or may reflect barriers to participation unrelated to the guideline calculation itself.

The LIA can reduce the order amounts for obligors with low income. The average order amount for LIA orders was $507 per month, considerably lower than the average order amount of $694 for all orders (i.e., orders set to an amount other than $0). Orders that were adjusted for low income generally had similar payment outcomes to all orders, with 40 percent of obligors paying 100 percent of the total current support due (compared to the 45% among all orders), and only 19 percent not making any payments (compared to 17%). Due to the small differences in payment outcomes among all orders and orders adjusted for the LIA, it appears that the LIA is effective in producing payment outcomes comparable to the broader order population.

The DCSS automated system also noted when income was presumed to the obligor and when income was imputed. (Although presumed income has since been eliminated, due to the timing of the case file data, a small percentage of orders were still set at presumed income.) The average order amount for obligors with presumed or imputed income was $684 per month, similar to the average among all orders. However, more than half (60%) of these obligors did not make any payments, and only 15 percent of obligors paid 100 percent of their current support, which is significantly less than among all orders, default orders, and orders with a LIA.

Other Findings From Sampled Court Files

Order Amounts

Exhibit 13 compares order amounts across the 2025, 2021, and 2018 reviews. In general, the average order amount from the court sample has increased over the last two reviews. The average and median order amounts for the 2025 review were $842 and $901, respectively, up from $737 and $456 in the 2021 review. As with previous reviews, non-IV-D order amounts were higher than IV-D order amounts. The average and median order amounts for non-IV-D orders were $1,103 and $1,259, respectively, whereas the average and median for IV-D orders were $580 and $542.

Exhibit 13: Order Amounts by Year

	All	All (weighted)	Non-IV-D	IV-D
2025 Order Amounts (Average)	$669	$842	$1,103	$580
2025 Order Amounts (Median)	$741	$901	$1,259	$542
2021 Order Amounts (Average)	$737	N/A	$1,040	$442
2021 Order Amounts (Median)	$456	N/A	$651	$364
2018 Order Amounts (Average)	$545	N/A	$847	$268
2018 Order Amounts (Median)	$300	N/A	$533	$191

Zero Orders

An order may be for $0 per month if the obligor has no income. Zero orders are typically entered if the obligor is known to be incarcerated and has no other income. Zero orders made up 25 percent of the 2025 case file sample, 21 percent of the 2021 review, 25 percent of the 2018 review, and 14 percent of the 2011 review. Within the 2025 case file data, most (80%) of cases in which the obligor had zero income were zero orders. Zero orders were less common in IV-D orders (21%) than non-IV-D orders (29%), and more common in stipulated orders (37%) than default (32%) or contested orders (16%).

Number of Children on the Order

In the 2025 case file review, the average and median number of children on the order were 1.6 and 1.5, respectively (see Exhibit 14). More than half (54%) of orders were for only one child, 33 percent were for two children, 11 percent were for three children, and 4 percent were for four to six children. These percentages are similar to the 2021 review. Within the 2025 case file review, IV-D cases were more likely than non-IV-D cases to have only one child on the order (65% compared to 42%), while non-IV-D cases were more likely than IV-D cases to have two children on the order (41% compared to 25%). The number of children on the order was higher among stipulated orders (57% with two or more) than default and contested orders (47% with two or more). Additionally, modified orders were more likely than new orders to have only one child (66% compared to 52%).

Exhibit 14: Number of Children on the Order, by Review Year

	Percentage of Sampled Court Files	Percentage of Sampled Court Files	Percentage of Sampled Court Files
Number of Children on the Order	2025 Case File Review - All	2025 Case File Review - All (weighted)	2021 Case File Review
1	61	54	56
2	28	33	31
3	10	11	9
4 or More	2	2	4
0 or missing	—	—	—

Parental Gross and Net Incomes

Exhibit 15 displays the average and median gross and net disposable incomes of the parties from the 2025 case file review. (The number of orders with income information is also shown, as income data was not available for every sampled order.) Overall, incomes have increased over time based on a comparison of the 2021 and 2025 case samples regardless of IV-D status. Both parties had significantly higher incomes in non-IV-D orders, with median incomes for parents in IV-D cases being about half or less than those in non-IV-D orders. The average and median gross income of obligors were $7,333 and $5,629 per month, which were significantly higher than obligees' $3,581 and $3,239 per month respectively. Obligors with non-IV-D orders had average and median gross incomes that were approximately 2.5 times larger than obligors with IV-D orders. The gap in gross incomes was smaller among obligees; the average and median gross income for non-IV-D orders were 72 percent and 43 percent higher than IV-D orders.

Exhibit 15: Gross and Net Monthly Disposable Incomes of Parties (sampled court orders with income information available)

	All (weighted)	Non-IV-D	IV-D
Obligor Gross Income	(*n* = 1,123)	(*n* =165)	(*n* = 958)
Average	$7,333	$10,625	$4,041
Median	$5,629	$8,000	$3,259
Obligor Net Income	(*n* = 1,107)	(*n* = 365)	(*n* = 954)
Average	$5,439	$7,688	$3,190
Median	$4,536	$6,450	$2,621
Obligee Gross Income	(*n* = 893)	(*n* = 164)	(*n* = 729)
Average	$3,581	$4,531	$2,631
Median	$3,239	$3,811	$2,667
Obligee Net Income	(*n* = 876)	(*n* = 149)	(*n* = 727)
Average	$3,079	$3,722	$2,437
Median	$2,984	$3,311	$2,657

Exhibit 16 displays the distribution of gross income among obligors and obligees by case type. Obligors with IV-D orders are more than four times as likely as obligors with non-IV-D orders to

have a gross income that is less than full-time minimum wage earnings of $2,773 per month (38% compared to 9%). Similarly, 55 percent of obligees with IV-D orders had a gross income of less than minimum wage, compared to only 34 percent of obligees with non-IV-D orders. Both obligors and obligees with IV-D orders were about twice as likely as those with non-IV-D orders to have a gross monthly income between $2,733 (minimum wage) and $4,333 (full-time earnings at $25 per hour). A vast majority (83%) of obligors with non-IV-D orders had gross incomes above $4,334 per month, which was significantly higher than obligees with non-IV-D orders (52%), and obligors with IV-D orders (45%). Only 17 percent of obligees with IV-D orders had incomes above $4,334 per month.

Another important consideration in the child support calculation is each parent's share of net disposable income. According to the 2025 case file data, the obligor's share of combined net income was 70 percent on average and the median was 66 percent.

Exhibit 17 looks at the relative net disposable income of obligors and obligees. The obligee's net disposable income is organized into six income bands, while the obligor's net income relative to the obligee's is categorized as more than, less than, or the same as the obligee's net disposable income band. For orders in which the obligee has zero income, only 9 percent of obligors also have zero income and most (91%) have higher income. A similar trend continues when obligees have a net disposable income between $1 and $2,000, where more than 90 percent of obligors have a net disposable income that is the same or higher. When obligees have a net disposable income of $3,000 or more, the distribution is more equal, with about half of obligors (46%) having a net disposable income that is less than the obligee.

Exhibit 16: Distribution of Obligor and Obligee Gross Income by Case Type

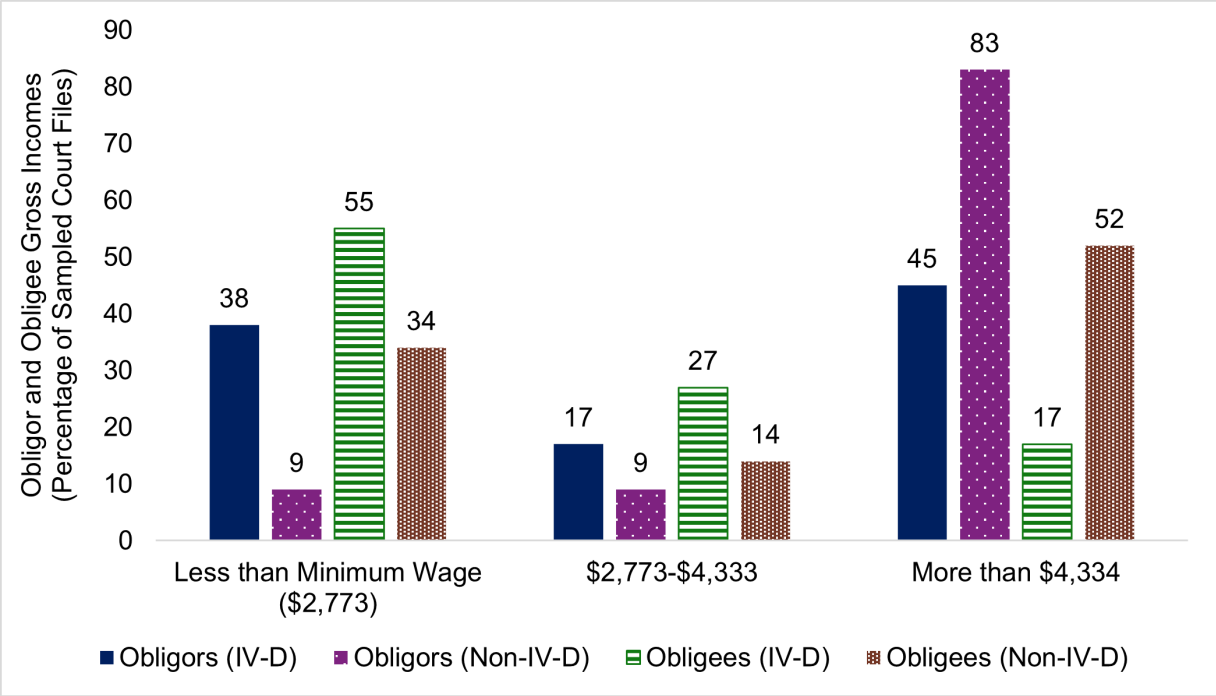


Exhibit 17: Percentage of Orders for Which Obligor's Net Income Is More or Less Than Obligee's Net Income (percentage of sampled court orders with income information available for both parties)

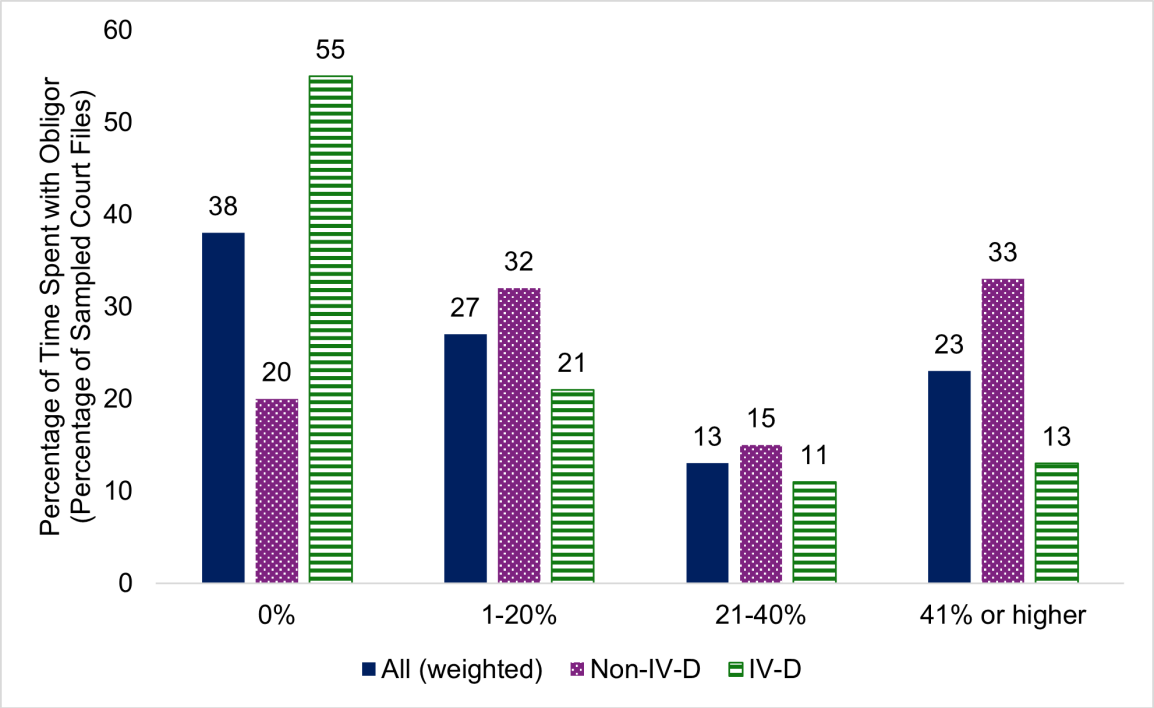
Obligee's Net Disposable Income	$0 (*n* = 183)	$1–$1,000 (*n* = 37)	$1,001–$2,000 (*n* = 91)	$2,001–$3,000 (*n* = 210)	$3,001–$4,000 (*n* = 179)	$4,001+ (*n* = 174)
Obligor's Net Income Relative to Obligee's						
Less	—	5	8	18	48	44
Same	9	—	22	29	21	56
More	91	95	70	53	32	—
Total	100	100	100	100	100	100

Parenting Time

Each parent's timeshare is an important factor in the child support guideline formula. In the 2025 case file review, the obligor's timeshare averaged 19 percent for all orders and varied by IV-D status. Among IV-D orders, the obligor's timeshare averaged 14 percent, compared to 24 percent among obligors with non-IV-D orders. About one-third (37%) of obligors spent no time with their child (0%). This was far more common among IV-D orders (55%) than non-IV-D orders (20%), which is consistent with the 2021 review (54% and 24%, respectively).

Exhibit 18 shows the distribution of the obligor's timeshare by case type in the 2025 review. Overall, obligors with non-IV-D orders had significantly larger timeshares than obligors with IV-D orders: nearly half (48%) of non-IV-D obligors had 20 percent or more timeshare, compared to just 24 percent among IV-D obligors. The gap is even larger with higher timeshares, as one-third of obligors with non-IV-D orders hold 41 percent or more of the timeshare, compared to just 13 percent in IV-D orders.

Exhibit 18: Percentage of Time Spent With Obligor, by Case Type



Hardship Deductions

Upon the request of a party, the courts may grant a parent a hardship deduction under certain circumstances if the parent is financially responsible for extraordinary health expenses, uninsured catastrophic losses, or is obligated to support other children residing in the parent's household. In the 2025 case file data, 10 percent of orders noted a hardship deduction for either or both parents, which is similar to the 11 percent found in the 2021 review. Hardship deductions were far more common among IV-D cases (19%) than non-IV-D cases (1%).

Order Establishments and Modification

Exhibit 19 displays the percentage of orders in recent reviews categorized as newly established or modifications. In the 2025 case file review, 55 percent of all cases were new orders and 45 percent were modifications. The percentage of new orders among IV-D cases (26%) was significantly lower than among non-IV-D cases (83%). The percentage of orders that were new was nearly identical to the 2021 review but lower than the percentage of new orders in 2018 and 2011, and higher than in 2005.

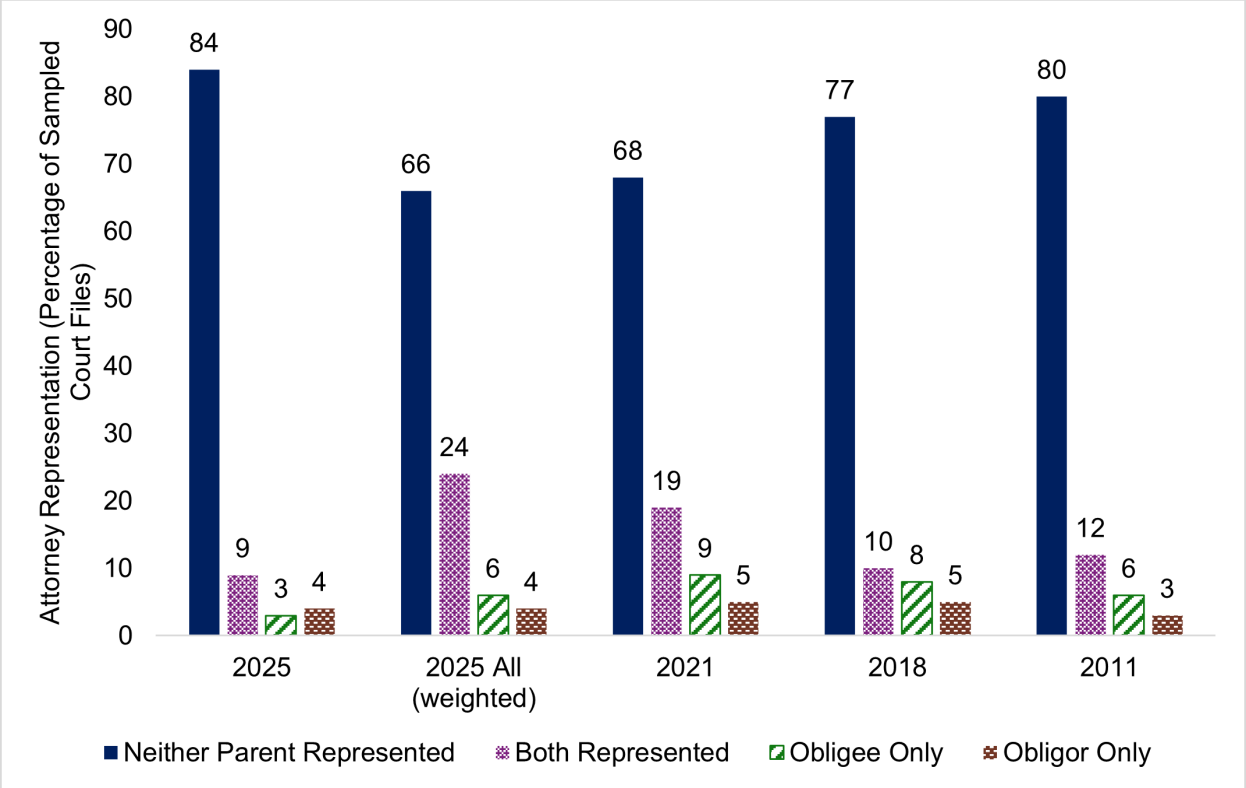
Exhibit 19: Order Establishment or Modification by Review Year (percentage of sampled court files)

Percentage of New and Modified Orders	2025 Review (unweighted)	2025 Review (weighted)	2021 Review	2018 Review	2011 Review	2005 Review
New	36	55	56	70	93	49
Modified	64	45	41	30	7	51

Attorney Representation

Attorney representation refers to private counsel retained by a parent in a child support case. Trends across previous case file reviews indicate that the percentage of cases without representation for either or both parties is decreasing over time (see Exhibit 20). In the 2025 case file review, 66 percent of orders were without representation, compared to 68 percent in 2021, 77 percent in 2018, and 80 percent in 2011.

Exhibit 20: Attorney Representation in Court File Data, by Year (percentage of sampled court files)



Other Findings From Focus Groups

All four focus groups were asked additional questions about the guideline and its application. Topics included key guideline considerations and recommendations, cases involving more than two parents, *K-factor* tables, out-of-pocket expenses, and child support establishment processes (such as pre-hearings, hearings, and documentation requirements). Three themes emerged consistently:

- Affordability (the high cost of living in California);
- Income from nontraditional employment; and
- Transparency of the formula and its factors.

Affordability Issues in California

Affordability was an issue that surfaced in every focus group. Participants often used the high cost of housing in California to illustrate challenges. Several judges and commissioners shared that housing costs are considered when making downward deviations. Additionally, one attorney even shared:

> [The Guideline] does not consider the cost of living and the cost of housing. And it is so high right now throughout California, the cost of a rental, much less purchasing a home has increased so much. And I think it's unfortunate that the guideline doesn't take that into account.

In the professional focus groups, participants gave examples of obligors who felt that their child support obligations left them with insufficient income for housing costs. One participant noted a circumstance where an obligor could only afford to rent a room, which is a limited and inappropriate space for exercising their time with their child. Discussants in the focus groups of professionals also provided examples of high work-related transportation costs that affected affordability. They elaborated that the distance between home and work is significant for some parents because the places where parents can secure employment with higher incomes are in communities with much higher housing costs, and they try to stretch that income by living in more affordable communities further from their jobsite.

Much of the discussion in the parent focus groups focused on affordability as well. Both parents receiving child support and those paying child support reported that the cost of living affects their ability to pay child support, or meet their children's needs, and therefore they believed it should be considered in the calculation. Many parents discussed their issues with increased rent, and one participant even attributed the loss of his home to his inability to afford what he believed to be an excessive amount of child support. That parent shared that he felt stuck in a vicious loop. He could not afford transportation costs to exercise timesharing, and his child support increased because he had no timeshare, which is a consideration of the child support formula.

In addition to the cost of housing, parents discussed the high cost of food and recent increases in grocery bills and other basic living expenses. Parents with primary custody identified the high cost of caring for their children, especially those with special needs, and noted that these expenses have increased. Parents required to pay child support generally believed that support payments exacerbated their affordability issues. Parents supposed to receive child support generally believed the amount they received was insufficient, though it was unclear whether this was due to noncompliance or the guideline-calculated amount.

Increased Guideline Amounts for Low- to Middle-Income Workers

Although the discussions generally focused on affordability in general, a few professionals expressed concerns over recent guideline changes that resulted in increased child support for parents with low to middle incomes. Specifically, they noted parents with combined disposable incomes of $5,001 to $10,000 per month are in the income band with the highest percentage of income assigned to child support (i.e., the highest *K-factor*). One participant clarified that while this range may appear to represent a decent income, it is the combined income of both parents; individually, each parent may not have enough to make ends meet given California's high cost of living. Another participant further elaborated that due to this, obligors with $5,000 in income might need special consideration, especially considering other debts they may be facing. When pressed for what income range that the guideline changes increased support and had an adverse effect on low- to middle-wage earners, participants suggested combined net disposable incomes of $4,500 to $8,000 per month. The next chapter shows that the guideline increases occurred for combined net disposable incomes above $6,667 per month.

Income From Other Sources Besides Employment

All four focus groups (parents, advocates, judicial officials, and attorneys) were asked about determining income for parents who have jobs that do not report wages to the state, such as gig work or earnings from social media. Both parents and advocates confirmed that this kind of employment is common among parents. Advocates shared that they do not believe it is appropriate to include income from these sources because an obligor may be earning that additional income to meet their necessary living expenses. Indirectly, they were suggesting it should be treated like income from a second job.

Focus group participants recommended several ways to determine income in these situations, including:

- Verbal testimony;
- Using information from gig-work phone applications like Uber or Lyft, or establishing data-sharing agreements with the gig-work organizations where parents are finding employment;
- Using tax returns, income and expense statements (e.g., FL-150s), or IRS 1099 forms;
- Consulting earnings histories; and
- Using labor statistics to estimate median incomes for a person with the parent's qualifications in their geographic area.

Advocates expanded on the discussion around determining income for nontraditional forms of employment, noting that some parents' incomes vary month to month due to commission-based work or gig-economy employment. They shared that setting a child support order based on the assumption that parents have a consistent monthly salary may result in obligors being unable to meet their obligations in some months. Therefore, advocates suggested periodic income reviews to account for fluctuating earnings to maintain fair and realistic amounts.

Factors Considered in the Determination of Support and Transparency

When asked what factors are considered in calculating child support, many parents mentioned factors already included in the calculation (e.g., number of children, special needs of the child, cost of living, and timeshare). Upon further reflection, especially regarding their own case, most of the parent-participants felt that the calculation of support should be more personalized and better address the circumstances of the individualized case than it does now. Some parents elaborated that the child support calculations could be more personalized by including factors such as children's health or disabilities and the obligor's access to their children.

One factor that advocates identified as important to include in the guideline calculation was the costs of child rearing incurred by both obligors and obligees, especially when the child spends significant time in both households. Moreover, one advocate emphasized that it was important to consider the marginal costs of adding a child to a household (e.g., the need for a second bedroom) rather than overestimating the cost of raising a child by doubling expenses across the board. This would prevent obligors from being required to pay higher-than-necessary orders.

Advocates further recommended greater transparency—not only in how these factors are considered, but in the calculation itself. They described the current process as a "black box," where parents, attorneys, or judges may not understand which circumstances were considered, making it difficult to assess whether the resulting amount is fair. Several advocates emphasized the need for transparency regarding how costs such as housing, transportation, food, and clothing are factored into California's child support calculations.

Judges, attorneys, and parents also emphasized the need to make child support calculations more transparent and understandable for all parties. Judges specifically highlighted the importance of clarifying how timesharing impacts obligation amounts, noting this is especially important when children are resistant to seeing one of the parents. Professionals suggested that providing screens of an automated child support calculator during hearings could help all attendees understand which factors are considered and how changes (such as to timeshare) affect the calculation.

Parents also expressed interest in workshops to better understand how child support is calculated and to learn about their rights and responsibilities, indicating a need for more educational resources.

Additional Findings From the Focus Groups With Parents and Stakeholders

Overall, participants—particularly advocates—appreciated the opportunity to provide input. The advocate focus group offered many suggestions for child support policies beyond the guideline and expressed willingness to provide ongoing input to California policymakers.

In general, these focus group discussions fulfill the federal and state requirement to obtain meaningful public input in the guideline review, including input from low-income parents and their representatives.

Pre-Hearings, Hearings, Paperwork, and Experience With Child Support Agency

Parents and advocates were asked about parent experiences with the order establishment and modification process, including paperwork and legal proceedings such as hearings and pre-hearings and their experience with the child support agency. Often, the purpose of the paperwork and proceedings is to obtain and clarify information for the child support calculation (e.g., irregular income). Parents and advocates agreed that paperwork for establishing or modifying a child support order is extensive and difficult to navigate without legal assistance. Parent sentiments about the volume of required documentation were mixed and often depended on whether parents felt the resulting order was fair. One parent described providing extensive financial documentation for a modification (including tax forms, pay stubs, and proof of insurance) but felt the process was worthwhile because it resulted in a more favorable order. In contrast, another parent reported completing significant paperwork that was ultimately unhelpful because the resulting order was high and based largely on limited parenting time. Other parents shared that they did not mind the extensive paperwork because it helped ensure transparency about financial situations. Both advocates and parents noted that paperwork often requires legal assistance, which is especially challenging for parents without easy access to legal help. One advocate added that while there are self-help centers that are available to support parents with paperwork, they often cannot provide legal guidance. As a result, parents seeking more direction and hands-on assistance often do not receive the support they need. Advocates recommended simplifying forms and providing clearer instructions to help parents navigate the process more effectively as well as making legal help more readily available for low-income families.

Hearings, Pre-Hearings, and Experience With the Child Support Agency

Parents reported having more experience with court hearings than with pre-hearings or with child support agencies. Some parents felt that hearings were rushed and allowed little time to speak on their own behalf, while advocates noted that court environments can be tumultuous and stressful for parents. When asked about reasons for low hearing attendance, parents and advocates identified several contributing factors. One parent suggested that some parents do not attend hearings because there are no consequences for failing to appear. Another parent stated that attendance would not affect the outcome. Advocates cited additional barriers, including lack of proper notification, misunderstanding the significance of the hearing, and difficulty taking time off work. Advocates also noted that the stressful nature of court proceedings may lead some parents to avoid hearings altogether.

Advocates suggested several ways to improve attendance at hearings, including allowing court to be held via video conferencing to offer greater flexibility for parents facing transportation challenges or work constraints. They also recommended improving court notices by providing information in very plain language so parents are more aware of when and why they are being called to court.

Advocates generally believe pre-hearings give parents the opportunity to resolve issues collaboratively and reduce the amount of time spent in court. Most parents did not remember a

pre-hearing. One parent did share that they went to mediation before court, but that parent felt that the mediation was not very effective at negotiating the order.

When asked about their experiences with local child support agencies (LCSAs), parents reported mixed experiences. Some found their LCSA helpful and responsive, while others described receiving useful and neutral guidance. However, several parents shared negative experiences with their LCSA, citing lack of support and poor communication. Advocates shared that they have parents who reported that child support agencies were combative. They also shared that child support agencies in general sometimes enforce child support payments or garnish wages without communicating or working with obligor parents. They shared this has resulted in obligors being less willing to work with the child support agency and to engage in court proceedings.

Additional Issues Covered in Focus Groups With Professionals

The professional focus groups were also asked about several additional topics, leveraging their in-depth knowledge of the guideline formula. Two topics that did not fit into the earlier summaries were (1) the determination of support in cases involving two or more parents, and (2) recent guideline changes addressing the treatment of additional expenses (such as work-related childcare expenses).

Determining Support for Cases Involving Two or More Parents

Judicial officers, LCSA representatives, and DCSS staff were asked about determining child support orders in cases where more than two parents have a financial obligation to the child. Participants agreed that such cases are very uncommon. One attorney noted that they had nearly encountered a case involving multiple parents, but the parents reached an agreement on their own.

Most participants did not have direct experience with cases involving more than two parents, though some participants had heard about a conceptual approach for determining support when there were three parents in which two parents were obligors and one parent was the obligee. None of the participants had sufficient knowledge to discuss the mathematical details of the conceptual formula. Despite lacking the knowledge, several professionals shared that while a formula for these cases could be helpful, the infrequency of such situations does not justify the cost of developing one.

Judges and commissioners added that these situations are more likely to arise in dependency court (for example, in cases involving overturned adoptions or late paternity determinations), but even then, they are infrequent. One participant from the judges and commissioners focus group noted that because these cases are rare and the guideline calculator does not accommodate them, courts often encourage parties to reach agreements rather than asking the court to calculate an obligation.

This discussion demonstrates that guideline implementation and review accounted for rare case circumstances, consistent with Family Code section 4054(d), which permits analysis of additional factors, ensuring the guideline is applied appropriately even in complex family structures.

Use of the Guideline Provision for Additional Expenses

Professionals were asked about the 2024 guideline changes addressing additional expenses such as work-related childcare. The guideline now provides for apportionment of the additional expenses based on each parent's share of net income unless a party requests another allocation (e.g., each parent is responsible for 50% of the additional expense) or the court finds that the additional expense should be divided in a different manner. Due to the guideline changes, the court can make the findings on its own motion, that is, without a request from a party. Previously, additional expenses were divided equally between parents unless another allocation was requested. This change was generally seen as an improvement, as it allows the court to raise the issue, which can help parents who were unaware of the option for proration.

One commissioner stated that apportionment is generally more equitable than a 50/50 division. However, professionals noted that apportionment is not always appropriate. One professional illustrated this with a case where one parent reported no income, which would make the other responsible for 100 percent of whatever out-of-pocket cost the child needs. Another professional shared that the change "seems to allocate a higher percentage to the parent receiving support over the parent who is paying support."

Recognizing that apportionment was not always the fairest option, the professionals concluded that they appreciated that the option to still use a 50-50 split remained available. Additionally, some participants believed there are some case circumstances in which both apportionment and a 50-50 split of the expense may be inappropriate, such as in low-income cases.

Finally, there was one recommendation shared in the conversation that pertained to automated guideline calculators. Judges and commissioners recommend adding a dedicated line item to the automated calculator to reduce the need for manual calculations.

These observations tie directly to compliance with 45 Code of Federal Regulations part 302.56(h)(2) and Family Code section 4054(b)(1), ensuring that the guideline calculations reflect equitable and appropriate allocation of expenses while maintaining accurate support amounts.

Chapter Conclusions and Recommendations

All federal and state data requirements were met for this review. The major finding from the analysis of case file data is that there are few changes in the guideline deviation rate, default rate, income imputation (income presumption rate), and application rate of the LIA. Moreover, the levels of the current rates are not of concern. None of them are particularly high, and the deviation rate is in line with those in other states.

However, a major limitation is that the case file data was collected before major guideline changes became effective on September 1, 2024 (and before legislated changes to how the LCSAs apply the guideline became effective January 1, 2026). Several focus group participants believe that those changes will increase many of the rates. Specifically, they believe the increase to the LIA income threshold will increase the application of the LIA; the rate of income imputation will appear to increase because more documentation of income and earning potential is being required, in turn, improving the ability to measure income imputation; and there may be more deviations at middle incomes, particularly where guideline changes resulted in increased support amounts.

Three topics of significant concern emerged from the focus groups:

- An anomalous increase in the guideline-calculated amount for some low-income obligors when obligee income is included;
- Affordability issues affecting both obligors and obligees in California, creating challenges in meeting child support obligations;
- Transparency of the formula as well as the consideration of the individualized circumstances.

Several solutions to the low-income anomaly were discussed by focus group participants. The most straightforward and the one that would best preserve the intent of the LIA and the recent changes made to the *K-factor* table, including the low-income bands (LIBs), would be to take the lower of two calculations (i.e., one with actual obligee income included and the other with obligee income assumed to be zero). This approach would affect any obligor whose net disposable income is $5,000 or less per month and could address concerns about guideline increases for low- to middle-income workers. However, this report does not recommend immediate adoption of this solution. Instead, it is presented as a consideration for future guideline reviews, pending further data and analysis.

Although a self-support reserve (SSR) test was also a solution recommended by advocates, the outcomes of the SSR test depend on its parameters (such as the SSR amount), which are policy decisions. Additionally, the solution proposed by an LCSA representative—to change the income ranges of some income bands—would simply shift the anomaly to other income levels.

Aside from these issues, focus groups generally viewed the recent guideline changes (such as enhancements to the LIA and treatment of additional support) as improvements. When asked specifically about determining support in cases involving more than two parents, none of the professionals had direct experience with such cases. They concluded that these circumstances are very rare and, in the cases they knew of, the parents typically reached an agreement.

Chapter 3:
Economic Analysis of the California Formula and Low-Income Adjustment

This chapter examines whether the parameters of the existing child support formula and the Low-Income Adjustment (LIA) are appropriate in the context of economic data on the cost of raising children, other economic data, and the income and timesharing arrangements of parents. This includes an analysis of the California *K-factor* table, which is at the core of the California formula for calculating child support.[65] The *K-factor* table essentially represents the typical percentage of income devoted to child-rearing expenditures at middle and higher incomes. The low-income bands (LIBs) of the *K-factor* table intend to complement the LIA. The analyses conducted in this chapter fulfill the federal requirements (45 C.F.R. § 302.56(h)(1)) to consider economic data on the cost of raising children and to analyze labor market data. This chapter first presents findings from the analysis of labor market data (which includes an analysis of California incomes and wages). Next, it provides an overview of the California formula (*K-factor* table) and LIA before presenting the findings from the economic analysis.

Since economists do not agree on which economic methodology best measures actual child-rearing expenditures, the California *K-factors* at middle and higher incomes are compared to a range of economic estimates. Previous reviews have also compared the *K-factors* to several economic studies of child-rearing expenditures but were limited to studies based on national data. This study marks the first time that the comparison includes a study of child-rearing expenditures using expenditure data from California families only. (Appendix D provides technical documentation of that study.) As presumed in the California guideline (see Fam. Code, § 4053 (l)), the study findings confirm that Californians spend more to raise their children than families nationally do on average. Regardless of whether California data or national data are considered, the economic analysis finds that the California formula is generally within range of economic data on the cost of raising children. This includes the multipliers to adjust for more children. The analysis also considered the timeshare adjustment, but that analysis is limited due to a dearth of data informing how parents share child-rearing expenditures in shared-parenting situations.

[65] Guideline users call the table of percentages labeled, *K*, for a range of income bands provided for in Family Code section 4055(b)(1)(3) *K-factors*. For example, based on that table, the *K-factor* for total net disposable income of $5,001 to 10,000 per month is 0.250. Although the table has the label, *K*, it is not always the same as the *K* in the formula that is adjusted for timesharing. If one parent's timeshare with the child is zero, the *K-factor* and *K* are equal. If the parents have equal timeshares (i.e., each parent's timeshare is 50%) and their combined income is in the $5,001 to 10,000 range, their *K* would be one plus 50 percent timeshare multiplied by 0.250, which is 0.375. At a practical level, it means that it costs 150 percent more to raise a child in two households than it would in one household. That is why 0.250 is increased by 0.125 (which is 50% of 0.250). When added (which is 150%), it equals 0.375.

The California LIA/LIBs fulfill the federal requirement to consider the subsistence needs of low-income obligors with limited ability to pay; either adjustment alone would accomplish this. The LIA accomplishes this by providing an adjustment for obligors with incomes below full-time earnings from the state minimum wage. The LIBs accomplish this by assigning lower percentages of income to child support than the percentages of incomes devoted to child-rearing expenditures according to the economic data. Together, they provide an appropriate adjustment for low-income obligors. The analysis, however, confirms an anomaly identified in the focus groups: the inclusion of obligee income in the child support formula in some circumstances for obligors with low- to lower-middle incomes increases the child support amount. It may occur when the obligor's net disposable income is $5,000 or less a month, the obligee has income, and the combined net monthly income is more than $5,000 per month.

While there are many solutions, the easiest is to set child support at the lower of two child support calculations: one with obligee income and the other presuming obligee income is zero. With regard to some focus group participants suggesting that the LIA should be extended to higher incomes and the *K-factors* are too high for obligors with incomes just above minimum wage, the economic evidence confirms that the cost of living in California is high for both obligors and obligees and their children in this income range.

Research Questions

For the purposes of clarity, given the complexity of the California formula and the LIA, this section lists the major research questions pertaining to the California formula and the LIA answered in this chapter:

- Is the *K-factor* anchor (which is the middle-income band of the *K-factor* table) appropriate given the economic data on the cost of raising children in California?
- Regarding the LIA and the first two rows of the *K-factor* table, which are the low-income bands (LIBs) and intended to apply to low-income parents:
    - Does it fulfill federal requirements to consider the subsistence needs of a low-income obligor with limited ability to pay?
    - Is it an appropriate adjustment for California?
- Are the last two rows of the *K-factor* table appropriate?
- Is the adjustment for two or more children appropriate?
- Is the adjustment for timeshare appropriate?

Labor Market Analysis

Federal regulation (45 C.F.R. § 302.56(h)) requires the consideration of labor market data as part of a state's guideline review. The data can inform at least two guideline provisions: (1) the LIA, which California commissioners and judges shall apply when the obligor's income is below the state minimum wage; and (2) the provisions for imputation of income as earning potential. The labor market analysis generally focuses on lower-paying jobs, as research shows many parents in a state's child support caseload have limited earnings and earning potential. While California-specific data are not available, national research found that 18 percent of nonresident parents living apart from one or more of their children under the age 21 in 2018 had incomes below poverty and 35 percent had incomes below 200 percent of poverty.[66] The same study found that low-income nonresident parents were more likely to not work full-time, year-round than moderate- and higher-income nonresident parents were. About a quarter (27%) of low-income, nonresident parents worked full-time, year-round, compared to 73 percent of moderate- and higher-income nonresident parents. According to the national research, the three most common reasons that low-income nonresident parents did not work for pay concerned a chronic health condition or disability (30%), an inability to find work (10%), or a caregiving responsibility (9%). The study also found that the highest educational attainment of 60 percent of the low-income, nonresident parents was a high school degree or less. In other words, they may face limited employment opportunities due to their lack of education and other employment barriers.

These national findings frame the discussion of the California labor market data and its emphasis on lower earners. Unless otherwise noted, all remaining statistics in this section are from the November 2025 monthly report published by the California Employment Development Department (EDD), which was the most current monthly report available when this report was written.[67]

Labor Force Participation and Unemployment

As of November 2025, the California Employment Development Department (EDD) estimated the state's population at 31.8 million and the labor force at 19.9 million participants. The labor force participation rate was 62.5 percent in both California and the U.S. in November 2025. The calculation of the labor force participation rate consists of summing the employed population and

[66] U.S. Congressional Research Service (Oct. 2021), *Demographic and Socioeconomic Characteristics of Nonresident Parents.* Retrieved from https://crsreports.congress.gov/product/pdf/R/R46942.

[67] Cal. Employment Development Dep. (Nov. 2025), *California Labor Market Review,* www.labormarketinfo.edd.ca.gov/Publications/Labor-Market-Analysis/calmr.pdf.

unemployed population who are looking for work,[68] then dividing that sum by the total civilian, noninstitutional population, 16 years and older.

State and local unemployment rates are important for assessing earning potential. In November 2025, California had an unemployment rate of 5.5 percent, while the national rate was 4.6 percent.[69] Most unemployed Californians had lost their jobs, while the second largest group of unemployed California workers are labor force re-entrants, those who dropped out of the labor force previously but who are now looking for a job. County unemployment rates ranged from 4.0 percent in both Marin County and San Fransico County to 20.0 percent in Imperial County. Colusa County and Tulare County also had double digit unemployment rates in November 2025 (i.e., 11.2% and 10.2% respectively). The duration of unemployment can also affect income available for child support; most unemployed Californians in November 2025 had been unemployed for five to fourteen weeks.

The unemployment rates provided above are based on the U-3 measurement methodology, the official national unemployment rate. This measure includes only those participating in the labor force—either employed or actively seeking work within the past four weeks. It does not account for discouraged workers who stopped searching for employment, those working part-time who wanted full-time work, and other circumstances that generally yield higher rates. EDD provides counts of workers in these circumstances. EDD provides counts for these groups; for example, in November 2025, EDD reported about 76,000 Californians classified as discouraged workers because they were not looking for work due to poor job prospects.

Hours Worked

Average hours worked inform earning capacity. EDD reports that most (81.4%) employed Californians work at least 35 hours per week. Weekly hours average 33.3 hours for all California private industries as of November 2025. They vary significantly by industry and region. The California leisure and hospitality industry has the lowest average weekly hours (25.5 hours per week), and "other services" (which includes retail services) has an average of 30.1 hours per week. Both industries also tend to have many low-wage jobs. In November 2025, the average earnings were $730 per week in leisure and hospitality and $1,123 per week in other services. In contrast, the average earnings for all California workers employed in private industry in November 2025 was $1,398 per week These averages include low-wage workers and high-level management. Several metropolitan statistical areas had average weekly hours below the state average. The lowest was 30.5 hours per week, which was the average for the Redding Metropolitan Statistical Area.

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[68] The U.S. Bureau of Labor Statistics classifies someone as unemployed if they do not have a job, have actively looked for work in the prior four weeks, and are currently available for work. See *https://www.bls.gov/cps/cps_htgm.htm*.

[69] U.S. Bureau of Labor Statistics (Nov. 2021), *Labor Force Statistics from the Current Population Survey*, Series Id LNS14000000, *https://data.bls.gov/timeseries/LNS14000000*.

Wage Rates

Wage rate is generally the most important determinant of income and earning capacity. As noted above, wage rates vary by industry, occupation, and region. In November 2025, Merced Metropolitan Statistical Area (MSA) had the lowest average earnings ($852 per week) of any MSA and San Jose-Sunnyvale-Santa Clara MSA had the highest earnings of any MSA ($1,917 per week).

For the first quarter of 2025, EDD[70] reported California's average wage as $39.33 per hour, the median wage as $28.05 per hour, and the 25th percentile wage as $19.32 per hour. The gap between the average and median wage reflects that California has more lower-paying jobs than higher-paying jobs. At the average workweek of 33.3 hours, California's average wage would yield a gross income of about $5,675 per month and $4,430 after-tax income for a single filer. Using the median wage at 33.3 hours per week would yield a gross income of $4,048 per month and $3,295 after-tax income for a single filer.

From the first quarter of 2021 (which is the year that California last reviewed its guideline) to the first quarter of 2025 (which is the most current data available from EDD),[71] California's average wage for all occupations increased from $32.44 to $39.33 per hour (a 21.2% increase). Median wages rose from $23.34 to $28.03 per hour over the same period (a 20.1% increase).By comparison, price levels increased by 20.7 percent during this time.[72] These changes are important when reviewing the *K-factor* table, which provides a range of percentages used to calculate child support orders by income range. That assessment is discussed later in this chapter.

State and Local Minimum Wage

Minimum wage income is important in child support calculations because the state minimum wage sets the income threshold for applying the LIA. In 2026, California provides a minimum wage of $16.90 per hour, and higher amounts for fast food workers ($20.00 per hour) and health care workers.[73] The 2026 minimum wage for health care workers varies by health care facility: it generally ranges from $18 to $25 per hour. The minimum wage is updated annually for inflation. California began providing a higher minimum wage for fast food workers and healthcare workers in 2024.[74]

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[70] Cal. Employment Development Dept. (n.d.), *Employment and Wages Data Tables*, https://labormarketinfo.edd.ca.gov/data/oes-employment-and-wages.html

[71] Calif. Employment Development Dept. (n.d.), *Occupational Employment and Wage Statistics Dashboard https://labormarketinfo.edd.ca.gov/data/oes-employment-and-wages.html#OES*

[72] Calculated by comparing the CPI-U from January 2021 and January 2025. Source: U.S. Bureau of Labor Statistics (n.d.), *Consumer Price Index Historical Tables for the U.S. City Average*, https://www.bls.gov/regions/mid-atlantic/data/consumerpriceindexhistorical_us_table.htm.

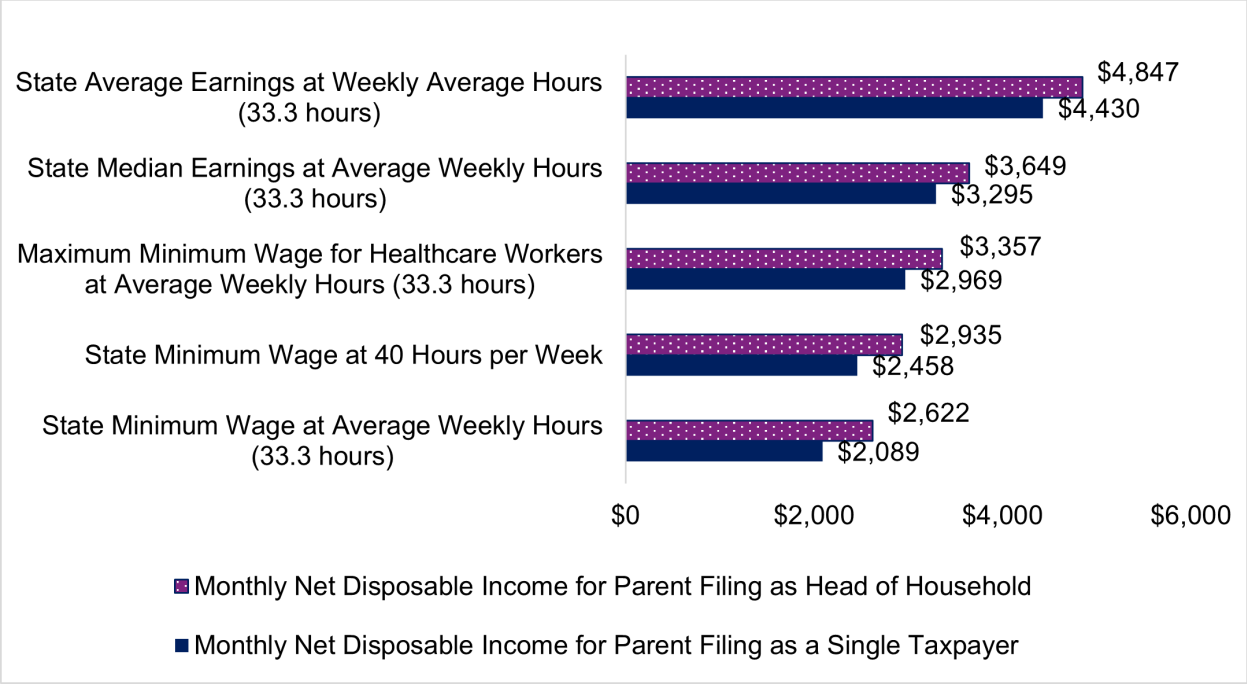
[73] Cal. Dept. of Industrial Relations: Labor Commissioner's Office (Dec. 2025), *Minimum Wage*, https://www.dir.ca.gov/dlse/minimum_wage.htm.

[74] Cal. Dept. of Industrial Relations: Labor Commissioner's Office (n.d.), *Official Notice: California Minimum Wage: MW-2026*, https://www.dir.ca.gov/iwc/MW-2026.pdf.

About 50 California localities set their minimum wages higher than the state rate.[75] As of 2026, most of the localities set their minimum wage in the $17 to $18 per hour range, a half-dozen localities (Berkeley, Emeryville, Mountain View, Richmond, San Franciso, and Sunnyvale) set their minimum wage in the $19 per hour range. West Hollywood is the only locality to set a higher rate ($20.25 per hour).

Assuming a 40-hour workweek year-round, the gross income from the 2026 state minimum wage is $2,929 per month. This results in after-tax income of $2,458 for a single filer with one federal exemption, and $2,935 per month for a parent filing as head of household with two federal exemptions. The child-related tax benefits such as the federal child tax credit explain the small difference between gross income and net monthly disposable income for the parent whose tax filing status is head of household. If minimum wage was applied to the average hours worked per week in California private industries (33.3 hours per week),[76] after-tax income would be $2,089 for a single filer with one federal exemption and $2,622 for a parent whose tax filing status is head-of-household and claiming two federal exemptions. Exhibit 21 compares after-tax income at the state minimum wage and other wage rates.

Exhibit 21: Monthly Disposable Income by Federal Tax Filing Status for Selected California Wages in 2026



[75] University of California at Berkeley Labor Center (Dec. 14, 2025), California City and County Minimum Wages, January 1, 2026, *https://laborcenter.berkeley.edu/inventory-of-us-city-and-county-minimum-wage-ordinances/#s-2*.

[76] See p. 50.

Gig Economy and Alternatives to Working for an Employer

Federal regulation (45 C.F.R. § 302.56(c)(1)(i)) requires the consideration of all income of the noncustodial parent (and at state's discretion, the custodial parent) in a state's guideline. Income earned from the gig economy and other activities besides traditional jobs has become more common. EDD and most state labor departments do not have the ability to track income from the gig economy.

Although California-specific data are not available, a 2024 Federal Reserve study[77] found that 20 percent of adults performed gig economy activities in the month before the survey. This included 13 percent of adults who sell things (e.g., handmade items, repurposed items, and previously owned items) and 9 percent of adults performing short-term tasks such as giving rides, delivering takeout, or doing odd jobs (e.g., hanging pictures).[78] Only 4 percent of the adults with gig-economy income relied on apps or websites, such as a ridesharing or delivery app, to perform the task. Most gig workers (70%) reported spending less than five hours per week on such activities. People engaged in the gig economy were more likely to be younger, students, or parents of young children.

Affordability

Recent reports from California think tanks highlight the affordability crisis facing lower- and middle-income workers. For example, the Public Policy Institute of California (PPIC) notes that although California has one of the world's largest economies in the world, many working Californians are struggling to pay their bills particularly with recent rises in food costs and rents.[79] PPIC specifically reports average increases of 25 percent for food and rent, 40 percent average increases for home utilities and gas, and stagnant increases in earnings for middle-class employment since 2020.

The United Ways of California (UWC)[80] describes the gap between wages and financial stability for low-income workers as "working hard to make ends meet." To better reflect the true cost of living, UWC developed the "Real Cost Measure," which accounts for the cost of meeting basic needs for different household types and regions in California, including regional differences in housing costs. UWC finds that one of three California households have incomes below the Real Cost Measure. For example, UWC finds that a family of four (two adults and two children of which one is in preschool) would need to earn about $99,295 per year to meet their basic needs,

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[77] Board of Governors of the Federal Reserve System, *Economic Wellbeing of U.S. Households in 2024* (Washington: Board of Governors) (May 2025), *https://www.federalreserve.gov/publications/files/2024-report-economic-well-being-us-households-202505.pdf*.

[78] The Federal Reserve report did not note whether there was overlap between those selling things and those performing short-term tasks or if there is a round-off error.

[79] Bohn, Sarah, et al. (Dec. 2025). *Work and Economic Insecurity in California.* Public Policy Institute of California, *https://www.ppic.org/publication/policy-brief-work-and-economic-insecurity-in-california/*.

[80] United Ways of California, *Breaking Barriers, Building Opportunity*: *The Real Cost Measure in California 2025, https://unitedwaysca.org/realcost/#flipbook-df_177825/1/*.

while the typical income of such family is $49,114 per year. The UWC notes that the financial hardship for households led by single parents is even more difficult because not only must they rely on wages from one earner, but often single parents lack higher education, which results in lower wages. The UWC study did not address how the cost of living differs for obligors required to pay child support.

The Massachusetts Institute of Technology (MIT) Living Wage Calculator, last updated in 2025, provides estimates of the income needed for a low-wage California worker to meet basic needs.[81] The MIT calculator also varies for regions within a state. MIT finds the living wage for one adult in Riverside County with no children would need to earn $28.76 per hour to meet their basic needs, while a household of one adult and one child would need $48.54 per hour.

Poverty

The federal poverty guidelines (FPG) offer another lens for examining income and affordability. The 2026 FPG for one person is $15,960 per year ($1,330 per month) and $21,640 ($1,803 per month) for two people, and $27,320 ($2,277 per month) for three persons.[82] In other words, it is about $473 more per month for each additional person.

Factors Influencing Employment Rates and Payment of Child Support

Federal regulation (45 C.F.R. § 302.56(h)) also requires the consideration of how child support influences employment rates and payment of child support. The research necessary to answer that question definitively is beyond the time, resources, and capacity of any state's guideline study. Besides child support, there are numerous other factors that affect earnings and child support payment that should be addressed when researching child support's impact. Nonetheless, research conducted by Wisconsin in 2021 provides insights into California and the rest of the nation.[83] The study focused on fathers with child support cases. It found that the child support enforcement system generally works well for fathers (who are obligors in this study) with earnings of at least $20,000 per year if they have no employer change. The study also found that those who do not pay have unstable employment or earnings and many were incarcerated. A multisite national evaluation of work programs for nonresident parents found that 64 percent of participants had at least one employment barrier that made it difficult to find or keep a job.[84] The most common employment barriers consisted of problems getting to work (30%), criminal records (30%), and lack of a steady place to live (20%).

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[81] Mass. Inst. of Tech. (n.d.), Living Wage Calculation for California. Retrieved on Jan. 16, 2026, *https://livingwage.mit.edu/counties/06065*.

[82] Annual Update of the HHS Poverty Guidelines, 91 Fed. Reg. 1797 (Jan. 14, 2026), *https://www.federalregister.gov/documents/2026/01/15/2026-00755/annual-update-of-the-hhs-poverty-guidelines*.

[83] Cancian, Maria, Kim, Yoona, & Meyer, Daniel (Sept. 2021), *Who Is Not Paying Child Support?*, *https://www.irp.wisc.edu/wp/wp-content/uploads/2021/11/CSRPA-2020-2022-T2.pdf*.

[84] Cancian, Maria, Meyer, Daniel, & Wood, Robert (Dec. 2018), *Characteristics of Participants in the Child Support Noncustodial Parent Employment demonstration (CSPED) Evaluation*. Retrieved from *https://www.irp.wisc.edu/wp/wp-content/uploads/2019/05/CSPED-Final-Characteristics-of-Participants-Report-2019-Compliant.pdf*.

Current Formula and the Low-Income Adjustment

Chapter 1 summarized the premise of the existing formula for determining basic child support (Fam. Code, § 4055(a)). Here, "basic child support" refers to the result from the formula before any guideline deviations or add-ons for additional support (as provided by Fam. Code, §§ 4057, 4062, 4063). Although the California formula incorporates timeshare, we presume it is zero for basic child support. To this end, the adjustment for timeshare can be calculated by comparing the difference between two child support calculations: one with timeshare and one without timeshare. The economic analyses of the formula first focus on base support, then the Low-Income Adjustment (LIA), then how timeshare is considered.
The California guideline effectively calculates child support using the following factors:

- Each parent's net disposable income,[85] as well as the combined net disposable incomes of the parents;
- The number of children; and
- The percentage of time[86] that each parent has primary physical responsibility for the children (i.e., which is called timeshare in the California guideline).

The California guideline defines gross income (Fam. Code, § 4058) and net disposable income (Fam. Code, § 4059). Net disposable income is calculated as gross income minus permissible deductions identified in the guideline. These include deductions for income tax that must accurately reflect the tax status of the parent and other permissible deductions (e.g., court-ordered child support that is actually paid and health plan premiums for the parent). The definition of gross income is intentionally broad to capture all income. The permissible deductions are carefully crafted such that similarly situated parents have the same gross to net disposable income conversion (e.g., two parents with the same gross income who both file as single taxpayers would have the same net disposable income even though one parent itemizes and the other does not). However, the permissible deductions also recognize expenses that are highly variable between parents (i.e., the deduction for the cost of health insurance or health plan premiums). The California guideline does not include any income derived from a public assistance program in its definition of income available for the calculation of child support. Basing the guideline formula on disposable income is consistent with economic research that finds consumers make decisions on their expenditures on their disposable (out-of-pocket income) rather than gross income (i.e., income before taxes).

[85] The California guideline refers to the net disposable income of the higher earner, not the net disposable income of each parent. Since the combined incomes of the parents is considered, the way California formula is expressed shortcuts specifically mentioning that each parent's net disposable income is considered.

[86] Like net income, the California formula algebraically shortcuts specifically mentioning each parent's timeshare. Rather, it refers to the timeshare of the higher earner and algebraically assumes there are two parents and the difference between one and the timeshare of the higher earner is the timeshare of the lower earner.

Mathematical Parameters of Existing Formula

Family Code section 4055(a) provides the following formula:

$$CS = K\,[HN - (H\%)\,(TN)].$$

CS means the "child support" amount determined by the formula to be payable for one child. For more than one child, *CS* is multiplied by the factors shown below.

1.6 for 2 children	2.0 for 3 children	2.3 for 4 children
2.5 for 5 children	2.65 for 6 children	2.75 for 7 children
2.813 for 8 children	2.844 for 9 children	2.86 for 10 children

K stands for the percentage of the total net disposable income of both parents to be allocated to child support.[87]

HN stands for the net monthly disposable income of the high earner of the two parents.

H% stands for the approximate percentage of time the high earner spends with the children.

TN stands for the total net disposable income of both parents.

Family Code section 4055(b)(3) provides a *K-factor* table to calculate *K*. The table (see Exhibit 22) functions like a tax table, providing look-up values for *K-factors* across five income bands. The first two income bands ($0–$2,900 and $2,901–$5,000 net monthly disposable income) are intentionally set lower than the middle-income band ($5,001–$10,000) to complement the LIA. These bands produce *K-factors* that gradually increase to 25 percent (0.25) for the $5,001–$10,000 range. The *K-factor* of 0.25 reflects the percentage of combined parental income devoted to child-rearing expenditures for one child in one household.[88] Previous reviews refer to this as the "anchor *K-factor*."[89]

Exhibit 22: *K-factor* from Family Code Section 4055(b)(3)

Total Net Disposable Income per Month	***K-factor*** **(amount of both parents' income allocated for child support)**
$0–$2,900	0.165 + *TN*/82,857
$2,901–$5,000	0.131 + *TN*/42,149
$5,001–$10,000	0.25
$10,001–$15,000	0.10 + 1,499/*TN*
Over $15,000	0.12 + 1,200/*TN*

[87] Family Code section 4055(b) provides this definition. As discussed in the previous review, this is not entirely accurate mathematically. See Judicial Council of Cal., Guideline (2022), *supra*, note 10, at p. 32.

[88] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at pp. 34 and 60.

[89] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at p. 34.

The *K-factors* of the last two income bands (which cover net disposable incomes of $10,001–$15,000 and over $15,000) reflect economic data that finds that families devote a smaller percentage of net income to child-rearing expenditures as income increases.[90] Rather than devoting the same percentage of after-tax income to child-rearing at all income levels, families with higher net disposable incomes allocate a smaller share to these expenses. This is because more of their net disposable income goes to savings and other expenditures outside the home (such as gifts or donations).[91] In economic terms, consumption increases at a decreasing rate with net disposable income. For example, consumers with low and middle incomes spend every dollar of their net disposable income on average but higher-income families may spend only a portion (e.g., a family with $10,000 net disposable income may spend only 80% of it).

Prior to the 2024 guideline changes, there were only four income bands. The anchor *K-factor* of 0.25 applied to lower incomes and a smaller income range. Prior to the 2024 guideline change, there was only one low-income band (LIB); like the current two LIBs, its *K-factor* of the LIB yielded amounts less than 0.25 that became closer to 0.25 as income approached the income range of the anchor *K-factor.* The *K-factors* for the highest two income bands under the current table are slightly higher than under the previous table. In summary, the 2024 guideline changes updated the *K-factor* income bands by shifting the ranges for the three highest bands, reducing the *K-factor* for the lowest band, adding another LIB, and making small increases in the *K-factors* for the highest income bands.

Family Code section 4055(b)(3) provides two formulas for determining *K*, based on the *K-factor* (which varies by income) and *H*% (the approximate percentage of time the higher earner has the child). The formula used depends on whether the higher earner's timeshare is more than 50 percent or 50 percent or less:

- If *H*% is less than or equal to 50%, then *K* = *K-factor* × (1 + *H*%); and
- If *H*% is greater than 50%, then *K* = *K-factor* × (2 − *H*%).

Exhibit 23 illustrates an example of this calculation.

[90] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at p. 58.

[91] *Ibid*.

Exhibit 23: Illustration of California Formula Calculation: One Child

Factors	High Earner	Low Earner	Total
Net disposable income per month	$6,000 (*HN*)	$4,000	$10,000 (*TN*)
Amount of time higher earner has with the child	20% (*H%*)		
K-factor	0.25		
K = *K-factor* × (1 + *H%*)	(*K*) = 0.30 = 0.25 × (1 + 0.20)		
Child support *CS* = *K* [*HN* − (*H%*) (*TN*)]	(*CS*) = 0.30 [6,000 – (0.20) (10,000)] = 0.30 [6,000 – 2,000] = 0.30 [4,000] = $1,200		

Mathematical Description of the Existing Low-Income Adjustment

Since the FEM final rule, federal regulation (45 C.F.R. § 302.56(c)(1)(ii)) requires state guidelines to address the basic subsistence needs of a noncustodial parent with limited ability to pay (and at the state's discretion, also consider the basis subsistence needs of the custodial household). As detailed in the previous report, the federal government gives states a lot of latitude in meeting this provision. States are encouraged to develop a low-income adjustment and define basic subsistence appropriately for their state. Federal regulation does not dictate which low-income adjustment method a state is to use, nor does it set a federal definition of basic subsistence needs or even require a state to define what it considers basic subsistence as a sum-certain amount.[92] Nonetheless, most states rely on a self-support reserve test as the basis of their low-income adjustment and relate their definition of basic subsistence to the federal poverty guidelines for one person.

The existing California guideline meets the federal requirement to consider the subsistence needs of the noncustodial parent two ways. The first way is through lowered *K-factors* in the first two income bands of the *K-factor* table, which are also called the low-income bands (LIBs) in this analysis. The *K-factors* for the LIBs produce percentages below the percentage of net disposable income that families typically devote to child-rearing expenditures according to the economic evidence. Exhibit 24 shows the primary way, which is also officially called a "Low-Income Adjustment" in the California guideline and referred to as the LIA in its application. The LIA provides for a percentage reduction to the guideline-calculated amount for parents paying support whose income is below the LIA income threshold (see Exhibit 24). For purposes of clarity in this chapter, the California LIA is discerned from the federal requirement for a low-income adjustment (45 C.F.R. § 302.56(c)(1)(ii)).

[92] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at p. 75.

Exhibit 24: California's Current Low-Income Adjustment

In all cases in which the net disposable income per month of the obligor is less than the amount of monthly gross income earned from full-time minimum wage, established by Section 1182.12 of the Labor Code, at 40 hours per week, 52 weeks per year. The presumption may be rebutted by evidence showing that the application of the low-income adjustment would be unjust and inappropriate in the particular case. In determining whether the presumption is rebutted, the court shall consider the principles provided in Section 4053, and the impact of the contemplated adjustment on the respective net incomes of the obligor and the obligee. The low-income adjustment shall reduce the child support amount otherwise determined under this section by an amount that is no greater than the amount calculated by multiplying the child support amount otherwise determined under this section by a fraction, the numerator of which is the amount of monthly gross income earned from full-time minimum wage, established by Section 1182.12 of the Labor Code, at 40 hours per week, 52 weeks per year, minus the obligor's net disposable income per month, and the denominator of which is the amount of monthly gross income earned from full-time minimum wage, established by Section 1182.12 of the Labor Code, at 40 hours per week, 52 weeks per year. (Fam. Code, § 4055 (b)(7).)

As part of the 2024 changes, California increased the LIA income threshold to relate to full-time earnings from the state minimum wage. It was previously set at a net disposable income of $1,500 per month but increased annually for changes in price levels. The net disposable income threshold was $1,837 per month in 2021, which was analyzed for the previous review.[93] The 2026 threshold (based on the 2026 state minimum wage) is $2,929 per month.

The LIA formula using the 2026 minimum-wage threshold can be written as:

$$LIA = CS \times (\$2{,}929 - \textit{obligor's net disposable income}) / \$2{,}929$$

where *CS* means the child support amount determined by the formula described in the previous chapter. To illustrate its application, assume that the obligor's net disposable income is $2,500 per month, the parent receiving support has no income, and there is no timesharing. *CS* is $488 per month (based on the *K-factor* of 0.195, which is 0.165 + TS/82,857).

$$\begin{aligned} LIA &= CS \times (\$2{,}929 - \$2{,}500) / \$2{,}929 \\ &= \$488 \times \$429 / \$2{,}929 \\ &= \$488 \times 0.146 \\ &= \$71 \end{aligned}$$

This means the child support amount of $488 per month can be reduced by up to $71, resulting in an order of $417 per month. If the obligor's net disposable income is exactly equal to the LIA threshold, there is no reduction. If the obligor's income is zero, the LIA reduction could be up to 100 percent of the basic child support calculation (including any timeshare adjustment), potentially resulting in a zero order.

[93] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at p. 76.

Economic Evidence and the *K-factor* Table

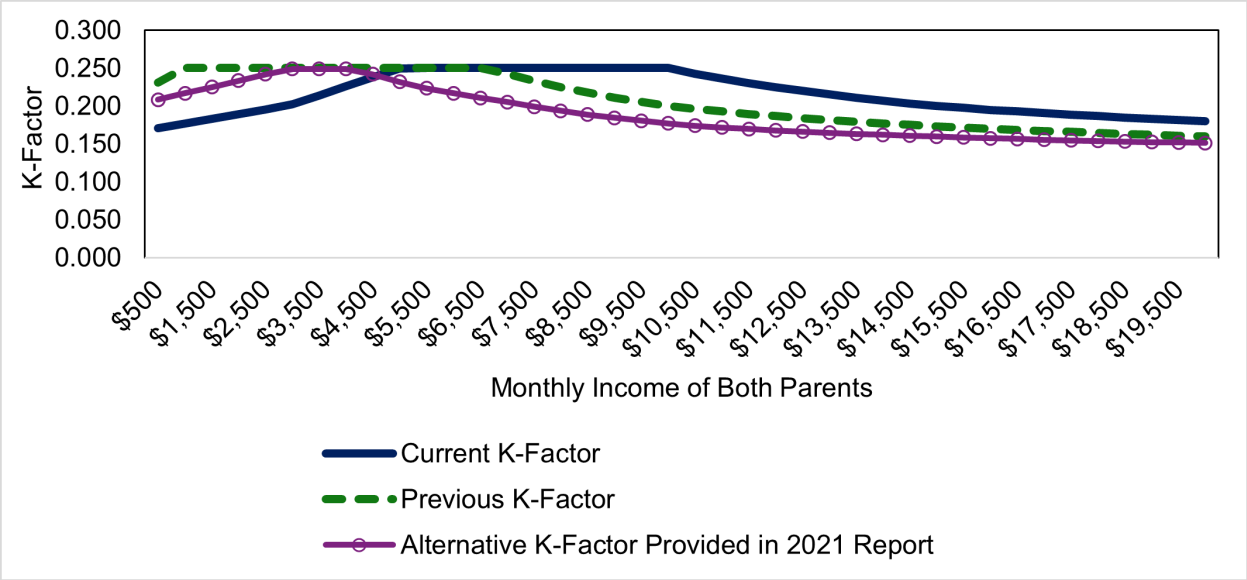
This section addresses the *K-factor* alone, that is, before any adjustment for timeshare. The *K-factor* at middle and higher incomes relates to the percentage of after-tax income families of that income range typically spend on their children. Exhibit 25 compares the calculated *K-factors* for a range of combined net monthly disposable incomes based on the current *K-factor* table (see Exhibit 22) to those calculated from the previous *K-factor* table. As a reference point, Exhibit 25 also shows the *K-factors* for an alternative *K-factor* table shown in the 2021 report that was based on a national study of child-rearing expenditures.[94] That study is the most used study underlying state child support guideline tables today.

Exhibit 25 shows that the 2024 changes result in lower *K-factors* for combined net monthly disposable incomes below $5,000. (Specifically, Exhibit 25 shows that the solid dark line representing the current table is below the dashed dark line that represents the previous table.) This means basic child support (*CS* from Fam. Code, § 4055(a)) is less if the combined net monthly disposable income is below $5,000. It is less because a smaller *K-factor* is applied. Once the combined net monthly disposable income reaches $5,000, the *K-factor* is 0.25 under both the existing and previous tables. It remains at 0.25 under the existing table until the combined net monthly disposable income exceeds $10,000 per month. In contrast, under the previous table, the calculated *K-factor* begins to decline once combined net monthly disposable income exceeds $6,667. Consequentially, the *K-factors* calculated from the current table are more than those calculated from the previous table for combined net monthly disposable incomes exceeding $6,667. In summary, the 2024 changes reduced basic child support (i.e., which is noted as *CS*) for combined net monthly disposable incomes below $5,000; had no change on *CS* for combined net monthly disposable incomes of $5,001 to $6,667; and increased the basic child support (*CS)* for combined net monthly disposable incomes above $6,667.

The remainder of this subsection explores the appropriateness of the current *K-factor* table given economic evidence on the cost of raising children.

[94] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at p. 70.

Exhibit 25: Changes in the Calculated K-factor as Income Increases Using the Current K-factor Table (Fam. Code, § 4055(b)(3))



Economic Evidence on the K-factor Anchor

This subsection uses economic data on the cost of raising children to assess whether the *K-factor* anchor of 0.25 is appropriate. The federal requirement for states to consider such economic data originates from the Child Support Enforcement Amendment of 1984 (P.L. 98-378), which mandated statewide child support guidelines. Among other things, the 1984 Amendment aimed to reduce the shortfall in child support order levels.[95] In the early 1980s, if a state or local government had a child support guideline, the guideline amounts were often tied to Aid to Families with Dependent Children (AFDC) benefit levels and set below poverty levels. AFDC benefit levels served as the basis of one of the earlier guidelines in effect in California. Temporary Assistance to Needy Families (TANF) eventually replaced AFDC as part of the 1996 welfare reform. At the time of the 1984 amendments, the general belief was that many obligors had sufficient income to afford to pay more than a poverty level of child support for their children. This belief may have been a carryover from beliefs and research supporting the 1974 creation of the child support program that is known as the IV-D program today. One example of the 1974-cited research that parents who live apart from their children can afford to support their children comes from California. The 1970s California research emphasized the number of high-earning obligors "whose families ultimately are forced onto [CalWORKs] because of insufficient mechanisms for enforcement [and the establishment] of obligation of support."[96] Prior to 1974,

[95] See 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, VA, at pp. I–6-7.

[96] U.S. Senate Committee on Finance (Dec. 14, 1974), *Report of the Committee on Finance to Accompany H.R. 17045: to Amend the Social Security Act to Establish a Consolidated Program of Federal Financial Assistance to Encourage Provision of Services by the States (Together with Separate Views).* Committee on Finance, United States Senate, Russel B. Long, Chairman. U.S. Govt. Printing Office: 38-010, at p. 2,

federal law only required state social service agencies to include a child support unit "whose purpose was to secure child support for children who have been deserted or abandoned by their parents."[97]

Methodology Used to Assess K-factor Anchor

As discussed in previous reports, California (and most states) have compared their guideline amounts to several different studies of child-rearing expenditures. The studies use different economic methodologies to separate child-rearing expenditures from total expenditures for the household. Economists do not generally agree on which methodology best measures actual child-rearing expenditures.[98] To compensate, California and most states follow the recommendation of a 1990 report commissioned by the U.S. Department of Health and Human Services.[99] That report recommends assessing the adequacy of a state's guideline amounts by comparing them to the lower bound of estimates of child-rearing expenditures. State guideline amounts above the lower bound are adequate. The 1990 DHHS-commissioned study also compares state guidelines to the upper bound of the estimates of child-rearing expenditures.[100] Any guideline amount between the lowest and highest of credible measurements of child-rearing expenditures can be deemed to be an appropriate amount. Using this approach, most of the reviews of the California guideline conducted in the last 20 years have concluded that the anchor *K-factor* is within the range of credible estimates of child-rearing expenditures.

Comparison of K-factor Anchor to Findings From Economic Studies

The 2021 review compared the anchor *K-factor* to the findings from over a dozen different studies of child-rearing expenditures including more current studies than the 1980s.[101] The studies varied in data years and methodologies used to separate the child's share of expenditures from total expenditures. Despite the variations, the 2021 review found that 0.25 was within the general range of economic studies of child-rearing expenditures for one child. The 2021 review also noted several limitations to the comparisons. One limitation is that the studies in the 2021 comparison relied on national data while California's cost of living is more than the national

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https://www.finance.senate.gov/imo/media/doc/social8.pdf at p. 44. Although the quote did not include "establishment," it is implied by the discussion.

[97] *Id.*, at p 22.

[98] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at p. 243.

[99] Lewin/ICF. (Oct. 1990). *Estimates of Expenditures on Children and Child Support Guidelines*. U.S. Dept. of Health & Human Services.

[100] *Ibid*.

[101] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at p. 52.

average.[102] A second limitation (discussed in more detail later) concerns the net monthly disposable income range that the anchor *K-factor* applies.[103]

This study updates the comparison table shown in the 2022 report.[104] Exhibit 26 presents an updated comparison of economic studies showing child-rearing expenditures as a percentage of total household expenditures. The percentages represent the average share of total household expenditures devoted to child rearing across all income levels. As in previous comparisons, Exhibit 26 reports findings from four main economists or organizations—Professor David Betson, Professor Mark Rodgers, Florida State University, and the U.S. Department of Agriculture—and three economic methodologies: Rothbarth, Engel, and the direct approach. Each study and methodology, along with others, is discussed later in the chapter. Exhibit 26 also indicates the data years for the Consumer Expenditure (CE) survey, which is the underlying data source for all these studies.

Exhibit 26 shows that the percentage of total expenditures devoted to raising one child ranges from 18.3 percent to 33 percent with most studies (19 of the 26 studies considered) within the 21 percent to 26 percent range. Exhibit 26 also includes a few additional studies that have been conducted since the last review. This includes studies relying on California data (i.e., the Betson/Rothbarth 2018–2024 (CA) and the Betson/Engel 2018–2024 (CA) estimates). The California estimates of child-rearing expenditures were approximately three and five percentage points more than the two estimates relying on U.S. data (i.e., the Betson/Rothbarth 2018–2024 (US) and the Betson/Engel 2018–2024 (US) estimate). Specifically, the estimated percentage of total expenditures devoted to raising one child in California was 23.2 percent when applying the Rothbarth methodology to 2018–2024 California data (approximately 5 percentage points more than the estimate from the national data) and 27.5 percent applying the Engel methodology to 2018–2024 California data (approximately 3 percentage points more than the estimate from the national data).

Studies Conducted Since Last Review

The original research on the cost of raising children in California conducted for this study (see Appendix D) relies on more current CE data (i.e., through the first quarter of 2024). Although the data are sufficient for answering questions about the difference between California and national expenditures, any comparison of the national estimate of child-rearing expenditures using this more current CE data (i.e., 2018–2024 CE) to those relying on earlier CE data is limited by changes to the CE between the time periods being compared. Of particular concern is recent changes to CE questions on clothing (which is critical to the Rothbarth methodology) and

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[102] U.S. Bureau of Economic Analysis (Dec. 12, 2024), *Real Personal Consumption Expenditures by State and Real Personal Income by State and Metropolitan Area, 2023.* Retrieved from *https://www.bea.gov/news/2024/real-personal-consumption-expenditures-state-and-real-personal-income-state-and*.

[103] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at p. 59.

[104] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at p. 46.

consumption anomalies caused by the COVID-19 pandemic that began in 2020 that lingered for several years. However, this does not affect the comparison between California and the national average because that comparison considers the same data years.

Exhibit 26: Comparison of Findings on the Average Percentage of Total Expenditures Devoted to Children

Economist/Methodology and CE Data Years (Region)	1-Child	2 Children	3 Children
Betson/Rothbarth 2018–2024 (CA)	23.2%	36.3%	44.8%
Betson/Rothbarth 2018–2024 (US)	18.3	29.1	36.5
Betson/Rothbarth 2013–2019 CE (US)	24.9	38.4	47.0
Betson/Rothbarth 2004–2009 CE (US)	23.5	36.5	44.9
Betson/Rothbarth 1998–2004 CE (US)	25.2	36.8	43.8
Betson/Rothbarth 1996–1998 CE (US)	25.6	35.9	41.6
Betson/Rothbarth 1980–1986 CE (US)	24.2	34.2	39.2
Rodgers/Replication of Betson/Rothbarth 2004–2009 CE (US)	22.2	34.8	43.2
Rodgers/Rothbarth 2000–2015 CE (US)	19.2	24.1	30.8
Rodgers/Rothbarth 2004–2009 CE (US)	21.5	24.4	33.4
Rodgers/Rothbarth 2000–2011* (US	21.0	25.0	31.0
Florida State University/Rothbarth 2013–2019 (US)	21.3	33.4	41.4
Florida State University/Rothbarth 2009–2015 CE (US)	24.9	38.3	46.9
Betson/Direct Approach 2013–2019 (US)	22.5	35.6	45.7
USDA/Direct Approach 2011–2015† CE (US)	26.0	39.0	49.0
Florida State University / Engel 2013–2019 (US)	21.5	33.6	41.6
Florida State University / Engel 2009–2015 CE (US)	20.3	32.6	41.4
Betson/Engel 2018–2024 (CA)	27.5	42.4	51.6
Betson/Engel 2018–2024 (US)	24.1	37.7	46.6
Betson/Engel 2013–2019 CE (US)	21.9	34.4	42.7
Betson/Engel 1996–1998 CE (US)	32.0	39.0	49.0
Betson/Engel 1980–1986 CE (US)	33.0	46.0	58.0
Espenshade/Engel 1972–73 CE (US)	24.0	41.0	51.0
van der Gaag 1981 Literature Review (US)	25.0	37.5	50.0

* N.J. Child Support Inst. (Mar. 2013). *Quadrennial Review: Final Report*, Inst. for Families, Rutgers, the State Univ. of N.J., New Brunswick, N.J., at p. 97.

† Lino, Mark et al. (2017). *Expenditures on Children by Families, 2015*. Misc. Pub. No. 1528-2015. U.S. Dept. of Agriculture, Center for Nutrition & Policy Promotion, Washington, D.C., *https://cdn2.hubspot.net/hubfs/10700/blog-files/USDA_Expenditures%20on%20children%20by%20family.pdf?t=1520090048492*.

The two new studies added to the analysis conducted for the 2021 review consist of an updated Florida State University study released late in 2021[105] and a study conducted for Georgia that

[105] Norribin, Stefan C., et al. (Nov. 2021), *Review and Update of Florida's Child Support Guidelines.* Retrieved from *http://edr.state.fl.us/Content/special-research-projects/child-support/ChildSupportGuidelinesFinalReport2021.pdf.* The study measures child-rearing expenditures for quintiles. The middle quintile is used for the purposes of the comparison.

was released in 2022.[106] Their results are summarized in Exhibit 26. The Florida study estimated child-rearing expenditures using both the Engel and Rothbarth methodology. The Georgia study, conducted by Betson, only used the Engel methodology. Neither of these studies use more current CE data than 2013–2019, which is also the most recent CE data used for Betson's 2021 Rothbarth study. The 2021 California guideline review extensively relied on the 2021 Betson-Rothbarth study. Neither the Florida nor the Georgia study form the basis of any state guidelines. In contrast, the Betson-Rothbarth 2021 estimates form the basis of 18 state guidelines.

Overview of Underlying Expenditure Data

In addition to the original research conducted for this study, all studies estimating child-rearing expenditures rely on the Consumer Expenditure (CE) survey, a nationally representative survey conducted by the Bureau of Labor Statistics (BLS).[107] The CE is designed to be a nationally representative survey with sufficient sampling to detect regional differences but not state differences. No state has tried to replicate the CE because of the prohibitive costs and resources involved. Beginning in 2016, however, the BLS started reporting the CE data separately for four large states, including California. Most economists combine five years of national CE data to achieve a sufficient sample size, and even more years are needed for state-specific studies. Although California CE data were available during the last review, the sample size from combined years of California CE data was not yet sufficient for conducting a California-specific study of child-rearing expenditures.

Economists use the CE because it is the most comprehensive and detailed dataset of household expenditures, with a large sample size and a history spanning over a hundred years.[108] Currently, the CE surveys about 6,000 households each quarter on hundreds of expenditure items.[109] Households stay in the survey for four quarters, yet households rotate in and out each quarter. The primary purpose of the CE is to calibrate the market basket used to measure changes in price levels over time. Committed to producing data of consistently high statistical quality, relevance, and timeliness, the BLS closely monitors and continuously assesses the quality of the CE and makes improvements when appropriate. Some of these improvements have occurred in between studies of child-rearing expenditures and, hence, may cause differences in results between study years.

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[106] Betson, David (2022), "Appendix A: Review of the Georgia Child Support Guidelines." *In Georgia Support Commission: Final Report*. Retrieved from *https://csc.georgiacourts.gov/wp-content/uploads/sites/8/2023/01/2022-Final-Report.pdf*.

[107] U.S. Bureau of Labor Statistics (Dec. 19, 2025), Consumer Expenditure Survey, *https://www.bls.gov/cex/tables/geographic/mean.htm*.

[108] U.S. Bureau of Labor Statistics (BLS) (June 28, 2018), 130 Years of Consumer Expenditures. Retrieved from *https://www.bls.gov/cex/csxhistorical.htm*.

[109] There are two components to the CE survey. Each starts with a sample of about 12,000 households. One component is a diary survey, the other an interview survey. The results from the interview survey are the primary data source for measuring child-rearing expenditures. Nonetheless, the BLS uses both components to cross-check the quality of the data. More information can be found at U.S. Bureau of Labor Statistics (n.d.), Handbook of Methods: Consumer Expenditures and Income, p. 16. Retrieved from *https://www.bls.gov/opub/hom/cex/pdf/cex.pdf*.

Recently, the CE (and other BLS surveys) has faced increasing concerns regarding data collection.[110] One issue is that respondents tend to underreport purchases.[111] Another underlying problem is that the CE response rate has declined. Over the last 10 years, it has decreased from about a 67 percent response rate to about 40 percent response rate.[112] The COVID-19 pandemic exacerbated the decrease. Additionally, the BLS embarked on a redesign of the CE including streamlined questionnaires. Most recently, some of the question changes concern food and clothing consumption. In turn, the changes appear to affect recent estimates (see the discussion in Appendix D).

As documented in earlier reports, other changes to the CE have affected the estimates over time.[113] For example, the CE change from "expenditures" to "outlays" affected the results in the 2010 California review.[114] Most importantly, on a surface level, changes in an estimate of child-rearing expenditures over time would appear to reflect changes in child-rearing expenditures (i.e., a change in what families actually spend), but because the CE is continuously improving the survey, the change in an estimate has also been the result of changes in the CE survey. This is a critical limitation to the economic data.

Overview of Economic Methodologies and Their Usage

Most state guidelines, including California's, are based on studies estimating child-rearing expenditures for a range of incomes in intact families. This approach reflects the principle that children should share in the standard of living afforded by their parents, meaning that if the obligor has a higher income, the support order should also be higher. Using only the cost of a child's basic needs would be inadequate for determining what an obligor with income above subsistence can afford to pay. Additionally, because the California guideline uses the income shares model, increases in the obligee's income (when the obligor's income is unchanged) should lower the child support amount, unless the amount is adjusted for the obligor's low income. Federal regulation (45 C.F.R. § 302.56(h)(1)) also requires states to consider economic data on the cost of raising children as part of a state's child support guideline review. The California anchor *K-factor* (as well as *K-factors* at higher incomes) is "loosely based"[115] on two early studies of child-rearing expenditures by:

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[110] Nicolosi, Laura (Sept. 10, 2025), *BLS Challenges in Collecting and Reporting Economic Data Project No. 17-P25-002-110001.* Memorandum for William Wiatrowski, Acting Commission Bureau of Labor Statistics from Laura B. Nicolosi, Assistant Inspector General for Audit. U.S. Department of Labor, *https://www.oig.dol.gov/public/oaprojects/BLS%20Engagement_Letter.pdf.*

[111] Eckman, Stephanie (Nov. 2022), Underreporting of Purchases in the US Consumer Expenditure Survey. *https://academic.oup.com/jssam/article/10/5/1148/6359605*.

[112] U.S. Bureau of Labor Statistics: Office of Survey Methods Research (June 25, 2025), *Household and Establishment Survey Response Rate.* Retrieved from *https://www.bls.gov/osmr/response-rates/#chart1a*.

[113] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at p. 44.

[114] Judicial Council of Cal., *Review of Statewide Uniform Child Support Guideline* (2010), pp. 134–205.

[115] Judicial Council of Cal., *Review of Statewide Uniform Child Support Guideline* (1993), at p. 21.

- Dr. Jacques van der Gaag, an economist with the University of Wisconsin Institute for Research on Poverty, for the state of Wisconsin in 1981;[116] and
- Dr. Thomas Espenshade, an Urban Institute economist, through a U.S. Department of Health and Human Services grant in 1984.[117]

The van der Gaag (1981) study was a literature review of 11 studies of child-rearing expenditures. The study found no consensus on the exact value of the cost of a child from literature. To narrow the range, however, van der Gaag determined that the true cost of one child was between 20 percent and 30 percent of a couple's income and suggested that 25 percent was an obvious point estimate.[118] Although van der Gaag sometimes interchanges the words "income" and "expenditures," he did say "income" in his statement but did not specify whether it was gross or net.

Espenshade (1984) estimated child-rearing expenditures from the 1972–1973 CE. While Espenshade did not provide point estimates as a percentage of income or total family expenditures, other researchers have calculated these from his data, finding that 24 percent of total family expenditures are devoted to one child and 41 percent to two children.[119] Espenshade's study reported a range of expenditures for two-child families by socioeconomic class and other household characteristics.[120]

Engel Methodology

Espenshade used the Engel methodology to separate the child's share of expenditures from total household expenditures. Economists classify the Engel methodology as a marginal cost approach because it compares expenditures between two equally well-off families: (1) a married couple with children, and (2) a married couple of child-rearing age without children. The difference in expenditures between these two families is attributed to child-rearing expenditures. To determine whether families are equally well-off, the Engel methodology relies on food shares. Through calculus, economists initially believed that the Engel methodology overstated actual child-rearing expenditures.[121] The layperson explanation is that children are food-intensive so families with children must spend more on food, which drags the difference in expenditures between families with and without children up. The most recent Engel study conducted by Betson found other issues with the Engel approach that related to changes in the CE questions about food

[116] van der Gaag, J. (1982), *On Measuring the Cost of Children*, at p. 21. (Discussion Paper No. 663-81). Univ. of Wis. Inst. for Research on Poverty.

[117] Espenshade, Thomas J. (1984), *Investing in Children: New Estimates of Parental Expenditures.* Urban Inst. Press.

[118] van der Gaag (1981), *On Measuring the Cost of Children*, *supra*, note 105.

[119] Lewin/ICF (Oct. 1990), *Estimates of Expenditures on Children*, *supra,* note 87, at p. 4–19.

[120] Espenshade (1984), *Investing in Children*, *supra*, note 106, at p. 67.

[121] Lewin/ICF (Oct. 1990), *Estimates of Expenditures on Children*, *supra*, note 87 at pp. 2-27–2-28.

consumption.[122] Another issue with food consumption is that it has become more discretionary over time rather than a necessity. When food is a necessity, the amount needed to compensate a childless couple for the additional cost of children can be anchored by the percentage spent on necessary food. To retain that percentage, one could simply increase that childless couple's income by how much it costs to raise the children. However, when food consumption becomes more discretionary, there is substitution within the types of food purchased when there are children (e.g., the family consumes more chicken, a lower-cost food item, when children are present rather than salmon, a higher-cost food item, when children are not present).[123]

The Espenshade-Engel estimates formed the basis of most state guidelines developed in the 1980s because they were the most credible estimates at the time. When states were first required to have statewide guidelines, which was in 1987, the National Child Support Guidelines project, convened by the federal government, developed a prototype child support table from the Espenshade-Engel study of child-rearing expenditures.[124]

Rothbarth Methodology

When Congress passed the Family Support Act of 1988, requiring presumptive state child support guidelines, it also mandated that the U.S. Department of Health and Human Services develop a report analyzing expenditures on children and explain how the analysis could be used to help states develop child support guidelines. This resulted in two reports released in 1990. One, by Lewin/ICF, recommended assessing state guideline amounts by comparing them to the lowest and highest credible estimates of child-rearing expenditures.[125] The other study was by Professor David Betson, University of Notre Dame.[126] Using five different economic methodologies to measure child-rearing expenditures (including the Engel methodology), Betson concluded that the Rothbarth methodology was the most robust and, hence, recommended that it be used for state guidelines.

Today, the Rothbarth methodology is the methodology used in most studies underlying state guidelines. Like the Engel methodology, economists classify the Rothbarth methodology as a marginal-cost approach. Instead of food shares, however, to equate equally well-off families, the

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[122] Betson, David (2022), "Appendix A: Review of the Georgia Child Support Guidelines." In *Georgia Support Commission: Final Report*. Retrieved from *https://csc.georgiacourts.gov/wp-content/uploads/sites/8/2023/01/2022-Final-Report.pdf*.

[123] Venohr, Jane (2022), *In Georgia Support Commission: Final Report*. Retrieved from *https://csc.georgiacourts.gov/wp-content/uploads/sites/8/2023/01/2022-Final-Report.pdf*.

[124] 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, VA.

[125] Lewin/ICF (Oct. 1990), *Estimates of Expenditures on Children*, *supra,* note 87, at pp. 4–19.

[126] Betson, David M. (1990), *Alternative Estimates of the Cost of Children from the 1980–86 Consumer Expenditure Survey.* Report to U.S. Dept. of Health & Human Services, Office of the Assistant Secretary for Planning & Eval, Univ. of Wisc. Inst. for Research on Poverty, Madison, Wisc.

Rothbarth methodology relies on expenditures on adult goods.[127] Economists generally believe that the Rothbarth method understates actual child-rearing expenditures.[128]

Despite the Rothbarth methodology understating actual child-rearing expenditures, the past three California guideline reviews have used findings from Rothbarth studies of child-rearing expenditures to assess the adequacy of the anchor *K-factor*. Following the assessment method of Lewin/ICF, if the anchor *K-factor* is more than the Rothbarth estimator, it adequately provides for one child. That is the general conclusion of the last few reviews as well as this review.[129]

Direct Cost Methodologies

Several studies purport to measure the direct cost of child-rearing expenditures by enumerating each expense for the child (e.g., food and clothing). Yet, they must also rely on indirect approaches to measure some categories of expenditures. For example, the cost of the child's housing must be measured indirectly because the child's share of all housing expenses cannot be readily observed. Consequentially, the results from the direct cost approach are sensitive to the methodology used to measure some expenditure categories. Findings from a direct cost study conducted for the last California guideline review illustrate this.[130] Specifically that study found that when the cost of an additional bedroom was used to estimate the child's housing cost the percentage of total expenditures allocated to one child was 22.5 percent, but when the child's housing cost was estimated by dividing the total housing cost for the household by the number of people in the household, the percentage of total expenditures allocated to one child was 28.8 percent. (These percentages are also shown in Exhibit 26.)

USDA Studies

For several decades, the United States Department of Agriculture (USDA) produced periodic studies of the cost of child-rearing expenditures using what is perceived as a direct cost method. The most recent USDA study was published in 2017.[131] The 1990 Lewin/ICF assessment did not include the USDA study because it was generally accepted at the time that the USDA study overstated actual child-rearing expenditures because its reliance on the per capita approach to measuring the child's share of housing expenses.[132] In 2017, the USDA changed its approach to measuring the child's share of housing expenses by considering the additional cost of a

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[127] Earlier Rothbarth studies allowed expenditures on adult goods to include adult clothing, alcohol, and tobacco. More recent studies just rely on adult clothing. Some also clearly adjust for some adult clothing being spent on teenage children in the home.

[128] Lewin/ICF (1990), *Estimates of Expenditures on Children*, *supra*, note 87, at pp. 2-27–2-28.

[129] The 2018 review also concluded that the anchor *K-factor* was too high.

[130] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at p. 50.

[131] Lino, Mark, Kuczynski, K., Rodriguez, N. & Schap, T. (2017). *Expenditures on Children by Families, 2015*. Misc. Pub. No. 1528-2015. U.S. Dept. of Agriculture, Center for Nutrition Policy & Promotion, Wash., D.C., at p. 13, *https://cdn2.hubspot.net/hubfs/10700/blog-files/USDA_Expenditures%20on%20children%20by%20family.pdf?t=1520090048492*.

[132] Lewin/ICF (Oct. 1990), *supra,* note 87, at p. 2–33.

bedroom.[133] That study considered the additional cost of a bedroom. As shown in Exhibit 26, the 2017 USDA study found that 26.0 percent of total household expenditures are devoted to raising one child.

Another notable finding from the USDA study is its estimate of child-rearing expenditures in single-parent households—a scenario not addressed by recent Engel or Rothbarth studies. The USDA study found that single-parent households and married-couple households with before-tax income below $59,200 per year spent about the same amount to raise one child from birth through age 17 in 2015 (i.e., $172,200 for single parents and $174,690 for married-couple households).[134] Yet a single parent devotes a higher share to child-rearing expenditures, as a percentage of household income, than does a married couple. This discrepancy is because the single parent does not benefit from a dual income and because a significant share of single-parent households live in poverty. Most importantly, the small difference between child-rearing expenditures among single-parent households and married-couple households suggest that using estimates of child-rearing expenditures from one group or another will not impact the guideline amount.

Only three states base their guideline formula or table on the USDA study. Minnesota and Maryland use USDA findings to inform child support obligations at higher income levels, while Kansas uses USDA equivalence scales to adjust for the number of children.

Comanor Study

In 2024,[135] Professor William Comanor of the University of California at Los Angeles republished estimates from his 2015 study[136] of child-rearing expenditures using the 2004–2009 CE. The only change was to express the 2015 study amounts in 2024 dollars; the underlying expenditure data is still from 2004–2009. Assuming expenditure patterns have not changed since then, the adjustment to 2024 prices is an appropriate adjustment. His earlier study was discussed in the 2021 California guideline review.[137] Besides being old, the results appear unrealistically low. Comanor did not publish his measurements as a percentage of total expenditures, so they are

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[133] Lino, Mark, Kuczynski, K., Rodriguez, N. & Schap, T. (2017). *Expenditures on Children by Families, 2015*. Misc. Pub. No. 1528-2015. U.S. Dept. of Agriculture, Center for Nutrition Policy & Promotion, Wash., D.C., at p. 9, *https://cdn2.hubspot.net/hubfs/10700/blog-files/USDA_Expenditures%20on%20children%20by%20family.pdf?t=1520090048492*.

[134] Lino, Mark, Kuczynski, K., Rodriguez, N. & Schap, T. (2017). *Expenditures on Children by Families, 2015*. Misc. Pub. No. 1528-2015. U.S. Dept. of Agriculture, Center for Nutrition Policy & Promotion, Wash., D.C., at p. 13, *https://cdn2.hubspot.net/hubfs/10700/blog-files/USDA_Expenditures%20on%20children%20by%20family.pdf?t=1520090048492*.

[135] Comanor, William (Summer 2024), "Why Does Child Support Go Unpaid?" *Regulation*. Cato Institute, *regulation-v47n2-3.pdf.*

[136] Comanor, William S., Sarro, M. & Rogers, R. M. (2015), "The Monetary Cost of Raising Children." In Langenfeld, James (Ed.), *Economic and Legal Issues in Competition, Intellectual Property, Bankruptcy, and the Cost of Raising Children. Research in Law and Economics*, *27*, pp. 209–251. Emerald Group Publ. Ltd.

[137] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at p. 53.

not compared to other study percentages. No states use either Comanor's current study or his earlier study as the basis of their guideline formula or table.

Budget Share Studies

Neither the Engel or Rothbarth methodology require examining child-rearing expenditures by the budget shares, that is, how much is spent on the child's food, child's housing, and other items. The most current study informing budget shares for children would be the 2025 MIT Living Wage for the State of California.[138] A comparison of the living wage budgets of two-adult households with no children and two-adult households with one child suggests the annual budget shares for one child alone are: $2,033 for food; $5,730 for housing; $3,187 for transportation; $657 for civic expenses (which MIT defines to include entertainment, toys, pets, reading materials and other items); and $998 for other items (which MIT defines as apparel, personal care products, and other items).[139] The MIT Living Wage intends for these to be basic amounts and do not reflect that families with more income would spend more on these items.

Income Ranges of the Income Bands

As noted in the 2021 California review, a recurring limitation to using economic evidence to assess the *K-factor* is that the *K-factor* relates to net (after-tax) incomes,[140] whereas most economic studies of child-rearing expenditures relate to total expenditures.[141] As long as a family spends exactly the same amount as its after-tax income and not more or less, expenditures will equal after-tax income. Consequentially, the appropriate income range for the *K-factor* anchor is the income range in which families on average spend exactly all of their after-tax income on average (i.e., no more and no less). This subsection explores at which after-tax incomes this would occur, and how to adjust for income ranges that do spend exactly all of their after-tax income.

To illustrate that not all households spend all of their after-tax income, Exhibit 27 provides a schematic relationship of the relationship between after-tax income, total expenditures and child-rearing expenditures. (This exhibit also appeared in the 2021 report.)[142] At very low-income families spend more of their income on average and at very high incomes, they spend less of their income on average. This suggests that the *K-factor* for the income bands below and above the anchor *K-factor* band should differ from the anchor *K-factor.*

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[138] Mass. Inst. of Tech. (n.d.), Living Wage Calculation for California. Retrieved on Jan. 16, 2026, *https://livingwage.mit.edu/states/06*.

[139] MIT includes childcare and medical expenses also, but they are not included here because they are considered add-ons to the basic child support formula in California.

[140] For the purposes of this discussion, the terms "net income" and "after-tax income" (which are the same in the underlying economic data) are used instead of the guideline income, which is "net monthly disposable income." The difference is that net income (and after-tax income) in the underlying data are not adjusted for non-tax related deductions such as health insurance or paid spousal support.

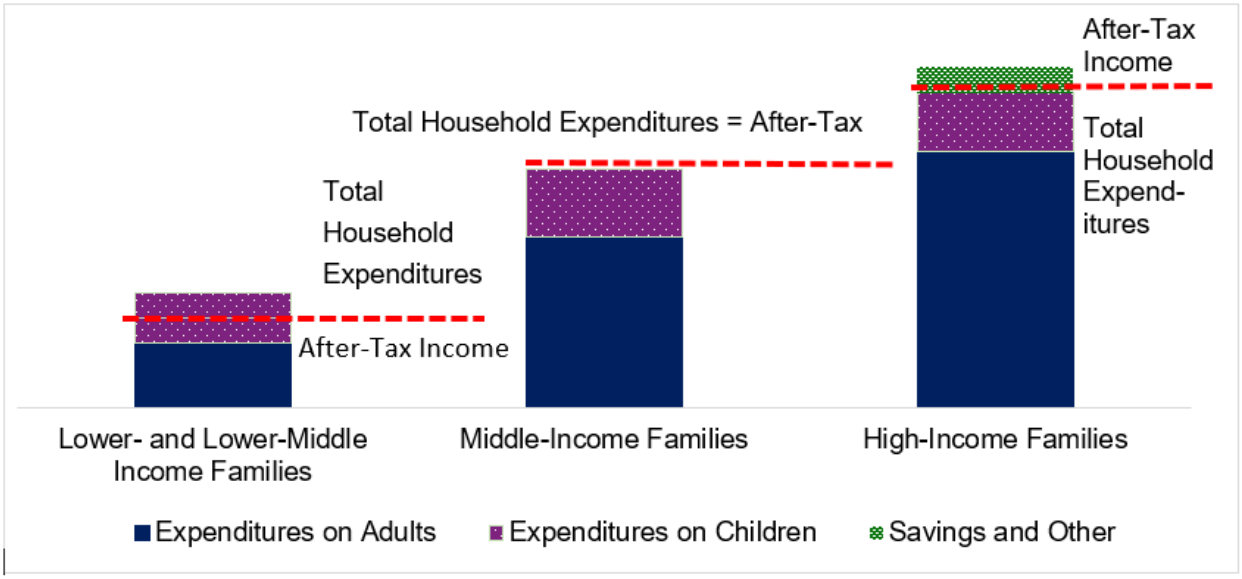
[141] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at p. 45.

[142] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at p. 55.

According to statistics compiled by Betson from the same CE data used for California-specific estimates (see Appendix D), California families spend 95 percent to 100 percent of their after-tax income on average for after-tax incomes of $60,000 to $90,000 per year (which is about $5,000 to $7,500 per month). In contrast, the current guideline applies the anchor *K-factor* to combined net monthly disposable incomes of $5,001 to $10,000. At after-tax incomes of $5,000 per month and less, Betson found that California families spend more than their after-tax income on average. (This would relate to the LIBs.)

For higher incomes, Betson found that families with after-tax incomes of $90,001 to $120,000 per year ($7,501 to $10,000 per month) spend 83.9 percent of their after-tax income; families with after-tax incomes of $120,001 to $180,000 per year ($10,001 to $15,000 per month) spend 73.7 percent of their after-tax income; and those with after-tax incomes above $180,000 per year (more than $15,001per month) spend 66.5 percent of their after-tax income. In all, this suggests that the *K-factors* should be less than 0.25 for net monthly disposable incomes above $7,500 per month. For example, adjusting the anchor *K-factor* (0.25) to account for the average expenditure rate would produce a *K-factor* of 0.184 instead of 0.20 for a combined net monthly disposable income of $7,500. Nonetheless, not one participant in the focus groups specifically opined that the *K-factors* were too high for the two highest income bands.

Exhibit 27: Schematic Illustration of the Relationship Between Child-Rearing Expenditures, Total Expenditures, and Net Income



K-factors of the Low-Income Bands (LIBs)

The LIBs ($0–$2,900 and $2,901–$5,000) produce *K-factors* below what families typically spend on child-rearing expenditures according to the economic data. These LIBs are one way California meets the federal requirement for a low-income adjustment. Most participants in the judicial officer and LCSA focus groups thought the recent changes to the LIBs were indeed an

improvement, specifically for obligors with very low incomes. However, many felt that the improvements should also extend to obligors with incomes just above minimum wage.[143]

State guideline amounts for low-income parents are ultimately policy decisions. Many states provide a nominal minimum order (e.g., $50 per month) for very low incomes,[144] while others (including California) allow for zero child support when the obligor's income is zero. The challenge is how to transition from zero child support at zero income to the anchor *K-factor* of 0.25, which begins at a combined net monthly disposable income of $5,001. The California formula achieves this by a gradual phase-in between a *K-factor* of 0.200 (which is what the *K-factor* for the lowest LIB reduces to when there is little income) to 0.25 at a combined net monthly disposable income of $5,001. Mathematically, the lowest LIB will produce a *K-factor* of 0.20 when the combined net monthly disposable income is below $414 per month.[145]

K-factor for the Lowest LIB

The question is whether 0.20 is the appropriate amount for low incomes. Research does not definitively show that assigning a specific percentage of income to child support will ensure full compliance and regular payments.[146] The FEM final rule cites studies indicating that child support often goes unpaid when the monthly order is 20 percent or more of the parent's gross income,[147] though these studies are older and more recent research has explored this threshold further.[148] One of the newer studies was an update to a FEM-cited study.[149] Using more current data, the updated study concluded that income source and order entry method were better predictors of payment compliance than the ratio of the child support order to the gross income of the obligor.[150] In other words, there are other factors and circumstances that affect payment more than at what level the support order is set. Notably, California's 0.20 for the lowest income band

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[143] This was the consensus of the focus groups with the commissioners, judges, LCSAs, and advocates, but not necessarily the consensus of the parent focus groups. Further, the parent focus groups discussed the results of the child support formula in general (i.e., whether it was too high or too low) and did not specifically say that the *K-factors* were too low or too high for any income band.

[144] Hodges, L., Meyer, D. R. & Cancian, M., "What Happens When the Amount of Child Support Due Is a Burden? Revisiting the Relationship Between Child Support Orders and Child Support Payments." *Social Service Review*, *94*(2), 247, *www.journals.uchicago.edu/doi/abs/10.1086/709279.*

[145] The *K-factor* is actually "0.20 + TN/82,857." This produces a *K-factor* of 0.20 up to combined net monthly disposable incomes of $414 per month.

[146] See previous discussion about the subject in Judicial Council of Cal., Guideline (2022), *supra*, note 10, at pp. 80–84.

[147] Flexibility, Efficiency, and Modernization (2016), *supra,* note 9, at p. 93518.

[148] See previous discussion about the subject in Judicial Council of Cal., Guideline (2022), *supra*, note 10, at pp. 80–84.

[149] Orange County Department of Child Support Services (June 2021), *Revisiting the 19 Percent Ratio of Order to Wage Threshold on Payment Compliance*. Available from *www.css.ocgov.com/sites/css/files/2021-06/Revisiting%2019%20Percent%20Ratio%20of%20Order%20to%20Wage%20FINAL%20June%2021_0.pdf*.

[150] *Id.* at p. 3.

is less than the 20 percent of gross income threshold just because the 0.20 is applied to net monthly disposable income rather than gross income.

Highest Income for LIBs

The highest income level for which a *K-factor* should be adjusted for low income is a policy decision. Providing *K-factors* lower than 0.25 for incomes below full-time, minimum wage earnings (which is the income threshold for applying the LIA) essentially extends the California low-income adjustment (which in this context refers to both the LIA and the LIBs) to higher incomes. For example, with the 2026 minimum wage of $16.90 per hour, the LIA threshold is $2,929 per month.[151] Since the second lowest income band applies up to combined net monthly disposable incomes of $5,000 per month, this effectively means an obligor whose net monthly income is more than $2,929 will still receive an adjustment for their low income as long as the sum of the obligor's net monthly disposable income and the obligee's net monthly disposable income is less than $5,000.

Anomaly Created by the Interaction of Obligor and Obligee Income within the Low- Income Bands (LIBs)

This section confirms the mathematical anomaly identified in the focus group: the addition of obligee income in the guideline calculation for an obligor with low to middle incomes may increase the order amount in some circumstances. The anomaly is a mathematical problem inherent to increasing guideline percentage in state guidelines that consider the combined income of the parents; it is solvable. It occurs in other state guidelines and occurs in the pre-2024 California formula. The anomalous outcome generally was not noticeable in the pre-2024 formula because it occurred at uncommon income levels (i.e., the obligor's net disposable income was $800 or less, and the combined net disposable income was more than $800).

The 2025 case file data cannot be used to assess the frequency that the anomaly occurs. The case file data, which was collected from establishment and modification actions filed before the 2024 guideline changes, is not reflective of what would be used as guideline income today. Today, guideline income would consider current wages (and tax rates because net disposable income is used in the guideline calculation), current minimum wage, and better and more thorough consideration of earning potential. Further, pinpointing the frequency of the anomaly is difficult because the more income the obligee has, the less likely the anomaly will occur. This is because the combined income is bumped into another income band with a lower guideline percentage. Another possible mitigating factor is increasing deviations due to consideration of the obligor's basic living expenses.[152] Additionally, other factors considered in the guideline calculation could either bump the *K-factor* associated with that income to another income where the anomaly would not occur (which is a possible effect from the hardship deduction) or lessen the impact of

[151] Although this is a gross income amount, it is applied to the LIA threshold as a net monthly disposable income amount.

[152] See pp. 24–27.

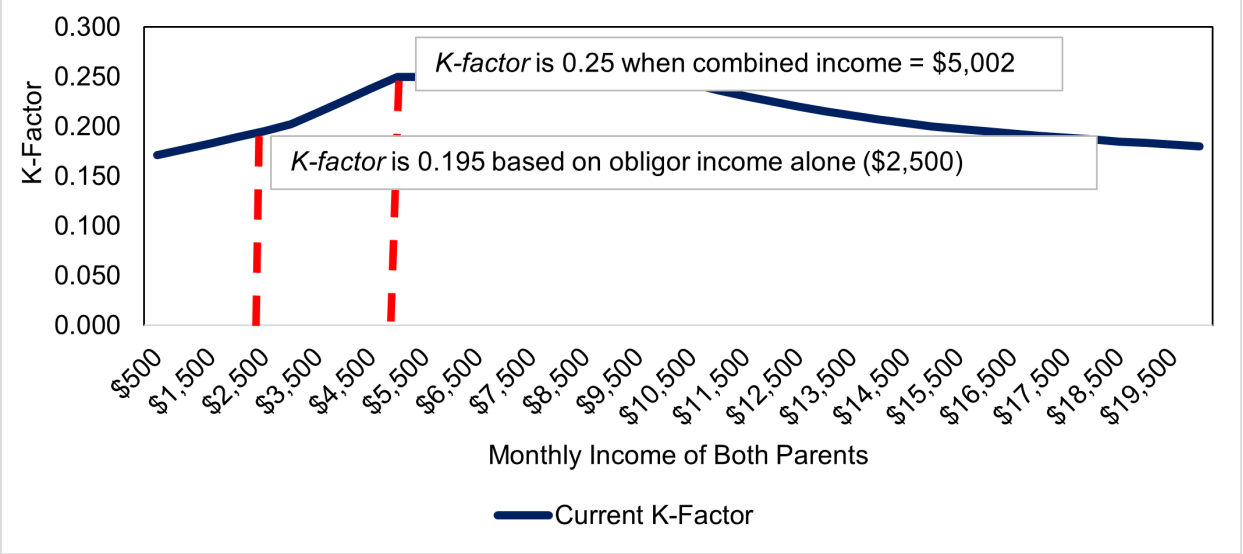
the anomaly (which the LIA effectively does even though the LIA does not correct for the anomaly.)

Mathematical Assessment of the Anomaly and Possible Solutions

Exhibit 28 illustrates this anomaly with an example: if the obligor's net monthly disposable income is $2,500 and the obligee's is $2,502, using only the obligor's income results in *a K-factor* of 0.195, but including both incomes raises the *K-factor* to 0.25. Although these are *K-factors* before consideration of each parent's timeshare, the inclusion of timeshare does not change the fact that consideration of obligee income increases the amount owed by the obligor. The intent of the guideline formula is to reduce the child support amount when the obligee has more income because their financial responsibility becomes larger as they have a larger share of combined income (assuming obligor income is unchanged.)

This is a mathematical issue inherent to state guidelines with increasing percentages of income assigned to child support that also consider the combined income of the parents and allocate child support between the parents based on their proportional share of income. The problem is more obvious in state guidelines when the increasing percentages are in common income ranges. This is the situation with the current LIBs of the California formula. Other states are mixed on whether they fix the anomaly. Some states may ignore it because it does not occur at common incomes (i.e., their situation is similar to the pre-2024 California formula.)

Exhibit 28: Illustration of the *K-factor* Anomality When Obligor Net Monthly Disposable Income Is Less than $5,000



The most common solution is to take the lower of two guideline calculations: one with obligee income; and the other with obligee income set at zero. For California, this would be equivalent to

the guideline calculation provided in Family Code section 4058.[153] Colorado takes the lower-of-two-calculations solution a step further by labeling the first few income bands of its child support schedule (which would be equivalent to California's LIBs) as applicable to obligor gross income only instead of combined income.[154] Michigan provides an alternative solution through a low-income transition formula to phase between its low-income formula and what Michigan calls its "general care formula (which would be equivalent to the California guideline formula).[155]

The problem is not simply corrected mathematically by shifting the income bands of the *K-factor* table or the adoption of a self-support reserve (SSR).[156] However, a shift in the income bands may affect the number of cases in which anomalous result occurs, specifically if the lowered percentages are below typical combined incomes. States with SSRs also encounter the problem.[157]

The problem is rooted in the LIBs, not the LIA. Because the LIA takes a proportional adjustment to a calculation based on the combined income of the parents, it is not a mathematical problem with the LIA. In fact, California's LIA has a transitional formula built into it. With that said and to be absolutely clear, alternatives to the LIA used by other states to meet the federal requirement for the low-income adjustment often have the problem or include a transitionary formula to avoid the problem. This is because the problem is not just with increasing percentages, but with any guideline that uses both an obligor-only formula for low incomes and a combined-income formula for higher incomes.

Case Examples

Exhibit 29 uses case examples to illustrate the anomaly that occurs for obligors with net monthly disposable incomes of $5,000 or less. These examples do not consider timeshare. Case A considers a 33-hour workweek, based on evidence of average hours worked in California private industries.[158] Case A, Case B, and Case C show that the formula-calculated child support is more

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[153] California would need to address the proportional assignment of additional expenses (such as work-related childcare) as a separate issue if California does indeed adopt this approach.

[154] Colorado Revised Statutes §14-10–115 *https://content.leg.colorado.gov/agencies/office-legislative-legal-services/colorado-revised-statutes*

[155] Michigan Friend of the Court (n.d.), "Chapter 3: Calculating Each Parent's Obligation," *https://www.courts.michigan.gov/siteassets/court-administration/standardsguidelines/foc/2025-child-support-formula-manual-responsive-html5.zip/index.html#t=2025_Child_Support_Formula_Manual%2FCh_3%2FCh_3.htm%23974293&rhtocid=_4*.

[156] For example, North Carolina provides a self-support reserve and still provides for taking the lower of two calculations (i.e., one with obligee income and the other with obligee income set at zero). This is necessary because North Carolina embeds its self-support reserve in its basic obligation table, which is analogous to California using lower percentages in its lowest income bands. See *North Carolina Child Support Guidelines* (eff. Jan. 1, 2023.), at p. 2, *https://ncchildsupport.ncdhhs.gov/ecoa/cseGuideLineDetails.htm#SSReserve*.

[157] For example, see North Carolina. *Id*. Not all state guidelines with self-support reserves, however, make an additional adjustment like North Carolina does to avoid the problem.

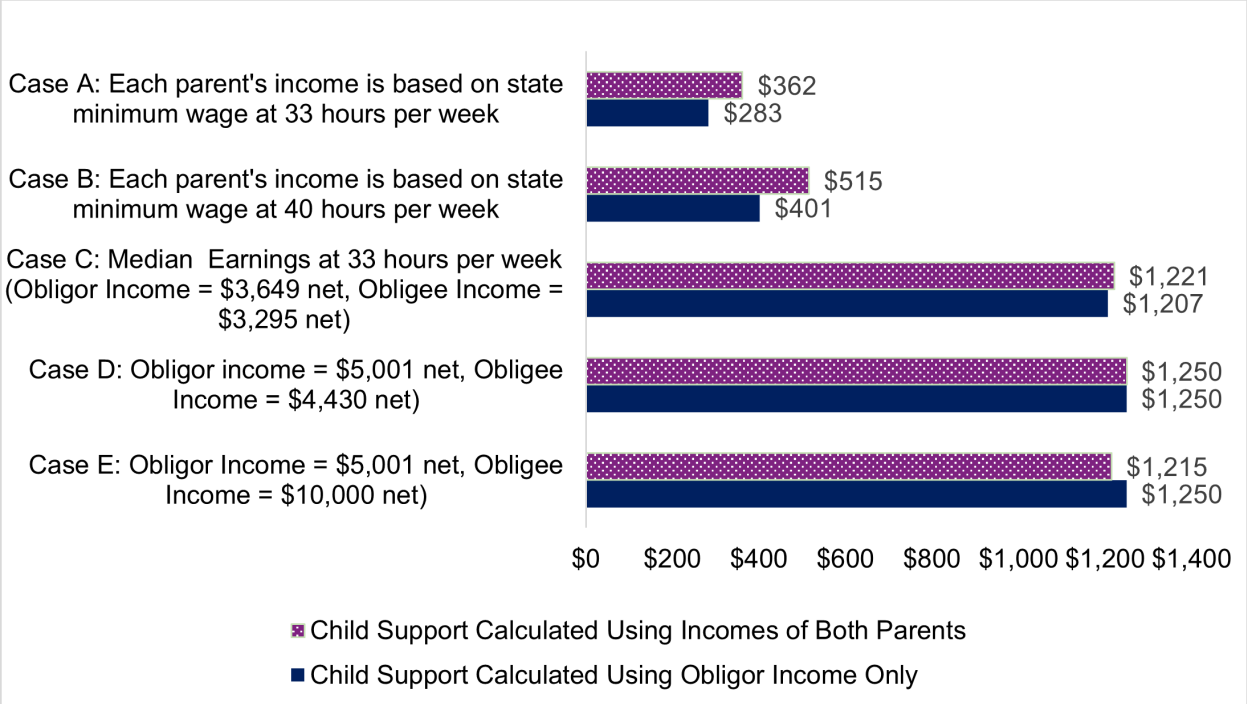
[158] See p. 52.

when the obligee net monthly disposable income is included than when it is not. This is not an intended outcome of the formula. Obligee income should reduce the formula-calculated amount or have no impact on the child support amount. (The no-impact situation would occur at higher incomes.) Case D and Case E show this does indeed occur at higher combined incomes. For both these cases, obligor net monthly disposable income is more than $5,000. For Case D, the combined income is still in the range that the *K-factor* anchor applies. This is because the income range for the *K-factor* anchor is large. For Case E, the combined net monthly disposable income pushes the case into a higher income band with a lower *K-factor*.

If the goal is to preserve the application of the lower *K-factor* income band when the obligor's net monthly disposable income is $5,000 or less, the mathematical solution to the anomaly is to take the lower of two calculations: one assuming the obligee has no income and the other including the obligee's actual income. This approach is illustrated by Case A, where child support would be $401 per month instead of $515.

Another issue may arise if there are large inflationary increases to the state minimum wage. Since the minimum wage is adjusted each year for inflation, it could eventually reach or exceed the income band with the *K-factor* anchor of 0.25. One solution to this potential problem is to readjust the income bands at some point in the future. Another solution is to relate the income bands to the state minimum wage and provide for annual cost of living adjustments to the LIBs.

Exhibit 29: Illustration of the Anomaly for Low-Income Obligors When Obligee Income Is Included in the Calculation of Child Support



Economic Evidence on the Existing Adjustment for Timeshare

There is no new economic evidence that definitively informs the existing California adjustment for timeshare since the 2021 report was written. As previously noted, a key advantage of the California formula is its ability to directly adjust for the percentage of time each parent spends with the child.[159] California is unique in embedding timeshare directly into its child support formula. In contrast, most states calculate basic child support then layer on a timesharing adjustment once timesharing exceeds a state-determined threshold. Many states also require court-ordered timesharing or agreement between the parents before the adjustment is applied. Most state timesharing formulas (including the California formula) account for the fact that it costs more to raise a child in two households than one household because some expenses for the child must be duplicated (e.g., housing for the child). In turn, most states (including California) allocate the increased cost (called the shared-parenting obligation in some states) between the parents based on each parent's share of their combined incomes and each parent's timeshare. Most states presume that it costs about 50 percent more to raise a child in two household—that is, the shared-parenting obligation is 150 percent of the basic obligation.[160] Effectively, the California formula also assumes that at equal custody (i.e., each parent's timeshare is 50%) a shared-parent obligation of 150 percent. However, the California formula implicitly assumes that duplicated expenses are less when timeshare is other than 50 percent for each parent. It presumes that the increased cost of raising a child in two households is equal to the lesser-time parent's timeshare (e.g., if the lesser-time parent's time share is 25%, the California formula implicitly presumes it costs 25% more to raise a child in two households, while if timesharing is equally divided between the parents, the California formula implicitly presumes it costs 50% more).[161]

There is no credible dataset tracking child-rearing expenditures in each household where parents live apart and there is a timesharing of the child.[162] As a result, economic data to inform timesharing adjustments is limited. Further, states and researchers dividing child-rearing expenditures into categories—such as those that are duplicated between the two households (e.g., the cost of the child's housing) and transferable from one parent to the other parent according to the timeshare with the child (e.g., the cost of the child's food)—do not agree on the categories, which expenses should be in each category, and the amount allocated for each category. This is

[159] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at p. 40.

[160] Venohr, Jane, et al. (Sept. 30, 2024), *Review of the Michigan Child Support Guideline: Consideration of Economic Data and Other Factors,* at pp. 136–137, *https://www.courts.michigan.gov/4aadda/siteassets/court-administration/standardsguidelines/foc/2024_mcs_econdata_full-report_appendices.pdf*.

[161] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at pp. 35–36.

[162] Venohr, Jane, et al. (Sept. 30, 2024), *Review of the Michigan Child Support Guideline: Consideration of Economic Data and Other Factors*, at p. 149, *https://www.courts.michigan.gov/4aadda/siteassets/court-administration/standardsguidelines/foc/2024_mcs_econdata_full-report_appendices.pdf*.

evident in Michigan's recent guideline review report.[163] For example, the Michigan report shows that not only do the Indiana and New Jersey guidelines presume some child-rearing expenditures are duplicated and some are transferable but also consider a third category: nonduplicated and fixed child-rearing expenditures. These states presume that only one parent purchases clothing and schoolbooks and other items for the child that are not duplicated by the parents or transferred from one parent to the other based on their time with the child.[164] The Michigan report also shows some states include food and transportation in their classification of transferable (time variable) child-rearing expenditures, while other states include food and some entertainment expenses.[165] Finally, the amounts vary (e.g., Indiana deems 35% of child-rearing expenditures to be variable and New Jersey deems 37% of child-rearing expenditures to be variable).

In summary, the economic evidence informing child-rearing expenditures in shared placement situations is limited, and there is no overwhelming economic evidence to suggest that there is a better way to address timesharing in the California guideline than it does now.

Comparing the Multipliers for More Children to Economic Evidence

The California guideline formula (Fam. Code, § 4055(b) (4)) provides multipliers to adjust its basic child support formula for one child (Fam. Code, § 4055(a)) to determine child support for up to 10 children (see Exhibit 30). For example, if the formula results in child support of $100 for one child and there are three children, the amount of child support would be $200 for three children because the multiplier for three children is 2.000 (see Exhibit 30). The multipliers generally recognize economies of scale: the cost of raising each additional child is less than the first, due to shared expenses (e.g., shared bedrooms or hand-me-down clothing).

The 2021 review found some evidence of shrinking economies of scale,[166] but also concluded that the California multipliers were generally in range of findings from over a dozen economic studies available at the time.[167] Exhibit 30 also shows some of the multipliers from the studies available in 2021 including those from the Espenshade/Engel study and van der Gaag study that informed the parameters of the current California guideline formula. For the most part, the other studies only consider up to three children because there is a dearth of families with four or more children in CE, which is the dataset most economists use to measure child-rearing expenditure. The California multipliers have not changed since the previous review.

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[163] *Ibid*., pp. 153–156.

[164] *Ibid*., p. 155.

[165] *Ibid*.

[166] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at p. 266.

[167] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at p. 64.

For this review, only new economic data is considered, including original research relying on California consumer expenditure data (see Appendix D). The research compared the marginal increase in child-rearing expenditures for the second child and the third child (see Exhibit D-5) using the 2018–2024 CE based on the Rothbarth and Engel estimation methodology. The data included both a U.S. sample and a California-specific sample. Exhibit 30 compares these results to earlier studies. Depending on the economic methodology used to estimate child-rearing expenditures and whether the estimate was for the U.S. or California, the new data suggest a multiplier of 1.538 to 1.59 for two children, which is not remarkably different than the current California multiplier for two children (1.600). The findings for three children (which ranged from 1.876 to 1.994) also did not suggest a remarkable difference from the current California multiplier for three children (2.000).

Exhibit 30: Comparison of California Multiplier for More Children to More Economic Evidence

Number of Children	2	3	4	5	6	7	8	9	10
Multiplier Provided in California Guideline	1.600	2.000	2.300	2.500	2.625	2.750	2.813	2.844	2.860
Economic Study									
Betson/Rothbarth									
2018-2024 CE (CA)	1.565	1.930	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2018-2024 CE (US)	1.590	1.994	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2013-2019 CE (US)	1.542	1.888	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2004-2009 CE (US)	1.553	1.911	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1998-2004 CE (US)	1.460	1.738	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1996-1998 CE (US)	1.402	1.625	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1980-1986 CE (US)	1.413	1.620	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Betson/Engel									
2018-2024 CE (CA)	1.538	1.876	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2018-2024 CE (US)	1.564	1.936	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2013-2019 CE (US)	1.570	1.950	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1996-1998 CE (US)	1.219	1.531	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1980-1986 CE (US)	1.394	1.758	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Espenshade/Engel 1972–1973 CE	1.708	2.125	N/A	N/A	N/A	N/A	N/A	N/A	N/A
van der Gaag (1981)*	1.563	1.953	2.075	2.205	N/A	N/A	N/A	N/A	N/A

* van der Gaag (1982). *On Measuring the Cost of Children. Supra,* note 105, at p. 25, Table 3.

The 2021 report also acknowledged that some states cap the percentage of obligor's income that can be assigned to child support, based on the Consumer Credit Protection Act (CCPA) limits.[168] The CCPA caps the amount that can be garnished for court-ordered child support to 50–65 percent of a worker's disposable earnings, depending on whether the worker is supporting

[168] Betson, David. (2022), "Appendix A: Engel Study." *In* Venohr, Jane & Matyasic, Savahanna (Nov. 1, 2022); "Addendum D: Review of the Georgia Child Support Guidelines: Findings from the Analysis of Case File Data and Economic Data on the Cost of Raising Children" in Georgia Child Support Commission (2022). *Economic Study Final Report*, https://csc.georgiacourts.gov/wp-content/uploads/2023/01/2022-Final-Report.pdf.

another spouse or child or there are arrears.[169] This was the impetus for the 2024 California guideline change to the deviation criterion that considers whether the amount of child support established by the formula exceeds 50 percent of the support obligor's net income (see (Fam. Code § 4056(b)(5)). Since then, the CCPA limits have not changed.

In summary, more current economic data do not suggest changes to the California multipliers are warranted.

The Low-Income Adjustment

As long as a state meets the federal requirement to consider the basic subsistence needs of the obligor, states have a lot of flexibility in how they do so.[170] Federal regulation (45 C.F.R. § 302.56(c)(1)(i)) requires that a state's guideline:

> (ii) Takes into consideration the basic subsistence needs of the noncustodial parent (and at the State's discretion, the custodial parent and children) who has a limited ability to pay by incorporating a low-income adjustment, such as a self-support reserve or some other method determined by the State; and....

Some states meet the requirement through a deviation factor while others provide a formula. For states with formulas, their formulas vary. For states with self-support reserve (SSR) tests, the amounts of their SSRs and how they apply the SSR vary, and other state differences exist. The 2021 report extensively examined the differences among the states.[171] Ultimately, the specifications and parameters of state low-income adjustments are generally policy decisions.

Exhibit 31 illustrates how state low-income adjustments vary by comparing California's LIA to the low-income adjustments of several states with a high cost of living as well as Arizona's low-income adjustment.[172] Price parity, as last measured by the U.S. Bureau of Economic Analysis

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[169] U.S. Dept. of Labor Wage and Hour Div. (rev. Dec. 2024), *Fact Sheet #30: The Federal Wage Garnishment Law, Consumer Credit Protection Act, Title III (CCPA)*, www.dol.gov/sites/dolgov/files/WHD/legacy/files/whdfs30.pdf.

[170] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at pp. 76–79.

[171] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at pp. 89–101.

[172] Arizona Child Support Guideline: https://azcourts.sharepoint.com/sites/CourtForms/Shared%20Documents/Forms/Effective.aspx?id=%2Fsites%2FCourtForms%2FShared%20Documents%2FAOCDRS10H%2D092122%2Epdf&parent=%2Fsites%2FCourtForms%2FShared%20Documents&p=true&ga=1; District of Columbia Child Support Guideline: https://csgc.oag.dc.gov/application/main/reviewso.aspx; Hawaii child support guidelines: https://www.courts.state.hi.us/wp-content/uploads/2020/10/CSG_Memo_FINAL_with_signatures.pdf; New Jersey child support guideline: https://www.njcourts.gov/sites/default/files/attorneys/rules-of-court/app9a.pdf; and Washington child support guideline and self-support reserve: https://fortress.wa.gov/dshs/dcs/SSGen/Home and SSR at https://www.courts.wa.gov/forms/?fa=forms.contribute&formID=82.

for 2023,[173] was used to identify states with a high cost of living. A 110.0 price parity means a state has prices 10 percent above the national average, and a 95.0 price parity means a state has prices 5 percent below the national average. Exhibit 31 shows that California has the highest price parity of any state; California's price parity is 112.6. Besides comparing price parity, Exhibit 31 also compares other economic characteristics of the state to add context (i.e., minimum wage,[174] and median gross rent[175]). Gross rent refers to base rent and other property-related expenses such as utilities.[176] In 2024, U.S. gross rent was $1,487 per month, while it was $2,104 per month in California.

Exhibit 31 shows that California's Low-Income Adjustment (LIA) is unique among high-cost states; all other comparison states rely on a self-support reserve (SSR) test, which is the most common low-income adjustment nationwide. The 2021 report provided an in-depth analysis of SSR test and other state methods for providing a low-income adjustment. Exhibit 32 provides a condensed version of Arizona's SSR test to illustrate what a SSR test looks like. (An earlier version of this was provided in the 2021 report.[177]) Note that Arizona bases its child support calculation on gross income, not net disposable income, and the example does not consider timeshare, though Arizona's guideline does.

Exhibit 31 shows that states set their SSRs at varying levels. For example, Washington just increased its SSR to 180 percent of the federal poverty guidelines for one person, while the District of Columbia has retained a SSR of 130 percent of the federal poverty guidelines for one person for over a decade. Because the federal poverty guidelines are updated annually, the SSR is updated annually in each of these states except Hawaii. Instead, Hawaii updates its SSR (called primary support in Hawaii) every four years as part of its guideline review. California is the only state to have an income cap (which is called the LIA income threshold in California) in their formula for meeting the federal requirement.

Regarding the state option to also consider obligee income, all the states have some sort of provision that requires the court to consider the impact of applying the state's adjustment on the custodian household. Only New Jersey and Hawaii provide for mathematical consideration. New Jersey provides its SSR cannot be applied unless the custodian household also has income above its SSR. This effectively means that the New Jersey SSR cannot be applied when both parents have low incomes. Hawaii relies on the Melson formula, which subtracts the SSR from each parent's income before determining each parent's share of income, which is used to determine

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[173] U.S. Bureau of Labor Statistics (Dec. 12, 2024), *Real Personal Consumption Expenditures by State and Real Personal Income by State and Metropolitan Area, 2023,* https://www.bea.gov/news/2024/real-personal-consumption-expenditures-state-and-real-personal-income-state-and.

[174] U.S. Department of Labor (Jan. 1, 2026), *State Minimum Wage Laws*, https://www.dol.gov/agencies/whd/minimum-wage/state.

[175] U.S. Census Bureau (n.d.), *2024 American Community Survey. Median Gross Rent*, https://data.census.gov.

[176] U.S. Census Bureau (n.d.), https://data.census.gov.

[177] See p. 90.

how primary support for the child (which relates to the basic subsistence needs of the child) will be allocated between the parents. If the lesser-time parent has income after considering their SSR and their share of the child's basic needs, an additional percentage of that remaining income is added to determine the amount of child support owed.

Exhibit 31: Comparison of Low-Income Adjustment and Economic Demographics in Selected States

	CA	AZ	DC	HI	NJ	WA
Guideline Model	Income Shares	Income Shares	Income Shares	Melson Formula	Income Shares	Income Shares
Type of Low-Income Adjustment	Proportional reduction using full-time earnings from minimum wage	Self-Support Reserve Test	Self-Support Reserve Test	Self-Support Reserve Test	Self-Support Reserve Test	Self-Support Reserve Test
Amount of the Self-Support Reserve (Monthly)	Not applicable	80% of minimum wage at 40 hours per week ($2,101)	130% of 2026 Poverty Level ($1,734)	130% of 2024 Poverty Level ($1,693)	150% of the 2026 Poverty Level ($1,996)	180% of the 2026 Poverty Level ($2,348)
Does the LIA Have an Income Cap?	Yes, gross income from minimum wage at 40 hours per week ($2,929)	No	No	No	No	No
Consideration of Basic Subsistence of Custodial Household Other than Court Discretion on a Case-by-Case Basis?	No	No	No	Yes, same as obligor's	Yes, cannot apply SSR to obligor unless custodian SSR met also	No
2023 Price Parity	112.6	101.1	110.8	108.6	108.9	108.6
2024 Median Gross Rent	$2,104	$1,672	$1,931	$1,942	$1,800	$1,824
2026 State Minimum Wage	$16.90	$15.15	$17.95	$16.00	$15.92	$17.13
Monthly Gross Income from a 40-hour Workweek at State Minimum Wage	$2,929	$2,626	$3,111	$2,773	$2,759	$2,969

Exhibit 32: Arizona's SSR Adjustment

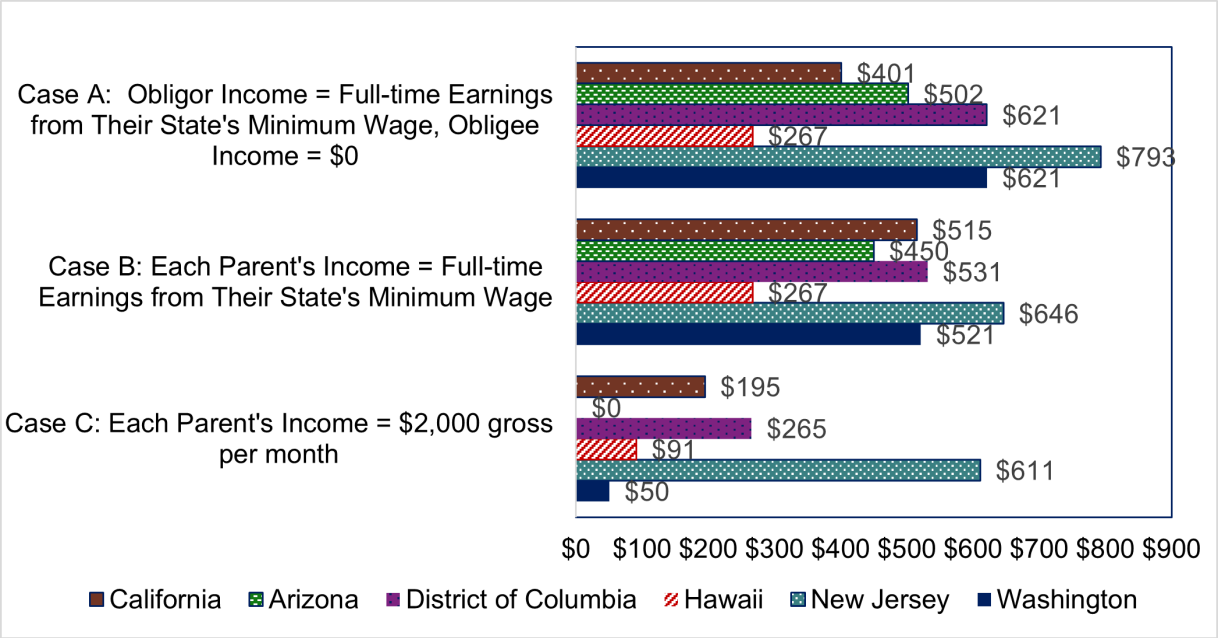
	Petitioner	Respondent	Combined
Line 1: Monthly gross income	$3,000	$2,000	$5,000
Line 2: Monthly adjusted gross income	$3,000	$2,000	$4,000
Line 4: Basic child support obligation for three children			$1,596
Line 5: Percentage share of income (each parent's income on Line 2 divided by combined income)	60%	40%	100%
Line 6: Preliminary child support obligation (multiply Line 4 by Line 5)	$ 958	$ 638	
Self-Support Reserve Test			
Line 7: Self-support reserve for petitioner	$2,101		
Line 8: Adjusted gross income less self-support reserve	$ 899		
Line 9: Child support order to be paid by petitioner (lower of Line 6 and Line 8)	$ 899		

Exhibit 33 compares state guideline amounts for one child across three scenarios:

- Case A: Only the obligor has income, equal to full-time earnings at the state minimum wage; obligee income is $0;
- Case B: Both parents have income, each equal to full-time earnings at the state minimum wage; and
- Case C: Both parents have a gross income of $2,000 per month, which is below the state minimum wage for a 40-hour workweek.

Except for California, the order amount is higher when the obligee has no income. This difference is due to the anomaly described earlier, which is unique to California; other states avoid this issue through a self-support reserve (SSR) adjustment in their child support worksheet. For Cases A and B (parents earning minimum wage), only Hawaii makes a low-income adjustment; in other states, the gap between the SSR and minimum wage is too large for the adjustment to apply. For Case C (both parents below minimum wage), all states' low-income adjustments would apply except in New Jersey. In Arizona, child support would be zero—the lowest amount among the comparison states.

Exhibit 33: Comparison of State Guidelines Amounts for One Child



Chapter Conclusions

This chapter fulfills federal data requirements to analyze labor market data and economic data on the cost of raising children. The labor market analysis demonstrates how California Employment Development Department (EDD) data can be extremely useful to determining earnings potential when imputing income. It also adds context to typical wages of parents with child support cases. The economic analysis generally confirms that the California child support formula is within the range of credible estimates, based on both California-specific and national data on child-rearing expenditures. Historically, such analyses were limited to national data due to the lack of California-specific information.

The analysis of the LIA/LIBs indicates that California meets the federal requirement to provide a low-income adjustment. Two criticisms identified in focus groups were reviewed: (1) that including obligee income can increase child support for low-income obligors in some cases, and (2) that the subsistence needs of parents with incomes just above minimum wage are not adequately considered. The first issue is corroborated here and is a mathematical problem inherent to the LIBs, not the LIA, and is a result of guideline percentages that increase with income; several alternative solutions exist. The second issue is also supported by the data, but no clear solution is offered, as both obligors and custodial households in this income range struggle to make ends meet. Determining a fair allocation in these circumstances is ultimately a policy decision.

One issue not discussed in this chapter was whether to modify the basis of income thresholds for applying the LIA. Currently, it is set at full-time earnings at the state minimum wage. At the time, there was not a higher minimum wage for fast food or healthcare workers. They were

added in 2024. For the purposes of adequacy and consistency with the definition of minimum wage, it may make sense to use the highest state minimum wage, but ultimately this is also a policy decision.

Chapter 4: Legal Analysis of States' Implementation of Federal Regulations Governing Imputed Income for Child Support

Federal regulations require states to use child support guidelines that are based on actual income and other evidence of ability to pay, limit the use of imputed and presumed income, and provide that incarceration may not be treated as voluntary unemployment.

This chapter summarizes 45 Code of Federal Regulations part 302.56 related to income imputation and the determination of earning capacity under child support guidelines. It updates the legal research from the 2021 review of California's Statewide Uniform Child Support Guidelines, focusing on how states have implemented federal regulations on income imputation. The chapter also analyzes recent changes to the California guideline provision in Family Code section 4058 regarding income imputation and determination of earning capacity, which now comply with federal regulations. Additionally, the chapter considers changes made to Family Code section 17400, which governs proceedings in cases initiated by Local Child Support Agencies (LCSAs) to establish and modify child support orders. Specifically, the concept of presumed income was eliminated from Family Code section 17400 to cross-reference earning capacity as now defined in Family Code section 4058. Not only do the changes to Family Code section 17400 now conform to federal guideline requirements regarding the use of actual and imputed income, they also respond to 45 Code of Federal Regulations part 303.4 governing a child support agency's responsibility in determining income in the establishment and modification of child support orders in IV-D cases.

Because of the recent enactment and implementation of changes to the Family Code, it is too early to determine whether additional statutory amendments to the guideline provision in Family Code section 4058 would enhance the determination of earning capacity in appropriate cases. Still, the legal analysis of other state provisions identified two possible enhancements. Some state child support guidelines provide for the admissibility into evidence of state and national databases, such as wage and earnings surveys distributed by national and state government agencies. This is in addition to provisions related to the admissibility of documents submitted by a parent related to the parent's employment history and wages.

A few states also require the court to state its findings related to the specific circumstances of a parent in any case where the court considers a party's earning capacity in determining the child support obligation. Requiring findings related to earning capacity helps a court determine whether there has been a change of circumstance if a party later seeks a modification of support. It also assists in the quadrennial case data review required by federal law, which must include an analysis of cases where income has been imputed.

Use of Income of the Parties

The Child Support Enforcement Amendments of 1984 required states, as a condition of receiving federal funds, to establish guidelines for child support award amounts.[178] Initially the child support guidelines were only advisory. The Family Support Act of 1988 required the states to provide that the guideline calculation creates a rebuttable presumption that it is the appropriate amount of support.[179] If the tribunal deviates from the guideline amount, it must make a written finding or specific finding on the record that the application of the guidelines would be unjust or inappropriate. Implementing regulations appear at 45 Code of Federal Regulations part 302.56. That federal rule has changed over time. To implement the 1984 Child Support Enforcement Amendments, the rule required states to base their guidelines on "specific descriptive and numeric criteria and result in a computation of the support obligation."[180] With enactment of the Family Support Act of 1988, additional requirements were added, including that the guidelines established must, at a minimum, "(t)ake into consideration all earnings and income of the absent parent."[181]

In 2016, a final rule entitled *Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs* (FEM) substantially amended 45 Code of Federal Regulations part 302.56, Guidelines for Setting Child Support Orders.[182] These changes included requirements that the guidelines:

- Take into consideration all earnings and income of the "noncustodial parent (and at the State's discretion, the custodial parent)";
- If income imputation is authorized, take into consideration "the specific circumstances of the noncustodial parent (and at the State's discretion, the custodial parent) to the extent known, including such factors" as listed in the rule;
- Provide that incarceration may not be treated as voluntary unemployment in establishing or modifying support orders.

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[178] Child Support Enforcement Amendments of 1984, Pub. L. No. 98-378 (Aug. 16, 1984), 98 Stat. 1305, *https://www.congress.gov/98/statute/STATUTE-98/STATUTE-98-Pg1305.pdf*.

[179] Family Support Act of 1988, Pub. L. No. 100-485 (Oct. 13, 1988), § 103, 102 Stat. 2343, 2346, *https://www.congress.gov/bill/100th-congress/house-bill/1720/text*.

[180] *Child Support Enforcement Program; Implementation of Child Support Enforcement Amendments of 1984*, 50 Fed. Reg. 19608, 19649 (May 9, 1985), *https://archives.federalregister.gov/issue_slice/1985/5/9/19605-19658.pdf#page=45*.

[181] *Child Support Enforcement Program: $50 Pass-through; Presumptive Support Guidelines; Mandatory Genetic Testing; Paternity Establishment; Laboratory Testing*, 56 Fed. Reg. 22335, 22354 (May 15, 1991), *https://www.federalregister.gov/citation/56-FR-22354*.

[182] *Flexibility, Efficiency, and Modernization,* 81 Fed. Reg. 93492, 93569 (Dec. 20, 2016), *https://www.federalregister.gov/documents/2016/12/20/2016-29598/flexibility-efficiency-and-modernization-in-child-support-enforcement-programs#page-93569*.

In its Notice of Proposed Rule Making, the Office of Child Support Enforcement (OCSE)[183] emphasized that "[s]etting child support orders that reflect an actual ability to pay is crucial to encouraging compliance, increasing accountability for making regular payments, and discouraging uncollectible arrearages."[184] OCSE was especially concerned about orders in low-income cases that do not reflect an individual's actual income and ability to pay.

Imputation of Income

Child support guidelines are based on the assumption that the tribunal has accurate information about the parents' financial resources. If the tribunal has no evidence of parental income or determines that the parent is earning less than what the tribunal believes to be the parent's potential income, all states allow for *income imputation* or attribution. Income imputation is an assumption of what a parent is able to earn, in lieu of using actual income or earnings.

Federal Regulations

Before the final rule, *Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs*,[185] federal regulations governing child support guidelines did not address imputation of income.

Imputed Income

When the Notice of Public Rule Making (NPRM) was published,[186] it emphasized that "basic fairness requires that child support obligations reflect an obligor's actual ability to pay them."[187] The NPRM noted the state practice to impute income to the noncustodial parent in a child support proceeding if the state was unable to obtain data on the earnings and income of the noncustodial parent. "In some cases, imputation of income is based on an analysis of a parent's specific education, skills, and work experience, while in other cases, imputation of income is standardized based on full-time, full-year work at minimum or median wage...."[188] However,

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[183] *See Flexibility, Efficiency, and Modernization* (2016), *supra*, note 9, at pp. 93519–93526, https://www.federalregister.gov/documents/2016/12/20/2016-29598/flexibility-efficiency-and-modernization-in-child-support-enforcement-programs#page-93519.

[184] *Flexibility, Efficiency, and Modernization,* 79 Fed. Reg. 68548, 68554 (Nov. 17, 2014), https://www.federalregister.gov/citation/79-FR-68554.

[185] *Flexibility, Efficiency, and Modernization* (2016), *supra*, note 9, https://www.govinfo.gov/content/pkg/FR-2016-12-20/pdf/2016-29598.pdf.

[186] *Flexibility, Efficiency, and Modernization* (2014), *supra*, note 9, at pp. 68548–68587, https://federalregister.gov/citation/79-FR-68548.

[187] *Flexibility, Efficiency, and Modernization* (2014), *supra*, note 9, at p. 68553, https://federalregister.gov/citation/79-FR-68553.

[188] *Flexibility, Efficiency, and Modernization* (2014), *supra*, note 9, at p. 68555, https://federalregister.gov/citation/79-FR-68555.

research at that time indicated that orders set with imputed income had low payment rates, often because the amounts exceeded the obligor's actual ability to pay.[189]

> To better ensure that orders are based on actual income or earning capacity, the final rule at 45 Code of Federal Regulations part 302.56 requires that child support guidelines must at a minimum provide that the child support order is based on the noncustodial parent's earnings, income, and other evidence of ability to pay that:(iii) If imputation of income is authorized, takes into consideration the specific circumstances of the noncustodial parent (and at the State's discretion, the custodial parent) to the extent known, including such factors as the noncustodial parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the noncustodial parent, prevailing earnings level in the local community, and other relevant background factors in the case.[190]

There is also a new criterion at section 302.56(c)(3) that prohibits the treatment of incarceration as ''voluntary unemployment in establishing or modifying support orders." At the time of the

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[189] See Carl Formoso, *Determining the Composition and Collectability of Child Support Arrearages, Volume 1: The Longitudinal Analysis* (May 2003), Washington State Department of Social & Health Services; Department of Health and Human Services, *https://manuals.dshs.wa.gov/sites/default/files/ESA/dcs/documents/cvol1prn.pdf*; Office of Inspector General, *Establishment of Child Support Orders for Low Income Non-Custodial Parents*, OEI–05–99–00390 (July 2000), *https://oig.hhs.gov/documents/evaluation/2112/OEI-05-99-00390-Complete%20Report.pdf*; Office of Child Support Enforcement. *Story Behind the Numbers: Understanding and Managing Child Support Debt* (May 5, 2008), *https://acf.gov/sites/default/files/documents/ocse/im_08_05a.pdf*; Mark Takayesu, *How Do Child Support Order Amounts Affect Payments and Compliance?* (Oct. 2011), Orange County, CA, Department of Child Support Services, *https://www.css.ocgov.com/sites/css/files/import/data/files/blobid=27829.pdf*. More recent research has made similar findings. See, e.g., Natalie Demyan & L. Passarella, *Actual Earnings and Payment Outcomes Among Obligors with Imputed Income* (Aug. 2018), Univ. of Md. School of Social Work, *https://www.ssw.umaryland.edu/media/ssw/fwrtg/child-support-research/cs-guidelines/guidelines_imputedincome.pdf*; Maria Cancian, S. Cook & D. R. Meyer, *Child Support Payments, Income Imputation, and Default Orders* (Aug. 2019), Inst. for Research on Poverty, Univ. of Wis.–Madison, *https://www.irp.wisc.edu/wp/wp-content/uploads/2020/01/CS-2018-2020-T5.pdf*; Vicki Turetsky & Maureen R. Waller, *Piling on Debt: The Intersections Between Child Support Arrears and Legal Financial Obligations* (2020), 4 UCLA Criminal Justice L. Rev. 117, *https://escholarship.org/uc/item/7vd043jw*; Maureen Waller & Robert Plotnick, *Effective Child Support Policy for Low-Income Families: Evidence from Street Level Research* (2020), 20 J. of Policy Analysis and Management 89–110, *https://www.jstor.org/stable/3325595*. In the Wisconsin study, researchers found that cases with imputed income had much worse outcomes than those based on actual income, and the outcomes were statistically significant. For example, only 62 percent of cases with imputed orders had payments made in the first year, relative to 85 percent of cases without imputed income. Compliance was 31 percent for those with imputed income and 72 percent for those without. (Cancian et al. (Aug. 2019). Child Support Payments, at p. 11.) The Maryland study found that only 31 percent of all support owed by obligors with imputed income was paid, compared to 67 percent paid among obligors without imputed income. (Demyan (2018). Actual Earnings and Payment Outcomes, at p. 12.)

[190] 45 C.F.R. § 302.56(c)(1)(iii), *https://www.ecfr.gov/current/title-45/subtitle-B/chapter-III/part-302/section-302.56*.

proposed regulation, treating incarceration as voluntary unemployment allowed a court to impute income under most state guidelines or case law.

To better understand the federal regulation on imputation of income, it is important to review the numerous comments to the initial proposed federal rule regarding imputed income and the responses by OCSE. In their response to comments, OCSE emphasized the following:

- There should be "a stronger focus on fact-gathering and setting orders based on evidence of the noncustodial parent's actual income and ability to pay, rather than based on standard imputed (presumed) amounts applied across the board."[191]
- In limited circumstances, income imputation "allows the decision-maker to address evidentiary gaps and move forward to set an order."[192] States may set criteria for when income imputation is appropriate.[193]
- If imputation is authorized, the state's guidelines must require the state to consider the noncustodial parent's specific circumstances in determining the amount of income that may be imputed, including such factors as the noncustodial parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the noncustodial parent, prevailing earnings level in the local community, and other relevant background factors. There should be an evidentiary basis for the order.[194]
- "Imputing standard amounts in default cases based upon State median wage or statewide occupational wage rates does not comply with this rule because it is unlikely to result in an order that a particular noncustodial parent has the ability to pay. When other information about the noncustodial parent's ability to pay is not available, information about residence will often provide the decision-maker with some basis for making this calculation. In addition, information provided by the custodial parent can provide the basis for a reasonable calculation, particularly in situations when the noncustodial parent fails to participate in the process."[195]

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[191] See *Flexibility, Efficiency, and Modernization* (2016), *supra*, note 9, at p. 93519, *https://www.federalregister.gov/d/2016-29598/page-93519*.

[192] See *Flexibility, Efficiency, and Modernization* (2016), *supra,* note 9, at p. 93520, *https://www.federalregister.gov/d/2016-29598/page-93520*.

[193] See *Flexibility, Efficiency, and Modernization* (2016), *supra*, note 9, at p. 93520, *https://www.federalregister.gov/d/2016-29598/page-93520*, and p. 93524, *https://www.federalregister.gov/d/2016-29598/page-93524*.

[194] See *Flexibility, Efficiency, and Modernization* (2016), *supra*, note 9, at p. 93520, *https://www.federalregister.gov/d/2016-29598/page-93520*, and p. 93521, *https://www.federalregister.gov/d/2016-29598/page-93521*; 45 C.F.R. 302.56(c)(1)(iii), *https://www.ecfr.gov/current/title-45/subtitle-B/chapter-III/part-302/section-302.56*.

[195] See *Flexibility, Efficiency, and Modernization* (2016), *supra*, note 9, at p. 93525, *https://www.federalregister.gov/d/2016-29598/page-93525*.

Finally, in its responses to comments, OCSE encouraged states "to establish deviation criteria when to impute income and document the deviation in a finding on the record that is rebuttable."[196]

The child support guideline rules apply to both judicial and administrative proceedings.

Importance of Case Investigation

Federal responses to public comments on the proposed FEM rule noted that some states impose high standard minimum orders without developing any evidence or factual basis for the child support ordered amount.[197] The Office of Child Support Enforcement (OCSE) stated that these standardized amounts were often well above the parents' ability to pay. OCSE emphasized that child support guidelines must ensure that orders are based upon evidence of the noncustodial parent's earnings and income and other evidence of ability to pay that is based on the specific circumstances of the noncustodial parent (and, at the state's discretion, of the custodial parent).[198] OCSE stressed that "case investigation to develop case-specific evidence is a basic program responsibility."[199] Due to the many comments OCSE received related to the IV-D agency responsibilities in determining the noncustodial parent's income and imputation of income when establishing child support orders, the final rule revised 45 Code of Federal Regulations part 303.4 to require state IV-D agencies to implement and use certain procedures.[200] The amended 45 Code of Federal Regulations part 303.4(b) requires the IV-D agency to use statutes, procedures, and legal processes in establishing and modifying support obligations that must include, at a minimum:

- Taking reasonable steps to develop a sufficient factual basis for the support obligation, through means such as investigations, case conferencing, interviews with both parties, appear and disclose procedures, parent questionnaires, testimony, and electronic data sources;

- Gathering information regarding the earnings and income of the noncustodial parent and, when earnings and income information is unavailable or insufficient in a case, gathering available information about the specific circumstances of the noncustodial parent, including such factors as those listed under section 302.56(c)(iii);

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[196] See *Flexibility, Efficiency, and Modernization* (2016), *supra*, note 9, at p. 93520, *https://www.federalregister.gov/d/2016-29598/page-93520*.

[197] See *Flexibility, Efficiency, and Modernization* (2016), *supra*, note 5, at p. 93516, *https://www.federalregister.gov/d/2016-29598/page-93516*.

[198] See *Flexibility, Efficiency, and Modernization* (2016), *supra*, note 5, at p. 93517, *https://www.federalregister.gov/d/2016-29598/page-93517*.

[199] See *Flexibility, Efficiency, and Modernization* (2016), *supra*, note 5, at p. 93520, *https://www.federalregister.gov/d/2016-29598/page-93520*.

[200] See *Flexibility, Efficiency, and Modernization* (2016), *supra,* note 9, at p. 93496, *https://www.federalregister.gov/d/2016-29598/page-93496*.

- Basing the support obligation or recommended support obligation amount on the earnings and income of the noncustodial parent whenever available. If earnings and income are unavailable or insufficient to use as the measure of the noncustodial parent's ability to pay, then the recommended support obligation amount should be based on available information about the specific circumstances of the noncustodial parent, including such factors as those listed in section 302.56(c)(iii); and
- Documenting the factual basis for the support obligation or recommended support obligation in the case record.[201]

The gathering of documentary evidence applies to both initial and modified orders.[202] Even if the state IV-D agency has no evidence of earnings and income or insufficient evidence to use as the measure of the noncustodial parent's ability to pay, OCSE noted that the agency can contact the custodial parent for information. OCSE stated "at a minimum, child support agencies generally will know the noncustodial parent's address," which can be used to provide information about local market conditions such as available employment and average earnings.[203]

States' Child Support Guidelines Regarding Imputation of Income and Determination of Earning Capacity

The FEM final rule regarding imputation of income was issued in December 2016. All states have had at least one quadrennial guideline review since its issuance, and some states have had two reviews. Because of OCSE's strong statement that use of income imputation to establish child support should be limited and that any such imputation must be based on an examination of the specific circumstances of the parent, including such factors as those in the FEM final rule,[204] most states that have reviewed their support guidelines post-2016 have included a focus on imputation of income. The legal research of state child support guidelines, conducted as part of the 2021 review of California's child support guideline, found that many states had implemented legislative changes based on the final rule's language about factors to consider when imputing income. Other changes included prohibiting the treatment of incarceration as voluntary

[201] See *Flexibility, Efficiency, and Modernization* (2016), *supra*, note 9, at pp. 93520–93522, https://www.federalregister.gov/d/2016-29598/page-93520.

[202] See *Flexibility, Efficiency, and Modernization* (2016), *supra*, note 9, at p. 93523, https://www.federalregister.gov/d/2016-29598/page-93523.

[203] See *Flexibility, Efficiency, and Modernization* (2016), *supra*, note 9, at p. 93521, https://www.federalregister.gov/d/2016-29598/page-93521.

[204] 45 C.F.R. § 302.56(c)(iii), https://www.ecfr.gov/current/title-45/subtitle-B/chapter-III/part-302/section-302.56.

unemployment or underemployment, clarifying when imputation is allowable, and adding evidentiary standards.[205]

In 2025, the CPR team updated its earlier research on how state child support guidelines address imputed income and determination of earning capacity. Since 2021, several states have conducted their quadrennial guideline reviews. Some of these resulted in additional statutory or regulatory changes or proposed guideline amendments related to imputation of income and determination of earning capacity. The analysis below reflects the current child support guideline treatment of imputation of income. The analysis does not include California's child support guideline and provisions related to earning capacity, which are addressed in a later section.

Circumstances for Imputing Income

State child support guidelines use a variety of terms to refer to a parent's assumed income, in lieu of using actual income or earnings. These terms include imputed income, presumed income, attributed income, potential income, and earning capacity. Typically, child support guidelines impute or attribute income in four circumstances: (1) The parent is voluntarily unemployed or underemployed; (2) the parent has non-income or low-income producing assets that could potentially produce income; (3) there is a discrepancy between a parent's reported income and the parent's standard of living; and (4) the parent defaults, refuses to participate in the proceeding, or fails to provide financial information to the child support agency or court.[206]

A few states distinguish between imputation and attribution of income or define types of imputation. For example, Massachusetts distinguishes between imputed income and attributed income: income may be imputed when the court finds that a parent has undocumented or unreported income, and income may be attributed when the court finds that a parent can work and is unemployed or underemployed.[207] Wisconsin distinguishes "income imputed based on

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[205] See Judicial Council of Cal., Guideline (2022), *supra*, note 10, ch. 4. See also Leslie Hodges & Lisa Klein Vogel, *Recent Changes to State Child Support Guidelines for Low-Income Noncustodial Parents* (Aug. 2019), Inst. for Research on Poverty, Univ. of Wis.–Madison, *https://www.irp.wisc.edu/wp/wp-content/uploads/2020/01/CS-2018-2020-T4.pdf*. Of the 11 states (Arizona, Delaware, Florida, Georgia, Massachusetts, Nebraska, New Hampshire, New Mexico, North Dakota, Ohio, and Rhode Island) they analyzed, they found that six state guideline reviews recommended changes to language surrounding income imputation and three states implemented changes consistent with these recommendations. Georgia had already implemented legislative changes under the final rule. In general, these changes were aimed at improving fact-finding processes based on the individual circumstances of a noncustodial parent's case and avoiding imputation as a default practice. All states that recommended changes to imputation practices borrowed directly or closely from the FEM final rule's language about circumstances to be taken under consideration. Specific recommended changes included adding clarifying language regarding when imputation was permitted and evidentiary standards for imputation; removing language referring to imputation as a standard practice not reflective of individual circumstances; editing language to indicate imputation is allowable but not required; and adding examples of when imputation might not be appropriate for a given case.

[206] See Flexibility, Efficiency, and Modernization (2016), *supra,* note 10, at p. 93519, *https://www.federalregister.gov/d/2016-29598/page-93519*.

[207] Mass. Child Support Guidelines, Sections 1.D and 1.E (2025), *https://www.mass.gov/doc/2025-child-support-guidelines/download*.

earning capacity," "income imputed from assets," and "income imputed when no or little information is known."[208]

For purposes of this analysis, there is no distinction between the term "impute," "presume," or "attribute." The report will use the term "impute" or "imputation" to refer to any determination of potential income or earning capacity. This analysis focuses on imputation when the tribunal determines whether a parent is voluntarily unemployed or underemployed, and imputation when the parent defaults, refuses to participate, or fails to provide financial information.

Voluntary Unemployment or Underemployment

The most frequent criterion for income imputation under state child support guidelines is a parent's voluntary unemployment or underemployment.[209] By case law and/or statute, states

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[208] Wis. Adm. Code DCF §§ 150.02, *https://docs.legis.wisconsin.gov/code/admin_code/dcf/101_199/150/02*, and 150.03 (2025), *https://docs.legis.wisconsin.gov/code/admin_code/dcf/101_199/150/03*.

[209] See Ala. R. Jud. Admin. R. 32(B)(5) (2023) (requires that unemployment or underemployment be voluntary and unreasonable), *https://judicial.alabama.gov/docs/library/rules/ja32.pdf*; Alaska R. Civ. Proc. 90.3 (2023) (requires that unemployment or underemployment be voluntary and unreasonable), *https://courts.alaska.gov/rules/docs/civ90-3.pdf*; Ariz. Child Support Guidelines (2022), *https://www.azcourts.gov/familylaw/Child-Support-Family-Law-Information/Arizona-Child-Support-Guidelines*; Colo. Rev. Stat. Ann. § 14-10-115(5)(b) (2025), *https://colorado.public.law/statutes/crs_14-10-115*; Del. Fam. Ct. R. Civ. Proc. R. 501 (2025), *https://courts.delaware.gov/forms/download.aspx?id=39308*; D.C. Code § 16-916.01(d)(10) (2025), *https://code.dccouncil.gov/us/dc/council/code/sections/16-916.01*; Fla. Stat. § 61.30(2) (2025), *https://florida.public.law/statutes/fla._stat._61.30*; Ga. Code Ann. § 19-6-15(f)(4) (2024) (eff. Jan. 1, 2026), *https://law.justia.com/codes/georgia/title-19/chapter-6/section-19-6-15-d-1/*; Hawaii Child Support Guidelines (2024), *https://www.courts.state.hi.us/wp-content/uploads/2020/10/Child_Support_Guidelines_2024.pdf*; Idaho R. Fam. L.P., Child Support Guidelines, R. 120(e)(3) (2025), *https://isc.idaho.gov/irflp120*; Ill. Comp. Stat. tit. 750, § 5/505(a)(3.2a) (2025), *https://codes.findlaw.com/il/chapter-750-families/il-st-sect-750-5-505/*; Ind. Child Support R. & Guidelines (2024), *https://rules.incourts.gov/Content/child-support/default.htm*; Iowa Child Support Guidelines, Iowa Ct. R. 9.11(4) (2025), *https://www.legis.iowa.gov/docs/ACO/CourtRulesChapter/9.pdf*; Ky. Rev. Stat. Ann. § 403.212 (2025), *https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=55832*; La. Rev. Stat. Ann. § 9:315.11(A)(1) (2025), *https://www.legis.la.gov/legis/Law.aspx?d=107376*; Maine Rev. Stat. Ann. tit. 19-A, 2001(5)(D) (2025), *https://legislature.maine.gov/statutes/19-A/title19-Asec2001.html*, and 10 Me. Code R. 144, Ch. 351, Maine Child Support Enforcement Manual, ch. 7 (2023), *https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.maine.gov%2Fsos%2Fsites%2Fmaine.gov.sos%2Ffiles%2Fcontent%2Fassets%2F144c351.docx&wdOrigin=BROWSELINK*; Mass. Child Support Guidelines (2025), *https://www.mass.gov/doc/2025-child-support-guidelines/download*; State Court Admin. Office, 2025 Mich. Child Support Formula Manual, 2.01(G), *https://www.courts.michigan.gov/4a7a53/siteassets/court-administration/standardsguidelines/foc/2025mcsf.pdf*; Minn. Stat. Ann. § 518A.32 (2025), *https://www.revisor.mn.gov/statutes/cite/518A.32*; Mo. Code State Regs. tit. 13, 40-102.010 (2025), *https://www.sos.mo.gov/CMSImages/AdRules/csr/current/13csr/13c40-102.pdf*; Mont. Admin. R. 37.62.106 (2022), *https://rules.mt.gov/browse/collections/aec52c46-128e-4279-9068-8af5d5432d74/policies/62761584-4f48-409b-95c8-18f4f0cc3582*; Nev. Admin. Code § 425.125 (2025), *https://www.leg.state.nv.us/NAC/NAC-425.html#NAC425Sec125*; N.H. Rev. Stat. Ann. § 458-C:2 (2025), *https://gc.nh.gov/rsa/html/XLIII/458-C/458-C-2.htm*; N.J. R. of Court, R. 5:6A, App. IX-A (12) (2025), *https://www.njcourts.gov/sites/default/files/attorneys/rules-of-court/app9a.pdf*; N.M. Stat. Ann. § 40-4-11.1 (2024), *https://law.justia.com/codes/new-mexico/chapter-40/article-4/section-40-4-11-1/*; N.D. Admin. Code 75-02-04.1-07 (2025), *https://ndlegis.gov/information/acdata/pdf/75-02-04.1.pdf*; Ohio Rev. Code Ann. § 3119.01(C)(18) (2025), *https://codes.ohio.gov/ohio-revised-code/section-3119.01*, and Ohio Adm. Code R. 5101:12-45-10(C) (2024), *https://codes.ohio.gov/ohio-administrative-code/rule-5101:12-45-10*; Okla. Stat. tit. 43, § 118B (2025), *https://www.oklegislature.gov/OK_Statutes/CompleteTitles/os43.pdf*; Ore. Admin. R. 137-050-0715 (2025),

require the tribunal to consider the reasons for the parent's unemployment or underemployment before finding it to be voluntary and imputing income. Washington State, for example, requires the court to determine whether the parent is voluntarily underemployed or voluntarily employed based on the factors that the federal regulation lists for consideration when imputing income.[210]

Delaware's guideline presumes voluntariness in certain circumstances: a person's termination from employment without receipt of unemployment compensation is presumed voluntary or for cause, and continued unemployment of underemployment in excess of six months is presumed to be voluntary.[211] When a parent is deemed to be underemployed, there is evidence of actual income, but the court has determined that the parent has a higher earning capacity. Some state child support guidelines list factors for the tribunal to consider in determining whether a parent is underemployed and it is appropriate to impute potential income.[212] Others, such as North Dakota, include a definition for underemployment within their guideline.[213] And some child support guidelines provide examples of when a decision-maker *cannot* deem a parent to be underemployed or cannot make a determination of potential income.[214] Examples of such guideline provisions are in Exhibit 34.

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https://oregon.public.law/rules/oar_137-050-0715; S.C. Code Reg. § 114-4720 (2025), *https://www.scstatehouse.gov/coderegs/Chapter%20114.pdf*; S.Dak. Codified Laws § 25-7-6.26 (2026), *https://sdlegislature.gov/Statutes/25-7-6.26*; Tenn. Comp. R. & Reg. 1240-02-04-.04 (2026), *https://publications.tnsosfiles.com/rules/1240/1240-02/1240-02-04.20211001.pdf*; Tex. Fam. Code, § 154.066 (2025), *https://texas.public.law/statutes/tex._fam._code_section_154.066*; Utah Code Ann. § 81-6-203 (2026), *https://le.utah.gov/xcode/Title81/Chapter6/81-6-S203.html*; Va. Code Ann. § 20-108.1 (2025), *https://law.lis.virginia.gov/vacode/title20/chapter6/section20-108.1/*, and 22 Va. Admin. Code § 40-880-240 (2025), *https://law.lis.virginia.gov/admincode/title22/agency40/chapter880/section240/*; Vt. Stat. Ann. tit. 15, § 653(5) (2025), *https://legislature.vermont.gov/statutes/section/15/011/00653*; Wash. Rev. Code § 26.19.071(6) (2026) (eff. Jan. 1, 2026), *https://app.leg.wa.gov/rcw/default.aspx?cite=26.19.071*; W.Va. Code Ann. § 48-1-205 (2025), *https://code.wvlegislature.gov/48-1-205/*; Wis. Adm. Code DCF § 150.03 (2025), *https://docs.legis.wisconsin.gov/code/admin_code/dcf/101_199/150/03/3*; Wyo. Stat. Ann. § 20-2-307 (2024), *documentpage/?pdmfid=1000516&crid=b8b154e8-1818-48d6-b55e-fe7339668f0d&nodeid=AAUAADAAEAAH&nodepath=%2FROOT%2FAAU%2FAAUAAD%2FAAUAADAAE%2FAAUAADAAEAAH&level=4&haschildren=&populated=false&title=%C2%A7%E2%80%8220-2-307.+Presumptiv*.

[210] Wash. Rev. Code § 26.19.071 (2026), *https://app.leg.wa.gov/rcw/default.aspx?cite=26.19.071*.

[211] Del. Fam. Ct. R. Civ. Proc. R. 501 (2025), *https://courts.delaware.gov/forms/download.aspx?id=39308*.

[212] See, e.g., Alaska R. Civ. Proc. 90.3 (2023), *https://courts.alaska.gov/rules/docs/civ90-3.pdf*; Mont. Admin. R. 37.62.103 (2022), *https://rules.mt.gov/browse/collections/aec52c46-128e-4279-9068-8af5d5432d74/policies/62761584-4f48-409b-95c8-18f4f0cc3582*.

[213] See Alaska R. Civ. Proc. 90.3 (2023), *https://courts.alaska.gov/rules/docs/civ90-3.pdf*; N.D. Admin. Code 75-02-04.1-07 (2025) (an obligor is presumed to be "underemployed" if the obligor's gross income from earnings is less than the greater of (a) 167 times the federal hourly minimum wage, or (b) six-tenths of the state's statewide average earnings for persons with similar work history and occupational qualifications), *https://ndlegis.gov/information/acdata/pdf/75-02-04.1.pdf*.

[214] See, e.g., Colo. Rev. Stat. Ann. § 14-10-115(5) (2025), *https://colorado.public.law/statutes/crs_14-10-115*; Idaho R. Fam. L.P., Child Support Guidelines, R.120(e)(3) (2025), *https://isc.idaho.gov/irflp120*.

Exhibit 34: Circumstances That Do Not Constitute Voluntary Underemployment

State	Child Support Guideline Provision
Minnesota	"A parent is not considered voluntarily unemployed, underemployed, or employed on a less than full-time basis upon a showing by the parent that: (1) the unemployment, underemployment, or employment on a less than full-time basis is temporary and will ultimately lead to an increase in income; (2) the unemployment, underemployment, or employment on a less than full-time basis represents a bona fide career change that outweighs the adverse effect of that parent's diminished income on the child; or (3) the unemployment, underemployment, or employment on a less than full-time basis is because a parent is physically or mentally incapacitated or due to incarceration; or (4) a governmental agency authorized to determine eligibility for general assistance or supplemental Social Security income has determined that the individual is eligible to receive general assistance or supplemental Social Security income. Actual income earned by the parent may be considered for the purpose of calculating child support." Minn. Stat. Ann. § 518A.32 (2025), https://www.revisor.mn.gov/statutes/cite/518A.32.
Tennessee	"A determination of willful underemployment or unemployment shall not be made when an individual enlists, is drafted, or is activated from a Reserve or National Guard unit for full-time service in the Armed Forces of the United States." Tenn. Comp. R. & Reg. 1240-02-04-.04 (2026), https://publications.tnsosfiles.com/rules/1240/1240-02/1240-02-04.20211001.pdf.

Parent's Failure to Appear or Provide Reliable Income Documentation

Several states also authorize imputation of income, or a determination of potential income if a parent fails to appear or participate in the child support proceeding,[215] or fails to provide sufficient or reliable documentation of employment or income.[216] Some child support guidelines add the additional requirement that there is no other reliable evidence of the parent's income.[217]

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[215] See, e.g., Del. Fam. Ct. R. Civ. Proc. R. 501 (2025), https://courts.delaware.gov/forms/download.aspx?id=39308; Fla. Stat. § 61.30(2) (2025), https://florida.public.law/statutes/fla._stat._61.30; Utah Code Ann. § 81-6-203 (2026), https://le.utah.gov/xcode/Title81/Chapter6/81-6-S203.html.

[216] See, e.g., Del. Fam. Ct. R. Civ. Proc. R. 501 (2025), https://courts.delaware.gov/forms/download.aspx?id=39308; Fla. Stat. § 61.30(2) (2025), https://florida.public.law/statutes/fla._stat._61.30; Mont. Admin. R. 37.62.106 (2022), https://rules.mt.gov/browse/collections/aec52c46-128e-4279-9068-8af5d5432d74/policies/62761584-4f48-409b-95c8-18f4f0cc3582; S.Dak. Codified Laws § 25-7-6.26 (2026), https://sdlegislature.gov/Statutes/25-7-6.26; 22 Va. Admin. Code § 40-880-240 (2025), https://law.lis.virginia.gov/admincode/title22/agency40/chapter880/section240/; Vt. Stat. tit. 15, § 662 (2025), https://legislature.vermont.gov/statutes/section/15/011/00662. See also Maine Rev. Stat. Ann. tit. 19-A, § 2004 (2025), https://legislature.maine.gov/statutes/19-A/title19-Asec2004.html.

[217] See, e.g., Ga. Code Ann. § 19-6-15(f)(4)(A) (2024) (eff. Jan. 1, 2026) (and there is no other reliable evidence of the parent's income or income potential), https://law.justia.com/codes/georgia/title-19/chapter-6/section-19-6-15-d-1/; N.D. Admin. Code 75-02-04.1-07 (2025) (obligor fails to furnish reliable earnings information and information cannot be obtained from sources other than the obligor), https://ndlegis.gov/information/acdata/pdf/75-02-04.1.pdf;

Exceptions to Income Imputation

The majority of states exclude certain categories of people from the imputation of income or a determination of voluntary unemployment or underemployment. Where there is an exception, some child support guidelines phrase it as a directive,[218] whereas others grant the tribunal discretion.[219]

Based on legal research for the 2021 review, the most common exceptions to a finding of voluntary unemployment or underemployment and imputation of income were for parents who are physically or mentally incapacitated[220] and parents caring for a young child to whom the parents have a joint legal responsibility.[221] Although those exceptions still exist under state child support guidelines, now the most common exception relates to incarceration.

Tenn. Comp. R. & Reg. 1240-02-04-.04 (2026) (parent fails to produce adequate and reliable evidence of income, and the tribunal has no adequate and reliable evidence of the parent's income or income potential), *https://publications.tnsosfiles.com/rules/1240/1240-02/1240-02-04.20211001.pdf*.

[218] See, e.g., Alaska R. Civ. Proc. 90.3 (2023), *https://courts.alaska.gov/rules/docs/civ90-3.pdf*; Colo. Rev. Stat. Ann. § 14-10-115(5)(b)(I) (2025), *https://colorado.public.law/statutes/crs_14-10-115*; D.C. Code § 16-916.01(d)(10) (2025), *https://code.dccouncil.gov/us/dc/council/code/sections/16-916.01*; Ky. Rev. Stat. Ann. 403.212 (2025), *https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=55832*; Mont. Admin. R. 37.62.106 (2022), *https://rules.mt.gov/browse/collections/aec52c46-128e-4279-9068-8af5d5432d74/policies/62761584-4f48-409b-95c8-18f4f0cc3582*; N.C. Child Support Guidelines (2023), *https://ncchildsupport.ncdhhs.gov/ecoa/cseGuideLineDetails.htm#Income*; Wash. Rev. Code § 26.19.071 (2026), *https://app.leg.wa.gov/rcw/default.aspx?cite=26.19.071*; W.Va. Code Ann. § 48-1-205 (2025), *https://code.wvlegislature.gov/48-1-205/*.

[219] See, e.g., Ariz. Child Support Guidelines, Section II.A.5.b (2022): ("The court may decline to attribute income... [if] (i) A parent is physically or mentally disabled; (ii) A parent is engaged in reasonable career or occupational training to establish basic skills or that is reasonably calculated to enhance earning capacity; (iii) Unusual emotional or physical needs of a natural or adopted child common to the parties if that child requires that parent's presence in the home; or (iv) A parent is the caretaker of a young child common to the parties and the cost of childcare is prohibitive."), *https://www.azcourts.gov/familylaw/Child-Support-Family-Law-Information/Arizona-Child-Support-Guidelines*; Idaho R. Fam. L.P., Child Support Guidelines, R.120 (2025), *https://isc.idaho.gov/irflp120*; Wis. Admin. Code DCF § 150.03 (2025), *https://docs.legis.wisconsin.gov/code/admin_code/dcf/101_199/150/03/3*.

[220] See, e.g., Alaska R. Civ. Proc. 90.3 (2023), *https://courts.alaska.gov/rules/docs/civ90-3.pdf*; Colo. Rev. Stat. Ann. § 14-10-115(5)(b)(I) (2025), *https://colorado.public.law/statutes/crs_14-10-115*; D.C. Code § 16-916.01(d)(10) (2025), *https://code.dccouncil.gov/us/dc/council/code/sections/16-916.01*; Idaho R. Fam. L.P., Child Support Guidelines, R. 120(e)(3) (2025), *https://isc.idaho.gov/irflp120*; Ky. Rev. Stat. Ann. § 403.212 (2025), *https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=55832*; La. Rev. Stat. Ann. § 9:315.11(A)(1) (2025), *https://www.legis.la.gov/legis/Law.aspx?d=107376*; Mont. Admin. R. 37.62.106 (2022), *https://rules.mt.gov/browse/collections/aec52c46-128e-4279-9068-8af5d5432d74/policies/62761584-4f48-409b-95c8-18f4f0cc3582*; N.H. Rev. Stat. Ann. § 458-C:2 (2025), *https://gc.nh.gov/rsa/html/XLIII/458-C/458-C-2.htm*; N.C. Child Support Guidelines (2023), *https://ncchildsupport.ncdhhs.gov/ecoa/cseGuideLineDetails.htm#Income*; S.Dak. Codified Laws § 25-7-6.4 (2026), *https://sdlegislature.gov/Statutes/25-7-6.4*; Utah Code Ann. § 81-6-203(6) (2026), *https://le.utah.gov/xcode/Title81/Chapter6/81-6-S203.html*; Vt. Stat. Ann. tit. 15, § 653 (2025), *https://legislature.vermont.gov/statutes/section/15/011/00653*.

[221] See, e.g., Alaska R. Civ. Proc. 90.3 (2023), *https://courts.alaska.gov/rules/docs/civ90-3.pdf*; Ariz. Child Support Guidelines, Section II (2022) (also requires finding that cost of childcare is prohibitive), *https://www.azcourts.gov/familylaw/Child-Support-Family-Law-Information/Arizona-Child-Support-Guidelines*; Colo. Rev. Stat. Ann. § 14-10-115(5)(b)(I) (2025), *https://colorado.public.law/statutes/crs_14-10-115*; Ky. Rev. Stat. Ann. § 403.212 (2025), *https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=55832*; La. Rev. Stat. Ann.

In compliance with the FEM final rule, almost all states now prohibit the imputation of income to incarcerated individuals[222] or mirror the requirement of the federal regulation and state that a finding of voluntary unemployment shall not be made for a parent who is incarcerated.[223] Some state child support guidelines include a provision that specifies the length of the incarceration.

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§ 9:315.11(A)(1) (2025), https://www.legis.la.gov/legis/Law.aspx?d=107376; W.Va. Code Ann. § 48-1-205 (2025), https://code.wvlegislature.gov/48-1-205/.

[222] See Ariz. Child Support Guidelines, Section II (2022) (prohibits attribution to a person who is incarcerated but authorizes court to establish based on actual ability to pay), https://www.azcourts.gov/familylaw/Child-Support-Family-Law-Information/Arizona-Child-Support-Guidelines; Colo. Rev. Stat. Ann. § 14-10-115(5)(b)(I) (2025), https://colorado.public.law/statutes/crs_14-10-115; Ind. Child Support R. & Guidelines, Section 3A, Commentary (2024) (when a parent is incarcerated and has no assets or other source of income, potential income should not be attributed), https://rules.incourts.gov/Content/child-support/default.htm; Ga. Code Ann. § 19-6-15(f)(4) (2024) (eff. Jan. 1, 2026) (if parent is incarcerated, court or jury shall not assume an ability for earning capacity based on pre-incarceration wages or other employment-related income, but may impute based on actual income and assets available to incarcerated parent), https://law.justia.com/codes/georgia/title-19/chapter-6/section-19-6-15-d-1/; Me. Rev. Stat. Ann. Tit. 19-A § 2001(5)(D) (2025) (an incarcerated party is deemed available only for employment that is available through the correctional or penal institution), https://legislature.maine.gov/statutes/19-A/title19-Asec2001.html; N.M. Stat. Ann. § 40-4-11.1 (2024), https://law.justia.com/codes/new-mexico/chapter-40/article-4/section-40-4-11-1/; Ore. Admin. R. 137-050-0715 (2025), https://oregon.public.law/rules/oar_137-050-0715; S.Dak. Codified Laws § 25-7-6.26 (2026), https://sdlegislature.gov/Statutes/25-7-6.26; W.Va. Code Ann. § 48-1-205 (2025), https://code.wvlegislature.gov/48-1-205/.

[223] See Fla. Stat. § 61.30(2)(c) (2025), https://florida.public.law/statutes/fla._stat._61.30; Ga. Code Ann. § 19-6-15(f)(4)(D) (2024) (eff. Jan. 1, 2026), https://law.justia.com/codes/georgia/title-19/chapter-6/section-19-6-15-d-1/; Idaho R. Fam. L. P., Child Support Guideline, R. 120(e)(3)(A) (2025), https://isc.idaho.gov/irflp120; Ill. Comp. Stat. tit. 750, § 5/505(a)(3.2a) (2025), https://codes.findlaw.com/il/chapter-750-families/il-st-sect-750-5-505/; Ind. Child Support R. & Guidelines, Section 3A, Commentary (2024), https://rules.incourts.gov/Content/child-support/default.htm; Iowa Child Support Guidelines, Iowa Ct. R. 9.11(4) (2025), https://www.legis.iowa.gov/docs/ACO/CourtRulesChapter/9.pdf; Kans. Child Support Guidelines (Sup. Ct. Admin. Order 2025-RL-037) (2025), https://kscourts.gov/KSCourts/media/KsCourts/Orders/2025-RL-121.pdf; Ky. Rev. Stat. Ann. § 403.212(3)(e) (2025), https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=55832; Mass. Child Support Guidelines (2025), https://www.mass.gov/doc/2025-child-support-guidelines/download; State Court Admin. Office, 2025 Mich. Child Support Formula Manual, 2.01(G), https://www.courts.michigan.gov/4a7a53/siteassets/court-administration/standardsguidelines/foc/2025mcsf.pdf; Minn. Stat. Ann. § 518A.32 (2025), https://www.revisor.mn.gov/statutes/cite/518A.32; Miss. Code § 43-19-101(5) (2024), https://law.justia.com/codes/mississippi/title-43/chapter-19/child-support-award-guidelines/section-43-19-101/; Neb. Supreme Ct. R. § 4-204(F) (2025), https://nebraskajudicial.gov/supreme-court-rules/chapter-4-children-and-families/article-2-child-support-guidelines/%C2%A7-4-204-total-monthly-income; N.H. Rev. Stat. Ann. § 458-C:2 (2025), https://gc.nh.gov/rsa/html/XLIII/458-C/458-C-2.htm; N.J. R. of Court, R. 5:6A, App. IX-A (2025), https://www.njcourts.gov/sites/default/files/attorneys/rules-of-court/app9a.pdf; N.M. Stat. Ann. § 40-4-11.1 (2024), https://law.justia.com/codes/new-mexico/chapter-40/article-4/section-40-4-11-1/, and N.M. Code R. § 8.50.108.9 (2025), https://regulations.justia.com/states/new-mexico/title-8/chapter-50/part-108/section-8-50-108-9/; N.C. Child Support Guidelines (2023), https://ncchildsupport.ncdhhs.gov/ecoa/cseGuideLineDetails.htm#Income; R.I. Family Court Child Support Formula & Guidelines (Fam. Ct. Admin. Order 2017-01), https://www.courts.ri.gov/Administrative%20Orders/Family-17-01.pdf; S.C. Code Reg. § 114-4720 (2025), https://www.scstatehouse.gov/coderegs/Chapter%20114.pdf; Tenn. Comp. R. & Reg. 1240-02-04-.01 and 1240-02-04-.04 (2026), https://publications.tnsosfiles.com/rules/1240/1240-02/1240-02-04.20211001.pdf; Tex. Fam. Code, § 154.066 (2025), https://texas.public.law/statutes/tex._fam._code_section_154.066; Utah Code Ann. § 81-6-211.5 (2026), https://le.utah.gov/xcode/Title81/Chapter6/81-6-S211.5.html?v=C81-6-S211.5_2025050720250507; Va. Code Ann. § 20-108.1 (2025), https://law.lis.virginia.gov/vacode/title20/chapter6/section20-108.1/, and Va. Code Ann. § 63.2-1918 (2025), https://law.lis.virginia.gov/vacode/title63.2/chapter19/section63.2-1918/; W.Va. Code Ann. § 48-1-205 (2025), https://code.wvlegislature.gov/48-1-205/.

For example, Colorado's guideline prohibits the determination of potential income for an incarcerated parent sentenced to 180 days or more.[224]

Other examples of situations in which state child support guidelines prohibit the imputation of income or provide that it may be inappropriate to attribute income include:

- The parent is engaged in career or occupational training to establish basic job skills.[225]
- The parent is receiving means-tested public assistance.[226]
- Unusual emotional or physical needs of a legal dependent require the parent's presence in the home.[227]
- The obligor is receiving (1) Supplemental Security Income payments, (2) Social Security disability payments, (3) workers' compensation wage replacement benefits, (4) total and permanent disability benefits paid by the Railroad Retirement Board, (5) pension benefits paid by the Veterans Benefits Administration, or (6) disability compensation paid by the Veterans Benefits Administration based on an overall disability rating of 100 percent.[228]
- Reasonable costs of childcare for the parents' minor children approach or equal the amount of income the custodial parent can earn.[229]

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[224] Colo. Rev. Stat. Ann. § 14-10-115(5)(b)(I) (2025), *https://colorado.public.law/statutes/crs_14-10-115*.

[225] See Ariz. Child Support Guidelines, Section II (2022), *https://www.azcourts.gov/familylaw/Child-Support-Family-Law-Information/Arizona-Child-Support-Guidelines*; Utah Code Ann. § 81-6-203(6) (2026), *https://le.utah.gov/xcode/Title81/Chapter6/81-6-S203.html?v=C81-6-S203_2025050720250507*; Va. Code Ann. § 20-108.1 (2025), *https://law.lis.virginia.gov/vacode/title20/chapter6/section20-108.1/*; Vt. Stat. Ann. tit. 15, § 653 (2025), *https://legislature.vermont.gov/statutes/section/15/011/00653*; W.Va. Code Ann. § 48-1-205 (2025), *https://code.wvlegislature.gov/48-1-205/*.

[226] See D.C. Code § 16-916.01(d)(10) (2025), *https://code.dccouncil.gov/us/dc/council/code/sections/16-916.01*; Minn. Stat. Ann. § 518A.32 (2025), *https://www.revisor.mn.gov/statutes/cite/518A.32*. But see In re Admin. Order No. 10, Ark. Child Support Guidelines (2026), *https://www.arcourts.gov/content/administrative-order-10-arkansas-child-support-guidelines*; S.C. Code Reg. § 114-4720 (2025), *https://www.scstatehouse.gov/coderegs/Chapter%20114.pdf*.

[227] See, e.g., Ariz. Child Support Guidelines, Section II (2022), *https://www.azcourts.gov/familylaw/Child-Support-Family-Law-Information/Arizona-Child-Support-Guidelines*; Mont. Admin. R. 37.62.106 (2022), *https://rules.mt.gov/browse/collections/aec52c46-128e-4279-9068-8af5d5432d74/policies/62761584-4f48-409b-95c8-18f4f0cc3582*; N.D. Admin. Code 75-02-04.1-07 (2025), *https://ndlegis.gov/information/acdata/pdf/75-02-04.1.pdf*; Utah Code Ann. § 81-6-203(6) (2026), *https://le.utah.gov/xcode/Title81/Chapter6/81-6-S203.html?v=C81-6-S203_2025050720250507*; W.Va. Code Ann. § 48-1-205 (2025), *https://code.wvlegislature.gov/48-1-205/*. See also Mo. Code State Regs. tit. 13, 40-102.010 (2025), *https://www.sos.mo.gov/CMSImages/AdRules/csr/current/13csr/13c40-102.pdf*.

[228] See N.D. Admin. Code 75-02-04.1-07 (2025), *https://ndlegis.gov/information/acdata/pdf/75-02-04.1.pdf*.

[229] See Utah Code Ann. § 81-6-203(6) (2026), *https://le.utah.gov/xcode/Title81/Chapter6/81-6-S203.html*.

- The parent is unemployed or significantly underemployed due to the parent's efforts to comply with court-ordered reunification efforts or under a voluntary placement agreement with an agency supervising the child.[230]
- The parent is a minor child younger than 16 years of age.[231]
- The unemployment or underemployment of the parent is in the best interest of the child.[232]

Basis of Imputed Income

To impute income, courts follow a two-step process. First, there is a determination that the state standard for imputing income has been met. As noted, the most common standard is that a parent is voluntarily unemployed or underemployed. Once the court makes that determination, it then calculates the amount of income to be imputed based on the state's child support guideline.

Factors Listed in FEM Final Rule

The FEM final rule requires that if income is being imputed, the child support guideline must take into consideration the specific circumstances of the noncustodial parent (and at the state's discretion, the custodial parent) to the known extent. Since 2016, most states have amended their state child support guidelines to add language that mirrors what is in the FEM final rule. That is, if income is imputed to a parent, the income must be based on, to the extent known, factors such as the parent's "assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, record of seeking work, the local job market, the availability of employers willing to hire the parent, prevailing earnings level in the local community, and other relevant background factors."[233]

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[230] Wash. Rev. Code § 26.19.071 (2026), *https://app.leg.wa.gov/rcw/default.aspx?cite=26.19.071*.

[231] Okla. Admin. Code § 340:25-5-178 (2024), *https://rules.ok.gov/code*.

[232] See Vt. Stat. tit. 15, § 653 (2025), *https://legislature.vermont.gov/statutes/section/15/011/00653*.

[233] 45 C.F.R. § 302.56, *https://www.ecfr.gov/current/title-45/subtitle-B/chapter-III/part-302/section-302.56*. See, e.g., Ala. R. Jud. Admin. R. 32(B)(1) (2023), *https://judicial.alabama.gov/docs/library/rules/ja32.pdf*; Ariz. Child Support Guidelines, Section II (2022), *https://www.azcourts.gov/familylaw/Child-Support-Family-Law-Information/Arizona-Child-Support-Guidelines*; In re Admin. Order No. 10, Ark. Child Support Guidelines (2026), *https://www.arcourts.gov/content/administrative-order-10-arkansas-child-support-guidelines*; Colo. Rev. Stat. Ann. § 14-10-115(5)(b.5) (2025), *https://colorado.public.law/statutes/crs_14-10-115*; Del. Fam. Ct. R. Civ. Proc. R. 501 (2025), *https://courts.delaware.gov/forms/download.aspx?id=39308*; Ga. Code Ann. § 19-6-15(f)(4)(A) (2024) (eff. Jan. 1, 2026), *https://law.justia.com/codes/georgia/title-19/chapter-6/section-19-6-15-d-1/*; Ill. Comp. Stat. tit. 750, § 5/505 (2025), *https://codes.findlaw.com/il/chapter-750-families/il-st-sect-750-5-505/*; Iowa Child Support Guidelines, Iowa Ct. Rule 9.11 (2025), *https://www.legis.iowa.gov/docs/ACO/CourtRulesChapter/9.pdf*; Kans. Child Support Guidelines (Sup. Ct. Admin. Order 2025-RL-037) (2025), *https://kscourts.gov/KSCourts/media/KsCourts/Orders/2025-RL-121.pdf*; Ky. Rev. Stat. Ann. § 403.212 (2025), *https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=55832*; La. Rev. Stat. Ann. § 9:315.11(A)(1) (2025), *https://www.legis.la.gov/legis/Law.aspx?d=107376*; Mass. Child Support Guidelines (2025), *https://www.mass.gov/doc/2025-child-support-guidelines/download*; Md. Code Ann., Fam. Law § 12-201(m) (2024), *https://mgaleg.maryland.gov/2023RS/Statute_Google/gfl/12-201.pdf*; State Court Admin. Office, 2025 Mich. Child Support Formula Manual, 2.01 (includes the factors in the federal regulation as well as additional ones), *https://www.courts.michigan.gov/4a7a53/siteassets/court-administration/standardsguidelines/foc/2025mcsf.pdf*; Miss. Code § 43-19-101(5) (2024), *https://law.justia.com/codes/mississippi/title-43/chapter-19/child-support-*

Where language does not mirror the FEM final rule, research shows that a state's child support guideline usually still requires a focus on specific circumstances of the parent when imputing income to a parent and lists factors similar to those in the FEM final rule.[234]

Some state child support guidelines provide additional guidance in relation to a specific factor listed in 45 Code of Federal Regulations part 302.56. For example, in explaining the factor "prevailing earnings level in the local community," Colorado's guideline states:

> (N)Prevailing earnings level in the local community. The typical hours available to workers in the parent's job sector as established by any reliable source generally used and relied on by the public or persons in a particular occupation, including, but not limited to, verified statements, work history, the United States department of labor's bureau of labor statistics or other reliable compilations, the department of labor and employment, or other information provided by the parent. In the absence of any such information, the court or delegate child support enforcement unit shall determine the parent's income based on a reasonable rate of pay for a thirty-two-hour workweek for fifty weeks each year, subject to other

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award-guidelines/section-43-19-101/; Mont. Admin. R. 37.62.106 (2022), *https://rules.mt.gov/browse/collections/aec52c46-128e-4279-9068-8af5d5432d74/policies/62761584-4f48-409b-95c8-18f4f0cc3582*; Neb. Supreme Ct. R. § 4-204 (2025), *https://nebraskajudicial.gov/supreme-court-rules/chapter-4-children-and-families/article-2-child-support-guidelines/%C2%A7-4-204-total-monthly-income*; Nev. Admin. Code § 425.125 (2025), *https://www.leg.state.nv.us/NAC/NAC-425.html#NAC425Sec125*; N.J. R. of Court, R. 5:6A, App. IX-A (2025) (includes the list of factors in the FEM final rule as well as additional ones), *https://www.njcourts.gov/sites/default/files/attorneys/rules-of-court/app9a.pdf*; N.M. Code R. § 8.50.108.9 (2025), *https://regulations.justia.com/states/new-mexico/title-8/chapter-50/part-108/section-8-50-108-9/*; R.I. Family Court Child Support Formula & Guidelines (Fam. Ct. Admin. Order 2017-01), *https://www.courts.ri.gov/Administrative%20Orders/Family-17-01.pdf* (Note: Fam. Ct. Admin. Order 2023-02 updated the Child Support Guidelines and Schedule but, where not inconsistent, the procedures in Fam. Ct. Admin. Order 2017-01 remain in full force and effect.); S.C. Code Reg. § 114-4720 (2025), *https://www.scstatehouse.gov/coderegs/Chapter%20114.pdf*; S.Dak. Codified Laws § 25-7-6.26 (2025); Tenn. Comp. R. & Reg. 1240-02-04-.04 (2026), *https://publications.tnsosfiles.com/rules/1240/1240-02/1240-02-04.20211001.pdf*; Tex. Fam. Code, § 154.0655 (2025), *https://texas.public.law/statutes/tex._fam._code_section_154.0655*; 22 Va. Admin. Code § 40-880-240 (2025), *https://law.lis.virginia.gov/admincode/title22/agency40/chapter880/section240/*. See also proposed amendment to Conn. Agencies Regs. § 46b-215a-5c (2025), *https://portal.ct.gov/dss/-/media/departments-and-agencies/dss/child-support/meeting-documents/proposed-reguation-52325-draft.pdf*. According to minutes of the June 5, 2025, meeting of the Connecticut Child Support Guidelines Commission, the draft regulations were approved. Future meetings were held in July and August 2025, and public hearings on the proposed regulations were also held. According to minutes of the Dec. 5, 2025, meeting of the Connecticut Child Support Guidelines Commission, the Commission intends to move forward with the proposed regulation and send it to the Office of the Attorney General for review. See also Utah Code Ann. § 81-6-203(6) (2026), *https://le.utah.gov/xcode/Title81/Chapter6/81-6-S203.html?v=C81-6-S203_2025050720250507*.

[234] See, e.g., Ind. Child Support R. & Guidelines (2024), *https://rules.incourts.gov/Content/child-support/default.htm*; Ohio Rev. Code Ann. 3119.01 (2025), *https://codes.ohio.gov/ohio-revised-code/section-3119.01*; Wis. Admin. Code DCF 150.03 (2025), *https://docs.legis.wisconsin.gov/code/admin_code/dcf/101_199/150/03*. Wisconsin lists examples of employment barriers the parent may face: "homelessness, lack of a driver's license, alcohol or other drug dependence, or immigration status." See also 10 Me. Code R. 144, Ch. 351, Maine Child Support Enforcement Manual, Ch. 7 (2023), *https://www.maine.gov/sos/rulemaking/agency-rules/department-health-and-human-services-rules#144*.

factors set forth in this section that may affect the number of hours the parent is capable of working, such as age, health, or the specific needs of the subject child.[235]

Additional Factors in Some State Child Support Guidelines

Other factors that some child support guidelines list for the court to consider when imputing potential income or earning capacity include:

- Reasonable needs of the children[236] or presence of a young, mentally or physically disabled child necessitating the parent's need to stay home;[237]
- Ability to drive and access to transportation;[238] and
- Availability of employment at the attributed income level.[239]

Use of Standardized Calculation

A few states have amended their child support guidelines to highlight the fact that imputing income should be the exception. When income is imputed, the amount must reflect the parent's specific circumstances rather than rely on generalized assumptions or standardized calculations.[240] For example, Michigan's Child Support Guideline provides:

> Imputing an income to a parent to determine a support obligation by using any of the following violates case law and does not comply with this section. See: *Ghidotti v. Barber*, 459 Mich 189; 586 NW2d 883 (1998) and *Stallworth v Stallworth*, 275 Mich. App. 282 (2007) [*sic*].
>
> (a) Inferring based on generalized assumptions that parents should be earning an income based on a standardized calculation (such as minimum wage and full time employment, median income, etc.), rather than an individual's actual ability and likelihood.
> (b) Absent any information or indication concerning a parent's ability, assuming that an individual has an unexercised ability to earn an income.

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[235] Colo. Rev. Stat. Ann. § 14-10-115(5) (2025), *https://colorado.public.law/statutes/crs_14-10-115*.

[236] See, e.g., Hawaii Child Support Guidelines (2024), *https://www.courts.state.hi.us/wp-content/uploads/2020/10/Child_Support_Guidelines_2024.pdf*.

[237] See, e.g., Ala. R. Jud. Admin. R. 32(B)(5) (2023), *https://judicial.alabama.gov/docs/library/rules/ja32.pdf*.

[238] See State Court Admin. Office, 2025 Mich. Child Support Formula Manual, 2.01(G), *https://www.courts.michigan.gov/4a7a53/siteassets/court-administration/standardsguidelines/foc/2025mcsf.pdf*.

[239] See Mass. Child Support Guidelines (2025), *https://www.mass.gov/doc/2025-child-support-guidelines/download*.

[240] See, e.g., Hawaii Child Support Guidelines, p. 22 (2024) ("Imputed income is the exception, not the rule."), *https://www.courts.state.hi.us/wp-content/uploads/2020/10/Child_Support_Guidelines_2024.pdf*. State Court Admin. Office, 2025 Mich. Child Support Formula Manual, 2.01(G)(4), *https://www.courts.michigan.gov/4a7a53/siteassets/court-administration/standardsguidelines/foc/2025mcsf.pdf*; Miss. Code § 43-19-101(5) (2024), *https://law.justia.com/codes/mississippi/title-43/chapter-19/child-support-award-guidelines/section-43-19-101/*.

(c) Failing to articulate information about how each factor in §2.01(G)(2) applies to a parent having the actual ability and a reasonable likelihood of earning the imputed potential income, or failing to state that a specific factor does not apply.
(d) Inferring that commission of a crime is voluntary unemployment, without evidence that the parent committed the crime with the intent to reduce income or to avoid paying support.[241]

However, half the states use child support guidelines that do allow for income to be based on a standard calculation in certain circumstances. As noted below, those circumstances and the standard used vary.

Lack of Evidence of Work History or Training

In some states, if the parent has little or no work history or training, guidelines create a rebuttable presumption that the parent can earn a standardized amount specified in the child support guideline. Examples are in Exhibit 35.

Exhibit 35: Rebuttable Presumption of Standardized Amount if Little Work History

State	Child Support Guideline Provision
Illinois	"If there is insufficient work history to determine employment potential and probable earnings level, there shall be a rebuttable presumption that the parent's potential income is 75% of the most recent United States Department of Health and Human Services Federal Poverty Guidelines for a family of one person." Ill. Comp. Stat. tit. 750, § 5/505(a)(3.2a) (2025), *https://codes.findlaw.com/il/chapter-750-families/il-st-sect-750-5-505/*.
Indiana	"If there is no employment and earnings history and no higher education or vocational training, the facts of the case may indicate that Weekly Gross Income be set at least at the federal minimum wage level, provided the resulting child support amount is set in such a manner that the obligor is not denied a means of self-support at a subsistence level." Ind. Child Support R. & Guidelines, 3A (2024), *https://rules.incourts.gov/Content/child-support/guideline3a/current.htm*.
North Carolina	"If the parent has no recent work history or vocational training, potential income should not be less than the minimum hourly wage for a 35-hour work week." N.C. Child Support Guidelines (2023), *https://ncchildsupport.ncdhhs.gov/ecoa/cseGuideLineDetails.htm#Income*.

No Evidence of Actual Income or Income Earning Potential

Some child support guidelines provide that if there is no evidence of actual income or earning potential, a rebuttable presumption applies: the parent is presumed capable of earning a standardized amount. For example, Louisiana provides: "Upon an express finding by the court that evidence of a party's actual income or income earning potential is totally absent, there is a

[241] State Court Admin. Office, 2025 Mich. Child Support Formula Manual, 2.01(G)(4), *https://www.courts.michigan.gov/4a7a53/siteassets/court-administration/standardsguidelines/foc/2025mcsf.pdf*.

rebuttable presumption that the party can earn a weekly gross amount equal to thirty-two hours at a minimum wage, according to the laws of the party's state of domicile or federal law, whichever is higher."[242]

After Consideration of Number of Specific Factors of Parent

Several state guidelines allow courts, after considering specific factors (such as those listed in the FEM final rule), to determine that a parent is able to earn income at a certain standardized level.[243] In these cases, the amount is discretionary rather than a rebuttable presumption. While the standard is often based on full-time federal or state minimum wage, some states adjust the amount based on the parent's individual circumstances.[244] Examples are in Exhibit 36.

Exhibit 36: Court Discretion to Impute Standardized Amount After Consideration of Parents' Circumstances

State	Child Support Guideline Provision
Arkansas	"If imputation of income is ordered, the court must take into consideration the specific circumstances of both parents, to the extent known.... There is a rebuttable presumption that the payor and the payee can work full-time or earn full-time income." In re: Admin. Order No. 10. Ark. Child Support Guidelines (2026), *https://www.arcourts.gov/content/administrative-order-10-arkansas-child-support-guidelines*.
Kansas	"The court must make written findings in support of imputing income. After considering these factors [FEM final rule factors], the court may find that a parent is able to earn at least the federal minimum wage and work 40 hours per week." Kans. Child Support Guidelines (Sup. Ct. Admin. Order 2025-RL-037) (2025), *https://kscourts.gov/KSCourts/media/KsCourts/Orders/2025-RL-121.pdf*.
New Jersey	"If evidence is unavailable or insufficient to determine income based on the factors in subparagraph 12(a), the court may impute income based on the parent's former income at that person's usual or former occupation or the earnings for that occupation as reported by the New Jersey Department of Labor (NJDOL) or the U.S. Bureau of Labor Statistics if the parent works outside of New Jersey, based on the parent's most recent wage or benefit record (a minimum of two calendar quarters) on file with the NJDOL.... If NJDOL records or data are unavailable or are insufficient to determine income,

[242] La. Rev. Stat. Ann. § 9:315.11 (2025), *https://www.legis.la.gov/legis/Law.aspx?d=107376*.

[243] See, e.g., Kans. Child Support Guidelines (Sup. Ct. Admin. Order 2025-RL-037) (2025), *https://kscourts.gov/KSCourts/media/KsCourts/Orders/2025-RL-121.pdf*; N.M. Stat. Ann. § 40-4-11.1 (2024), *https://law.justia.com/codes/new-mexico/chapter-40/article-4/section-40-4-11-1/*; Utah Code Ann. § 81-6-203 (2026), *https://le.utah.gov/xcode/Title81/Chapter6/81-6-S203.html?v=C81-6-S203_2025050720250507*.

[244] See, e.g., Mo. Code State Regs. tit. 13, § 40-102.010 (2025), *https://www.sos.mo.gov/CMSImages/AdRules/csr/current/13csr/13c40-102.pdf*; N.J. R. of Court, R. 5:6A, App. IX-A (2025), *https://www.njcourts.gov/sites/default/files/attorneys/rules-of-court/app9a.pdf*; N.M. Stat. Ann. § 40-4-11.1 (2024), *https://law.justia.com/codes/new-mexico/chapter-40/article-4/section-40-4-11-1/*.

State	Child Support Guideline Provision
	income may be imputed based on the prevailing State or federal minimum wage, whichever is higher." N.J. R. of Court, R. 5:6A, App. IX-A (2025), *https://www.njcourts.gov/sites/default/files/attorneys/rules-of-court/app9a.pdf*.
West Virginia	"If the obligor's work history, qualifications, education, or physical or mental condition cannot be determined, or if there is an inadequate record of the obligor's previous income, the court may, as a minimum, base attributed income on full-time employment (at 40 hours per week) at the federal minimum wage in effect at the time the support obligation is established." W. Va. Code Ann. § 48-1-205 (2025), *https://code.wvlegislature.gov/48-1-205/*.
Wisconsin	If, however, income is imputed when a parent's income is unknown and evidence is presented that due diligence has been exercised to ascertain information on the parent's actual income or ability to earn and no or little information is known, the court may impute income to the parent that an individual would earn "by working 10 to 35 hours per week for the higher of the federal minimum hourly wage... or the state minimum hourly wage.... The court may use any factors listed in sub. (3), if known, to determine the number of hours to impute." Wis. Admin. Code DCF § 150.03(3m) (2025), *https://docs.legis.wisconsin.gov/code/admin_code/dcf/101_199/150/03*.

Notably, Wisconsin's approach includes several safeguards:

- Before imputing income when a parent's income is unknown, it requires evidence that due diligence has been exercised to ascertain information on the parent's actual income or ability to earn.
- If, after such efforts, little or no information is known, it authorizes but does not require the court to impute income based on federal or state minimum hourly wage.
- It provides a range of 10 to 35 hours per week for the court to use.
- Additionally, it provides that the court may use any factors listed in the statute,[245] if known, to determine the number of hours to impute.

[245] Wis. Admin. Code DCF § 150.03(3) (2025), *https://docs.legis.wisconsin.gov/code/admin_code/dcf/101_199/150/03/3*. The listed factors are more expansive than those listed in 45 Code of Federal Regulations section 302.56. They include a vocational evaluation of the parent, if available; employment barriers the parent faces, such as homelessness, lack of a driver's license, alcohol or other drug dependence, or immigration status; if the parent is unemployed, whether the unemployment is due to the parent's job-related misconduct; if the parent is the caretaker of a child common to the parties, the relationship between the parent's earning capacity and the child care costs that would be incurred if the parent obtained paid employment; if the parent is the caretaker of a child common to the parties who has unusual emotional or physical needs, whether the child requires that parent's presence in the home; the parent's receipt of Wisconsin Works cash assistance; and the parent's receipt of Supplemental Security Income.

Unclear Direction Regarding Imputation of Standardized Amount

Some state guidelines contain conflicting directives. In one section, the court is required to consider the parent's unique circumstances while elsewhere the guideline mandates imputation of a standardized minimum wage.[246] For example, Tennessee's guideline states:

> If imputation of income is authorized, gross income for the current and prior years shall be determined by imputing annual gross income of forty-three thousand seven hundred sixty-one dollars ($43,761) for male parents and thirty-five thousand nine hundred thirty-six dollars ($35,936) for female parents. These figures represent the full time, year-round workers' median gross income, for the Tennessee population only, from the American Community Survey of 2016 from the U.S. Census Bureau.[247]

Although not the issue before the court, the Tennessee Court of Appeals recognized the inherent conflict within its imputation provisions:

> We note that there is a tension in this statute in that, after finding that there is no reliable evidence of income or income potential, the court "must take into consideration the specific circumstances of the parent to the extent known," assessing statutory factors that would bear on income. Tenn. Comp. R. & Regs. 1240-02-04-.04(3)(a)2(iv)(I)III. Nevertheless, when imputation is authorized, the parent's income "shall be determined by imputing annual gross income" in specified monetary amounts reflecting the median gross income. Tenn. Comp. R. & Regs. 1240-02-04-.04(3)(a)2(iv)(I)IV (emphasis added). Accordingly, since the dollar amount to be imputed is set by statute, the consideration of the statutory factors appears to be a nullity, unless such factors might later come into play under Tenn. Comp. R. & Regs. 1240-02-04-.07, which instructs that the amount of support established by the Guidelines is rebuttable and that the court may order a deviation.[248]

Consideration of Parent's Gender

A few state child support guidelines or related guideline worksheets address gender in the context of imputed income. Examples are in Exhibit 37.

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[246] See, e.g., Tenn. Comp. R. & Reg 1240-02-04-.04 (2026), https://publications.tnsosfiles.com/rules/1240/1240-02/1240-02-04.20211001.pdf. Compare to Tex. Fam. Code, § 154.0655 (2025), https://texas.public.law/statutes/tex._fam._code_section_154.0655, and to Tex. Fam. Code, § 154.068 (2025), https://texas.public.law/statutes/tex._fam._code_section_154.068; Wyo. Stat. Ann. § 20-2-307 (2024), https://law.justia.com/codes/wyoming/title-20/chapter-2/article-3/section-20-2-307/.

[247] Tenn. Comp. R. & Reg 1240-02-04-.04 (2026), https://publications.tnsosfiles.com/rules/1240/1240-02/1240-02-04.20211001.pdf.

[248] *State of Tennessee ex rel. Alicia Janelle Collins v. Vikramjeet Sethi Singh* (Tenn. Ct. App. 2024), fn. 3.

Exhibit 37: Amount of Imputed Income Based on Parent's Gender

State	Child Support Guideline Provision or Worksheet
New Jersey	"The determination of imputed income shall not be based on the gender or custodial position of the parent, except to the extent that it affects the ability-to-earn factors listed above." N.J. R. of Court, R. 5:6A, App. IX-A (2025), https://www.njcourts.gov/sites/default/files/attorneys/rules-of-court/app9a.pdf.
Tennessee	"If imputation of income is authorized, gross income for the current and prior years shall be determined by imputing annual gross income of forty-three thousand seven hundred sixty-one dollars ($43,761) for male parents and thirty-five thousand nine hundred thirty-six dollars ($35,936) for female parents. These figures represent the full time, year-round workers' median gross income, for the Tennessee population only, from the American Community Survey of 2016 from the U.S. Census Bureau." Tenn. Comp. R. & Reg 1240-02-04-.04 (2026), https://publications.tnsosfiles.com/rules/1240/1240-02/1240-02-04.20211001.pdf.
Washington	The Washington State Child Support Schedule Worksheet 2, developed by the Administrative Office of the Courts, includes instructions for parents entering imputed income using the methods outlined in the statute. If the parent cannot use any of the above methods, the instructions direct the parent completing the form to impute the parent's net monthly income using a table of Approximate Median Net Monthly Income. The table imputes income based on a person's age and gender. The age brackets range from 15 to 65+. The incomes listed in the table are from the U.S. Census Bureau 2021 Current Population Survey. *See* https://www.courts.wa.gov/forms/?fa=forms.contribute&formID=73

Parent's Status as a Student

Montana is one of the few states with a child support guideline that imputes a specified income amount to students. The statute requires imputation if the education or retraining is expected to result in an economic benefit to the child within a reasonable time. The imputed earning capacity varies depending on whether the student is full-time or part-time.[249]

Sequenced Imputed Income Amounts

Some states have tiered schedules for imputed income. Exhibit 38 provides three examples.

Exhibit 38: Tiered Imputed Income

State	Summary of Child Support Guideline Provision
Delaware	If a parent's occupation or work history is known, an imputation analysis begins with the median wage for an occupation, based on occupational wage surveys compiled by the U.S. Bureau of Labor Statistics and the Delaware Department of Labor. Imputation may then be adjusted between "entry" and "experienced" based on the parent's circumstances.

[249] Mont. Admin. R. 37.62.106(5) (2022), https://rules.mt.gov/browse/collections/aec52c46-128e-4279-9068-8af5d5432d74/policies/62761584-4f48-409b-95c8-18f4f0cc3582. If the student is full-time, the parent's earning capacity is based on full-time employment for 13 weeks and approximately half of full-time employment for the remaining 39 weeks of a 12-month period. If the student is part-time, the parent's earning capacity is based on full-time employment for a 12-month period. See also Wash. Rev. Code § 26.19.071 (2026), https://app.leg.wa.gov/rcw/default.aspx?cite=26.19.071.

State	Summary of Child Support Guideline Provision
	Del. Fam. Ct. R. Civ. Proc. R. 501 (2025), https://courts.delaware.gov/forms/download.aspx?id=39308.
Missouri	If a parent has no income or the parent's actual income cannot be determined, income will be imputed as follows: • If the parent is unemployed, regardless of work history, but is disabled or unable to work or has a child at home who needs the parent, zero income is imputed. • If the parent has no work history but has a child at home under the age of 6, zero income is imputed. • If the parent has no work history but has a child at home between the ages of 6 and 12, income of 20 hours per week at federal or minimum wage, whichever is higher, is imputed. • If the parent has no work history and no child is at home under the age of 13, income up to 40 hours per week at federal or minimum wage, whichever is higher, is imputed. Mo. Code State Regs. tit. 13, 40-102.010 (2025), https://www.sos.mo.gov/CMSImages/AdRules/csr/current/13csr/13c40-102.pdf.
Washington	Unless the parent is a full-time high school student, in the absence of records of a parent's actual earnings, the court must impute a parent's income in the following order of priority: • Full-time earnings at the current rate of pay. • Full-time earnings at the historical rate of pay. • Earnings of 32 hours per week at minimum age if parent is receiving, or has recently received, certain government benefits; has recently been released from incarceration; or is a recent high school graduate. This is a rebuttable presumption. • Full-time earnings at minimum wage if parent has a recent history of minimum wage earnings or has no significant earnings history. • Median net monthly income of year-round full-time workers based on U.S. Bureau of Census data. Wash. Rev. Code § 26.19.071(6) (2026), https://app.leg.wa.gov/rcw/default.aspx?cite=26.19.071.

Admissibility of Evidence

To assess a parent's financial situation, many states require parents to complete and submit financial affidavits prior to a child support proceeding. In addition to documents related to employment and wages, some child support guidelines address the admissibility of national or state databases related to earnings upon which a tribunal may rely when determining or imputing income to a parent. Exhibit 39 provides examples.

Exhibit 39: Admissibility of Databases Related to Earnings

State	Child Support Guideline Provision
Colorado	"A copy of wage statements or other wage information obtained from the computer database maintained by the department of labor and employment shall be admissible into evidence for purposes of determining income under this subsection (5)." Colo. Rev. Stat. Ann. § 14-10-115(5) (2025), https://colorado.public.law/statutes/crs_14-10-115.
Delaware	"The Court may take judicial notice of occupational wage surveys compiled by the United States Bureau of Labor Statistics (BLS) and the Office of Occupational and Labor Market Information (OOLMI) in the Delaware Department of Labor to impute or corroborate reasonable earning capacity." Del. Fam. Ct. R. Civ. Proc. R. 501 (2025), https://courts.delaware.gov/forms/download.aspx?id=39308.
Louisiana	"When the income of an obligor cannot be sufficiently established, evidence of wage and earnings surveys distributed by government agencies for the purpose of attributing income to the obligor is admissible." La. Rev. Stat. Ann. § 9:315.1.1 (2025), https://www.legis.la.gov/legis/Law.aspx?d=669810. "If a party is voluntarily unemployed or underemployed, child support shall be calculated based on a determination of income earning potential.... In determining the party's income earning potential, the court may consider the most recently published Louisiana Occupational Employment Wage Survey." La. Rev. Stat. Ann. § 9:315.11 (2025), https://www.legis.la.gov/legis/Law.aspx?d=107376.

Factual Findings on Basis for Imputation

The FEM final rule does not require child support guidelines to include findings on the record to support an imputation of income. However, in its response to comments to the proposed rule, OCSE encouraged states to establish deviation criteria for when to impute income and to require a rebuttable finding on the record when imputation is used as the basis for a support order.[250] According to Vicki Turetsky, the former Commissioner of OCSE, a state policy treating "potential income" as a deviation from the child support guidelines, requiring a written justification, would establish imputation as an exception, not the rule. It would also help the state identify imputed orders as part of its quadrennial guidelines review.[251]

[250] *Flexibility, Efficiency, and Modernization* (2016), *supra*, note 9, at p. 93520, citing 42 U.S.C. § 667, https://www.federalregister.gov/documents/2016/12/20/2016-29598/flexibility-efficiency-and-modernization-in-child-support-enforcement-programs#page-93520.

[251] See Vicki Turetsky, "Reforming Child Support to Improve Outcomes for Children and Families" (June 2019), The Abell Report, 32(5), https://abell.org/publication/reforming-child-support/. See Va. Code Ann. § 20-108.1 (2025), https://law.lis.virginia.gov/vacode/title20/chapter6/section20-108.1/, and 22 Va. Admin. Code § 40-880-240 (2025), https://law.lis.virginia.gov/admincode/title22/agency40/chapter880/section240/; Wyo. Stat. Ann. § 20-2-307 (2024), https://law.justia.com/codes/wyoming/title-20/chapter-2/article-3/section-20-2-307/.

A number of child support guidelines require findings related to the imputation of income in both judicial and administrative proceedings, although the imputation of income is not necessarily characterized as a deviation. See Exhibit 40.

Exhibit 40: Findings Related to Imputed Income

State	Summary of Child Support Guideline Provision
Arizona	If the court attributes income for purposes of calculating child support, the Child Support Worksheet and the court order must state that all or a portion of the income is attributed. Ariz. Child Support Guidelines (2022), *https://www.azcourts.gov/familylaw/Child-Support-Family-Law-Information/Arizona-Child-Support-Guidelines*.*
Colorado	If the court or child support enforcement unit determines that a parent is voluntarily unemployed or underemployed or employment information is unreliable, the court or child support enforcement unit must determine and document, for the record, the parent's potential income. Colo. Rev. Stat. Ann. § 14-10-115 (2025), *https://colorado.public.law/statutes/crs_14-10-115*.
District of Columbia	The judicial officer shall issue written factual findings stating the reasons for imputing income at the specified amount. D.C. Code § 16-916.01(d)(10) (2025), *https://code.dccouncil.gov/us/dc/council/code/sections/16-916.01*.
Iowa	The court may not use earning capacity instead of actual earnings or otherwise impute income unless a written determination is made that, if actual earnings were used, substantial injustice would occur or adjustments would be necessary to provide for the needs of the child(ren) or to do justice between the parties. Iowa Child Support Guidelines, Iowa Ct. R. 9.11(4)(d) (2025), *https://www.legis.iowa.gov/docs/ACO/CourtRulesChapter/9.pdf*.
Kansas	The court must make written findings in support of imputing income. Kans. Child Support Guidelines (Sup. Ct. Admin. Order 2025-RL-037) (2025), *https://kscourts.gov/KSCourts/media/KsCourts/Orders/2025-RL-121.pdf*.
Louisiana	Upon an express finding by the court that evidence of a party's actual income or income earning potential is totally absent, there is a rebuttable presumption that the party can earn a weekly gross amount equal to 32 hours at a minimum wage according to the laws of the party's state of domicile or federal law, whichever is higher. La. Rev. Stat. Ann. § 9:315.1.1 (2025), *https://www.legis.la.gov/legis/Law.aspx?d=669810*.

State	Summary of Child Support Guideline Provision
Michigan	Imputing an income to a parent to determine a support obligation by using any of the following violates case law and does not comply with this section: "(c) Failing to articulate information about how each factor in § 2.01(G)(2) applies to a parent having the actual ability and a reasonable likelihood of earning the imputed potential income, or failing to state that a specific factor does not apply." State Court Admin. Office, 2025 Mich. Child Support Formula Manual, 2.01(G)(4), *https://www.courts.michigan.gov/4a7a53/siteassets/court-administration/standardsguidelines/foc/2025mcsf.pdf*.
Pennsylvania	After assessing a party's earning capacity, the trier of fact must state the reasons for the assessment in writing or on the record. Pa. R. Civ. Proc. 1910.16-2 (2024), *https://www.pacourts.us/Storage/media/pdfs/20241028/211616-amendmentofpa.r.civ.p.1910.16-2and1910.16-6.pdf*.
Utah	The court or administrative agency may not impute income to a parent "unless the parent stipulates to the amount imputed, the parent defaults, or, in contested cases, a hearing is held and the court or administrative agency enters findings of fact as to the evidentiary basis for the imputation." Utah Code Ann. § 81-6-203(6) (2026), *https://le.utah.gov/xcode/Title81/Chapter6/81-6-S203.html*.
Virginia	To rebut the presumption that the amount calculated under the child support guideline is correct, there must be written findings in the judicial or agency order that the application of such guidelines would be unjust or inappropriate in a particular case. The statute governing the court lists as a factor affecting the support obligation: "Imputed income to a party who is voluntarily unemployed or voluntarily underemployed." The regulation governing the Department requires written findings that application of the guideline is unjust or inappropriate as determined by "relevant evidence pertaining to imputed income to a person who is voluntarily unemployed or who fails to provide verification of income upon request of the Department." Va. Code Ann. § 20-108.1(B) (2025), *https://law.lis.virginia.gov/vacode/title20/chapter6/section20-108.1/*; Va. Code Ann. § 63.2-1918 (2025) Administrative establishment of obligations, *https://law.lis.virginia.gov/vacode/title63.2/chapter19/section63.2-1918/*.

* Note: Arizona requires the tribunal to state that income is attributed but does not require findings on the basis for the attribution.

California Child Support Provisions on Imputation of Income/Presumed Income

California addresses income other than actual income in two key statutes: Family Code section 4058(b), which defines annual gross income; and Family Code section 17400(d)(2), which provides an expedited process for establishing orders in IV-D cases. Both Family Code sections were substantially amended in 2023 to comply with the FEM final rule, particularly regarding circumstances to consider when determining the earning capacity of a parent.

Earning Capacity

Prior to recent amendments, Family Code section 4058(b) allowed courts to consider a parent's earning capacity instead of actual gross income but provided little statutory guidance on when or how to exercise this discretion. The only guidance as to *how* the court should consider a party's earning capacity was that such consideration should (1) be consistent with the best interests of the children, (2) take into consideration the overall welfare and developmental needs of the children, and (3) take into consideration the time that parents spend with the children. Although *earning capacity* was not defined in statute, California courts had established its meaning through case law.[252] For California child support guidelines to move into compliance with the FEM final rule and intent expressed in federal responses to comments to the NPRM, the 2021 review of California's child support guidelines recommended that California amend its statute to:

- Provide guidance as to when imputation is appropriate;
- If imputation of income is authorized, require the court to consider evidence of the noncustodial parent's specific circumstances, including the factors listed in the federal regulation; and
- Provide that incarceration of a parent shall not be treated as voluntary unemployment for the purpose of establishing or modifying a child support order.[253]

In September 2023, California enacted Senate Bill 343, Child Support (SB 343), which amended Family Code section 4058, effective September 1, 2024. Under these amendments:

- If a parent's annual gross income is known, the court may consider earning capacity in lieu of actual income, typically when earning capacity exceeds actual income.

- If annual gross income is unknown, the court must consider earning capacity.

- In both cases, the court must consider the parent's specific circumstances, including assets, residence, employment and earnings history, job skills, education, literacy, age, health, criminal record, employment barriers, job-seeking efforts, local job market, availability of employers, prevailing earnings in the community, and other relevant factors, as outlined in 45 Code of Federal Regulations part 302.56.

- A new subsection prohibits treating incarceration or involuntary institutionalization as voluntary unemployment in establishing or modifying support orders.

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[252] See, e.g., *In re Marriage of Regnery* (1989) 214 Cal.App.3d 1367; *In re Marriage of Berger* (2009) 170 Cal.App.4th 1070; and *In re Marriage of McHugh* (2014) 231 Cal.App.4th 1238. Under case law, there is a two-prong test before the capacity-to-earn standard may be applied. "Earning capacity is composed of (1) the ability to work, including such factors as age, occupation, skills, education, health, background, work experience and qualifications; and (2) an opportunity to work which means an employer who is willing to hire.

[253] See Judicial Council of Cal., *Review of the Statewide Uniform Child Support Guidelines 2021* (Dec. 21, 2021), *https://courts.ca.gov/system/files/2024-10/Review-of-Uniform-Child-Support-Guideline-2021.pdf*.

In addition, there is a new subsection (3) that prohibits the treatment of incarceration or unvoluntary institutionalization as voluntary unemployment in establishing or modifying support orders.

Presumed Income

Income presumption is not expressly addressed in the California child support guideline statute but is referenced in a separate statute at Family Code section 17400(d)(2). This statute only applies to cases being enforced by local child support agencies. Prior to the enactment of SB 343, the section authorized a proposed judgment based on the amount of the state's minimum wage at 40 hours per week if the support obligor's income or income history was unknown to the local child support agency (LCSA). There was no requirement that the agency consider other factors that may affect the obligor's ability to earn.

The 2021 review of California's child support guidelines concluded that the mandatory presumption in Family Code section 17400 of full-time minimum wage without regard to the obligor's individual circumstances was contrary to the FEM final rule. The report recommended that California determine whether additional provisions within section 17400 needed to be revised to ensure compliance with federal regulations.[254] Specifically the report recommended that California consider:

- Requiring LCSAs to plead with more specificity regarding the source of income to calculate support;
- Authorizing courts to require LCSAs to present evidence in support of their proposed support order before entering a default judgment; and
- Revising the presumption-of-income statute to require the LSCA at the beginning of a case to gather information about the obligor related to the factors listed in the federal regulation to provide more transparency to the parents and the court.

SB 343, which was enacted in September 2023, and California Assembly Bill 3281, approved by the Governor in September 2024, amended Family Code section 17400, addressing the issues raised in the 2021 review. As codified, Family Code section 17400 now lays out steps the LCSA agency must take as part of its efforts to review a case and establish a defendant's actual income. The steps must include, but are not limited to:

- Attempting at least three times to contact the support obligor through telephonic, electronic, and postal means, to the extent contact information is known or can be discovered through reasonably available means. At least three attempts to contact the support obligor shall be made.

[254] See Judicial Council of Cal., Guideline (2022), *supra*, note 10.

- Seeking information about the support obligor's expenses and work history from the party seeking support.

- Searching in available databases for information relating to the support obligor's employment, income, or both.[255]

These steps comply with 45 Code of Federal Regulations part 303.4, governing a child support agency's responsibility when establishing or modifying a child support order.

If the agency has sufficient information about a defendant's actual income, Family Code section 17400 provides that the agency *must* use that actual income as the basis of the proposed support obligation. However, if the agency has sufficient information that the earning capacity is greater than the actual income and there is sufficient evidence to establish earning capacity, the agency *may* use earning capacity as the basis of the proposed support obligation. If the LCSA does not know the support obligor's actual income, and sufficient evidence is available to establish earning capacity, the LCSA *must* use earning capacity as the basis of the proposed support obligation. The term "earning capacity" is defined pursuant to subdivision (b) of Family Code section 4058.

SB 343 also amended Family Code sections 17401.1, 17430, and 17432. Family Code section 17430 sets forth actions the LCSA and the court must take before entering a default judgment setting a support obligation based on an obligor's earning capacity. It requires the court to consider the factors set forth in subdivision (b) of section 4058 and state its findings on the record.

Additional Forms and Form Changes

SB 343 required the Judicial Council to adopt and approve any forms necessary to implement the new Family Code provisions by September 1, 2024. To allow time for integration into the DCSS electronic case management system, the effective date of the forms was extended to January 1, 2026.

In July 2024, the Judicial Council approved a number of forms recommended by the Family and Juvenile Law Advisory Committee.[256] They included the following:

New forms reflecting changes in law, effective September 1, 2024:

- *Earning Capacity Factors Attachment* (form FL-302); and
- *Information Sheet: Notice Regarding Payment of Support* (form FL-632-INFO).

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[255] DCSS is conducting research to determine if publicly available databases related to the factors in Family Code section 17400 can assist its LCSAs in developing a proposed earning capacity amount.

[256] See *https://jcc.legistar.com/View.ashx?M=F&ID=13046654&GUID=FB62DA50-791F-4F57-989E-6C10A62FF5C5*.

Revised forms to conform to new law and make improvements, effective September 1, 2024:

- *Notice of Rights and Responsibilities (Health-Care Costs and Reimbursement Procedures*) (form FL-192);
- *Child Support Information and Order Attachment* (form FL-342); and
- *Non-Guideline Child Support Findings Attachment* (form FL-342(A)).

Revised forms to conform to new law, with an effective date of January 1, 2026:

- *Judgment Regarding Parental Obligations (UIFSA)* (form FL-530);
- *Summons and Complaint or Supplemental Complaint Regarding Parental Obligations* (form FL-600);
- *Answer to Complaint or Supplemental Complaint Regarding Parental Obligations* (form FL-610);
- *Declaration for Amended Proposed Judgment* (form FL-616);
- *Judgment Regarding Parental Obligations* (form FL-630);
- *Notice of Entry of Judgment and Proof of Service by Mail* (form FL-635);
- *Notice and Motion to Cancel (Set Aside) Support Order Based on Presumed Income* (form FL-640);
- *Information Sheet for Notice and Motion to Cancel (Set Aside) Support Order Based on Presumed Income* (form FL-640-INFO);
- *Declaration of Obligor's Income During Judgment Period—Presumed Income Set-Aside Request* (form FL-643);
- *Findings and Recommendation of Commissioner* (form FL-665);
- *Notice of Motion* (form FL-680);
- *Order to Show Cause* (form FL-683);
- *Order After Hearing* (form FL-687);
- *Short Form Order After Hearing* (form FL-688);
- *Minutes and Order or Judgment* (form FL-692); and
- *Guideline Findings Attachment* (form FL-693).

The Judicial Council also immediately revoked three forms related to Family Code provisions repealed on January 1, 2024.

Analysis

Through its amendments to Family Code section 4058, California now complies with 45 Code of Federal Regulations part 302.56 that requires the tribunal to consider and evaluate the specific circumstances of a noncustodial parent before income imputation. California also complies with 45 Code of Federal Regulations part 302.56(c)(3) that prohibits the consideration of incarceration as voluntary unemployment when establishing or modifying a support order.

Effective January 1, 2026, Family Code section 17400 also aligns with 45 Code of Federal Regulations part 302.56. When the support obligor's income or income history is unknown to the LCSA, it no longer requires that the complaint in an IV-D case presume that an obligor's income

is a standard amount based on full-time state minimum wage. Instead, if a support obligor's income is not known and there is evidence available to establish earning capacity using the factors listed in Family Code section 4058, it requires the LCSA to use earning capacity as the basis of the proposed support obligation. The statute further requires the agency to list in the child support complaint the steps it took to establish the support obligor's actual income prior to considering earning capacity, as well as the factors it considered and used to determine the obligor's earning capacity. That information is important for the obligor in deciding how to respond to the complaint. For example, the obligor may want to present recent evidence of actual earnings or challenge the accuracy of one or more factors the agency used to determine earning capacity.

The new section 17430 to the Family Code will assist California in its case reviews required by 45 Code of Federal Regulations part 302.56(h). That regulation requires a state to review its child support guideline at least once every four years. As part of that review, the state must analyze case data, including the rates of default and imputed child support orders. The judicial findings related to earning capacity, required by Family Code section 17430 and recorded in *Earning Capacity Factors Attachment* (form FL-302), will facilitate the identification of orders where the order amount is based on imputed, rather than actual, income.

The forms approved by the Judicial Council comprehensively address the changes to Family Code sections 4058 and 17400. The optional form, *Earning Capacity Factors Attachment* (form FL-302) is particularly effective. The form can be attached by a party making a request for an order based on earning capacity: it can also be used by the court as an attachment to a judgment or order when the support obligation is based on a person's (petitioner/respondent, or other parent or party) earning capacity. It requires the court to make a finding of the individual's earning capacity and to check the factors in section 2 that the court considered in determining that earning capacity. For each factor, there is space for a more detailed explanation. The revised judgment and order forms also include a checkbox section related to earning capacity. They allow the court to indicate if the order is based on a parent's earning capacity and, if so, whether earning capacity was used because the earning capacity of the parent ordered to pay support is greater than their known income or the actual income of the parent ordered to pay support is unknown. There is also a section that asks the court to identify the factors used to determine earning capacity under Family Code section 4058(b). One way the court can do that is by attaching the *Earning Capacity Factors Attachment* (form FL-302). As noted in the Family and Juvenile Law Advisory Committee's report to the Judicial Council, including an item on the revised judgment and order forms that allows the court to at least reference the factors that the court found relevant to the earning capacity determination will increase transparency in earning capacity cases. It will also provide information that may be useful in determining whether a change of circumstance has occurred related to a parent's earning capacity if a party later files a motion to modify support.[257]

[257] Family and Juvenile Law Advisory Committee, *Report to the Judicial Council* (June 20, 2024), pp. 14–15.

The Judicial Council is in the process of making additional revisions to the *Income and Expense Declaration* (form FL-150) that add questions about other factors related to the determination of earning capacity.

Chapter Conclusions and Recommendations

With amendments to Family Code sections 4058 and 17400 regarding earning capacity, and enactment of new Family Code section 17430, California now complies with the federal requirement that child support guidelines be based on actual income. When imputation is authorized, the imputed income must be determined by considering the individual circumstances of the parent.
California also complies with the federal requirement that its child support guideline prohibit treating incarceration as voluntary unemployment when establishing or modifying support orders.

In compliance with SB 343, the Judicial Council has adopted and approved forms necessary to implement the new provisions. The forms are designed to address earning capacity transparently, including checkboxes and sections that clearly identify the factors used when actual income is not available. For example, section 5 of *Summons and Complaint or Supplemental Complaint Regarding Parental Obligations—Governmental* (form FL-600) provides transparency to a parent regarding steps the local child support agency took to establish actual income prior to considering earning capacity.

The significant changes to California's child support guidelines relative to determination of income and earning capacity became effective in 2024 and January 2026. The next guideline review will provide valuable case data and focus group information regarding whether additional enhancements to article 2 of the Family Code are needed related to the use and determination of earning capacity.

Two possible improvements that were identified from this analysis of other state guidelines are (1) enacting a guideline provision that requires the court to state its findings related to the specific circumstances of a parent in any case where the court considers a party's earning capacity in determining the support obligation, and (2) enacting a statute addressing the admissibility of state and national databases—such as wage and earnings surveys from government agencies—for the purpose of determining a party's earning capacity when establishing or modifying a support obligation. Requiring findings related to earning capacity helps a court determine whether there has been a change of circumstance if a party later seeks a modification of support. It also assists in the quadrennial case data review required by federal law, which must include an analysis of cases where income has been imputed. Colorado, Delaware, and Louisiana are examples of states with such statutes identifying support orders based on imputed income.

Chapter 5: Addressing More than Two Parents: Legal Review and Developing a Formula

The architects of the California guideline formula originally constructed it for the determination of child support in cases involving two parents. In 2016, recognizing that child support may be appropriate for a child with more than two parents, California adopted legislation[258] that clarified that the guideline (Fam. Code, § 4052.5) applies in all cases, including those in which a child has more than two parents. The guideline currently provides that child support obligations in such cases should be divided among the parents based on their incomes and the amount of time the child spends in each parent's care. However, it does not provide a specific formula for these situations.

This chapter explores the development of a formula for cases involving more than two parents, using the existing California formula as a foundation. Prior to discussing the formula, the chapter provides a legal review of multiple parents and child support with a focus on how state child support guidelines address financial child support in such cases. The legal review considers the Uniform Parentage Act, which California and several states have adopted. While the UPA (2017) acknowledges the possibility of multiple parents, it does not address the establishment of child support orders in such circumstances. The legal review provides context for considering a formula, as the rights and obligations of a third parent may vary depending on the case and legal determination of parentage.

The analysis finds that only California and Massachusetts address cases involving two or more parents in their guidelines. At the time this report was written, Connecticut was completing its guideline review. The Connecticut commission reviewing its guideline considered addressing cases involving two or more parents and developed a worksheet to determine child support in three-parent cases.[259] Although not part of their guidelines, Maine and Washington also provide worksheets to determine child support in three-parent cases. All three worksheets divide the child's basic support obligation among the parents according to each parent's share of combined income and allocate additional expenses (such as uninsured medical costs) in the same way. Notably, these worksheets do not account for parenting time (timeshare), which is a factor in California's formula.

[258] Assem. Bill 2882 (Stats. 2022, ch. 4).

[259] Unlike California, most states provide a guideline worksheet that includes line-by-line steps of the child support calculation typically starting from a line noting the incomes of each parent and typically ending with a line that denotes the amount of the child support order as determined by the state guidelines. In between will be lines noting each parent's income share and timeshare and other information used to calculate the amount of child support based on the guideline calculation Excerpts of worksheets from other states appear later in this chapter. These worksheets are either part of the state's guideline or issued by that state's administrative office of the court or child support agency.

This chapter presents two formulas for cases involving more than two parents, both based on California's existing guideline (Fam. Code, § 4055):

- Simplified Three-Parent Formula: Based on a conceptual framework from focus groups, this formula applies when there are three parents—two obligors and one obligee. It involves two calculations.

- Universal Formula: Applicable to any number of parents and any combination of incomes and timeshares, this formula is more complex and requires additional steps and less intuitive nomenclature. However, when applied to three parents, it produces the same result as the simplified formula; when applied to two parents, it matches the current guideline. The universal formula is programmable and can determine the number of obligors, obligees, and the amount each owes or receives.

Currently, the analysis does not indicate a need to adopt a rebuttable presumptive formula for determining child support in cases involving more than two parents. Accordingly, no changes to the guideline are proposed. The formulas developed in this chapter are offered for consideration and may be used on a discretionary basis. It may be appropriate to revisit this issue in a future review, particularly if the number of cases involving more than two parents increases, to assess whether development of a presumptive formula would be warranted.

Legal Review of Multiple Parents and Child Support

Historically, the traditional "nuclear" family consisted of a heterosexual married couple and the child(ren) they conceived. The law generally limits parentage to two individuals. With divorces and remarriages, nonmarital births, same-sex partners, and assisted reproductive technology, it is now difficult to speak of an average American family. Americans are experiencing family life in increasingly diverse ways.[260] Stepparents, nonmarital partners of legal parents, and extended family members often play significant roles in a child's life. As a result, states have recognized the possibility of multiple parents for a child.[261]

Background Information: Recognizing More Than Two Parents

California and most states now recognize circumstances where a child may have more than two parents. Recognition of multiple parents has often occurred through case law with courts

[260] Carolina Aragão, Kim Parker, Shannon Greenwood, Chris Baronavski & John Mandapat, Pew Rsch. Ctr., *The Modern American Family* (Sept. 14, 2023), https://www.pewresearch.org/social-trends/2023/09/14/the-modern-american-family/. See also opinion of O'Connor, J., Troxel v. Granville, 530 U.S. 57, 63 (2000).

[261] Numerous commentators have studied state statutes and case law regarding parenthood. They have asked not only whether state law recognizes that a child may have more than two parents, but also whether multiple parents are in the child's or family's best interest. See, e.g., Courtney Joslin & Douglas NeJaime, *Multiparenthood*, 99 NYU L. Rev. 1242 (2024); Jessica Feinberg, *Multiparent Custody*, 108 Minn. L. Rev. 1489 (2024); Jessica Feinberg, *The Boundaries of Multiple-Parentage*, 75 SMU L. Rev. 307 (2022); June Carbone & Naomi Cahn, *Parents, Babies, and More Parents*, 92 Chi.-Kent L. Rev. 9 (2017); Melanie B. Jacobs, *Why Just Two? Disaggregating Traditional Parental Rights and Responsibilities to Recognize Multiple Parents*, 9 J.L. & Fam. Stud. 309 (2007).

applying equitable doctrines such as de facto parent,[262] parent by equitable estoppel,[263] psychological parent,[264] and in loco parentis[265] to recognize a parent-child relationship where there is no biological connection.[266] A court's adjudication that a third party has certain parentage rights or obligations may be limited, especially in cases such as child welfare and visitation/custody proceedings, and may not include the expansive rights and responsibilities of a legal parent.[267] Other issues, such as child support, are less frequently addressed. These issues and circumstances vary in complexity. A 2007 Pennsylvania case (*Jacob v Shultz-Jacob*, 923 A2d 473 (2007)) provides context and an example of an actual case where both custody and child support were at issue.[268] The case involved a man who served as a sperm doner for a lesbian couple and who remained involved in the children's lives.

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[262] See, e.g., *In re Custody of SA-M*, 489 P.3d 259 (Wash. Ct. App. 2021).

[263] See, e.g., *Dawn M. v. Michael M.*, 47 N.Y.S.3d 898 (Sup. Ct. 2017). See also Jessica Feinberg, *Whither the Functional Parent? Revisiting Equitable Parenthood Doctrines in Light of Same-Sex Parents' Increased Access to Obtaining Formal Legal Parent Status*, 83 Brook. L. Rev. 55 (2017) (describing the evolution of equitable parenthood doctrines based on functional parenting); Katharine T. Bartlett, *Rethinking Parenthood as an Exclusive Status: The Need for Legal Alternatives When the Premise of the Nuclear Family Has Failed*, 70 Va. L. Rev. 879 (1984); Colleen M. Quinn, *Mom, Mommy & Daddy and Daddy, Dad & Mommy: Assisted Reproductive Technologies & the Evolving Legal Recognition of Tri-Parenting*, 31 J. Am. Acad. Matrim. Laws. 175 (2018); Ann E. Kinsey, Note, *A Modern King Solomon's Dilemma: Why State Legislatures Should Give Courts the Discretion to Find that a Child Has More than Two Legal Parents*, 51 San Diego L. Rev. 295 (2014).

[264] See, e.g., *K.A.F. v. D.L.M.*, 96 A.3d 975 (N.J. App. Div. 2014); *McAllister v. McAllister*, 779 N.W.2d 652 (N.D. 2010).

[265] See, e.g., *State ex rel. Combs v. O'Neal*, 662 N.W.2d 231 (Neb. Ct. App. 2003).

[266] Courtney Joslin & Douglas NeJaime, *Multiparenthood*, 99 NYU L. Rev. 1242, 1249 (2024): "Our analysis [of electronically reported judicial appellate decisions since 1980] shows that *before multiparent statutes existed*, courts extended parental rights to a third person even when the child had two existing legal parents." See also Courtney Joslin & Douglas NeJaime, *How Parenthood Functions*, 123 Col. L. Rev. 319, 423 (2023), Appendix A Functional Parent Doctrines by Jurisdiction.

[267] Feinberg, *supra*, n.2 at 1508. See, e.g., *K.A.F. v. D.L.M.*, 96 A.3d 975, 981–82 (N.J. App. Div. 2014) (recognized that a psychological parent may have custody rights); *Dawn M. v. Michael M.*, 47 N.Y.S.3d 898 (N.Y. Sup. Ct. 2017) (involved a married different-sex couple and a female neighbor, all of whom intended to parent together a child conceived through sexual intercourse between the neighbor and husband. The judge granted the ex-wife the legal protection of "shared custody," citing the best interest of the child who loved his father and two mothers). See also Courtney Joslin & Douglas NeJaime, *How Functional Parent Doctrines Function: Findings from an Empirical Study*, 35 J. Am. Acad. Matrim. Law. 589 (2022).

[268] Initially volunteering to be a sperm donor, the male subsequently became involved in the children's lives and encouraged them to call him "Papa." The trial court had denied the appellant's complaint for sole legal and primary physical custody of the couple's children, and her motion to join the biological father in proceedings to resolve the biological mother's complaint for child support. In the trial court's view, the interjection of a third person in the traditional support scenario would create an untenable situation, never having been anticipated by Pennsylvania law. On appeal, the superior court affirmed the custody decision but vacated the child support decision. It concluded that the doctrine of equitable estoppel governed the financial obligation of the sperm donor in this case to support children in whose lives he was involved. The court stated he had shown an intention "to demonstrate parental involvement far beyond the merely biological" and ordered that he be factored as an "indispensable party" in child support, although it did not expressly declare him a parent. Recognizing that the legislature had been silent on calculating child support in such a situation, the court stated: "We are not convinced that the calculus of support

State Recognition of Multiple Parents

Over the past 25 years, states have increasingly enacted statutes recognizing multiple parents. Some statutes authorize courts to grant third parties certain parental rights, such as custody or decision-making authority.[269] Other state statutes expressly recognize the possibility of multiple legal parents with full parental rights and responsibilities. California was one of the early states with such a statute.[270] The Uniform Law Commission recognized this trend when it amended the Uniform Parentage Act in 2017. The UPA (2017) included a new section focusing on de facto parents and expressly authorizing the possibility of more than two legal parents for a child. The UPA (2017) did not, however, address the establishment of a child support order in such situations. As discussed later, very few states address child support cases involving more than two parents.

Nine states have enacted the UPA (2017) or a substantially similar version: California, Colorado, Connecticut, Hawaii, Maine, Massachusetts, Rhode Island, Vermont, and Washington.[271] Additionally, two states—Illinois, and Oregon—have passed bills that would enact all or portions of the UPA (2017); the bills are awaiting the signature of the Governor before going into law.[272] Of the 11 states that have either enacted the UPA (2017) or passed bills to enact it that are awaiting their Governor's signature, seven states include the language recognizing the possibility of more than two parents for a child.[273]

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arrangements cannot be reformulated, for instance, applying to the guidelines amount set for Appellant fractional shares to incorporate the contribution of another obligee." It remanded the case to the trial court with directions that the biological father be joined as an indispensable party for a hearing at which the support obligation of each litigant was to be recalculated.

[269] See, e.g., Me. Rev. Stat. tit. 19-A, §1653(2)(B) (2025) (court may award reasonable rights of contact with a minor child to a third person) and tit. 19-A, §1653(2)(C) (2025) (court may award parental rights and responsibilities with respect to the child to a third person if an award of parental rights and responsibilities to either or both parents would place the child in jeopardy).

[270] Fam. Code, § 7612(c).

[271] See also *A Report on the Uniform Parentage Act (UPA 2017): Developments in State Law Regarding the Rights of Children*, *supra*, n. 24, for a discussion of the process states used to consider and enact the UPA (2017) as well as the resulting legislation.

[272] H.B. 2568, 104th Gen. Assembly, 2025–2026 Sess. (Ill. 2025), sent to Governor on June 9, 2025, *https://ilga.gov/documents/legislation/104/HB/PDF/10400HB2568enr.pdf*; S.B. 163, 2025 Reg. Sess. (Or. 2025), signed by speaker on June 30, 2025, awaiting Governor's signature, *https://olis.oregonlegislature.gov/liz/2025R1/Downloads/MeasureDocument/SB163/Enrolled*.

[273] California, Connecticut, Hawaii, Maine, Massachusetts, Vermont, and Washington. Of those, four states use the "failure to recognize would be detrimental to the child" language from the UPA (2017). See Fam. Code, § 7612(c); Conn. Gen. Stat. § 46b-475(c) (2024); S.B. 1231, 33rd Legisl, 2025 Reg. Sess. (Haw. 2025), amending Hawaii Revised Statutes to add a new chapter titled Uniform Parentage Act, which includes a new section 607 (2025); Wash. Rev. Code § 26.26A.460(3) (2025). Two states use an adjudication "is in the best interest of the child" standard. See H.B. 4970, 193rd General Court (Mass. 2024), adding a new section 26(c) to Ch. 209C; Vt. Stat. tit. 15C, § 206(b) (2025).

Uniform Parentage Act

The Uniform Parentage Act (UPA) was first developed by the Uniform Law Commission (ULC) in 1973 in response to two Supreme Court decisions[274] regarding the rights of nonmarital children. The act established the principle that "[t]he parent and child relationship extends equally to every child and to every parent, regardless of the marital status of the parents."[275] It has been revised twice since then, in 2002 and 2017. According to the National Center for Health Statistics, in 2023, 40 percent of all births in the United States were to unmarried mothers.[276] In states that have enacted the UPA, its provisions assist in the establishment of parentage, which is a critical prerequisite for establishing a support obligation.

The 2002 revision of the UPA added sections on paternity acknowledgment procedures required by federal law,[277] as well as provisions for paternity registries, genetic testing, and parentage determinations in cases of nonsexual conception. It also included a bracketed (optional for states) article 8 to authorize surrogacy agreements. According to the enactment map on the ULC website, six states have enacted the UPA (2002).[278]

The 2017 revision made several significant changes relevant to multiple parents:

- It amends provisions throughout the act so that they address and apply equally to same-sex couples.
- It includes a process for establishing de facto parentage as a legal parent.
- It bars the establishment of a parent-child relationship by a perpetrator of sexual assault resulting in conception.
- It updates surrogacy provisions.
- It adds a new article addressing the rights of children born through assisted reproductive technology to access information about gamete providers.

The UPA (2017) addresses the establishment of parentage in several contexts: adjudicating parentage of a child with an alleged genetic parent, adjudicating parentage of a child with a presumed parent, adjudicating claim of a de facto parentage of a child, adjudicating parentage of a child with an acknowledged parent, adjudicating parentage of a child with an adjudicated parent, and adjudicating parentage of a child of assisted reproduction.[279]

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[274] *Gomez v. Perez*, 409 U.S. 535 (1973); *Weber v. Aetna Casualty & Surety Co*., 406 U.S. 164 (1972).

[275] Unif. Parentage Act, § 2 (Unif. L. Comm'n 1993).

[276] 74 National Vital Statistics Report 1, *Births: Final Data for 2023* (Mar. 18, 2025), tables 9 & 10.

[277] 42 U.S.C. § 666(a)(5)(C) (2025).

[278] See *https://www.uniformlaws.org/committees/community-home?CommunityKey=c4f37d2d-4d20-4be0-8256-22dd73af068f#LegBillTrackingAnchor*. Those states are Alabama, North Dakota, Oklahoma, Texas, Utah, and Wyoming.

[279] Unif. Parentage Act § 607–612 (Unif. L. Comm'n 2017).

UPA Provisions Pertaining to De Facto Parentage

Section 609, Adjudicating Claim of De Facto Parentage of Child, was added in 2017. The UPA (2017) allows only a person who claims to be a de facto parent to petition to be a recognized parent. "This was intended, as a policy matter, to prevent a situation where someone such as a stepparent could be compelled by a legal parent to become a parent with personal and financial obligations. Additionally, de facto parentage is limited to individuals who hold themselves out and behave as if they were the child's parent. This provision is intended to mean that someone, like a grandparent, who fits every other criterion but never claims to be an actual parent (although they may be the only active parenting figure in the child's life), could not petition the court to be named a parent regardless of having a relationship that is in every other way a parenting relationship with the child."[280]

Section 609 lists evidence that the claimant must demonstrate clear and convincing evidence if there is only one other individual who is a parent or has a claim to parentage of the child. If the court determines that these requirements have been satisfied but there is more than one other individual who is a parent or has a claim to parentage of the child, "the court shall adjudicate parentage under Section 613 [Adjudicating Competing Claims of Parentage]." The official Comment to section 609 summarizes the legal "lay of the land" in 2017.[281]

In some states where there is the possibility of more than two parents, the third party or de facto parent can only seek visitation or custody or authority to make parenting decisions. In states that have enacted the UPA (2017), the establishment of parentage establishes a *legal* relationship between a child and a parent.[282] Unless parental rights are terminated, the establishment of such

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[280] American Academy of Matrimonial Lawyers, 2023–24 Legislation Committee, *A Report on the Uniform Parentage Act (UPA 2017): Developments in State Law Regarding the Rights of Children*, 37 Acad. Matr. L. 1, 43 (2024).

[281] It states that, "This section is modeled on provisions that were recently enacted in Delaware and Maine, two states that adopted UPA (2002), and it reflects trends in state family law. In most states, if an individual can establish that he or she has developed a strong parent child relationship with the consent and encouragement of a legal parent, the individual is entitled to some parental rights and possibly some parental responsibilities. Some states extend rights to such persons under equitable principles." See, e.g*., Bethany v. Jones*, 378 S.W.3d 731 (Ark. 2011) (in loco parentis); *Mullins v. Picklesimer*, 317 S.W.3d 569 (Ky. 2010) (in equity); *Boseman v. Harrell,* 704 S.E.2d 494 (N.C. 2010) (in equity); *McAllister v. McAllister*, 779 N.W.2d 652 (N.D. 2010) (psychological parent); *Marquez v. Caudill*, 656 S.E.2d 737 (S.C. 2008) (psychological parent); *In re Clifford K*., 619 S.E.2d 138 (W. Va. 2005) (psychological parent). [omitted footnote] Other states extend rights to such individuals through broad third party custody and visitation statutes. See, e.g., Minn. Stat. § 257C.01-08; Tex. Fam. Code, § 102.003(9). In addition, by statute and through case law, several states recognize such persons as legal parents. See, e.g., *Elisa B. v. Superior Court*, 117 P.3d 660 (Cal. 2005) (under the holding out provision of UPA (1973)); *In re Parentage of L.B*., 122 P.3d 161 (Wash. 2005) (under Washington state constitution); *In re S.N.V*., 2011 WL 6425562 (Colo. App. 2011) (under the holding out provision of UPA (1973)); Del. Code Ann., tit. 13, § 8-201(c) (by express statutory provision); *Frazier v. Goudschaal*, 295 P.3d 542 (Kan. 2013) (under a provision based on UPA (1973)); *Partanen v. Gallagher*, 59 N.E.3d 1133 (Mass. 2016) (under a provision based on the holding out provision of UPA (1973)); Me. Rev. Stat. tit. 19-a, § 1891 (by express statutory provision); *Guardianship of Madelyn B*., 98 A.3d 494 (N.H. 2014) (under the holding out provision of UPA (1973)); *Chatterjee v. King*, 280 P.3d 283 (N.M. 2012) (under the holding out provision of UPA (1973)). To provide greater clarity to the parties and affected child, UPA (2017) addresses this issue through an express statutory provision. (Comment, Unif. Parentage Act § 609, Unif. L. Comm'n 2017).

[282] Unif. Parentage Act § 102 (Unif. L. Comm'n 2017).

a relationship "applies for all purposes, except as otherwise provided" by other applicable laws of the state other than the UPA.[283] In other words, when parentage is established under the UPA (2017), all legal rights and responsibilities of parenthood—such as visitation, custody, and child support—generally attach. In its enactment of UPA (2017) provisions, Massachusetts states even more expressly that when de facto parentage has been established under this law, "custody, parenting time, visitation and child support shall be determined in accordance with applicable laws, rules, regulations, orders, and guidelines."[284]

UPA Provisions on Determining Multiple Parents for a Child

Section 613 of UPA (2017) is most relevant to the discussion of multiple parents. It applies to proceedings to adjudicate parentage involving two or more individuals. The court must determine parentage in the best interest of the child, considering factors such as:

1. The child's age;
2. The length of time each individual has acted as a parent;
3. The nature of each relationship with the child;
4. The harm to the child if a relationship is not recognized;
5. The basis for each individual's claim to parentage; and
6. Other equitable factors arising from disruption or potential harm to the child.

If parentage is challenged based on genetic testing, the court must also consider the circumstances of the discovery and the timing of the challenge.

Section 613 provides for two alternatives:

> (A) The court may not adjudicate a child to have more than two parents under the UPA; and
>
> (B) The court may adjudicate a child to have more than two parents under the UPA if the court finds that failure to recognize more than two parents would be detrimental to the child.

A finding of detriment to the child does not require a finding of unfitness of any parent or individual seeking an adjudication of parentage. In determining detriment to the child, the court shall consider all relevant factors, including the harm that may result from removing the child from a stable placement with an individual who has fulfilled the child's physical and psychological needs for care and affection and has assumed the role for a substantial period.

California Law Recognizing the Possibility of Multiple Parents

On October 4, 2013, Senate Bill 274 was signed into law, granting California's family and juvenile courts the discretion to recognize more than two parents for a child in limited

[283] Unif. Parentage Act § 203 (Unif. L. Comm'n 2017).

[284] H.B. 4970, 193rd General Court (Mass. 2024), adding a new section 26 to ch. 209C, https://malegislature.gov/Bills/193/H4970.

circumstances. The bill was intended to overrule *In re* M.C. (2011) 195 Cal.App.4th 197, insofar as the case held that where there are more than two people who have a claim to parentage under the Uniform Parentage Act, California courts were prohibited from recognizing more than two of these people as the parents of a child, regardless of the circumstances. Paragraph (d) of the legislative findings states that: "It is the intent of the Legislature that this bill will only apply in the rare case where a child truly has more than two parents, and a finding that a child has more than two parents is necessary to protect the child from the detriment of being separated from one of his or her parents."

The 2013 Senate Bill 274 was codified at Family Code section 7612(c). That section now provides:

> (c) In an appropriate action, a court may find that more than two persons with a claim to parentage under this division are parents if the court finds that recognizing only two parents would be detrimental to the child. In determining detriment to the child, the court shall consider all relevant factors, including, but not limited to, the harm of removing the child from a stable placement with a parent who has fulfilled the child's physical needs and the child's psychological needs for care and affection, and who has assumed that role for a substantial period of time. A finding of detriment to the child does not require a finding of unfitness of any of the parents or persons with a claim to parentage.
>
> (d) Unless a court orders otherwise after making the determination specified in subdivision (c), a presumption under Section 7611 is rebutted by a judgment establishing parentage of the child by another person.

Although arising from custody actions, the statute has also expanded the number of people who may be liable for a child's financial support. Despite numerous cases involving the finding of three parents for custody purposes, there are no appellate cases specifically addressing the calculation of child support for three or more parents.

Overview of the Calculation of Child Support in States

Federal law requires states, as a condition of receiving federal funds, to establish and use presumptive child support guidelines when determining child support.[285] Implementing federal regulations[286] requires that child support guidelines must, at a minimum, provide that the child support order is based on the noncustodial parent's earnings, income, and other evidence of ability to pay. To achieve that, the guideline must take into consideration all earnings and income of the noncustodial parent (and at the state's discretion, the custodial parent). The assumption is

[285] 42 U.S.C. § 667 (2025).

[286] 45 C.F.R. § 302.56(c) (2025).

that the child support order is calculated in the context of two parents. The language of state support guidelines supports that assumption by referring to "each parent" or "both parents."

Guideline Models

This two-parent assumption creates challenges in states that recognize the possibility of more than two parents.[287] For example:

- In percentage-of-income models, the obligation is based on the income of a single obligor.
- In income shares or Melson formula models (used by most states, including California), the guideline combines the income of two parents, determines the support obligation from a table (such as California's *K-factor* table), and prorates the obligation between the parents based on their share of combined income. Custody or visitation (timeshare) is typically considered after this step, although California incorporates timeshare earlier in its calculation.

Guideline Formula and Other Provisions of States Relying on Option B of the UPA

Of the seven states that have enacted the Alternative B language of section 613, UPA (2017), or substantially similar language recognizing that a child may have more than two parents, only California and Massachusetts address the calculation of support when there are more than two parents in their state guidelines. Connecticut is in the process of finalizing its guideline review and is proposing revisions for multiparent cases. Maine and Washington provide worksheets for calculating support in three-parent cases, but these are not part of their official guidelines. The remaining states (Hawaii and Vermont) have not yet addressed child support calculations for more than two parents in their guidelines or worksheets.

California

Family Code section 4052.5 provides the following:

> (a) The statewide uniform guideline, as required by federal regulations, shall apply in any case in which a child has more than two parents. The court shall apply the guideline by dividing child support obligations among the parents based on income and amount of time spent with the child by each parent, pursuant to Section 4053.
>
> (b) Consistent with federal regulations, after calculating the amount of support owed by each parent under the guideline, the presumption that the guideline amount of support is correct may be rebutted if the court finds that the application of the guideline in that case would be unjust or inappropriate due to special circumstances, pursuant to Section 4057. If the court makes that finding, the court shall divide child support obligations among the parents in a manner that is just and appropriate based

[287] Guideline references to "each parent" and "both parents" are also problematic in states that recognize grandparent liability for child support when their unmarried minor child has had a child. See, e.g., Md. Code Ann., Fam. Law § 5-203(c) (2024); N.C. Gen. Stat. § 50-13.4 (2024).

> on income and amount of time spent with the child by each parent, applying the principles set forth in Section 4053 and this article.
>
> (c) Nothing in this section shall be construed to require reprogramming of the California Child Support Enforcement System, a change to the statewide uniform guideline for determining child support set forth in Section 4055, or a revision by the Department of Child Support Services of its regulations, policies, procedures, forms, or training materials.

Additionally, Family Code section 4057 lists cases in which a child is found to have more than two parents as a special circumstance that may rebut application of the presumptive guideline formula.[288] While the statute leaves the precise calculation of support to the court's discretion when the guideline is deemed inappropriate, it requires that the court divide the guideline child support amount among the parents in a manner that is just—based on each parent's income and the amount of time the child spends with each parent—consistent with statutory guideline principles.

Massachusetts

Massachusetts provides that when de facto parentage is established, child support shall be determined in accordance with the Massachusetts support guideline.[289] Massachusetts updated its guideline effective December 1, 2025. The commentary to the guideline preamble now states that as part of the 2025 update, the guideline was revised to reflect the amendment to G.L. c. 209c, which is the Massachusetts parentage statute that allows for a child to have more than two legal parents.[290] The Massachusetts guideline provides that having more than two legal parents is a deviation criterion.[291] The guideline also directs the court to consider the financial circumstances and the parenting time of the legal parents to determine the most equitable result for the child and the parents where children have more than two legal parents.[292] Massachusetts does not have an official worksheet for more than two parents.

Massachusetts sets its guideline in court rule; relies on an income shares table (which is a lookup table of basic obligations for a range of incomes); provides a low-income adjustment for obligors with incomes below $391 per week; prorates childcare expenses, out-of-pocket and uninsured medical expenses for the child, and other additional child expenses among the parents; and provides a deviation factor for when the parent paying support has parenting time substantially more than one-third but less than equal. While there is a formula for equal parenting time,

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[288] Fam. Code, § 4057(b)(6)(D).

[289] H.B. 4970, 193rd General Court (Mass. 2024), adding a new section 25(l) to chapter 209C.

[290] Massachusetts Court System Probate and Family Court (Dec. 1, 2025), *2025 Child Support Guidelines*, *https://www.mass.gov/resource/2025-child-support-guidelines*

[291] *Ibid*., section IV. B. 10.

[292] *Ibid.*, section II. D.5.

timesharing is not incorporated into the base child support formula as it is in California. Further details are available in the Massachusetts 2024–2025 quadrennial review report.[293]

Connecticut

Connecticut, which has enacted Alternative B of the UPA (2017),[294] provides that Connecticut law "applies to determinations of legal and physical custody, or visitation with, such child, and to obligations to support such child." However, the statute expressly states that child support guidelines "shall *not* apply until such guidelines have been revised to address the circumstances when a child has more than two parents."[295] Until such time, Connecticut requires the court to "consider" the child support guidelines and the criteria for awards established in other contexts such as TANF, child welfare, and foster care.

The Connecticut Child Support Guideline Commission is currently completing its guideline review. The commission has drafted language that would amend its guideline[296] to provide a definition of parentage consistent with the Connecticut Parentage Act. The commission also proposes to amend its guideline[297] to require a court order to specify which custodial parent will receive support payments in cases involving more than two parents. Proposed amendments also add a guideline worksheet for two or more parents[298] and amend general instructions for completion of the worksheets to include references to "each non-custodial parent" and "all parents." References to "both" parents would be deleted. In split custody and shared cases, proposed amendments direct the court as follows: "the judge or family support magistrate shall have discretion to craft a presumptive support order that is equitable to all parents and in the best interest of the children involved under the circumstances of the case...."[299]

Connecticut's existing guideline is based on an income shares table, incorporates a low-income adjustment into its basic obligation table, considers the child's unreimbursed medical expenses and childcare expenses as additional support to the basic obligation, and treats shared physical

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[293] Commonwealth of Massachusetts, Massachusetts Trial Court, Executive Office of the Trial Court (June 30, 2025), *Report of the Task Force for the 2024–2025 Quadrennial Review of the Massachusetts Child Support Guidelines, https://www.mass.gov/doc/report-of-the-task-force-for-the-2024-2025-quadrennial-review-of-the-massachusetts-child-support-guidelines/download*.

[294] Conn. Gen. Stat. § 46b-475(c) (2024).

[295] Conn. Gen. Stat. § 46b-475(d) (2024).

[296] Section 46b-215a-1 of the Regulations of Connecticut State Agencies.

[297] Section 46b-215a-2c of the Regulations of Connecticut State Agencies. Amendments.

[298] Connecticut Commission for Child Support (June 2025), proposed *Worksheet for the Connecticut Child Support And Arrearage Guidelines–For use in cases involving more than two parents*, *https://portal.ct.gov/dss/-/media/departments-and-agencies/dss/child-support/meeting-documents/fm220a-ccsg1axfa.pdf?rev=123b6855c1464cd29fe8e4b97cb3f7b5&hash=D30E2915B72E939680CC5D28C08C2B41*.

[299] See Connecticut Commission for Child Support, *https://portal.ct.gov/dss/-/media/departments-and-agencies/dss/child-support/meeting-documents/proposed-reguation-52325-draft.pdf?rev=e266262e4df94961bca08ca1f707068d&hash=185FDD930D39804669F6FDD126F6B6A2*.

custody as a deviation factor. Exhibit 41 shows a condensed version of Connecticut's proposed worksheet for cases involving more than two parents.[300]

The proposed Connecticut worksheet for cases involving more than two parents includes a separate column for each parent (e.g., Parent A, Parent B, and Parent C) and a checkbox to indicate which parent is the custodial parent. The calculation process is as follows:

- Combined Net Income: The net incomes of all three parents are summed (Line 15).
- Basic Child Support Obligation: The combined net income is used to determine the basic child support obligation for all parents (Line 16), similar to applying the *K-factor* to total net disposable income in California.
- Income Share and Low-Income Adjustment: Each parent's share of the combined income is calculated (Line 17), with adjustments for any parent deemed low income, in accordance with Connecticut's low-income adjustment (which differs from California's approach).
- Allocation of Support: Each parent's share of the basic child support obligation is determined using their percentage of income (or adjusted percentage for low-income parents) from Line 17 (Line 18). For noncustodial parents, this amount forms the basis of their support order. The worksheet presumes that the custodial parent spends their share directly on the child.
- Additional Expenses: Subsequent lines address additional expenses, such as childcare and unreimbursed medical costs, which are also allocated among the parents based on their income share (or adjusted share for low-income parents).[301]

This structure ensures that support and additional expenses are distributed equitably among all parents, reflecting both income and custodial arrangements

[300] Connecticut Commission for Child Support (June 2025), proposed *Worksheet for the Connecticut Child Support And Arrearage Guidelines–For use in cases involving more than two parents*, https://portal.ct.gov/dss/-/media/departments-and-agencies/dss/child-support/meeting-documents/fm220a-ccsg1axfa.pdf?rev=123b6855c1464cd29fe8e4b97cb3f7b5&hash=D30E2915B72E939680CC5D28C08C2B41.

[301] Note that this percentage is less than the Line 17 percentage for the payer-parents because the Connecticut guideline provides for additional considerations when determining each parent's responsibility for the unreimbursed medical expenses incurred for the child and childcare expenses.

Exhibit 41: Condensed[302] Version of Connecticut's Proposed Worksheet for Two or More Parents[303]

Parent A	Parent B	Parent C	Custodian ϒ Parent A ϒ Parent B ϒ Parent C ϒ Other
Court	Docket Number/Case Number		Number of Children
Child's Name	Date of Birth	Child's Name	Date of Birth	Child's Name	Date of Birth

	Parent A	Parent B	Parent C
Section I. Net Weekly Income			
Line 1. Gross income	$	$	$
Lines 2–13. Various income deductions	$	$	$
Line 14. Net weekly income	$	$	$
Section II. Current Support			
Line 15. Combined net weekly income (*add together all parents' Line 14 income*)	$		
Line 16. Basic child support obligation *(from Schedule of Basic Child Support Obligations)*	$		
Line 17. Each parent's percentage share of Line 15 *(Line 14 for each parent Line 15) (If noncustodial parent is low-income obligor, skip this line and enter Line 16 amount in noncustodial parent's column on Line 18)*	%	%	%
Line 18. Each parent's share of the basic child support obligation (*Line 17 x Line 16)*	$	$	$
Line 19. Presumptive current support amount	$	$	$
Section IV. Unreimbursed Medical Expenses			
Line 24. Add all parent's line 23 amounts and enter here	$	$	$
Line 25. Each parent's percentage share of combined disposable income	%	%	%
Section V. Child Care Contributions			

Hawaii

Hawaii's legislation governing the "Parent-Child Relationship" provides that "in determining the amount to be paid by a parent for support of the child... , a court... shall use the guidelines established under section 576D-7."[304] In July 2025, the Governor of Hawaii signed into law Hawaii Senate Bill 1231, which adds language from the UPA (2017) expressly recognizing the

[302] The worksheet was condensed by the authors.

[303] Connecticut Commission for Child Support (June 2025), proposed *Worksheet for the Connecticut Child Support And Arrearage Guidelines–For use in cases involving more than two parents*, https://portal.ct.gov/dss/-/media/departments-and-agencies/dss/child-support/meeting-documents/fm220a-ccsg1axfa.pdf?rev=123b6855c1464cd29fe8e4b97cb3f7b5&hash=D30E2915B72E939680CC5D28C08C2B41.

[304] S.B. 1231, 33rd Legisl., 2025 Reg. Sess. (Haw. 2025), amending Hawaii Revised Statutes to add a new chapter titled Uniform Parentage Act, which includes a new section 504(c).

possibility of more than two parents.[305] However, the bill did not include amendments to Hawaii's child support guideline and therefore the guideline does not currently address the calculation of support in such cases.[306]

Maine

Maine has also enacted Alternative B of the UPA (2017). While the Maine child support guidelines—comprised of statutory and administrative rules—do not formally address cases with more than two parents, the Office of the Maine Attorney General Child Support Division has developed an unofficial worksheet to aid in the calculation. The worksheet is intended for situations where one parent has primary custody and the other two are obligors; it may not be applicable in all multiparent scenarios.[307]

The calculation is similar to the proposed Connecticut approach: each parent's percentage share of income is multiplied by the basic support obligation to determine their individual support amount. For the purposes of illustration, the authors of this report have condensed the Maine worksheet to fit on one page of this report (see Exhibit 42). A comparison of the condensed Connecticut worksheet and the condensed Maine worksheet reveals that the major difference between the worksheets is that Maine provides an additional column reflecting the combined income of the parents. As shown in Exhibit 42, Maine indicates whether nonprimary caretakers are eligible for the Maine low-income adjustment, which consists of two parts: a self-support reserve test and an adjustment for a parent whose income is below the federal poverty level.

Both Maine and Connecticut incorporate their low-income adjustment into their basic child support schedule, an approach that differs from California's method for calculating basic child support and applying its low-income adjustment.

The Maine worksheet (like the Connecticut worksheet) apportions the basic support obligation and additional child expenses (e.g., childcare expenses) to each parent based on their share of income. The result for each of the obligors is used to determine their respective child support amounts. Like Connecticut, Maine implicitly presumes that the custodial parent pays their share directly on behalf of the child. Maine's timesharing adjustment, which is called "adjustment for substantially equal care,"[308] is not addressed in the worksheet for three parents.

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[305] S.B. 1231, 33rd Legisl., 2025 Reg. Sess. (Haw. 2025), amending Hawaii Revised Statutes to add a new chapter titled Uniform Parentage Act, which includes a new section 607(c).

[306] Interestingly, Hawaii law provides for grandparent liability when their minor child has a baby and is unmarried and not able to provide full support. In that situation, the law addresses the establishment of a support order. See S.B. 1231, 33rd Legisl., 2025 Reg. Sess. (Haw. 2025), amending Hawaii Revised Statutes to add a new chapter titled Uniform Parentage Act, which includes a new section 504(e).

[307] Email from Debby Willis, Chief of the Child Support Division, Office of the Maine Attorney General to Jane Venohr, Economist/Research Associate, Center for Policy Research (July 28, 2025). The worksheet is not published on the internet.

[308] See Maine guideline set in statute, *https://legislature.maine.gov/statutes/19-a/title19-Asec2006.html*.

Exhibit 42: Condensed Version of Maine Worksheet Aid for Calculating Child Support for More than Two Parents [309]

	Primary Care Provider	Non-Primary Care Provider	Non-Primary Care Provider	Combined Income
Low-income Adjustment Checks • Self-support reserve eligible • Income below poverty level		☐ SSR ☐ Poverty	☐ SSR ☐ Poverty	
Line 3. Gross Income	$	$	$	
Lines 4–5. Various income deductions	$	$	$	
Line 6. Adjusted Yearly Gross Income	$	$	$	$
Line 7. Share of Gross Income	%	%	%	
Line 8. Basic Support for All Children (from Maine child support table)	$_____ $_____ $_____ $_____ $_____			
Line 9. Health Insurance Cost for Children				
Line 10. Child Care Expense				
Line 11. Extraordinary Medical Expenses				
Line 12. Total Support Obligation (add Lines 8, 9, 10, and 11)				
Line 13. Parent Support Obligation (Line 7 multiplied by Line 12)	$	$	$	
Obligation After Adjustment for the Child's Health Insurance Paid by that Parent	$	$	$	

Washington

Washington's enactment of the UPA (2017) does not expressly require the court to use its child support guideline when determining support in multiple parent cases, nor does its child support guideline expressly address multiple parent cases. The Washington child support guideline is set in statute and requires its administrative office of the courts to develop and adopt worksheets and instructions to assist parties and courts in establishing the appropriate child support level and apportionment. [310]

[309] Email from Willis to Venohr, *supra*, note 303. The worksheet was condensed by Venohr.

[310] Wash. Rev. Code § 26.19.050, https://app.leg.wa.gov/RCW/default.aspx?cite=26.19.050.

The Washington Administrative Office of the Courts publishes a worksheet for what Washington calls a "3-Parent Family."[311] This worksheet is separate from the worksheet provided for two-parent families. According to the instructions for the worksheets, "For families with more than three legal parents, you will need to create your own worksheets." Additionally, the instructions for all guideline worksheets refer to "each parent" rather than "both parents."

The Washington calculation and worksheet (see Exhibit 43) share many similarities with the Connecticut calculation and worksheet (see Exhibit 41): both states divide a basic support obligation (as determined from a state-specified table) and additional child expenses (e.g., uninsured healthcare expenses paid for the child) among the parents according to each parent's percentage share of combined income. (Like Connecticut and Maine, the custodial parent's share is implicitly presumed to be spent directly on the child.) Both Washington and Connecticut provide for a deviation from the standard calculation if the child spends a significant amount of time with the parent paying support or the parents have shared physical custody.[312] However, Washington's low-income adjustment (as evident in Part II of the condensed worksheet shown in Exhibit 43) differs from Connecticut's low-income adjustment, which is incorporated into its basic obligation table.

Washington applies the same low-income adjustment to two-parent cases and did not need to modify it to apply to three-parent cases. This is because the Washington adjustment for low-income considers the income of that parent only. The Washington low-income adjustment is generally the difference between that parent's income and the self-support reserve (with an exception when that difference is less than Washington's rebuttable presumptive minimum order). In contrast, the California LIA considers the combined incomes of the parents because California LIA is a percentage reduction to what the guideline-determined amount would be prior to applying the LIA, and that guideline-determined amount factors in the combined incomes of the parents.

[311] State of Washington Administrative Office of the Courts (n.d.). *Washington State Child Support Schedule Worksheets 3-Parent Family*, WSCSS-Worksheets 3 Parent–Mandatory (CSW/CSWP) 01/2026, *https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.courts.wa.gov%2Fforms%2Fdocuments%2FWSCSS_Worksheets%25203%2520Parent_2026_01.docx&wdOrigin=BROWSELINK*.

[312] See Washington child support guidelines at *https://app.leg.wa.gov/RCW/default.aspx?cite=26.19.075*.

Exhibit 43: Condensed Version of Washington State Child Support Schedule Worksheet for 3-Parent Family

Parents' Names: _____
(Column 1) (Column 2)

_____
(Column 3)

	Column 1	Column 2	Column 3
Part I: Income (see instructions)			
Line 1. Gross Monthly Income	$	$	$
Line 2. Monthly Deductions from Income	$	$	$
Line 3. Monthly Net Income	$	$	$
Line 4. Combined Net Income (add all parents' monthly net incomes from Line 3)		$_____	
Line 5. Basic Child Support Obligation (from table)		$_____	
Line 6. Proportional Share of Income (divide Line 3 by Line 4 for each parent)	%	%	%
Part II: Basic Child Support Obligation (see instructions)			
Line 7. Each Parent's Basic Child Support Obligation (multiply each number on Line 6 by Line 5)	$	$	$
Line 8. Self-Support Reserve (180% of federal poverty guidelines for one person)		$_____	
Line 8a. Is combined income less than $2,200? (If yes, for each parent enter the presumptive $50 per child)	$	$	$
Lines 8b and 8c. Self-Support Reserve Adjustment for Each Parent (subtract Line 8 from Line 4, if the remainer is less than Line 7, enter the greater of the remainer or $50)	$	$	$
Line 8d. Adjustment for Other Biological or Legal Children	$	$	$
Line 9. Each Parent's Basic Support Obligation After Calculating Applicable Limits (Lowest of Line 7, Lines 8a–8d, but not less than $50 per child, which is the rebuttable presumptive minimum)	$	$	$
Part III. Healthcare, Daycare, and Special Child-Rearing Expenditures (see instructions)			
Line 13. Total Healthcare, Daycare, and Special Expenses	$	$	$
Line 14. Each Parent's Obligation for Healthcare, Daycare and Special Expenses (multiply each number on Line 6 by Line 13)	$	$	$
Final Parts. Gross Child Support Obligation (see instructions)			
Line 15. Gross Child Support Obligation (Line 9 plus Line 14)	$	$	$
Line 16. Credits for healthcare, daycare, and special expenses paid directly by a party	$	$	$
Line 17. Standard Calculation (Line 15 minus Line 16 or $50 per child, whichever is greater)	$	$	$

Developing a Guideline Formula for More Than Two Parents

This section develops child support formulas for situations involving more than two parents with a financial duty to support their child(ren), based on an extension of California's basic child support formula (Fam. Code, § 4055). The existing formula considers the total income of the parents, the income of the higher earner, and the timeshare of the higher earner. Two new formulas are proposed:

- Simplified Three-Parent Formula: Based on a conceptual framework identified in focus groups, this formula applies when there are three parents—two obligors and one obligee. It involves calculating support twice, treating each obligor in turn as if the other two parents were a single unit under the existing formula.

- Universal Formula: This formula is designed to be applied to any number of parents and determines an obligor or obligee based on each parent's income and timeshare. It calculates how much child support each parent owes and identifies whether there is more than one obligor or obligee. The universal formula is more complex, requiring additional calculations and less intuitive nomenclature (e.g., referring to Parent i, rather than Parent A, B, or C). However, it yields the same result as the simplified formula for three parents and matches the existing California formula for two parents.

For these reasons, the discussion focuses on the simplified three-parent formula. Specifically, it describes its underlying presumptions and limitations and the circumstances in which the universal formula is used.

Building a Formula for More Than Two Parents

In developing a California-specific formula, it is important to note that California's approach is unique: it is the only state that incorporates each parent's timeshare directly into the basic obligation calculation. Other states with worksheets for more than two parents use a lookup table for the basic obligation and adjust for timesharing only after determining each parent's share. Additionally, the low-income adjustment varies across states, and each of them differs from the California low-income adjustment. As a result, the formulas used in other states are not directly transferable to California without adjustment.

Nonetheless, all states start with the concept that each parent is responsible for a prorated share of a basic obligation; that is, each parent's share of the total combined income of all parents is used in state worksheets for two or more parents. This concept is consistent with Family Code section 4052.5 that provides that a child support obligation for more than two parents be divided among the parents based on their incomes. This concept serves as the basis of the formula developed in this subsection. Besides information from other states and the guidance provided by Family Code section 4052.5, it may have been helpful to review actual case examples of how guideline users are currently calculating support in cases with more than two parents. When focus group participants were asked about cases with more than two parents, the general

response was that they encountered very few and when they did, the parties reached an agreement. However, they also indicated that there is an informal formula being used in some areas of the state that involved two calculations for circumstances involving three parents (say, Parent A, Parent B, and Parent C for illustrative purposes). Parent B's child support owed to Parent A was calculated assuming Parent A and Parent C were one parent under the existing formula and Parent C's child support owed to Parent A was calculated assuming Parent A and Parent B were one parent under the existing formula. No other details were provided. The project researchers were unable to obtain a case example using this informal formula or any documentation of it. Accordingly, the extent of the similarities and differences of this informal formula and the formula developed in this chapter is unknown.

The Existing Formula Cannot Be Simply Applied to Cases Involving More Than Two Parents

The existing formula provided in Family Code section 4055 cannot be applied to circumstances involving more than two parents because its algebra is based on two parents. This is illustrated in the dissection of the formula in the 2022 report.[313] For example, Family Code section 4055(b)(3) arrives at *K* by either adding the timeshare of the higher earner to one or subtracting it from two to capture how much more it costs to raise a child in two households rather than one household.[314] The formula works mathematically for two parents because when the parents have equal custody (50% timeshare), the resulting multiplier is 1.5 regardless whether the timeshare is added to one or subtracted from two. This is not the outcome when there are three parents with equal custody (i.e., each parent's timeshare is 33%). The result would be a multiplier of 1.33 if the timeshare is added to one and 1.67 if the timeshare is subtracted from two.[315] This difference indicates that the equation does not produce consistent results when extended to three parent cases.[316] Another way to illustrate this limitation is to review the mathematical terms in the formula. It contains the total income of the parents and the income of the high earner. In a three-parent case, the incomes of each of the other two parents are also relevant and would need to

[313] Judicial Council of Cal., Guideline (2022), *supra*, note 10, at pp. 35–41.

[314] As detailed in the 2022 report at pp. 35–36, the implicit underlying assumption is that it costs 110 percent more to raise a child when the lower-time parent's timeshare is 10 percent than it would to raise a child in one household when there is no timesharing and it costs 120 percent more to raise a child when the lower-time parent's timeshare is 20 percent than it would to raise a child in one household when there is no timesharing and so forth with equal timesharing (50%) costing 150 percent more than what a child costs when there is no timesharing. As an aside, the 50 percent assumption is a standard assumption of timesharing adjustments in most state guidelines. However, no state timesharing adjustment makes a similar assumption about lower levels of timesharing like California does. Further, the economic evidence does not support it.

[315] In this scenario, if 150 percent is the multiplier for equal custody (50% timeshare for each parent) when there are two households, then the multiplier should be more when there are more than two households.

[316] In all, the 2022 dissection of the California formula shows that it is an algebraic reduction of the conventional income shares calculation of most states for two parents. As noted earlier, the conventional calculation consists of a worksheet. It also typically consists of a lookup table of basic child support obligations for a range of incomes and number of children. The combination of a worksheet and lookup table usually spans several pages while the California formula is more concise.

appear in the formula. Similarly, the existing formula only notes the timeshare of the high earner when, in a three-parent case, each parent's timeshare is relevant.

Simplified, Three-Parent Formula

The simplified three-parent formula mirrors the informal approach described in the focus groups in that the existing formula is calculated twice with the assumption that there are three parents of whom two parents owe child support, and one parent is to receive child support. The universal formula can also address this circumstance (and produce the same outcome) as well as determine child support when there are more than three parents and more than one receiving parent. Exhibit 44 lists the case circumstances for which the simplified three-parent formula applies and does not apply, and which circumstances are addressed by the universal formula. Each of the circumstances is revisited after the simplified three-parent formula is presented.

Exhibit 44: Circumstances Presumed in Basic Formula for Three Parents and Alternative Circumstances

Circumstance Presumed When Developing Three-Parent Formula		Alternative Circumstances and Whether Addressed in the Universal Formula
(i)	There are three parents.	Four or more parents. This can be addressed in the universal formula.
(ii)	One parent has the child for more than 50% of the time: that parent is to be labeled Parent A.	There are numerous alternatives discussed later and addressed in the universal formula. For example, the timesharing arrangement is split between the three parents 40%/40%/20% or even equally between the parents (33%/33%/33%).
(iii)	Each parent lives in a household separate from each other.	Two of the parents live together. The universal formula can address this if each of the parents is treated as an individual parent.
(iv)	All income of each parent as determined by Fam. Code, § 4059 shall be considered in the determination of the support amount.	The court determines income as determined by Fam. Code, § 4059 for each parent is not appropriate or it is not appropriate to divide the support obligation among the parents according to their income as provided in Fam. Code, § 4052.5. This would be a deviation from Fam. Code, § 4059 or Fam. Code, § 4052.5 and should be treated as such. The Universal formula does not address this deviation.
(v)	The combined net disposable income of Parents B and C is more than the net disposable income of Parent A.	The combined net disposable income of Parents B and C is *not* more than the net disposable income of Parent A. This case circumstance can be addressed in the universal formula.
(vi)	*K,* which is the *K-factor*[317] adjusted for a multiplier to account for the increased cost of raising a child in more than one household applies.	The court has determined that *K* is inappropriate for this case. It may be inappropriate due to the *K-factor* (which reflects the percentage of income devoted to raising a child in one household) or because of the multiplier to adjust for the cost of raising a child in more than one household. The former should be considered a deviation from the *K-factor* table provided in Fam. Code, § 405(b)(3). The latter concerns the underlying assumption about how much it costs to raise a

[317] Fam. Code, § 4054 states "both parents' income." For the purposes of the formula development, it is presumed "all" would be used instead of "both."

Circumstance Presumed When		Alternative Circumstances and Whether Addressed in
		child in more than one household that is addressed in Chapter 3[318] and again later in this chapter.
(vii)	The three-parent formula is to calculate basic support for one child. The adjustment provided in Fam. Code, § 4055(b)(3) is applied when there are more children.	No alternative circumstance is contemplated. The adjustment for more children is also appropriate for the universal formula.
(viii)	None of the parents are eligible for the low-income adjustment (LIA).	At least one of the parents is eligible for the LIA. The LIA can still be applied in the simplified three-parent formula and the universal formula.
(ix)	Additional expenses are addressed by applying Fam. Code, §§ 4061 and 4062 with no modifications to accommodate more than two parents other than to not adjust for child support paid as provided in Fam. Code, § 4062(d)	Reduce the net disposable income of the parent paying child support by any basic child support ordered to be paid.

Exhibit 45 compares the existing California formula to the simplified three-parent formula. In this approach, the three parents are designated as Parent A, Parent B, and Parent C. Parent A is assumed to have the largest timeshare and is presumed to receive support from Parent B and Parent C, who have lesser timeshares.

Exhibit 45 shows that instead of calculating basic support for the high earner (which is the approach of the current formula), basic child support is calculated twice: once for Parent B and and then for Parent C. Like other states with formulas, the sum of the three parents' incomes is used to determine basic support. This is noted by TN_{ABC} in the formula (see Exhibit 45), which stands for the total net disposable income of the three parents. Parent B's income is substituted for the income of the higher parent when calculating support for Parent B, and Parent C's income is substituted for the income of the higher parent when calculating support for Parent C.

To address the amount of time spent with each parent, instead of using the timeshare with the high earner, Parent B's obligation is determined by using Parent B's timeshare and Parent C's obligation is determined by using Parent C's timeshare. The formula for determining *K* is also modified: instead of accounting for the additional cost of raising the child in two households, it must account for the additional cost of raising the child in three households. So, instead of multipling the *K-factor* by one plus the higher parent's timeshare, the *K-factor* is multiplied by the sum of Parent B's and Parent C's timeshares.

[318] See the discussion on the adjustment for timesharing in Chapter 3

Exhibit 45: Simplified, Three-Parent Formula (red font indicates changes to the existing formula to accommodate three parents)

Existing Formula Applied to Two Parents	Modified Formula Applied to Three Parents
$CS = K\,[HN - (H\%)\,(TN)]$ *CS* means the "child support" amount determined by the formula to be payable for one child. *K* stands for the percentage of the total net disposable income of both parents to be allocated to child support. It is equal to the *K-factor* (which is from the K-factor table) multiplied by (1 + H%). *HN* stands for the net monthly disposable income of the high earner of the two parents. *H%* stands for the approximate percentage of time the high earner spends with the children. *TN* stands for the total net disposable income of both parents.	$CS_B = K\,[N_B - (T_B\%)\,(TN_{ABC})]$ $CS_C = K\,[N_C - (T_C\%)\,(TN_{ABC})]$ CS_B means the child support amount determined by the formula that Parent B is to pay Parent A for one child. CS_C means the child support amount determined by the formula that Parent C is to pay Parent A for one child. *A* is the parent with the majority of the child's time. B is one of the parents with less time than parent A. C is the other parents with less time than parent A. *K* stands for the percentage of the total net disposable income of all three parents to be allocated to child support. It is equal to the *K-factor* (which is from the *K-factor* table) multiplied by (1 + T_B%+ Tc%). The addition is to account for the extra cost of raising the child in three households. N_B stands for the net monthly disposable income of Parent B. N_C stands for the net monthly disposable income of Parent C. T_B% stands for the approximate percentage of time that Parent B spends with the children. *Tc%* stands for the approximate percentage of time that Parent C spends with the children. TN_{ABC} stands for the total net disposable income of all parents.

Case Scenarios Illustrating the Results From the Simplified, Three-Parent Formula

Three case scenarios illustrate the results of the simplified, three-parent formula shown in Exhibit 45. All case scenarios calculate child support for one child. (The three-parent formula can be applied for two or more children in the same manner as the current formula for two or more children.) For each case scenario, the results from the three-parent scenario are first shown. Then, the three-parent results are contrasted with a two-parent scenario in which the circumstances of Parent A do not differ between the three-parent and two-parent scenarios—that is, Parent A has the same income and timesharing in both the three-parent and two-parent scenarios. The other parent in the two-parent scenario has income and timeshare equal to the combined income and timeshare of Parents B and C.

In all scenarios, when Parent A's circumstances are held constant, the total child support received by Parent A is the same whether there are two or three parents, provided the sum of the obligors' incomes is equal. Accordingly, the three-parent formula results in the same amount of child support to Parent A regardless of the number of obligors as long as Parent A's timeshare and income are the same and the sum of the obligors' incomes is equal.

Case Scenario A: Parent A Has 100% of Child's Time

- Setup: Parent A's timeshare is 100%; Parent B and Parent C have 0%.
    - Net disposable incomes: Parent A = $3,000/month, Parent B = $3,700/month, Parent C = $3,300/month (total = $10,000/month).
- Calculation:
    - *K-factor* for $10,000 is 25%.
    - Parent B owes Parent A: 25% × $3,700 = $925/month
    - Parent C owes Parent A: 25% × $3,300 = $825/month
    - Total: $1,750/month to Parent A.
- Comparison:
    - In a two-parent scenario (Parent A: $3,000, Other Parent: $7,000), the order is also $1,750/month. This produces the same result.

Case Scenario B: Each of the Parents Have Timesharing

- Setup: Timeshare split: Parent A = 60%, Parent B = 20%, Parent C = 20%.
- Incomes: Parent A = $3,000, Parent B = $3,700, Parent C = $3,300 (total = $10,000).
- Calculation:
    - K = 35% (derived from the 25% *K-factor* and a combined obligor timeshare of 40%).
    - Parent B: ($3,700 - 20% × $10,000 = $1,700) × 35% = $595/month
    - Parent C: ($3,300 - 20% × $10,000 = $1,300) × 35% = $455/month
    - Total: $1,050/month to Parent A.
- Comparison:
    - In a two-parent scenario (Parent A: $3,000, Other Parent: $7,000, 40% timeshare), the order is also $1,050/month.

Case Scenario C: Parents Have Equal Incomes

- Setup: Timeshare: Parent A = 60%, Parent B = 20%, Parent C = 20%.
- Each parent's income: $3,333/month (total = $10,000).
- Calculation:
    - K = 35%.
    - Parent B: ($3,333 - 20% × $10,000 = $1,333) × 35% = $467/month
    - Parent C: Same calculation = $467/month
    - Total: $934/month to Parent A.
- Comparison:
    - In a two-parent scenario (Parent A: $3,333, Other Parent: $6,667, 40% timeshare), the order is $933/month (difference due to rounding).

Consideration of Other Circumstances

This subsection describes the application of the simplified, three-parent formula and the universal formula given the circumstances identified in Exhibit 44.

Circumstance (i): Four or More Parents

The three-parent formula is described as extending to include a fourth parent (Parent D) if one parent has a majority timeshare. This involves summing incomes and timeshares across all four parents and performing three calculations (one for each obligor). Alternatively, the universal formula (see Exhibit 46), which requires more steps and calculations than the simplified three-parent formula and slightly different nomenclature, is described as an alternative approach. The universal formula does not rely on the presumption that at least one parent has more timeshare than the other. Instead, child support is calculated for each parent (so if there are three parents, there are three calculations) and *K* is the *K-factor* multiplied by two minus the timeshare of the parent with the highest timeshare.[319] (Mathematically, this is the same as taking the sum of the timeshares of the obligors in the simplified three-parent formula.) Once child support is calculated for each parent, additional steps (as shown in Exhibit 45) are used to assess which parent(s) owe child support, which parent(s) receive child support, and the amount(s) of child support.

Circumstance (ii): No One Parent Has a Timeshare More Than 50 Percent

The simplified formula assumes at least one parent has a majority timeshare. If all parents have less than 50 percent timeshare (e.g., three parents with 33% each, or a 40%/40%/20% split), the universal formula is required, as it can handle these scenarios (see Exhibit 46).

Circumstance (iii): Two of the Parents Live Together

If two parents live together, it may appear appropriate to apply the existing formula and just treat the combined income of the parents as the income of one parent for purposes of applying the existing child support formula. The problem with this approach is designating which of the two parents is the parent to receive support. In other words, could the receiving custodian be a couple rather than one parent? This issue is addressed by determination of who has a financial responsibility to the child rather than through the formula.

Another version of two-parent household is that the two parents living in one household are the obligors. Their combined timeshare is less than 50 percent. The simplified three-parent formula may be applied in this circumstance. The two parents living together would be Parent B and Parent C, and their support would be determined individually.

A focus group participant brought up another issue in three-parent cases where two parents live together: whether income should be imputed to a nonworking or underemployed parent in the two-parent household? There is nothing in the proposed three-parent formula that suggests

[319] If the highest timeshare is that of two parents (e.g., a 40%/40%/20% time split among three parents), then the highest timeshare is still 40 percent. If all the parents have the same timeshare (e.g., 33%/33%/33% among three parents), then the highest timeshare is still 33 percent.

income is imputed or considered any differently than what is provided for Family Code section 4058. In other words, income is imputed as provided in the current guideline.

Circumstance (iv): Determination of Financial Responsibility

Establishing financial responsibility is crucial in multiparent cases. For example, consider a same-sex couple that entered into an informal agreement for a third individual (such as a sperm donor or a surrogate mother) for the couple to have a child. That third individual was actively involved in the child's life, but that third individual never lived with the child. Until the same-sex couple divorced, the child lived with the same-sex couple. The parent with most of the child's time may seek child support from their former partner and the third individual who never lived with the child. This becomes an issue of determining who has a financial responsibility to the child and is not a formula issue. The court determines whether the third individual to be a parent with financial responsibility to the child.

If the third individual is found to be a parent, they are treated no differently than an unmarried parent who never lived with the primary custodian parent and the child. The guideline does not provide different amounts or formulas based on whether the parents were ever married, never lived together, or had another marriage/cohabiting history. Rather, the child is entitled to child support calculated from the net disposable incomes of all of the child's parents with a legal duty to support the child.

Circumstance (v): Parent A Has More Income

If the income of Parent A is more than the combined income of the other parents, Parent A owes one or both other parents child support under the simplified three-parent formula. This will occur only if the obligor's share of total income is less than that parent's timeshare. For example, say that Parent A's net disposable income is $8,000 per month, Parent B's income is $1,000 per month, and Parent C's income is $1,000 per month. (For purposes of this illustration, it is assumed the low-income adjustment would not apply.) The timeshares are 60 percent for Parent A, 20 percent for Parent B, and 20 percent for Parent C. Parent's B share of total income is 10 percent, which is less than Parent B's timeshare. Application of the simplified three-parent formula would result in Parent B owing Parent A a negative amount, which corresponds to Parent A owing Parent B. The math in this formula is still 35 percent for *K,* but the difference between Parent B's net disposable income ($1,000) and Parent B's timeshare (20%) multiplied by the total income ($10,000), which is $2,000, is a negative $1,000. When this difference (-$1,000) is multiplied by *K* (35%), the child support order would be a negative $350 per month. This is the amount that Parent A owes Parent B in this circumstance. Since the circumstances of Parent C are identical to that of Parent B, Parent A would also owe Parent C $350 per month. It should be noted that in a two-parent circumstance where the combined income is $10,000 per month of which $8,000 is Parent A's net disposable income and Parent A has 60 percent timesharing, Parent A would also be the obligor in the two-parent scenario and Parent A would owe $700 per month in support.

The result is the same using the universal formula.

Circumstance (vi): Appropriateness of K to the Circumstances of the Case

The *K-factor* reflects economic data on the percentage of combined parental income the child would have received had the parents lived together and shared financial resources.[320] The underlying premise is that a child should receive the same amount of expenditure regardless of their parents' decisions to ever marry, divorce, separate, cohabitate, or never cohabitate. In other words, a child should be held harmless for the parents' decisions.

Additionally, the current formula assumes that it costs more to raise a child in shared-parenting situations than when the child is raised in one household. The assumption is the increased cost is equivalent to the other parent's timeshare.[321] For the purposes of developing the simplified three-child formula, it is assumed that the cost of raising a child in three households is the same as the cost of raising a child in two households. (As an aside, there is no underlying research or data available to support this presumption.) If the formula were structured differently to presume it costs more to raise a child in three households than two households, the formula would result in higher amounts of child support to Parent A, who is presumed to have more than 50 percent timeshare in the proposed three-parent formula.

The universal formula allows for a larger multiplier to adjust for the difference between the cost of raising a child in one household and the cost of raising a child in more than one household in some circumstances. It is set at two minus the maximum timeshare of any of the parents. As a reminder and to frame the discussion, this reflects the premise that raising a child in multiple households involves additional costs in more than one household because of duplicated expenses such as housing expenses for the child. Given this, it should cost more to raise a child in three households than it does in two households. The universal formula allows for this when none of the parents have at least 50 percent timeshare. For example, for a 33%/33%/33% time split among three parents, the multiplier under the universal formula would be 167 percent (where two minus 33% is 167%). It means for this scenario, it costs 167 percent more to raise a child in three households than it does in one household. Still, another example consists of a 40%/40%/20% time split among three parents: the multiplier under the universal formula for this scenario would be 160 percent (two minus 40%). It means for this scenario, it costs 160 percent more to raise a child in three household than it does in one household. The formula also works for four parents when none of the parents have at least 50 percent timeshare. For example, if each of the four parents have a 25 percent timeshare, the universal formula presumes that it costs 175 percent more to raise a child in four households than it does in one household.

However, it is important to note that the multiplier will not always be more than 150 percent and the multiplier for raising a child in three households will not always be more than that of two households. For example, when there are three parents and the time split is 50%/20%/30%, the multiplier is 150 percent, which is the same as it would be for two parents with equal custody (50%/50% timeshare). Whether this is the appropriate multiplier may vary depending on

[320] Judicial Council of Cal., *Review of Statewide Uniform Child Support Guideline* (May 2022), p. 32.

[321] *Ibid*., pp. 35–26.

circumstances: it depends on whether there are duplicated child-rearing expenses (e.g., housing) incurred by each of the three parents and other nuances considered in state timesharing formulas.[322] The appropriateness of the timesharing adjustment (regardless of the number of parents) is a separate issue. As is, the multiplier used in the universal formula is designed such that the multiplier is the same amount as it would be under the existing formula applied to a case involving two parents. In other words, it is consistent with the assumption underlying the current adjustment for each parent's timeshare under the existing California formula.

Circumstance (vii): More Than One Child

The same adjustment factors for multiple children in the existing formula apply to both the simplified and universal formulas. No additional adjustment is needed for more children.

Circumstance (viii): Low-Income Adjustment

The existing low-income adjustment can be applied to the simplified three-parent formula and the universal formula. It may be applied to any eligible obligor regardless of the number of obligors. Additionally, the interaction of the application of the low-income adjustment and consideration of additional expenses may be considered—for example, whether it is appropriate to order childcare expenses to be paid for a parent eligible for the low-income adjustment.

Circumstance (ix): Income Share of Additional Expenses

Family Code section 4062(d) allows a small reduction to an obligor's share of combined income to account for child support already being paid. In multiparent cases, this adjustment may be complex and may be addressed through a deviation from the guideline.

The Universal Formula

Exhibit 46 presents a formula designed to determine child support in cases involving any number of parents with a financial duty to support a child. The formula does not require determining which parent is the higher earner and can apply to any combination of parental incomes and timeshares.

The universal formula consists of four steps, three of which correspond to amendments to Family Code section 4055 (which governs basic support). The formula is structured such that it can be programmed to identify which parent(s) are owed support, which parent(s) are to pay support, and the amounts.

For additional support (as addressed in Family Code section 4061), when child support is being determined in a case where more than two parents have a financial duty to support the child, Family Code section 4061 should be amended to clarify that the additional support is apportioned among all parents with a financial duty to support the child(ren).

[322] See the discussion on the adjustment for timesharing in Chapter 3

Exhibit 46: Universal Formula

Universal Formula Applicable to Any Number of Parents

Step 1: Calculate What Each Parent Owes for Basic Child Support

The label *i* is assigned to each parent as *A*, *B*, *C*, *D,...* up to the total number of parents with a financial responsibility to the child such that $Parent_i$ refers to $Parent_A$, $Parent_B$, and so forth. There is no presumption about which parent has more income or a greater timeshare.

The total child support owed by each parent is calculated as follows:

$$CS_i = K\,[N_i - (T_i\%)\,(TN_{\sum i})]$$

CS_i stands for the total amount of basic child support owed by $Parent_i$. It may be a positive or negative number or zero.

N_i stands for the net monthly disposable income of $Parent_i$.

$T_i\%$ stands for the approximate percentage of time that $Parent_i$ spends with the children. Note that the summation of $T_i\%$ will be one in most cases (which is 100% of the child's time).

$TN_{\sum i}$ stands for the total net disposable income of all parents who have a financial responsibility to the child (i.e., $\sum N_i$).

This formula would replace the formula in Fam. Code, § 4055(a); however, it algebraically collapses to the formula in Fam. Code, § 4055(a) if there are only two parents.

K stands for the percentage of the total net disposable income of all parents to be allocated to child support. It is equal to the *K-factor* (which is from the *K-factor* table) multiplied by two minus the timeshare of the parent with the greatest timeshare (2 - max ($T_A\%$, $T_B\%$, $T_C\%$, $T_D\%$ and so forth until all parents are included).

The additional amount resulting from consideration of the maximum timeshare is to account for the extra cost of raising the child in more than one household. When identifying the maximum, it does not matter that more than one parent has the maximum timeshare. For example, consider a case where $T_A\% = 40\%$, $T_B\% = 40\%$, and $T_C\% = 20\%$; the maximum is still 40% even though two parents have the maximum percentage.

This formula would replace the calculation of *K* in Fam. Code, § 4055(b)(3) before it is multiplied by the *K-factor*. It is important to note that when applied to two parents, it algebraically results in the same *K* as the current formula.

Step 2: Determine Which Parent(s) Owes Basic Child Support and Which Parent(s) Receives Basic Child Support

From Step 1, examine CS_i for each parent. If there are two parents, there would be two results (CS_A and CS_B). If there are three parents, there would be three results (CS_A and CS_B *and* CS_C), and so forth for more than three parents.

Any parent whose $CS_i < 0$ is designated as an obligee.

Any parent whose $CS_i > 0$ is designated as an obligor.

Any parent whose $CS_i = 0$ is not an obligor or obligee according to the determination of basic child support alone. However, they may owe a proportionate share of additional expenses (e.g., work-related childcare expenses).

Note that there may be more than *one obligor* and there may be more than one *obligee*. Application of the universal formula will determine the exact number of each.

Step 2 (with the addition of Step 3) would replace the provision in Fam. Code, § 4055(b)(5). It is important to note that it results in the same amount as the existing provision does if there are two parents.

Step 3: Determining the Amount of Basic Child Support Owed by Each Parent and to Whom

If there is only one *obligee* as determined above, each *obligor* owes that *obligee* child support equivalent to the *obligor's* CS_i. The basic child support of one *obligor* is unaffected by the basic child support owed by another *obligor*. The *obligee* receives the total owed by each *obligor*.

If there is more than *obligee*, each *obligor's* CS_i. is prorated among the *obligees* based on their CS_i.

For example, assume three parents where CS_A = (-$60), CS_B = (-$40), and CS_c = $106. Parent A and Parent B are both obligees because their $CS_i < 0$. The total of their *CS* is $100, in which Parent A's share is 60% and Parent B's share is 40%. Parent C would pay Parent A $64 per month for basic child support (which is 60% of CS_c). Parent C would also pay Parent B $42 per month for basic child support (which is 40% of CS_c).

It should be noted that the sum of the CS_i among *obligees* will not necessarily be the same as the sum of *CS*i among *obligors* because of roundoff error.

Step 4: Determining Additional Support

Any additional support shall be addressed as provided in Fam. Code, § 4061.

Additional Considerations for a Formula Addressing Child Support for More Than Two Parents

If California does indeed include a formula for more than two parents in its guideline, conforming changes should be made throughout the guideline to ensure consistency. For example, references to "both" parents and the "high earner" should be updated, as neither the simplified three-parent formula nor the universal formula require identifying a single high earner.

When making these updates, care should be taken to preserve the meaning and intent of key statutory principles (see Exhibit 147). Alternatively, this may also present an opportunity to review the guideline principles and other provisions in their totality for their appropriateness today, not just in circumstances involving more than two parents.

Exhibit 47: Principles in the Current Guideline That Refer to "Both Parents"

Fam. Code, § 4053. In implementing the statewide uniform guideline, the courts shall adhere to the following principles:

(b) **Both** parents are mutually responsible for the support of their children.

(f) Children should share in the standard of living of **both** parents. Child support may therefore appropriately improve the standard of living of the custodial household to improve the lives of the children.

(g) Child support orders in cases in which **both** parents have high levels of responsibility for the children should reflect the increased costs of raising the children in two homes and should minimize significant disparities in the children's living standards in the two homes.

Chapter Conclusions and Considerations

Modern family structures often include more than two individuals with a parenting relationship with a child, whether through marriage, genetics, or the performance of parenting functions. Courts have long used equitable principles to establish parenting rights and obligations in such circumstances. Recognizing this, courts for years have used equitable principles to establish parenting rights and obligations in more than two parents. More recently, states have enacted statutes that provide, in appropriate circumstances, for a child to have more than two parents.[323] Such an adjudication may establish limited parenting rights or obligations, or—like the UPA (2017)—may result in a legal determination of parentage, along with a determination of custody, parenting time, visitation, and child support in accordance with other relevant state laws and regulations. However, most states have not addressed how to establish child support in these multiparent cases. Some, like Connecticut and Hawaii, are considering amendments to their guidelines, while others (such as Maine and Washington) provide unofficial worksheets for multiparent support calculations.

Using the existing California formula as a base, this chapter described two formulas for determining child support in cases where more than two parents have a financial responsibility to their children. One formula is a simplified three-parent formula. The other is a more complex universal formula that can apply to any case regardless of the number of parents, their incomes, and their time shares. The simplified three-parent formula and the universal formula produce the same amount for three parents with the same incomes and timeshares. The formulas conform to Family Code section 4052.5, which provides that the child support obligation for more than two parents should be divided among the parents based on their incomes and the amount of time that the child is in the care of each parent. The chapter outlines the assumptions underlying these formulas and identifies circumstances in which each approach may be applicable. Since the focus groups with guideline users noted that cases with more than two parents are infrequent and there

[323] Interestingly, a "holding out" doctrine has been used by child support agencies to establish a financial support obligation against an unwilling individual. The agency usually will not address other parenting issues such as visitation or custody. The "de facto" parentage provision in the UPA (2017) focuses on an individual who has voluntarily initiated a proceeding to establish a parenting relationship with a child. Yet the UPA (2017) does not explicitly address financial support issues. See *A Report on the Uniform Parentage Act (UPA 2017): Developments in State Law Regarding the Rights of Children*, *supra*, n. 24.

was no evidence of their occurrence in the sample of case files, courts have continued to rely on case-by case deviations in matters involving more than two parents.

Courts may document the circumstances of these cases including the number of parents, their income, timeshares, and the support ordered. Such information may provide a useful basis for future analysis of multiparent child support determinations. Ultimately, the use of the formulas developed in this chapter remains at the court's discretion.

Chapter 6: Conclusions

This report documents the findings from the 2025–2026 review of California' statewide uniform child support guideline. The guideline must be applied presumptively in all judicial proceedings involving child support but may be rebutted upon a finding that its application would be unjust or inappropriate. Federal law requires every state to maintain a rebuttable presumptive guideline with state-determined deviation criteria. California's guideline also includes a Low-Income Adjustment (LIA), fulfilling the federal requirement to consider the subsistence needs of low-income obligors. This report summarizes the findings of the 2025–2026 quadrennial review and is intended to inform policymakers, courts, and stakeholders regarding the current operation of the guideline.

Federal and state law require periodic review of child support guidelines, at least every four years, to ensure they remain appropriate. These reviews must consider economic data on the cost of raising children, analyze case file data, and incorporate input from a broad range of stakeholders. The goal is to ensure the guideline produces appropriate child support orders and that deviations are limited to circumstances consistent with statute. In addition to meeting these requirements, this review examined two additional topics in depth: (1) how other states address income in child support calculations when a parent's income is unknown, and (2) how child support is determined in cases involving more than two parents with a financial responsibility for the child. The guideline applies to both IV-D and non-IV-D cases. IV-D refers to title IV-D of the Social Security Act, which enables the federally funded state-administered child support program, including local child support agencies (LCSAs) in California, to establish and enforce child support orders. IV-D cases are also sometimes referred to as AB 1058 cases because of the California legislation that created the Child Support Commissioner and Family Law Facilitator Program and established the statutory framework under which LCSAs obtain child support judgments.[324]

The amount of time (between the effective date of recent changes and 2026, which is when this review must be completed to meet the four-year deadline) is insufficient to assess the impact of the recent changes.

This reason, as well as the findings from the 2025–2026 review, did not reveal a pressing need for any immediate legislated change; there are no recommendations requiring legislative action.

California's last guideline review, completed in 2022, led to significant changes effective September 1, 2024. These amendments updated the income bands and percentage of incomes assigned to child support (often referred to as the *K-factor* table when referring to the guideline table) and revised the LIA to reflect the current incomes and economy of California. The amendments clarified that all income of the parties must be considered when appropriate[325] and

[324] Fam. Code, §§ 4250–4253, 10000–10015, 17400–17440.

[325] An example of income that is not considered appropriate to include in the calculation of child support is income from means-tested sources.

strengthened provisions governing the use of earning capacity when actual income is unknown or not reflective of ability to pay. Pursuant to federal requirements added in 2016 through the FEM final rule,[326] the changes require consideration of the specific circumstances of the parent when assessing earning capacity and prohibit treating incarceration as voluntary unemployment for the purpose of establishing or modifying support. The changes encourage and support the use of evidence of actual income and earning potential when determining income available for the child support calculation.

The same legislation also made substantial changes to other statutes affecting LCSA processes, particularly regarding the income considered in pleadings for child support. These changes, effective January 1, 2026, align LCSA procedures with the revised guideline. Because these changes are recent and only a limited implementation period has elapsed, the findings and considerations of this review should be understood as preliminary and subject to further evaluation in the next review cycle.

Major Conclusions

The conclusions in this chapter are drawn from the analysis of case file data; findings from focus groups with a range of stakeholders; analyses of economic data on the cost of child-rearing and labor market data; legal analysis of child support guideline provisions in other states addressing circumstances where a parent's income is unknown; and legal and economic analysis of child support guideline provisions for addressing circumstances where there are more than two parents with a legal duty to support their child.

Application of the Guideline: Findings From the Analysis of Case File Data and Focus Groups

The analysis of case file data and focus groups with various stakeholders inform how the California child support guideline is being applied.

Overview of Data Sources

Case File Data Sources

- Case file data: Data collected to meet federal and state requirements for analyzing guideline application and deviation from the guideline; rates of default, income imputation, and application of the LIA; and payment data. The case file data were obtained from child support filings in state fiscal year 2024 (July 1, 2023, through June 30, 2024) that resulted in a newly established or modified order. The case file data came from two different data sources. One source consists of a random sample of 1,343 recently established or modified orders from court files in 10 counties of different sizes and representative of different regions of the state. To facilitate consistent data protocols, sampling was also limited to courts using the same electronic case management system.

[326] Flexibility, Efficiency, and Modernization (2016), *supra,* note 9.

The court sample included both IV-D and non-IV-D orders, but unlike previous samples, the 2025 sample did not stratify to obtain an equal mix of IV-D and non-IV-D orders.[327] Since the 2025 sample contains more IV-D orders than non-IV-D orders,[328] the 2025 sample is reweighted to ensure comparability to previous samples assuming a 50 percent IV-D and 50 percent non-IV-D distribution of cases.[329]

- Payment Data: The second data source consisted of payment data pulled to fulfill the federal and state requirements to analyze payment data by specific case characteristics (e.g., whether the LIA was applied). The only source of payment data by these specific case characteristics is the automated system of the Department of Child Support Services (DCSS) that is used to track IV-D cases. Other states face a similar limitation, so most states also rely on payment data for IV-D orders only. DCSS supplied a data extract of all orders in the targeted sample period as well as payment data from the following state fiscal year. The DCSS extract included all IV-D orders within the state, not just those from the 10 counties sampled for the court file data. In total, the payment data analysis was based on 80,888 orders. Because both samples were drawn before the September 2024 guideline changes, neither sample can inform us on the impact of the recent guideline changes.

- Focus Groups: Four focus groups were conducted virtually for the 2025 review. Each targeted a specific population: parents with child support cases; judicial officers (i.e., judges and commissioners hearing child support cases) from the same counties of the court sample; representatives from the LCSAs from the same 10 counties and DCSS; and representatives from organizations advocating for parents and children. The parent focus group included almost equal numbers of parents with child support orders and parents who were supposed to receive child support. Parents were recruited based on announcements and flyers posted at LCSA offices and Family Law Facilitator offices at the courts. Advocates were recruited from a DCSS-maintained list and outreach to organizations identified from an internet search of California advocates meeting any of the statutory categories[330] that also mentioned child support on their websites.

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[327] That former sample strategy was based on an unsubstantiated presumption that there are an unequal number of newly established IV-D orders and non-IV-D orders in a year. It cannot be substantiated because there is no reliable cost of non-IV-D establishments and modifications. DCSS, however, can provide counts of the number of IV-D orders established or modified within a given time period.

[328] Judicial Council staff supervising the data collection believe this does not necessarily mean that there are more IV-D establishments and modifications than non-IV-D establishments and modifications, but rather it may reflect that the time from the filing to the order establishment is generally shorter in IV-D cases than non-IV-D cases because non-IV-D cases often involve other actions such as divorce that can involve other time-consuming complexities such as property settlements.

[329] The actual distribution of the 2025 sample was 83 percent IV-D and 17 percent non-IV-D.

[330] See Fam. Code, § 4054 (f).

Findings From the Analysis of Federally Required Data Elements

State statute and federal regulation require the analysis of deviations; rates of default, income imputation, and LIA application; and payment data. Income presumption (which is a term generally unique to California) and income based on earning potential are considered specific types of income imputation in the federal context. The FEM final rule implies states should enter orders by default sparingly and rely on evidence of actual income or earning capacity including evidence from a wide range of sources that reflects the individualized circumstances of the parent rather than presume a standardized calculation such as full-time earnings at minimum wage. Parents should be encouraged to engage and participate in the order-setting process. Among other benefits, this is an opportunity to obtain the best information possible about the circumstances of the parents and the case (e.g., barriers to employment if a parent is unemployed and work-related childcare expenses).

No significant changes were identified in the federally required data elements from the previous review other than that some of the rates appear to be declining slightly over time.

Here are the key findings for 2025 review:

- Guideline deviation rate:16 percent;
- Default rate: 18 percent;
- Income imputation rate: 4 percent; and
- LIA applied in 11 percent of cases.[331]

These rates are similar to or slightly lower than those in the previous review and are not considered concerning at this time. Some focus group participants questioned whether the default rate and income imputation rate were understated based on their observations and DCSS reports tracking defaults.[332] They predicted income imputation rates will appear to increase in the future based on changes in the LCSA process alone that require more documentation of income and earning potential—hence, better information from which to measure income imputation. Other participants suggested that income imputation decreased due to recent guideline changes and other changes emphasizing the use of evidence of actual income. They also suggested defaults were decreasing due to LCSAs now taking additional steps to reach out to and engage obligors prior to a hearing as well as the retention of changes to court processes. For example, the use of videoconferencing implemented in response to the COVID-19 pandemic makes it easier for obligors to attend hearings. Many participants also anticipated the application of the LIA will probably increase in the future due to an appropriate change to the LIA that effectively increased the LIA income threshold by tying it to the state minimum wage.

[331] These are the rates from the 2025 weighted sample.

[332] For example, see Table 3.12 of the California Department of Child Support Services (n.d.), *Comparative Data for Managing Program Performance: December 2025*, https://dcss.ca.gov/wp-content/uploads/sites/345/2026/01/ComparativeDataReport_December2025.pdf.

As in previous reviews, payment outcomes were generally lower for default orders, imputed income cases, and cases with LIA applied—a trend also seen in other states. These outcomes likely reflect the lower incomes or unstable employment of the obligors, rather than flaws in the guideline itself.

Guideline Deviations

Federal regulations encourage states to keep deviations from the guideline to a minimum. Focus group participants reported that some judicial officers deviate more often than others, typically due to obligors' limited resources for housing, transportation, and support. This was more common in areas with higher living costs and longer commutes. The most common reasons for deviation were:

- Basic living expenses of the obligor (15%);
- Stipulations between parties (11%);
- Hardship (11%);[333] and
- Change in custody or custody-related issues (10%).

Most deviations were downward. Overall, California's deviation rate is in line with that of other state guidelines.

Other Findings From the Analysis of Case File Data

In the 2025 sample, the median order amount for IV-D cases was $542 per month, compared to $1,259 for non-IV-D cases. The major factors considered in the California child support formula are the number of children, each parent's net disposable income, and each parent's timeshare.[334] Like previous reviews, more than half of the orders were for one child (54% of the 2025 sampled orders) and about a third were for two children (exactly 33% of the 2025 sampled orders). Based on the 2025 sample, the median net disposable income of obligors and obligees was $5,439 and $2,984 per month. The median incomes were considerably lower for IV-D cases (i.e., the obligor's median income was $2,621 net per month, and the obligee's median income was $2,657 net per month). At the time, these median amounts were slightly more than what could be realized from full-time employment at the state minimum wage after consideration of payroll taxes. With regard to timeshare, IV-D orders had considerably less timeshare than non-IV-D orders. Only 45 percent of IV-D orders had timeshare considered in the child support calculation while 80 percent of non-IV-D orders considered timeshare. Among non-IV-D orders, the average timeshare of the obligor was 24 percent.

The analysis of case file data also found that although attorney representation remains limited (neither parent was represented in 66% of the 2025 weighted sample), the percentage is

[333] The context of how the term, "hardship" varied or not always defined. It was rarely used in the context of the circumstances provided for Family Code section 4071.

[334] Instead of stating this explicitly, however, the formula uses combined net disposable income and the higher earner's income and timeshare. Although the formula appearing in the guideline is an algebraic short-cut, they produce the same amount.

decreasing. Another trend is the increasing use of the guideline for modified orders since 2011. In the past, most of the analyzed orders were new establishments. For the 2025 review, 45 percent were modifications and 55 percent were new orders.

Findings From the Focus Groups

The general findings from the focus groups are summarized below and organized thematically to reflect issues related to recent guideline changes, observed anomalies, and areas for potential monitoring.

Recent Changes to the LIA and Low-Income Bands (LIBs) and Current Concerns

Most focus group participants[335] expressed support for the recent legislated changes intended to ensure that the subsistence needs of the obligor are protected, consistent with federal requirements for state guidelines. The improvements include setting the LIA income threshold at full-time earnings from the state minimum wage and updating and adding low-income band(s) (LIBs) to the *K-factor* table (the table of percentages of income assigned to child support) to reflect recent changes in income. Participants specifically noted that the changes resulted in more appropriate order amounts for obligors with incomes below the LIA income threshold. They also stated the LIBs are more appropriate for low-income obligors, provided that combined parental income remained below the middle-income band.

Several focus group participants noted an anomaly when the obligor's income alone fell into a LIB when the obligee has substantial income. When obligee income is included in calculating combined net disposable income, some cases are moved into a higher income band. This can result in a higher percentage of income being applied than would apply if only the obligor's income was considered. While this outcome reflects the structure of the current formula, it may appear counterintuitive in cases involving low-income obligors.

This outcome is consistent with the guideline's intent that child support orders reflect each parent's proportional ability to pay; under that principle, increases in the obligee's income should not result in higher orders for low-income obligors if the obligor's circumstances remain constant. Focus group participants observed that the anomaly typically occurs for incomes just above minimum-wage levels. The economic analysis, which is discussed later, confirms this anomaly. Several possible solutions were identified in discussion, including adjusting income bands, reviewing *K-factor* percentages, or considering a self-support reserve; none of these potential solutions have been formally evaluated. One participant noted that their organization had developed a worksheet for applying a self-support reserve test that could be shared for informational purposes. Additionally, several participants suggested that the recent guideline

[335] A notable exception was the parent focus group. This may be that the parents may not have knowledge of recent improvements of the LIA because their experience with the guideline was whenever their child support order was determined.

changes did not go far enough; specifically, they recommended that the adjustments should affect above minimum wage through middle incomes, given California's high cost of living.

Affordability Issues in California

Affordability emerged as a recurring theme across all focus groups. Participants consistently identified housing costs as a primary driver of affordability challenges. Among the focus groups with professionals, participants described cases in which child support obligations appeared to intensify housing affordability challenges**.** One participant observed a case in which an obligor could only afford minimal housing, potentially limiting the ability to exercise parental timeshare.

Discussants in the professional focus groups further highlighted transportation expenses as a factor affecting disposable income. Discussion elaborated that the distance between home and work is significant for these parents because parents may reside in lower-cost areas while working in higher-cost regions, thereby increasing transportation burdens.

Much of the discussion in the parent focus groups similarly emphasized the challenges of balancing child support obligations with living expenses. Participants discussed housing and work-related transportation from the perspectives of both obligors and recipients. Participants in these groups reported that affordability challenges affect both parties. Individuals described experiences of financial strain, including difficulties in meeting housing costs due to child support obligations. One parent reported that limited timeshare opportunities may coincide with higher child support obligations, illustrating potential interactions between timeshare and affordability.

Additionally, parents discussed the high cost of food and recent increases in grocery bills and other basic living expenses. Parents with primary custody identified the high cost of caring for their children, including additional needs-specific expenses. They also noted that these expenses have grown over time. For participants required to pay child support, they generally believed that child support exacerbated their affordability issues. For participants who were supposed to receive child support, they generally believed that the amount of child support they received was insufficient. The extent to which perceived insufficiency reflects noncompliance versus the guideline-calculated amount could not be determined from these discussions.

Income From Other Sources Besides Employment

Due to emerging trends in gig and alternative employment, focus groups discussed how to identify and consider nontraditional income. Suggestions included accessing electronic income data where possible or using publicly available wage statistics to estimate earning capacity. Advocates also recommended consideration of periodic reviews or flexible percentage-based orders to address fluctuations in nontraditional income**.**[336]

[336] Percentage orders that vary each month according to monthly variation in income are prohibited by federal rule that requires a sum-certain, calculable amount. At a practical level, a sum-certain monthly order amount facilitates the tracking of child support arrears.

Factors Considered in the Determination of Support and Transparency

When asked what factors are considered and should be considered in calculating child support, many parents identified factors already included in the calculation (e.g., number of children, special needs of the child, cost of living, and timeshare). Upon further reflection, particularly on the circumstances of their own case, however, most of the parent-participants concluded that support determinations could be more responsive to the individual circumstances of each case. The focus group further emphasized transparency regarding both the factors considered and the underlying basis for the calculation. Another suggestion for increased transparency from professional participants was to provide visual demonstrations of automated child support calculations during hearings, to enhance shared understanding of how changes in factors (e.g., timeshare percentage) influence the calculation.

Additional Findings From the Focus Groups With Parents and Stakeholders

Participants, especially advocates, appreciated the opportunity to provide input. The focus group with advocates provided additional suggestions for child support policies beyond the guideline and indicated willingness to provide ongoing input to policymakers.

Pre-Hearings, Hearings, and Paperwork

Parents and advocates noted that paperwork for establishing or modifying child support orders is extensive and difficult to navigate without legal assistance; however, parents reported it is generally regarded as necessary when resulting orders are perceived as equitable. Despite advocates noting that pre-hearings may facilitate collaborative resolution and reduce court time, parents indicated that pre-hearings are not always available or may be perceived as less consequential than the hearing itself. Parents and advocates observed that court proceedings can be stressful and challenging to navigate. Additionally, they identified barriers to attendance, including lack of notification, inability to take time off work, emotional stress, and perceptions of limited consequences for nonappearance. Advocates believe more legal assistance should be available to obligors.

Additional Issues Covered in Focus Groups With Professionals

Leveraging the in-depth knowledge of the guideline formula among professionals, focus group questions included additional topics regarding guideline application, specifically for multiparent cases and allocation of additional expenses (e.g., childcare expenses).

Determining Support for Cases Involving Two or More Parents

Only a few participants reported direct experience with cases involving more than two parents. They reported that the parents in the case reached an agreement on their own. Some of them had heard of conceptual approaches for determining support in cases with three parents (two obligors and one obligee), although details regarding the calculations were not specified.

Use of the Guideline Provision for Additional Expenses

Professionals generally thought that the 2024 guideline changes addressing additional expenses (e.g., work-related childcare expenses) was an improvement. They cited examples where a 50-50 split of additional expenses was agreed to by the parties or found to be appropriate given the case circumstances. They also noted that maintaining the option for a 50-50 split, rather than strict proration by income, provides flexibility. Still, they observed that in certain circumstances, including low- or zero-income cases, neither strict proration nor a 50-50 split may fully reflect the parties' financial capacities.

Analysis of Labor Market Data

Both federal and state law require labor market data analysis as part of guideline reviews. Labor market data inform provisions such as income imputation and the Low-Income Adjustment (LIA). The analysis found:

- Low statewide unemployment, with some counties experiencing higher rates;
- Average weekly hours typically below 40, with more variation by industry rather than region; and
- Regional wage differences, including local minimum wage variations.

California Employment Development Department (EDD) data can help estimate earning potential for parents with incomplete income information, providing insight into local job availability, average wages for specific occupations, and typical work hours.

The analysis also highlighted broader issues:

- Affordability challenges: for lower- and middle-income workers, with regional variation and single parents facing larger gaps between wages and the cost of living. Since both obligors and obligees experience affordability constraints, guideline adjustments alone may not fully address the issue.

- State minimum wage: California's guideline uses full-time, state minimum wage for the LIA threshold, which is updated annually. However, recent increases in minimum wage for certain sectors (e.g., fast food, healthcare) were not considered in the last LIA update.

- Gig and alternative work*:* The rise of gig and alternative work arrangements presents challenges for verifying income, which is a key factor in determining support obligations.

The Guideline Formula and Economic Data on Cost of Raising Children

A primary purpose of Chapter 3 is to analyze economic data on the cost of raising children in accordance with federal and state guideline review requirements. Historically, the intent was to ensure that guideline amounts appropriately reflect the economic cost of raising children. When state guidelines were first developed in the 1980s, affordability, meaning whether low- and middle-income earners could meet housing and basic living expenses, was not a primary consideration. At the time, the concern was that child support guidelines fell below poverty

levels and thus were insufficient to provide meaningful support for children, particularly among obligors with higher-paying employment.

To meet the federal and state requirements, the guideline net disposable income of each parent, the number of children, and parental timeshare are examined separately. The California formula allocates a percentage of the combined net disposable income of both parents to support one child. Subsequently, multipliers adjust the support amount for additional children.

The percentage of total net disposable income assigned to child support for one child is called the "*K-factor*" by some guideline users, although the term is not explicitly defined in statute or rule.[337] Mathematically, each parent is responsible for their prorated share, with some adjustments to consider each parent's approximate share of time with the child.[338] The *K-factor* varies by combined net disposable income: the highest *K-factor* (0.25, or 25%) applies to middle incomes and is commonly referred to as the *K-factor* anchor. Lower *K-factors* apply at lower incomes (to complement the LIA) and at higher incomes (since higher-income families spend a smaller percentage of their income on children).

Assessing the Highest Guideline Percentage (*K-factor* anchor) for One Child

The *K-factor* anchor of 0.25 (which can also be noted as 25%) derives from 1980s studies indicating that families spent approximately 25 percent of total expenditures on one child. There is no conclusive evidence from more recent studies suggesting a different percentage is warranted. Each guideline review examines the percentage using current economic data, including multiple methodologies for isolating child-rearing expenditures from total household spending. The studies vary in data years and the methodology for distinguishing child-specific from general household expenditures. Economic methodology is necessary because some child-related costs are not directly observable (e.g., proportional household utilities).

Economists do not universally agree on the methodology for measuring child-rearing expenditures but generally agree that if a state guideline percentage falls below the lowest credible estimates it may indicate the guideline amount is an inadequate amount of financial support. Conversely, if the percentage exceeds the highest credible estimates the guideline may exceed typical child-rearing expenditures. For this review, over two dozen studies were examined; total expenditures devoted to raising one child ranged from 18 percent to 33 percent, with most studies being between 21 percent and 26 percent. The assessment finds the *K-factor* anchor consistent with credible economic estimates.

Until this review, studies used national data from the U.S. Bureau of Labor Statistics (BLS) Consumer Expenditure (CE) Survey. Recently, BLS released state-specific CE data, which were used here to estimate child-rearing expenditures in California. Two different methodologies to isolate child expenditures were applied to the California data. Both methodologies revealed that

[337] The guideline states that *K* is either "one plus *H%* (if *H%* is less than or equal to 50 percent) or two minus *H%* (if *H%* is greater than 50%) times [the *K-factor*]." (Fam. Code, § 4055(b)(3).)

[338] Fam. Code, § 4055(b)(1)(D).

raising a child in California costs 3–5 percentage points more than the national average, depending on methodology.

Although this does not affect conclusions regarding the *K-factor*, the analysis revealed emerging issues with the CE survey that could affect future economic studies. These include anomalies during the COVID-19 pandemic, increasingly low response rates, and survey interruptions. BLS has also shortened survey questions, including clothing expenditures, an integral input for some estimation methodologies. These limitations may constrain future assessments of child-rearing expenditures.

The Income Bands of the *K-factors*

The *K-factor* anchor currently applies to combined parental net disposable incomes of $5,001 to $10,000 per month. Previously, the anchor applied to $801–$6,666 per month. The income range is evaluated relative to the range over which families devote most of their after-tax income to household expenditures. When a family spends less of their income, they also spend less on child rearing. Most child-rearing studies measure expenditures as a percentage of total expenditures rather than after-tax income. The difference generally reflects saving. Current data suggest families, on average, do not reduce child-related expenditures as a percentage of income until after-tax income exceeds about $7,500 per month. Consequently, *K-factors* should decline for combined net disposable incomes above $7,500.

The LIBs, which are the lowest two income bands ($0–$2,900 and $2,901–$5,000), produce *K-factors* below typical child-rearing expenditures and are effectively part of the way that California meets the federal requirement for a low-income adjustment. Focus group participants largely viewed the recent changes to these bands as improvements. The lowest band maintains the prior minimum child support level, while the second band gradually phases in to the *K-factor* anchor.

Multipliers for More Children

The 2021 review concluded California's multipliers for additional children were generally consistent with economic studies. The inclusion of newer studies in this review supports the prior conclusion**.**

Adjustment for Timeshare

No new economic evidence definitively informs the existing adjustment for timeshare. Newly compiled evidence provides additional context regarding low levels of timesharing when compared with approaches adopted in other states. Additionally, the development of a formula for cases involving more than two parents introduces considerations that may expose structural limitations in the current approach.

The California formula's advantage remains its direct adjustment for parental time with the child. This structure differs from that used in most other states, which first calculate a base support obligation and then apply a separate timeshare adjustment if a specified threshold is met. Most states, including California, account for duplicated expenses across households, allocating costs

proportionally by income and timeshare. Many states assume shared parenting increases total child-rearing costs by about 50 percent, though the empirical basis for this is limited, especially in multiparent cases.

The California formula presumes that the increased cost of two households corresponds to the lesser-time parent's timeshare. Recent reviews in other states (e.g., Michigan) highlight the complexity of estimating shared parenting costs, including which expenses are duplicated (like housing) and which are time-dependent (like food).

The obligor's increased expenditures associated with parenting time may not fully offset the obligee's fixed expenses, particularly housing-related costs. The emerging information suggests areas where the assumptions underlying California's approach warrant continued examination; however, the available evidence does not clearly identify a superior alternative.

Finally, the inclusion of a timeshare adjustment in the guideline reflects a considered policy choice. By accounting for the percentage of physical custody exercised by each parent, the formula recognizes that both parents incur direct child-related expenses during periods of custodial responsibility. Incorporating timeshare into the calculation promotes ongoing parental involvement and aligns the support obligation more closely with the distribution of child-related costs across households.

The Low-Income Adjustment

States have significant flexibility in how they meet the federal requirement to consider the basic subsistence needs of obligors. The 2021 review examined various state approaches, including a self-support reserve (SSR) test, and recommended California's current method. A comparison between California's approach and the approaches used in Arizona and other high-cost-of-living states suggests the quantitative parameters of a low-income adjustment (e.g., the amount the LIA income threshold and the amount of the SSr) may have greater practical impact than the structural form of the adjustment itself. In sum, the specifications of state low-income adjustments reflect policy choices made within the flexibility permitted by federal law.

Anomaly Created by the Interaction of Obligor and Obligee Income Within the Low-Income Bands (LIBs)

The economic analysis confirms the existence of this anomaly and is consistent with concerns raised by focus group participants. The anomaly arises from the structure of increasing guideline percentages across income bands. This structure is reflected in the LIBs. If the obligor's net disposable income alone falls within a LIB (i.e., less than $5,000), the applicable guideline percentage is lower than the percentage applied in the middle-income range (which is 25% for one child). Consequently, depending on the relative incomes of the parents, inclusion of the obligee's income may increase the combined income sufficiently to place the case in a higher income band, resulting in a higher percentage being applied to child support. This outcome may appear counterintuitive in cases where the obligor's financial circumstances have not changed.

Some states address the issue by applying alternative calculation methods, such as comparing a calculation based on combined income with a calculation based solely on the obligor's income and using the lower resulting amount. This approach is described here for comparative purposes only and has not been evaluated for consistency with California's statutory framework. Other states address the issue through transition formulas designed to moderate changes between income bands. Still, other states do not specifically address the issues, particularly where the anomaly arises only at very low-income levels that are less common in practice (i.e., below minimum wage). The analysis conducted for this review identifies the conditions under which the anomaly may occur but does not evaluate the frequency of occurrence or its impact on order amounts, compliance, or deviation rates. Accordingly, while alternative calculation approaches used in other states may be informative, they are not presented as proposed modifications to the California guideline.

Any consideration of potential adjustments to address this issue would require further empirical analysis and careful assessment of consistency with existing statutory provisions, including the treatment of combined income and proportional allocation principles.

Transparency of Underlying Premises

While the current guideline formula is mathematically efficient, the underlying policy premises and economic assumptions are not readily apparent from the structure. Enhancing transparency would facilitate evaluation of whether those premises remain appropriate.

Unlike many other state formulas, the California formula does not explicitly identify:

- The amount the obligee is expected to contribute;
- The total amount presumed to be expended on children at a given combined net disposable income; or
- The amount by which the order is adjusted to account for timeshare.

Income Imputation and Determining Income When Income Is Unknown

This review included a legal analysis of how other states address unknown income and income imputation in their guidelines. In California, Family Code section 4058(b) allows courts to consider earning potential when a parent's annual gross income is unknown and authorizes courts to consider earning capacity at their discretion when income is known (e.g., in cases of voluntarily underemployed).

These provisions were amended following the 2021 review and in response to the 2016 FEM final rule, which emphasized that child support orders should be based on evidence of actual income or earning potential. The FEM final rule emphasizes that child support orders should be based on evidence of income or earning potential and requires that state guidelines consider the specific circumstances of the parent when income imputation is authorized. It also provides that incarceration is not voluntary unemployment. Because some states have revised their income-imputation provisions since 2021, this review updates the comparative analysis of other states' approaches. Chapter 4 summarizes those approaches and identifies whether any emerging

practices may inform future refinement of California's provisions addressing unknown income and earning potential.

State Identification of Circumstances in Which Income Imputation Is Warranted
Across states, income is generally imputed under four circumstances:

1. Voluntary unemployment or underemployment;
2. Ownership of non-income-producing or low-income-producing assets that could generate income;
3. Discrepancies between reported income and observed standard of living; and
4. Failure to appear, participate, or provide financial information.

Terminology varies across states. California distinguishes between consideration of earning potential when income is unknown and discretionary consideration of earning capacity when income is known.

A few state guidelines identify circumstances that do not constitute voluntary underemployment (e.g., temporary education or training are reasonably expected to increase future income).

Several states authorize imputation when a parent fails to participate in proceedings. Although not part of the guideline itself, California statutes governing LCSA processes authorize use of available information, which may include imputation, when a parent fails to appear, subject to compliance with guideline requirements governing income determination.

Pursuant to the FEM final rule, all state guidelines provide that incarceration may not be treated as voluntary unemployment. California extends this principle to involuntary institutionalization.

Other circumstances in which states prohibit or limit imputation include situations where a parent is:

- Engaged in education or training to enhance earning capacity;
- Receiving means-tested public assistance;
- Serving as a caretaker for a young child or dependent with extraordinary needs;
- Complying with a court-ordered reunification plan; or
- A minor.

California's guideline provides courts with discretion to consider similar factors, referencing the best interests of the child, the child's welfare and developmental needs, and the parent's actual timeshare. When income is unknown, similar considerations may be evaluated as part of determining the parent's specific circumstances and relevant background factors affecting earning potential.

Basis of Determining Amount of Income to Be Imputed in State Guidelines
Federal regulation requires that if income is being imputed, the child support guideline must consider the specific circumstances of the noncustodial parent (and at the state's discretion, the

custodial parent) to the extent known. California and most states have amended their state child support guidelines to add language that mirrors the federal rule including the list of 14 factors that may be considered, such as assets, residence, employment and earnings history, job skills, education, literacy, age, health, criminal record and other employment barriers, job-seeking efforts, local job market, availability of employers, prevailing earnings in the community, and other relevant background factors.

A few state guidelines elaborate on a particular factor (e.g., Colorado provides that prevailing earnings levels in the local community should consider the typical hours available for the parent's specific occupation) or identify additional factors to consider (e.g., whether the parent is a caretaker to a young child or child with extraordinary needs and work-transportation issues).

Some state guidelines explicitly note the consideration of the specific circumstances of the parent over the determination of income based on generalized assumptions or standardized calculations (e.g., a presumption of full-time, minimum wage earnings). However, approximately half of state guidelines allow income to be based on a standard calculation in certain circumstances, such as when the parent has little or no work history or training or the parent is a full-time or part-time student.

Some of these guidelines clarify that the standard calculation is rebuttable and use a tiered approach: first considering available evidence of actual income, then potential income (such as wage data for the parent's occupation and location), and only apply a standardized calculation if such evidence is unavailable or insufficient.

The California guideline does not provide a standardized calculation in any circumstance. Prior to the legislated changes in response to the FEM final rule requirements, California did provide a standardized calculation (full-time minimum wage earnings in circumstances where the obligor's annual gross income was unknown to the LCSA) in its statutes governing LCSA processes (Fam. Code, § 17400) but not in the guideline statute itself. That provision has been eliminated. California now relies on evidence of actual income and earning potential in both its guideline statute and statutes governing LCSA processes.

Admissibility of Evidence

All states require parties to provide income information—typically through financial affidavits and standardized income statement forms—when establishing or modifying a child support order. These requirements may be set by guideline, statute, administrative rule, or judicial rule. In addition to documents related to employment and wages, some guidelines address the admissibility or authorized use of national or state earnings databases as evidence for determining or imputing income.

Some state guidelines also expressly authorize the use of verbal testimony. While the FEM final rule does not require findings on the record to support imputation, requiring such findings is considered best practice for transparency, facilitating future modifications, and aiding in

guideline review. Currently, the California guideline does not address the admissibility of national or state earnings databases, nor does it require findings related to the imputation of income in the guideline statute itself (although such findings are required in statutes governing LCSA use of the guideline).

Addressing the Determination of Support in Cases Involving More Than Two Parents

The current California guideline applies to cases in which a child has more than two parents, requiring that the child support obligation in such cases be allocated among the parents based on their incomes and the amount of time that the child is in the care of each parent. Chapter 5 develops two formulas, based on Family Code section 4055, as analytical models for allocating support in multiparent cases. These formulas are presented for illustrative and analytical purposes only. They have not been empirically validated and are not recommended for adoption as presumptive guideline formulas at this time.

The groundwork for the formula developed in Chapter 5 included a legal review of the federal and state laws that may affect such a formula, and a review of other state guidelines to determine whether they address child support obligations for cases involving more than two parents, and, if so, how. The purpose of this review was to identify whether other states have adopted approaches that inform development of a California formula

The legal review considers the Uniform Parentage Act, which California and several states have adopted. The UPA (2017) addresses recognition of multiple parents but does not address the establishment or calculation of child support in such situations. The legal review provides context for application of a formula in multiparent cases because, depending on the circumstances of the case and the legal determination of parentage, the rights and obligations of an additional parent may be defined or limited by statute or court order and may not mirror those of other parents.

The analysis finds that only California and Massachusetts expressly address support in cases involving two or more parents in their guidelines. Like California, Massachusetts also provides for court discretion when determining child support for this circumstance. At the time this report was written, Connecticut was completing its guideline review. Preliminary recommendations from that review include addressing cases involving two or more parents and adopting a worksheet for calculating child support in three-parent cases. The Connecticut guideline includes step-by-step calculations for each parent's income and the basic child support obligation, based on combined parental income and the number of children.

Although not part of their guidelines, Maine and Washington also provide worksheets to determine child support in three-parent cases. All three worksheets divide the child's basic obligation among the parents according to each parent's share of the combined income, but do not explicitly adjust for timeshare. As a result, these approaches offer limited direct guidance for

adapting California's statutory formula (Fam. Code, § 4055), which differs from worksheet-based systems, though all are based on the general income-shares concept.

Chapter 5 develops two formulas using Family Code section 4055 as a base:

- The simplified three-parent formula, designed for cases with three parents (two obligors and one obligee), calculates support separately for each obligor, assuming the obligee has at least a 50 percent timeshare; and

- The universal formula, which can be applied to any number of parents and any configuration of incomes and timeshares (including equal custody among three parents), and determines which parent(s) owe support, to whom, and in what amount.

Both formulas allocate support based on each parent's proportionate share of combined income and timeshare. The universal formula is more complex and is intended to demonstrate how the statutory framework could be extended to a broader range of family configurations.

Considerations

Because AB 343 was only fully enacted on January 1, 2026, there is insufficient postimplementation data to support formal recommendations to the Legislature. The issues identified below emerged during the review process and are presented as considerations for observation, clarification, or potential refinement. The considerations identified in this chapter are intended to inform future review and do not constitute recommendations for statutory amendment at this time. Each matter should be revisited during the next quadrennial review, when adequate data can be collected and evaluated and may support consideration of potential statutory amendments.

Considerations are grouped into three categories:

1. Issues that may warrant statutory clarification;
2. Emerging issues to monitor and revisit in the 2029 review; and
3. Procedural considerations for the 2029 review process.

No immediate legislative action is recommended.

Considerations That May Warrant Future Statutory Clarification

LIBs and the Addition of Obligee Income

During this review, an issue was identified concerning cases in which the obligor's net disposable income is less than $5,000 per month (hence, in the income ranges of the LIBs) and the obligee also has income. In certain circumstances, application of the guideline formula under Family Code section 4055 may produce results that appear to be in tension with the intended operation of the LIBs.

This issue was raised anecdotally during stakeholder focus groups conducted as part of the review process. At present, child support orders falling within these scenarios have not been systematically examined to determine the frequency to which the anomaly occurs and, if so, whether they result in increased deviations from the guideline. Accordingly, the frequency, scope, and practical impact of the issue remain undetermined.

Although it is possible that some practitioners or courts have addressed this interaction in individual cases, the extent and consistency of such practices are unknown. Given that the LIBs apply in a substantial portion of guideline cases, and that federal requirements emphasize minimizing deviations from presumptively correct guideline amounts, additional data collection and analysis are necessary before any statutory modifications can be meaningfully considered.

If this issue is revisited in a future review cycle, any potential statutory clarification would also require examination of related provisions, including those governing allocation of additional support expenses (such as work-related childcare), to ensure internal consistency within the guideline framework.

This matter should be included within the scope of the 2029 quadrennial review, when sufficient postimplementation data may be available to permit comprehensive evaluation.

Terminology in the Guideline Table of Percentages ("*K*")

The table of percentages in Family Code section 4055(b)(3) is currently headed with the letter "*K*." Earlier in the same statutory paragraph, "*K*" is also used to refer to the percentage adjusted for timeshare. In prior review reports, the term "*K-factor*" has been used as a descriptive shorthand for the percentages listed in the table, although the term does not appear in the statutory text itself.

The dual use of "*K*" may create potential for ambiguity in technical discussions of the guideline formula. While there is no evidence that this has resulted in inconsistent application of the guideline or operational difficulties, adopting the term "*K-factor*" as the table heading could provide greater clarity and transparency. This may be particularly helpful in complex cases or in the event of future guideline revisions to provisions that address cases with more than two parents.

Because the issue relates solely to terminology rather than substantive policy, any change would be a clarifying refinement rather than a necessary correction. Courts, practitioners, and the Legislature may consider this adjustment as a helpful clarification, but it is not required for proper application of the guideline.

Recognition of Earnings Data and Findings on Earning Capacity

Courts may consider a variety of evidence when evaluating a parent's earning capacity, including employment history, wages, and other labor market information. Some other state child support guidelines explicitly recognize the admissibility of state and national wage databases. In California, however, consideration of such databases would not be consistent with existing

provisions of the Code of Civil Procedure and Evidence Code and could diverge from practices applied in other civil case types within the contested court process.

To assist courts in documenting factors considered when evaluating earning capacity, the Judicial Council has recently developed an optional form, FL-302*, Earning Capacity Factors Attachment*, which courts may use to provide additional information in the record. The mandatory judgment and order forms for IV-D cases also now require the factors used to determine earning capacity be stated on either form FL-302 or on the judgment or order form itself. At present, no data has been collected regarding the frequency with which this form is used or its impact on case outcomes.

While explicit recognition of state or national wage data could enhance transparency in certain cases, any use of such evidence would need to be considered in the context of California's broader procedural framework. Requiring courts to make findings when earning capacity is considered and optionally documenting those factors on form FL-302 may improve clarity and recordkeeping and may also assist in the federally mandated quadrennial review, particularly for cases in which income is imputed.

Because there is currently insufficient data to determine whether these refinements would materially affect guideline application, any statutory or procedural changes would be optional clarifications rather than required modifications. These issues should be monitored and revisited during the 2029 quadrennial review, when sufficient postimplementation data may allow for comprehensive evaluation.

Other Considerations for Monitoring in the Next Review

Several matters warrant further monitoring and evaluation in the next quadrennial review, especially given recent guideline changes (effective September 1, 2024) and LCSA process changes (effective January 1, 2026).

Determination of Child Support for More Than Two Parents

The current guideline provides a deviation factor for cases in which a child has more than two parents and directs that support to be divided among the parents according to their respective incomes and timeshares. While the formulas were developed in this report, they are not recommended for presumptive use at this time. The formulas may, however, provide a conceptual framework for courts or policymakers when considering how support could be allocated in complex cases. Multiparent cases remain rare. The next review should examine whether the number of such cases has changed and whether a presumptive formula may be warranted. If feasible, the review should collect detailed information on each parent's income and timeshare to inform any future development of a simplified formula. Until then, courts may continue to exercise discretion in applying existing guideline provisions, and may, if appropriate, use the formula developed in this report as guidance.

Further Enhancements to the Low-Income Adjustment (LIA) and Low-Income Bands (LIB)

Focus group participants generally supported the improvements made to the LIA/LIBs in the 2021 review, noting that changes have resulted in more appropriate order amounts for obligors with incomes below the LIA threshold, now based on the state minimum wage. Some participants indicated, however, that the LIA may not extend to a sufficiently high-income level. Additionally, shifts in the income bands of the *K-factor* may have increased the percentage of income used in calculating child support for some low-wage earners. Labor market data also reflect multiple state minimum wages that may be relevant for setting the LIA threshold. Inflation may erode the real value of the LIBs.

These considerations warrant further evaluation. At present, the LIA/LIB changes effective September 2024 are too recent to justify additional modifications other than monitoring and addressing the previously identified LIBs anomaly. The next review should assess the impact of these recent changes and whether further refinements could better serve California families and children.

Affordability at Lower-Middle Incomes

Affordability was consistently noted in focus groups and supported by economic data showing a gap between wages for low- to middle-income Californians and the cost of living. Participants cited scenarios in which obligors' limited resources could affect their ability to comply with child support orders or exercise timeshare.

Although affordability concerns are recognized, reducing guideline amounts is not recommended at this time. The September 2024 guideline changes are recent, and additional experience and analysis are needed to determine the effects of any future adjustments. Considerations for the next review should include the potential impact of changes on obligors, obligees, and children, including compliance, regularity of payments, and the actual exercise of timeshare.

Earning Capacity Provisions

Recent guideline and LCSA process changes introduced new guidance regarding consideration of earning capacity, particularly when a parent's income is unknown. The intent of these changes is to improve the quality of income information used in calculations, resulting in more appropriate and payable orders.

The next review should assess the impact of these changes, especially in LCSA cases—and determine whether additional refinements may be appropriate for addressing circumstances in which income is unknown, insufficiently documented, or imputed. Optional tools, such as Judicial Council form FL-302, *Earning Capacity Factors Attachment*, may assist courts in documenting factors considered, though data on the frequency and impact of the form's use are not yet available.

Alternative Income Sources

The guideline currently provides for consideration of income from alternative sources, including gig work and sales via online platforms, in calculating support and assessing earning capacity. The next review should examine whether additional guidance or clarifications would improve the consistency and accuracy of including alternative income sources in child support determinations.

Recommendations for Conducting the 2029 Quadrennial Review

The recommendations below build upon the guidance provided in the 2021 review. They focus on improving data collection, stakeholder engagement, and analytical methods to support an informed evaluation of the guideline in 2029.

Enhancing Data Collection

California should continue to explore ways to improve the quality and comprehensiveness of the data used in the guideline review. Potential strategies include:

- Expanding the number of counties included in the sample and increasing the overall sample size.
- Collecting data from additional case management systems.
- Collaborating with the Department of Child Support Services (DCSS) to obtain improved data for federally required analyses, including better identification of default orders in the DCSS automated system and the separation of current support payments from arrears.
- Considering whether to revise the sampling strategy to reintroduce stratification between IV-D and non-IV-D orders and considering available data on the number of establishments and modifications by IV-D status and trends over time.

These refinements are intended to improve the quality and utility of the quadrennial review, but they do not constitute mandatory statutory changes.

Expanding Stakeholder Input

The next review should consider opportunities to broaden stakeholder participation to ensure that diverse perspectives and experiences are captured. One approach may include organizing additional focus groups or interviews with parents and other affected stakeholders. These activities would serve to inform the review process and improve understanding of practical impacts, without altering existing statutory requirements or procedural frameworks.

Evaluating Alternative Data Sources

California could explore alternative sources of data for measuring child-rearing expenditures. Emerging concerns have been identified with reliance on the U.S. Bureau of Labor Statistics Consumer Expenditure (CE) survey, which has historically served as the primary source of expenditure data. Evaluating supplemental or alternative data sources may improve the expenditure estimates used in the guideline review, but any adoption of new sources should be informed by data availability, reliability, and comparability with prior reviews.

Next Steps

Any modifications to the guideline remain within the authority of the Legislature. Federal regulations require publication of the date of the next review and the effective date of any guideline changes resulting from the review. California's next quadrennial review is scheduled for 2029. Decisions regarding any statutory or procedural changes and their effective dates are at the discretion of the Legislature.

Glossary

actual income	Actual income is evidence of income as provided in Family Code section 4058. The annual gross income of each parent means income from whatever source derived and includes, but is not limited to, income such as commissions, salaries, royalties, wages, bonuses, rents, and several other sources. Family Code section 17400(d)(2)(A) directs the local child support agency (LCSA) to obtain and use sufficient information of actual income as the basis of the proposed support obligation unless the LCSA has sufficient information that the earning capacity is greater than the actual income.
California Department of Child Support Services (DCSS)	The state-level department created to administer California's IV-D child support program, including all services necessary to locate parents; establish paternity; establish, enforce, and modify support orders; and collect and distribute support in California.
CalWORKs	California Work Opportunity and Responsibility to Kids program, California's implementation of the federal TANF program (see TANF).
child	A person for whom child support is due. In most cases, child support terminates when a child turns 18 and has graduated from high school, turns 19, or gets married.
child support	Amounts required to be paid under a judgment, decree, or order—whether temporary, final, or subject to modification—for the support and maintenance of a child or children, which provides for any or all of the following: monetary support, health insurance coverage, and arrearages, and may include interest on past-due child support obligations.
child support order	Any court or administrative order for the payment of a set or determinable amount of support of a child by a parent, or a court order requiring a parent to provide for health insurance coverage for a child, or a court order requiring a parent to make payment of arrearages. "Child support order" includes any court order for spousal support or for medical support to the extent these obligations are to be enforced by a single state agency for child support under title IV-D of the federal Social Security Act (commencing with section 651 of title 42 of the United States Code).
Code of Federal Regulations (C.F.R.)	A codification of the general and permanent rules published in the Federal Register by the Executive departments and agencies of the federal government.
child support commissioner	A person appointed by the superior court to act as a temporary judge to hear all title IV-D child support cases, unless an objection is made by a party.
court case	A lawsuit or a complaint filed in court by a petitioner against a respondent requesting legal findings by the court (e.g., establishing parentage) or the performance of a legal duty (e.g., paying child support).
court case number	The number assigned by the court to a court action.
custodial party (CP)	The person having primary care, custody, and control over the child(ren).

DCSS automated system	The California automated statewide system that is certified by the federal Office of Child Support Services to track payments, establishment and enforcement actions, and other information necessary to manage the state's child support program.
DCSS case	A case in which California is providing child support services authorized by title IV-D of the Social Security Act. Every DCSS case has a unique case identification number and includes names and identifying information about the parents and child, as well as wage data for the parents, court order details, and the payment history.
default	The failure of a respondent to file an answer or appear in a civil case within the prescribed time after having been properly served with a summons and complaint.
dependent	A child who is under the care of someone else. Most children who are eligible to receive child support must be a dependent. The child ceases to be a dependent when they reach the "age of emancipation" as determined by state law, but depending on the state's provisions, may remain eligible for child support for a period after they are emancipated.
earning capacity	Family Code section 4058(b) requires the consideration of earning capacity when income is unknown. Earning capacity shall consider the specific circumstances of the parent, to the extent known. Those circumstances include, but are not limited to, evidence of the parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the parent, prevailing earnings levels in the local community, and other relevant background factors affecting the parent's ability to earn.
establishment	The process of legally determining parentage (i.e., paternity) and/or obtaining a court or administrative order to put a child support obligation in place.
family law facilitator	A court employee who is an experienced family law attorney and free of charge to the public, provides educational services concerning the process of establishing or modifying support orders, completing forms, and preparing income and expense declarations, declarations of parentage, and support schedules based on statutory guidelines. The family law facilitator does not represent any party, and there is no attorney-client relationship. Each superior court in California is required to maintain an Office of the Family Law Facilitator.
FEM	The Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs (FEM) is the federal regulation issued in 2016 that expanded federal requirements of state guidelines. California made legislated changes to comply with FEM as of September 1, 2024. FEM can be found at 81 Fed. Reg. 93492–93569 (Dec. 20, 2016), *https://www.govinfo.gov/content/pkg/FR-2016-12-20/pdf/2016-29598.pdf*.
filed	A legal document received and accepted by the clerk of the court, or other official authorized to receive the document.
file date	The date that a document is filed.

guideline	A uniform statewide method for setting child support obligations based on the income of the person(s) and other factors determined by state law.
hardship	Circumstances that create extreme financial hardship for which the court may allow an income deduction, such as living expenses of other natural or adopted children who reside with the parent, extraordinary health expenses, or uninsured catastrophic losses.
income	As defined by the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA), any periodic form of payment to an individual, regardless of source, including wages, salaries, commissions, bonuses, workers' compensation, disability, pension, or retirement program payments and interest.
income band	Range of combined net incomes for both parents as stated in Family Code section 4055(b)(3), used to determine the percentage of income to use to calculate support.
imputed income	Income assigned based on the earning capacity of a parent in a child support case. "The court may, in its discretion, consider the earning capacity of a parent in lieu of the parent's income, consistent with the best interests of the children." (Fam. Code, § 4058(b).)
intact family	A family group consisting of two parents living in the home with dependent child(ren).
IV-D case	A child support case where at least one of the parties, either the custodial party (CP) or the noncustodial parent (NCP), has requested or is receiving child support services from the state's IV-D agency. A IV-D case comprises a custodial party, a noncustodial parent or putative father, a dependent child or children, and the local child support agency.
Judicial Council of California	The constitutionally mandated body responsible for improving the administration of justice in the state, headed by the Chief Justice of the California Supreme Court and made up of judges, court executives, attorneys, and legislators. It was established to standardize court administration, practice, and procedure by adopting and enforcing rules for the state's courts.
K	A fraction in Family Code section 4055(b)(3) used to determine of child support that considers the *K-factor* and the higher earner's timeshare.
K-factor	A fraction in Family Code section 4055(b)(3) used to determine *K* (amount of both parent's combined net income allocated for child support).
Anchor K-factor	The *K-factor* for one child at middle incomes.
local child support agency (LCSA)	The county/regional office or department that has entered into a cooperative agreement with the California Department of Child Support Services to establish parentage and child support and enforce child, companion, spousal, and medical support orders in cases where public assistance is being provided or at the request of either parent.
low-income adjustment	A rebuttably presumed adjustment provided in Family Code section

(LIA)	4055(b)(7) for low-income Parents Paying Support (PPS), to allow for meeting of basic subsistence needs.
modification	A court-ordered change or alteration of a child support order based on a change of circumstances for one or both parents.
monthly support obligation	The amount of money a Parent Paying Support (PPS) is required to pay each month for support.
non-IV-D case	A child support case in which the Parent Receiving Support is not receiving CalWORKs and neither parent is currently receiving title IV-D services from a local child support agency. A non-IV-D case can be converted into a IV-D case when the appropriate application for IV-D services is made or if the children begin to receive public assistance. A IV-D case can be converted to a non-IV-D case when the local child support agency is no longer providing services.
noncustodial parent (NCP)	The parent who does not have primary care, custody, or control of the child(ren) and who may have an obligation to pay child support.
obligee	An individual, agency, or entity to whom support is owed.
obligor	An individual, or the estate of a decedent, who is obligated to pay support.
Office of Child Support Services (OCSE)	The federal agency responsible for the administration of the child support program nationally. Created by title IV-D of the Social Security Act in 1975, OCSE is responsible for the development and oversight of child support policy and for evaluation and audits of state child support enforcement programs, and provides technical assistance and training to the state programs.
parent paying support (PPS)	In an effort to use plain language, DCSS uses PPS instead of obligor.
parent receiving support (PRS)	In an effort to use plain language, DCSS uses PRS instead of obligee.
parenting time	Percentage of time each parent has primary physical responsibility for the children. Under California's guideline child support formula, parenting time equals *H%*, which is the approximate percentage of time that the high earner has or will have primary physical responsibility for the children compared to the other parent. Sometimes also referred to as *timeshare*.
petition	A formal written request presented to the court requesting specific judicial action. Sometimes also called a *complaint*.
presumed income	A presumption of income provided in statute prior to Sept 1, 2024, that was based on California's full-time minimum wage that was used to calculate child support for parents whose income or income history was unknown at the time a child support order was being established in a title IV-D case. The provision was removed Sept. 1, 2024, by SB 343.
public assistance	Any amount paid under California's TANF program, CalWORKs, as specified under California Code of Regulations, title 22, section 110112, or foster care for the benefit of any dependent child or the caretaker or child.

self-support reserve	An amount a state has set as the minimum amount that a parent paying support needs to support themselves, intended to ensure that low-income parents can meet their own basic needs. Although some states use a self-support reserve amount, California uses the guideline formula to adjust for low incomes by incorporating a low-income adjustment for the PPS.
Senate Bill (SB) 343	The California State Legislature enacted SB 343 on Sept 22, 2023, to bring California into compliance with expanded federal requirements imposed by FEM as well as update the *K-factor* and low-income adjustment (LIA), add a deviation criterion that caps support in LIA cases, improve how work-related childcare expenses and uninsured health care costs are considered and allocated between the parents, and expand the definition of income to address veterans benefit and military allowance and severance pay. SB 343 contains two different effective dates: September 1, 2024, for most guideline formula changes, and January 1, 2026, for using new procedures to determine and document earning capacity.
stipulation	A written or verbal agreement between the parties that states certain facts are true and will not be contested for the purposes of a particular lawsuit and can include agreements for child support.
summons and complaint	In title IV-D cases, a mandatory Judicial Council form (form FL-600) used to notify a respondent that a lawsuit has been filed against them and that a judgment will be taken as requested by the petitioner if no answer is filed within the time allowed by law (30 days, in California).
support calculation programs	Computer software programs certified by the Judicial Council designed to calculate the guideline amount of child support a parent will be obligated to pay based on both parents' incomes and expenses.
TANF	Temporary Assistance for Needy Families, also known as CalWORKs in California—the program funded under title IV-A of the Social Security Act that provides temporary public assistance to a needy family. TANF was formerly known as the Aid to Families with Dependent Children program, which terminated October 1, 1996.
timeshare	Percentage of time each parent has primary physical responsibility for the children. Under California's guideline child support formula, parenting time equals *H%*, which is the approximate percentage of time that the high earner has or will have primary physical responsibility for the children compared to the other parent. (Sometimes referred to as *parenting time*.)
total net disposable income	The combined net disposable incomes of both parties (Fam. Code, § 4055(b)(1)(E)).
tribunal	A court, administrative agency, or quasi-judicial entity authorized to establish, enforce, or modify support orders or to determine parentage.
voluntary unemployment	A party that has the capacity to work but chooses not to. A party is involuntarily unemployed when laid off or is seeking employment and cannot find work. The U.S. Bureau of Labor Statistics definition of "unemployed" may be used to define involuntary unemployment.

Appendix A: Federal Regulation

Exhibit A-1: Title 45 of the Code of Federal Regulations

§ 302.56 Guidelines for setting child support orders

(a) Within 1 year after completion of the State's next quadrennial review of its child support guidelines, that commences more than 1 year after publication of the final rule, in accordance with § 302.56(e), as a condition of approval of its State plan, the State must establish one set of child support guidelines by law or by judicial or administrative action for setting and modifying child support order amounts within the State that meet the requirements in this section.

(b) The State must have procedures for making the guidelines available to all persons in the State.

(c) The child support guidelines established under paragraph (a) of this section must at a minimum:

(1) Provide that the child support order is based on the noncustodial parent's earnings, income, and other evidence of ability to pay that:

(i) Takes into consideration all earnings and income of the noncustodial parent (and at the State's discretion, the custodial parent);

(ii) Takes into consideration the basic subsistence needs of the noncustodial parent (and at the State's discretion, the custodial parent and children) who has a limited ability to pay by incorporating a low-income adjustment, such as a self- support reserve or some other method determined by the State; and

(iii) If imputation of income is authorized, takes into consideration the specific circumstances of the noncustodial parent (and at the State's discretion, the custodial parent) to the extent known, including such factors as the noncustodial parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the noncustodial parent, prevailing earnings level in the local community, and other relevant background factors in the case.

(2) Address how the parents will provide for the child's health care needs through private or public health care coverage and/or through cash medical support;

(3) Provide that incarceration may not be treated as voluntary unemployment in establishing or modifying support orders; and

(4) Be based on specific descriptive and numeric criteria and result in a computation of the child support obligation.

(d) The State must include a copy of the child support guidelines in its State plan.

(e) The State must review, and revise, if appropriate, the child support guidelines established under paragraph (a) of this section at least once every four years to ensure that their application results in the determination of appropriate child support order amounts. The State shall publish on the internet and make accessible to the public all reports of the guidelines reviewing body, the membership of the reviewing body, the effective date of the guidelines, and the date of the next quadrennial review.

(f) The State must provide that there will be a rebuttable presumption, in any judicial or administrative proceeding for the establishment and modification of a child support order, that the amount of the order which would result from the application of the child support guidelines established under paragraph (a) of this section is the correct amount of child support to be ordered.

(g) A written finding or specific finding on the record of a judicial or administrative proceeding for the establishment or modification of a child support order that the application of the child support guidelines established under paragraph (a) of this section would be unjust or inappropriate in a particular case will be sufficient to rebut the presumption in that case, as determined under criteria established by the State. Such criteria must take into consideration the best interests of the child. Findings that rebut the child support guidelines shall 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.

(h) As part of the review of a State's child support guidelines required under paragraph (e) of this section, a State must:

(1) Consider economic data on the cost of raising children, labor market data (such as unemployment rates, employment rates, hours worked, and earnings) by occupation and skill-level for the State and

local job markets, the impact of guidelines policies and amounts on custodial and noncustodial parents who have family incomes below 200 percent of the Federal poverty level, and factors that influence employment rates among noncustodial parents and compliance with child support orders;

(2) Analyze case data, gathered through sampling or other methods, on the application of and deviations from the child support guidelines, as well as the rates of default and imputed child support orders and orders determined using the low-income adjustment required under paragraph (c)(1)(ii) of this section. The analysis must also include a comparison of payments on child support orders by case characteristics, including whether the order was entered by default, based on imputed income, or determined using the low-income adjustment required under paragraph (c)(1)(ii). The analysis of the data must be used in the State's review of the child support guidelines to ensure that deviations from the guidelines are limited and guideline amounts are appropriate based on criteria established by the State under paragraph (g); and

(3) Provide a meaningful opportunity for public input, including input from low-income custodial and noncustodial parents and their representatives. The State must also obtain the views and advice of the State child support agency funded under title IV–D of the Act.

Other Provisions of the New Federal Rule That Indirectly Affect Income Imputation Provisions of State Guidelines

§ 303.4 Establishment of support obligations.

(a)...

(b) Use appropriate State statutes, procedures, and legal processes in establishing and modifying support obligations in accordance with §302.56 of this chapter, which must include, at a minimum:

(1) Taking reasonable steps to develop a sufficient factual basis for the support obligation, through such means as investigations, case conferencing, interviews with both parties, appear and disclose procedures, parent questionnaires, testimony, and electronic data sources;

(2) Gathering information regarding the earnings and income of the noncustodial parent and, when earnings and income information is unavailable or insufficient in a case gathering available information about the specific circumstances of the noncustodial parent, including such factors as those listed under §302.56(c)(1)(iii) of this chapter;

(3) Basing the support obligation or recommended support obligation amount on the earnings and income of the noncustodial parent whenever available. If evidence of earnings and income is unavailable or insufficient to use as the measure of the noncustodial parent's ability to pay, then the support obligation or recommended support obligation amount should be based on available information about the specific circumstances of the noncustodial parent, including such factors as those listed in §302.56(c)(1)(iii) of this chapter.

(4) Documenting the factual basis for the support obligation or the recommended support obligation in the case record.

Appendix B: Sample Strategy for Court Case File Data

Child Support Guideline Study Sampling Methodology

The Data Analytics unit (DAU) was tasked with providing a sample size calculation to estimate the number of cases that should be reviewed for the 2025 Child Support Guideline Study.

The sample size was estimated using calculator.net with a confidence level of 95 percent, margin of error of 3 percent, population proportion set to 50 percent, and population size of 923,563.[339] This resulted in a sample size of 1,066 cases, rounded to the nearest hundred, and would result in 1,100 cases to be sampled in the study.[340] The sampling strategy should also include a 20 percent oversampling, bringing the total to 1,320 cases to be requested from courts. All courts included in the sample reported using Tyler Technologies as their e-court system. Due to this, some changes were made to the courts included in the study.

Deviations from previous study:

1. San Joaquin is no longer using the same case management system (Tyler Technologies) as the other nine courts.[341] DAU swapped San Joaquin for Contra Costa to maintain the same case management system across all courts.
2. The previous study reviewed cases from 11 counties. Due to the unavailability of resources from several counties that prevented them from participating, this review will include only 10 counties.
3. Yolo is now a part of a "Regionalized LCSA" so there is only one stand-alone, medium-sized court included compared to two from the previous study.

Proposed Sample:

Court Size	Court	Geographical Location	E-Filing System	# of Cases to be Sampled
Very Large	Los Angeles	SoCal	Tyler Technologies (Odyssey eFileCA)	334
Very Large	San Bernardino	SoCal	Tyler Technologies (Odyssey eFileCA)	312
Very Large	San Diego	SoCal	Tyler Technologies (Odyssey eFileCA)	205
Large	Santa Clara	Bay Area	Tyler Technologies (Odyssey eFileCA)	97

[339] See *https://www.calculator.net/sample-size-calculator.html*. Utilizing standard margin of errors of 5 percent or 1 percent results in too small or too large of a sample. To remain consistent with previous studies' sample sizes, the margin of error was adjusted to X percent to increase the number of cases included in the study. Population size was determined by averaging the total number of cases with support orders established during the federal fiscal year for the past three years (FY 22, FY 23, and FY 24).

[340] The previous study recommended an increase in sample size. The current study implements an increase in sample size, relative to the population of cases with support orders established. The number of cases with support orders established decreased from an average of 1,062,640 cases during the 2021 study sampling to an average of 923,563 between FY 2022–24. The current sample size is 1,100 with an adjustment of 20% bringing the total to 1,320 in comparison to the sample size of 1,200 for the 2021 study.

[341] San Joaquin was included in the previous study but currently uses Family Support Filer (FS Filer) as their e-court system. All other courts reported using Tyler Technologies (Odyssey eFileCA).

Court Size	Court	Geographical Location	E-Filing System	# of Cases to be Sampled
Large	Contra Costa	Bay Area	Tyler Technologies (Odyssey eFileCA)	91
Large	Stanislaus	Central Valley	Tyler Technologies (Odyssey eFileCA)	88
Medium	Monterey	Bay Area	Tyler Technologies (Odyssey eFileCA)	70
Regionalized LCSA's (Medium)	Yolo	NorCal	Tyler Technologies (Odyssey eFileCA)	31
Regionalized LCSAs (Small)	Calaveras	NorCal	Tyler Technologies (Odyssey eFileCA)	15
Regionalized LCSAs (Medium)	Merced	Central Valley	Tyler Technologies (Odyssey eFileCA)	77

Considerations:

Recommendations from previous study included:

- Sampling from more counties.
- Increasing the sample size.
- Collecting data from other case management systems.
- Collaborating with DCSS to do data validity checks across the two data sources.[342]
    - The current study increased the sample size relative to the number of support orders established. Since the number of support orders established has decreased from the 2021 study, the current sample size increased by 120 cases from 2021; however, this still represents a larger proportion of cases that are being reviewed (.14% vs. 11%).
    - The current study does not increase the number of counties sampled nor does it diversify the case management systems included per the request of the AB 1058 team. DAU can provide an additional sampling strategy that includes additional counties/case management systems.

County Representation:

- Yolo moved from a stand-alone, medium-sized county to a Regionalized LCSA. DAU recommends including an additional medium (nonregionalized LCSA) to remain consistent with previous studies.
- Calaveras is the only "small"-sized county included in the study. DAU recommends the inclusion of an additional small-sized county that is not a Regionalized LCSA.
- The sample does not contain any courts that are "very small."

Important notes

- The RFP stated an estimated 1,100 cases; however, the 2021 guideline study included a 20 percent increase to account for any duplicate cases/erroneous cases. This would bring the total sample to 1,320 for the current study.
- The vendor will need to confirm the 2024 data, as the figures provided are preliminary and the final report had not yet been published at the time the sample size was calculated.[343]

[342] See *https://courts.ca.gov/system/files/2024-10/Review-of-Uniform-Child-Support-Guideline-2021.pdf*, p. 267.

[343] See *https://dcss.ca.gov/reports/*.

Appendix C: Focus Group Plan

The focus group plan provides the:

- Purpose and objectives for the focus groups;
- Roles, responsibilities, and task timeline;
- Outreach and invitation strategy;
- Facilitation details; and
- Description of the findings and analysis approach.

Appendices include the focus group topics.

Purpose and Objectives

Input from parents with child support orders, professionals who use the guideline, and others who advocate for California children and families where there is a child support order or a potential for child support are critical sources of information for learning how the current guideline is being applied, adding context to other findings in this report, and developing recommendations to improve the guideline to better serve California families and children. California Family Code section 4054 and federal regulations at 45 Code of Federal Regulations part 302.56 also recognize the importance of a meaningful opportunity for public input from a broad cross-section of groups. The focus groups conducted for this review fulfill state and federal requirements for meaningful input.

Researchers conducted four focus groups for California's last review. Although researchers also conducted four focus groups for this review also, the targeted populations changed slightly. The four groups are:

- Child Support Judicial Officers (judges and commissioners) from the counties where the case file review was conducted on the interpretation of the case file review findings;
- Representatives from Department of Child Support Services (DCSS) and Local Child Support Agencies (LCSAs) representatives from the counties where the case file review was conducted;
- A cross-section of advocacy groups representing California parents, children, and families; and
- Custodial and noncustodial parents.

Researchers from CPR invited individuals to each of the four discussion groups from the following counties selected for this project:

Calaveras	Monterey	Santa Clara
Contra Costa	San Bernardino	Stanislaus
Los Angeles	San Diego	Yolo
Merced		

CPR organized and facilitated the focus groups virtually on the Zoom platform. Each focus group session was recorded and transcribed. CPR provided a summary of each focus group session, which was incorporated into the written report with observations and findings from the groups.

Roles and Responsibilities

In addition to identifying participants to invite, CPR led all focus group activities, including the development of focus group questions, coordination and facilitation of session logistics, and facilitation of the focus groups. JCC supported participant recruitment by identifying prospective participants for the judges and commissioners focus group and the DCSS and LCSA focus group, identifying some initial advocates, and distributing the flyer and survey for the parent focus group.

Exhibit C-1: Timeline of Activities by Entity

Entity	Activity	Timeframe
CPR and JCC	Meet to discuss focus group logistics	Oct. 29, 2025
CPR	Draft pre-survey and flyer for parents focus group	Oct. 31, 2025
JCC	Post-focus group flyer with pre-survey link in local child support offices and family law facilitator offices to recruit parent participants	Nov. 3, 2025
JCC	Identify commissioners and child support attorneys to participate in focus groups	Nov. 7, 2025
CPR	Draft commissioner, attorney, and parent focus group questions	Nov. 11, 2025
CPR	Send invitation/reminder emails for commissioners and attorneys focus groups	Nov. 12, 2025
CPR and JCC	Meet to share and discuss the drafted focus group plan	Nov. 12, 2025
CPR	Revise focus group questions and plan based on feedback received	Nov. 14, 2025
CPR	Finalize commissioner and attorney focus group questions	Nov. 17, 2025
CPR	Facilitate and record commissioners focus group discussion	Nov. 20, 2025
CPR	Facilitate and record attorneys focus group discussion	Nov. 21, 2025

Entity	Activity	Timeframe
CPR and JCC	Meet to discuss plan for parent and family advocate focus groups	Nov. 26, 2025
CPR	Send invitations for parent focus groups	Dec. 2,2025
CPR	Finalize parent focus group questions	Dec. 5, 2025
CPR	Facilitate and record parents focus group discussion	Dec. 12, 2025
CPR and JCC	Identify advocates to participate in focus group	Dec. 15, 2025
CPR	Draft advocate focus group questions	Dec. 19, 2025
CPR	Complete recruitment for advocates focus group	Jan. 5, 2026
CPR	Revise advocate focus group questions and focus group plan with suggested edits	Jan. 5, 2026
CPR	Finalize advocates focus group questions	Jan. 7, 2026
CPR	Facilitate and record advocates focus group discussion	Jan. 8, 2026
CPR	Submit recording and summaries of each focus group discussion	Week after each focus group

Outreach and Invitation Strategy

Input from stakeholders is a mandatory part of the quadrennial child support guideline review.[344] The strategies set forth below are designed to engage focus group participants who are familiar or have experience with the child support guidelines and may have input on how to improve them to better serve California children and families.

Identifying Prospective Parent Focus Group Participants

To identify participants, CPR created a flyer with a QR code that JCC distributed to family law facilitators to display during their conversations with parents/caregivers. The flyers were posted in family law facilitator offices for a four-week period. The QR code directed parents to an online Qualtrics survey that asked several inclusion criteria questions and questions about contact information. CPR reviewed survey responses to select individuals for the parent focus group who are representative of the child support program.

During the early weeks of data collection, survey completion rates remained low, so a direct survey link associated with the QR code was shared to increase accessibility. This approach increased response volume but also resulted in many bot-generated submissions. The survey closed one week earlier than planned in response to this issue. At that time, 2255 total responses had been submitted. A staff member at CPR removed bot responses using multiple verification methods, including excluding surveys geolocated outside the state of California and applying the Qualtrics reCAPTCHA feature. Following verification, there were 40 verifiable responses to the survey. The research team then contacted 28 parents who met selection criteria to invite them to

[344] Fam. Code, § 4054(f).

participate in a focus group. This selection criteria were that participants needed to have a child support order in California, have experience with a local child support agency, and be able and available to participate in a Zoom call on one of the proposed dates.

Ultimately, 13 parents participated in one focus group facilitated by three members of the research team.

Below are a sample of survey questions and the recruitment flyer.

1. **Do you have a child support order?**
    a. Yes
    b. No (*end survey)*
    c. Don't know

2. **For your child support order(s), are you supposed to:**
    a. PAY child support
    b. RECEIVE child support
    c. Other: _____
    d. Don't know or none of these *(end survey)*

3. **Have you had any involvement with your state or local child support agency?**
    a. Yes
    b. No (*end survey)*
    c. Don't know

4. **What county do you live in**? _____

5. **When are you available on Thursday, December 11, 2025, for the focus group?** Please check all that apply:

    a. 9:00–10:00 a.m.
    b. 10:00–11:00 a.m.
    c. 11:00 a.m.–12:00 p.m.
    d. 12:00–1:00 p.m.
    e. 1:00–2:00 p.m.
    f. I am not available any of these times

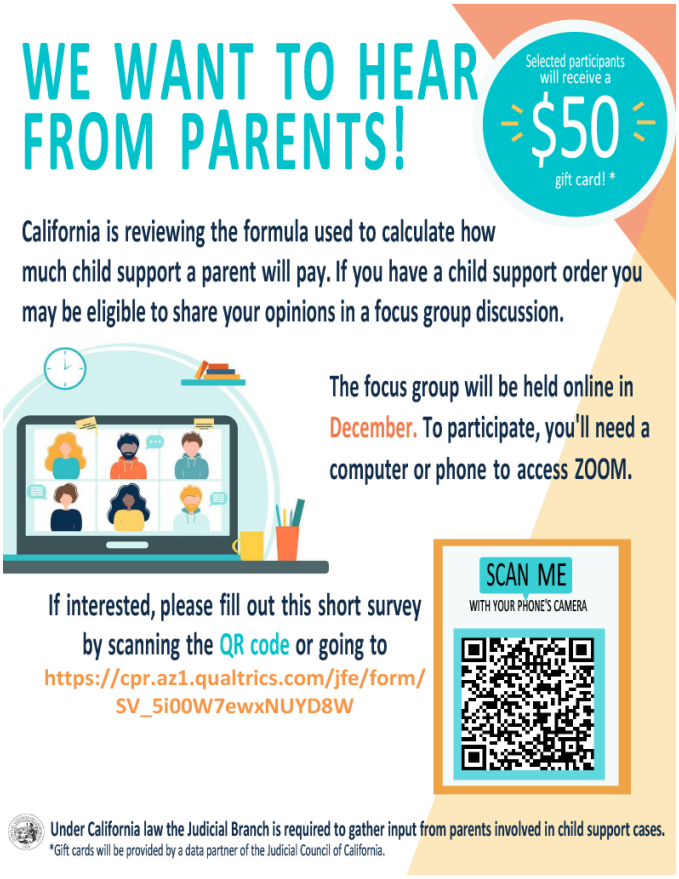
6. **When are you available on Friday, December 12, 2025, for the focus group?** Please check all that apply:
    a. 9:00–10:00 a.m.
    b. 10:00–11:00 a.m.
    c. 11:00 a.m.–12:00 p.m.
    d. I am not available at any of these times

7. **Do you have a computer or smartphone that you can use to access ZOOM?**

    1. Yes, and I have used ZOOM before
    2. Yes, but I have never used ZOOM
    3. No *(end survey)*

8. **Please list your contact information so we can contact you with instructions about how to participate in the focus group. Your information will not be shared with anyone or used for any purpose other than the focus group.**
    a. First name _____
    b. Last name _____
    c. Email address _____
    d. Mobile number for text updates (optional) _____
    e. I do not want to share my name or email address *(end survey)*

Exhibit C-2: Recruitment Flyer



Identifying and Inviting Judicial Officer Focus Group Participants

JCC identified and invited commissioners and family law judges from the counties sampled for the case file review. Commissioners were included in the sampling because they were predicted

to have unique insights into the findings from the case file analysis. For example, the commissioners were thought to be able to provide context on reasons for deviation from the guidelines or the circumstances in cases where support is set based on imputed or presumed income to a parent.

After JCC invited the participants, CPR followed up with participants through email. The email provided information about the purpose of the study, the time and location of the focus group, and how their feedback would be used to help participants understand and prepare for their contributions to the focus group discussion.

Using this recruitment method, CPR conducted one focus group with 13 commissioners and judges from a diverse range of counties across California.

Identifying and Inviting LCSA and DCSS Focus Group Participants

The same process and methodology used for the commissioner focus group participants was used to identify and invite DCSS and local child support agencies to be focus group participants. CPR conducted one focus group with nine attorneys from Local Child Support Agencies (LCSAs) and with three representatives from Department of Child Support Services (DCSS).

Identifying and Inviting Family Advocates

The goal of the family advocates focus group was to hear from people and organizations who have direct expertise with parents and families in California. Initially, JCC reached out to organizations identified by DCSS as being interested in child support issues, but only four organizations on that list responded. To identify additional organizations, CPR conducted a series of online searches using Google to locate advocacy and service organizations in California that work with parents involved in the child support system.

Search terms included combinations of the following:

- Recent FORCE and FIRE recipients in California (FORCE and FIRE are federal grants that support fatherhood programs);
- Child support advocacy in California;
- California fathers' groups;
- California mothers' groups;
- California noncustodial parents advocacy organizations;
- California custodial parents advocacy organizations;
- CalWORKs assistance groups;
- Advocacy organizations serving incarcerated parents in California; and
- California low-income parents advocacy organizations.

Organizations identified through these searches were screened using the following inclusion criteria: the organization was nongovernmental, served California, mentioned "child support" on their website, and had a method to contact on their website. CPR identified 27 organizations for outreach. These organizations included organizations that served or advocated for:

- Fathers and male caregivers;
- Low-income families and parents;
- Families impacted by child support, shared parenting, or divorce;
- Families impacted by foster care or incarceration;
- Parents and caregivers navigating family court or seeking legal assistance;
- Specific populations, including LGBTQ+ parents, survivors of domestic violence, and other communities; and
- Family law professionals and child support agencies.

CPR then had two methods of initial contact based on the method of contact listed on the organizations' websites (e.g., email contact forms, general administrative emails, or direct email addresses). If there was a direct person to contact, CPR emailed that person to share information about the purpose and logistics of the focus group and ask them to participate. If the email or contact form was not to a specific person, CPR completed the contact form, or email, to share information about the purpose and date of the focus group and ask if the organization had any staff interested in participating in the focus group. CPR followed up on these initial emails and contact forms four times over the course of two weeks, and eight organizations responded and shared interest in participating. CPR shared the Zoom information and meeting logistics with those eight organizations.

During the week of the focus group, CPR followed up with the eight organizations with a reminder email for the focus group. On the day of the meeting, four participants from three organizations participated.

Facilitation

Each focus group started with a similar introduction including an explanation of the project and purpose of the focus groups, thanking the participants, explaining ground rules, noting that the focus group would be recorded for research purposes only and no individual would be identified in the written summary, and other logistics. The facilitator gave participants an opportunity to exit the focus group before the recording began. The ground rules were:

- We invite everyone to keep their cameras on unless you need to step away.
- We are recording this focus group today for research purposes only.
- The recording will not be disseminated and neither your name nor any other personally identifying information will be associated with the recording.
- We also expect that you will not share what was said by specific individuals in this focus group with your colleagues and others.
- We encourage each of you to participate even if it's just to say you agree with what another participant said.

- We also encourage respective disagreement because sometimes we learn more from disagreements than agreements. Respectful disagreement can be the first step to finding solutions.

The questions for the LCSA, judicial officers, and DCCS administrators concerned their interpretation of the case file data and experiences with recent guideline changes. The questions for the parents and stakeholders were more general about what they knew about the guideline, their experiences with them, and their recommendations for improving them. The appendices contain the list of questions or topics for each group.

Each focus group was closed out by noting that there were no more questions as well as asking participants if they had any questions for the facilitator and providing the facilitator's contact information if any participant needed additional follow-up.

Analysis and Reporting of Findings

CPR conducted a thematic analysis of the focus group's qualitative data. CPR categorized responses based on similarities of viewpoint or perspective related to the questions posed. This was done for each group. Additionally, CPR looked for substantive differences between and across groups.

Appendix C.1.1: Parent Questions

Q.1. Based on what you know, tell us how child support is calculated in California? What factors are considered (e.g., income and timeshare)? Do you agree with the factors that are considered? Are you aware of any recent changes to the formula used to calculate child support?

Q.2. Many people's incomes changed after the pandemic began. Some people began earning money through other means than working for an employer that reports all employees and their earnings to the state. For example, Uber and Lyft, content creation, selling stuff on eBay, and other gig work. Because these earnings aren't reported to the state in the same way, it can be more difficult to verify income. Do you agree that this is indeed a problem? Why or why not? If it is a problem, do you have any suggestions for overcoming the issue?

Q.3. In general, parents may have to complete a lot of forms and provide a lot of documentation when obtaining a child support order. This includes completing income/expense statements and providing paystubs, childcare receipts, tax returns, and other documents. What are your thoughts on the amount of documentation required to obtain a child support order? Do you have any suggestions for simplifying?

Q.4. Hearings are an opportunity for the judge/commissioner to review the documentation and hear from the parties; some counties have "pre-hearings." What do you know about pre-hearings? Are they useful? Why or why not?

Q.5. Hearings are an opportunity for the judge/commissioner to review the documentation and hear from the parties; yet parents don't always show up for their hearings. Why do you think some parents don't show up? Are there things that the courts can do to encourage higher show rates?

Q.6. Local child support agencies can also help with establishing or modifying a child support order. What factors did you consider when you decided whether or not to open a case at a local child support office? Why don't more people use their services? What can child support agencies do to better assist parents with order establishment or modification?

Q.7. If you were us, what changes would you suggest to the way California calculates child support?

Q.8. Is there anything you want to add to what we have discussed so far?

Appendix C.1.2: General Topics for LCSAs, Judicial Officers, and DCCS

Topic 1: Guideline Deviations
Federal regulation requires the review of case file data on the application of and deviations from a state's guideline. Are you surprised that there is little change? Why or why not? Do you think the rate of 15 percent is too high or about right? Why or why not? Do you have any suggestions for improving them so they are more appropriate and just, and limit the number of guideline deviations?

Topic 2: Low-Income Adjustment (LIA)
Federal regulation requires each state's guideline to "consider the basic subsistence needs of the payer-parent (and at the state's discretion, the custodial parent and children) who has a limited ability to pay by incorporating a low-income adjustment such as a self-support reserve or some other method determined by the state." Are there factors that explain the apparent decline in the application of the LIA? If yes, what are they? Thinking about the LIA in effect today, how could it be improved upon?

Topic 3: Income Imputation
Federal regulation requires each state's guideline to provide that if "imputation of income is authorized, it takes into consideration the specific circumstances of the noncustodial parent (and at the State's discretion, the custodial parent) to the extent known, including such factors as the noncustodial parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the noncustodial parent, prevailing earnings level in the local community, and other relevant background factors in the case." California's adoption of this language became effective September 1, 2024. Are you surprised that the income imputation/default rate is unchanged? How are you dealing with income from other sources besides employers who report wages? What are you using for evidence of earnings in these circumstances? Do you have any other suggestions or comments about income imputation?

Topic 4: Default Rate
Federal regulation requires analysis of the rate of orders entered by default. The preliminary results indicate it decreased from about 23 percent to about 20 percent? Are you surprised by the decrease? Why or why not? Do you believe the rate is understated/overstated? Why? Do you have any other suggestions or comments about default?

Topic 5: Treatment of Additional Expenses
The current guideline provides for the actual amount incurred for the childcare expenses and the out-of-pocket cost of the child's healthcare cost to be apportioned between the parents rather than divided in half. What are your experiences using this change to date? Are they an

improvement? Why or why not? Do you have any other suggestions or comments to improve the provision?

Topic 6: Changes to the *K-Factor* Table
The income/*K-factor* table changed. What are your experiences so far with the changes? Are they an improvement? Why or why not? Do you have any other suggestions or comments to improve them?

Topic 7: Calculating Support for More Than Two Parents
The current guideline formula does not support cases that involve more than two parents. How has your experience been—if any—with calculating support for three or more parents? Do you believe the current formula needs to be changed to account for these scenarios—and if so, do you have an idea of how that might be done?

Topic 8: Suggested Improvements to Specific Provisions
What provisions of the California guideline work well, and which do not work well? For those that do not work, how can they be improved?

Topic 9: Open-Ended Suggestions
If you were us, what changes would you suggest to the formula that California uses to calculate child support?

Appendix C.1.3: Questions for Family Advocates

Q.1. What is the primary mission of your organization, and why is the California child support formula a concern to those served by your organization?

Q.2. What factors should the guideline formula take into consideration when calculating an appropriate amount? Are you aware of any recent changes to the formula used to calculate child support? Are they helpful changes? Why or why not? Have your constituents shared their experiences with trying to calculate support using an online calculator, manually, or some other way? If so, please share the experiences.

Q.3. One purpose of a guideline formula is to provide consistent outcomes for cases with similar incomes, the same number of children, and other similarities such as time-sharing arrangements. Although federal regulation encourages states to keep deviations to a minimum, federal regulation and California's guideline provide that the guideline can be deviated when application of the formula would be inappropriate and unjust in a particular case and when considering the best interest of the child in that case. Are you familiar with California's guideline deviation criteria? If so, please share what you know about how they are being applied and whether the criteria are working or could be improved. If not, in what circumstances do you think a deviation should apply?

Q.4. Many people's incomes changed after the pandemic began. Some people began earning money through other means than working for an employer that reports all employees and their earnings to the state. For example, Uber and Lyft, content creation, selling stuff on eBay, and other gig work. Because these earnings aren't reported to the state in the same way, it can be more difficult to verify income. Do you agree that this is a problem? Why or why not? If it is a problem, do you have any suggestions for overcoming the issue?

Q.5. In general, parents may have to complete a lot of forms and provide a lot of documentation when obtaining a child support order. This includes completing income/expense statements and providing paystubs, childcare receipts, tax returns, and other documents. What are your thoughts on the amount of documentation required to obtain a child support order? Do you have any suggestions for simplifying?

Q.6. Hearings are an opportunity for the judge/commissioner to review the documentation and hear from the parties; some counties have "pre-hearings." What do you know about pre-hearings? Are they useful? Why or why not?

Q.7. Hearings are an opportunity for the judge/commissioner to review the documentation and hear from the parties, yet parents don't always show up for their hearings. Why do you think some parents don't show up? Are there things that the courts can do to encourage higher show rates?

Q.8. Local child support agencies can also help with establishing or modifying a child support order. What can child support agencies do to better assist parents with order establishment or modification?

Q.9. If you were us, what changes would you suggest to the way California calculates child support?

Q.10. Is there anything you want to add to what we have discussed so far?

Appendix D: Additional Economic Analysis

Child support guidelines were developed to assist states in setting the financial obligations for children after the divorce or separation of the biological parents and in cases of paternity. The Income Shares model of child support seeks to maintain the level of parental spending on children.[345] Hence to implement this guideline model, knowledge of how parents devote spending toward children when both parents live with the children is required.
Past empirical research[346] on parental spending has employed a nationally representative survey conducted by the Bureau of Labor Statistics (BLS) denoted as the Consumer Expenditure Survey (CE).[347] While the CE can with confidence produce estimates of average spending at the national level, the CE cannot be used to produce state-level estimates of spending. In 2016, the BLS began a project aimed to produce state levels for the four largest states: California, New York, Florida, and Texas.[348] The BLS concluded that using only the sample of California residents in the CE sample can lead to estimates with an acceptable level of estimation error even if the magnitude of the estimation error is larger than it is when using the national sample size.

The high cost of living in California raises concerns that using a national sample to estimate the cost of raising children will understate the true costs of raising children in California. The purpose of this report is to examine how the use of California-specific data affects estimates of parental spending on children.

While all past studies have used national samples for estimating the costs of children, not all studies have employed the same estimation methodologies. To identify the impact of the use of California-specific data, we will employ the same sample restrictions and the same analytical methods in the estimation. The only source of variation will be the choice of how we will identify the cost of children, whether we adopt the Rothbarth or Engel approach to identify parental spending on children.[349] Hence when using the Rothbarth approach, we will produce an estimate of the difference in the percentage of total spending parents devote to children in California (i.e., the estimate of parental spending when using the state specific data minus the estimate of parental spending when using the national sample).

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[345] The previous review assessed the various guideline models. See Judicial Council of Cal., Guideline (2022), *supra*, note 10, at pp. 27–33.

[346] For example, see Betson, David M. (2010), "Appendix A: Parental Expenditures on Children: Rothbarth Estimates." In Judicial Council of Cal., *Review of Statewide Uniform Child Support Guideline*. San Francisco, Cal., *www.courts.ca.gov/partners/documents/2011SRL6aGuidelineReview.pdf*.

[347] U.S. Bureau of Labor Statistics (Dec. 19, 2025), *Consumer Expenditure Survey*, *https://www.bls.gov/cex/tables/geographic/mean.htm*.

[348] *Ibid.*

[349] For more discussion about the different methodologies, see pp. 46–48 of Judicial Council of Cal., *Review of Statewide Uniform Child Support Guideline* (May 2022), San Francisco, Cal., *https://courts.ca.gov/system/files/2024-10/Review-of-Uniform-Child-Support-Guideline-2021.pdf*.

Based upon our estimates, we find evidence that using data specific to California will lead to statistically significant larger estimates of child spending compared to using the national sample. This finding is independent of the approach to estimating the cost of children via the Rothbarth or Engel methodologies.

The report is organized as follows. The first section describes the assumptions and methods used by alternative approaches to estimating parental spending. In this section, we will present the two most common approaches, the Rothbarth and Engel methodologies. The second section describes the Consumer Expenditure Survey (CE), how we constructed the analysis sample, and some summary characteristics of the sample. The third section describes how we have empirically implemented the Rothbarth and Engel model. The empirical estimates derived from the Rothbarth and Engel approaches will be presented and compared to previous estimates by the author in the fourth section. The final section offers concluding remarks.

How Much Do Parents Spend on Their Children?

Determining how much parents spend on their children at first blush would seem a simple task to accomplish:[350] examine each outlay by the family and assign the outlay to either the children or the parents. Difficulties arise when there are family outlays that benefit all members of the family such as shelter expenses. There are other purchases for goods that are consumed by a specific family member but where it is difficult to determine which family member consumed the good. For example, while it might be possible to determine how much a family spent on food, assigning how much of the food purchases went to the children would be difficult for the parents to determine. The inconvenient truth is that a unique methodology for determining what a family "actually" spends on their children does not and would not exist.
In this section, we describe how researchers have approached trying to determine how much of the family's spending was devoted to the children. One approach we have denoted as the "direct approach" is where spending on the children is the sum of family's spending on goods that are consumed only by children and a proportion of the outlays on goods consumed by both children and adults. The 2021 review included a study of child-rearing expenditures using a direct approach.[351]

Instead of directly assigning spending to children, other researchers have attempted to infer the total spending parents make on behalf of children by examining how the presence of children affects the spending on specific goods that may serve as proxies for well-being. We will denote

[350] Since this report pertains to child support, we will limit our discussion to "young," less than 18 years old and for whom a legal duty to support can be established.

[351] See Betson, David M. (2012). "Appendix A: Parental Expenditures on Children: Rothbarth Estimates." In Judicial Council of Cal., *Review of Statewide Uniform Child Support Guideline*. San Francisco, Cal., *courts.ca.gov/partners/documents/2011SRL6aGuidelineReview.pdf*.

these methods as “indirect” approaches of which the Rothbarth and Engel methodologies are prime examples.

Direct Allocation Methodologies: Per Capita and the USDA Approaches

Economists define a private good as a good whose consumption will benefit only a single individual. If an apple is purchased, then the purchase can be attributed to the family member who eats the apple. If all goods were private goods, then in principle it should be possible to allocate outlays to either the children or the parents. However, there are private goods where, at the time of purchase, the parents are not aware for whom they are purchasing the good. Consider a food purchase where the parents purchase $100 worth of food but could not without a great amount of observation be able to allocate the $100 of food purchases to individual family members.

The family also purchases goods such as shelter and utilities that allow all family members to consume or enjoy the benefits stemming from the purchase of the good. Economists denote these goods as “public goods.” The value of the consumption of a public good can vary across the individuals, and there is no agreed-upon method to allocate either the consumption value or the outlays made to individual family members. Given that the goal of the research is to allocate all spending made by the family to adults and children, the general approach is to treat spending on public goods as one would allocate spending on private goods: the sum of the allocation of the spending on any good (private or public) to family members should equal what the family spent on the good.

The question faced by researchers is how to allocate the spending of goods that are not clearly for the children or the parents. In the case of private goods in the third group, information from other data sources can help determine the allocation. But it is the outlays made for public goods that present the greatest challenge in this direct allocation.

One approach would be to take the unallocated outlays and allocate the dollar receipts between the children and the parents on a per-capita basis. For example, if the family was composed of two parents and one child, then 33 percent ($=K/(A+K)$) of the amount of unassigned spending would be allocated to the child and the remainder to the parents. Using a per-capita allocation scheme assumes that adult and children “count” the same in consumption decisions (i.e., adults and children consume the same proportion of the total spending of the good and there are no economies of scale in consumption). These assumptions are simplistic and run counter to what we think about the economics of family consumption.

Instead of solely relying upon equal share allocation of spending, the U.S. Department of Agriculture (USDA) utilizes additional information from other government surveys that shed light on the differential consumption of adults and children for some of the goods included in the third box. The USDA has conducted numerous studies about the allocation of food to individual members in the household. The U.S. Department of Transportation conducts studies on why individuals use transportation and can assign those uses to children and parents. For medical

care, U.S. Department of Health & Human Services has published studies that examine the adult and child use of medical care and how much children can add to premiums for health insurance. The USDA has used a "marginal cost" approach to allocate shelter and utility expenses to the children by attributing the cost of additional bedrooms depending upon the number, age, and gender of children in the family. For all other outlays for collectively consumed goods, the USDA employs a per-capita allocation.

While the USDA had regularly updated its estimates, they have not presented new estimates since 2015. In a study for California, estimates for a USDA-like approach were produced but have not been updated to the time period we are considering in this study.

Indirect Approaches: Rothbarth and Engel

The problems we have noted with the Direct approach motivates an alternative approach to estimating spending on children. These approaches begin by assuming that spending on a subset of commodities could be a proxy for the well-being of either the parents (the decision-makers in the family) or the family at large. If we had a measure of well-being, we could estimate the relationship between well-being of the family, family size, and total family spending. In other words, the estimated relationship could be used to determine the well-being of a family with K children and TS_K total spending. Given this level of well-being, the estimated relationship could be used to determine the level of total spending that a childless couple would need to achieve the well-being of the family with children (TS_E).

Engel (1895) first observed that spending on food outlays by Belgian miners followed an interesting pattern. As family size increased, holding total spending constant, the family spent a larger share of their total spending on food. He also observed that as total spending of the family increased, holding family size constant, the share of their total spending devoted to food declined. He reasoned that these two observations were consistent with the food share being an inverse proxy for the family's well-being. When the family had more spending holding the number of family members constant, the family was better off (food share declines). Increasing the number of family members holding total spending constant implies the family would be worse off (food share increases). Given his empirical findings, Engel and later researchers such as Espenshade assumed that the food share would be an acceptable proxy for the well-being of the family.

During WWII, a researcher with the British government named Rothbarth was assigned the task of determining how vouchers would vary with the number of family members.[352] His approach differed from the Engel approach by choosing a different proxy for well-being. He argued that the amount parents spent on themselves (adult goods) would be a good proxy for the well-being of the parents. He expected the spending on adult goods would decline as the number of children increased. Parents sacrificed spending on themselves to make room in the family budget for spending on the children. Additionally, as total spending increased, Rothbarth expected that

[352] See Rothbarth (1943).

spending on adult goods would increase as the parents allocated some of the increase in spending to themselves and the remainder to their children.

While both the Rothbarth and Engel approaches may differ with respect to the proxy for well-being they use, both posit a relationship between well-being (*WB*) and directly measurable concepts such as family size (*FS*), the family's total spending (*TS*), and other determinants of well-being (*C*):

$$WB = F(FS, TS, C) \quad (1)$$

The function F is intended to capture the relationship between well-being and characteristics of the family. While researchers may choose different functional forms when they implement either the Rothbarth or Engel methodologies, in principle both methodologies could use the same functional form for the function *F*. Regardless of the functional form chosen, both methodologies require that changes in family size holding total spending constant should be negatively related to changes in well-being. Changes in total spending (*TS*) holding family size constant should be positively related to changes in well-being.

To obtain empirical estimates of the well-being function (*F*), researchers using the Engel approach would use the family's food share as a proxy for the well-being of the consumer unit but recalling that the food share is inverse proxy for well-being (they are negatively related). Researchers using the Rothbarth approach would employ a measure of adult goods to proxy for the parents' well-being.

The total spending of an equivalent childless couple to the couple with *K* children and TS_K amount of total spending can be determined once we have estimates of the function *F* by determining the level of total spending (*TS**) for a childless couple (family size equals 2) that would equate their well-being to the well-being of the couple with *K* children (family size equals 2+*K*):

$$F(FS = 2, TS^*, C) = F(FS = 2 + K, TS_K, C) \quad (2)$$

While the above relationship defines an implicit functional relationship between *TS**, the number of children, and total spending in the family with children, an explicit function can be derived only if *F* is linear in family size and total spending. If *F* is nonlinear in total spending or family size, then an explicit function for spending on children (TS_K-*TS**) cannot be derived.

The Rothbarth and Engel estimates of parental spending have been used in developing child support guidelines in many states. For that reason, we chose to produce estimates of percentage of total spending devoted to children using both approaches.

Specification of Empirical Rothbarth and Engel Models

We have characterized the differences between the Rothbarth and Engel approaches to the estimation of parental spending on children as a difference in the choice of a proxy for well-being. The Rothbarth approach proxies the well-being of the parents by the amount of spending on goods consumed exclusively by the parents. Outlays on adult goods will be captured by the log of spending on adult clothing (*lnagood*).

The Engel approach proxies the well-being of the family with proportion of total spending devoted to food outlays.[353] Given that, the food share is limited to between zero and one. To account for the limited range of the food share, we employed as the dependent variable in the Engel model a logistic transformation of the food share

$$lnoddsfood = ln\left(\frac{foodshare}{1 - foodshare}\right).$$

While the two approaches use different proxies for well-being, we assumed the functional form for the relationship between WB and the factors determining WB to be the same. In particular, we will assume

$$WB = \theta + \mu C + \delta\, lnfs + \beta_1\, lnpctout + \beta_2\, lnpctout2 + \epsilon$$

where *lnfs* is the log of family size ($ln(2+K)$), *lnpctout* is the log of per-capita total outlays ($ln(TS/(2+K))$) and *lnpctout2* equals the square of the log of per-capita total outlays ($lnpctout^2$). *C* denotes other independent factors determining *WB*.

We chose to use the log of per-capita total spending instead of the log of total spending based upon the previous research on consumer expenditures which showed that per-capita total spending provided a better fit of the data.[354] If the model was assumed to be linear in the log of per-capita total spending (β_2 equals zero), it can be shown (see Betson (2025)) that the estimate of parental spending as a proportion of total spending would be the same regardless of the level of total spending. Consequently, the squared term (β_2) allows the estimates of child spending as a proportion of total spending to vary with the level of total spending.

The other independent variables (*C*) in the estimation of the model at the state level are

black = 1 if the race of the reference person is black, 0 otherwise

[353] Specifically, economists use food consumed at home because food consumed away from home is more discretionary. For example, see the recent Engel estimates for Georgia (Betson 2022) and Florida (Norribin, et al. 2021). The Georgia study has more details.

[354] For example, see Working (1943).

hnohs = 1 if the husband's highest degree is a high school degree, 0 otherwise
hcollege = 1 if the husband's highest degree is a four-year college degree, 0 otherwise
wnohs = 1 if the wife's highest degree is a high school degree, 0 otherwise
wcollege = 1 if the wife's highest degree is a four-year college degree, 0 otherwise
wweek = the number of weeks worked in the past year by the wife (range 0 to 52)
wfull = 1 if the wife worked more than 30 hours per week, 0 otherwise
bothwork = 1 if both the husband and wife worked in the previous year, 0 otherwise
y2018 = 1 if the last interview was conducted in 2018, 0 otherwise
y2019 = 1 if the last interview was conducted in 2019, 0 otherwise
y2021 = 1 if the last interview was conducted in 2021, 0 otherwise
y2022 = 1 if the last interview was conducted in 2022, 0 otherwise
y2023 = 1 if the last interview was conducted in 2023 or 2024, 0 otherwise

The omitted groups are where the reference person (the adult who responded to the survey) is white, both adults have a high school degree and some postgraduate work but not a BA or BS degree, and were interviewed in 2020.

For national-level estimates, three variables that reflect the regional variation in the data were also included in the empirical model:

ne = 1 if the consumer unit lived in the Northeast census region, 0 otherwise
south = 1 if the consumer unit lived in the Southern census region, 0 otherwise
west = 1 if the consumer unit lived in the Western census region, 0 otherwise

For the estimates using only the data from California, these three variables would not be included in the estimation.

Sample Selection and Data Employed in Study

The data used in this study is drawn from the Consumer Expenditure Survey (CE) conducted by the Bureau of Labor Statistics (BLS). The survey is based upon quarterly interviews of roughly 7,000 consumer units (families) each quarter. This data is used for the periodic revisions of the Consumer Price Index as well as other economic research examining the spending patterns of American families. The CE is the only nationally representative sample of American families that collects detailed information on the spending habits of families. As such, it is the only available national survey suited for estimating parental spending patterns.

CE Sample Selection Criteria

The data used in this study are from the interview component of the CE beginning in the second quarter of 2018 through the first quarter of 2024. While the BLS treats each quarterly response as an independent observation, our analysis file is constructed from the quarterly files to reflect a family's annual outlays. While any unit can have up to four quarterly interviews, some

households cannot be located or refuse to be interviewed and hence will have less than four interviews. In our analysis sample, each CU will be represented in the sample only once.

This study was intended to focus upon the spending patterns on children in intact families where both parents were present but other adult relatives or nonrelatives were not present. The following sample restrictions were made to form the analysis sample for this study:

- The consumer unit had at least one interview recorded between the second quarter of 2018 through the first quarter of 2024;
- The consumer unit was composed of a married couple or domestic partners between the ages of 18 and 60 years old;
- The consumer unit contained six or fewer children;
- The consumer unit did not have any other adults (individuals 18 years or older) present in the unit even if these adults were the children of the couple;
- The consumer unit reported food prepared in the home for at least one quarter; and
- The consumer unit did not have a change in family size or composition over the period that the unit was interviewed.

These restrictions yielded a sample for California of 1,467 consumer units where 1,218 of the adults were married and 249 were domestic partners. Among those, 689 observations were childless couples while 778 consumer units had children. The National sample is roughly 10 times larger with 14,447 consumer units where 12,086 of the adults were married and 2,361 were domestic partners. There were 6,749 observations of childless couples while 7,798 units had children. Exhibit D-1 presents the distribution of units by the number of children (ages less than 18).

Exhibit D-1: Sample Observations by Number of Children

Number of Children	0	1	2	3	4	5 or 6
Number of Observations: California Sample	689	272	336	125	34	10
Number of Observations: National Sample	6,749	2,662	3,170	1,298	394	174
Percentage of Sample: California Sample	47.0	18.5	22.9	8.5	2.4	0.7
Percentage of Sample: National Sample	46.7	18.4	21.9	9.0	2.7	1.2

Calculations made by author.

The distribution of the number of children is remarkably similar between the California and National samples. Given the rather small sample sizes for four and more children, families with

four and more children will be included in the analysis. However, estimates of the cost of children will be presented for one through three children only.

Distribution of Total Outlays and Net Income of CUs

The major focus of this study is an examination of how families allocate their total spending to their children; consequently, an initial first step is to define total spending. The BLS produces two measures of total spending in the consumer unit. The first measurement is noted as the unit's total expenditure (TOTEXP) while the other is denoted as the unit's outlays (ETOTAL). The major difference between these two measurements is the outlay measurement includes principal payments for any loans, while the expenditure concept does not include these principal payments. Our definition of total spending is outlays that include all expenditures including the mortgage payments for principal. The BLS definition of total expenditures includes only interest payments.

In the past, some researchers have adopted the family's total expenditures as their measure of total spending, but as noted this concept does not reflect the family's principal payments on their debt. For families with little or no debt or for families with debt that has recently been financed (especially home purchases), the amount of principal repayment will be small and the difference between the two spending concepts will be small. However, as the family lives in the same home for a sufficiently long enough period, the difference between the two concepts will grow as the mortgage payment reflects more principal payments than interest payments. Given the emphasis is on outlays made by the family for their children ages 0 through 17 years, it was determined that the primary focus of the analysis will be on the family's outlays.

A second difference between our definitions of total spending is the BLS includes all payments for retirement or pension contributions as spending. This would mean that Social Security tax payments would be included in the BLS definition. For this study and previous studies, we have not included these payments as an outlay.

Exhibit D-2 displays the distribution of total family spending and net income (after tax income or disposable income) by the composition of the family for both the California and National samples. Spending and income are expressed in 2023 dollars, which is the last full year of the expenditure data used for the analysis.

Exhibit D-2: Total Spending and Net Income by Family Composition

	Childless Couple	One Child	Two Children	Three or More Children
Average Total Outlays: California Sample	$85,921	$88,646	$104,936	$107,059
Average Total Outlays: National Sample	$73,967	$82,503	$90,973	$89,835
Average Net Income: California Sample	$120,488	$117,244	$138,131	$111,865
Average Net Income: National Sample	$109,044	$115,047	$128,158	$114,795
Ratio of Spending to Income (percentage): California Sample	71.3	75.6	76.0	95.7
Ratio of Spending to Income (percentage): National Sample	67.8	71.7	71.0	78.3

Calculations made by author. (All dollar amounts are in June 2023 dollars.)

Exhibit D-2 shows that while Californians may face higher prices for goods and services, the average Californian spends more and has more net income than the average American. While Californians have more income to spend, they spend more of each dollar of income. In other words, their average rate of saving is lower than the average American.

Changes to Survey Question on Clothing Outlays

The survey questions for the CE have been stable since 1980, the first year the current CE was in the field. With interviews starting in the second quarter of 2021, the BLS changed the survey instrument collecting data on clothing purchases. Prior to this time, the survey asked detailed questions about the different types of clothing: how much did you spend on shirts, how much did you spend on pants, and so on. During this period, there was more interest in knowing expenditures on clothing designed for adult sizes even if purchased for a child. Consequently, purchases for 16- and 17-year-old children were assigned as purchases for an adult. To address this problem in the data, in previous studies we devised a method to reassign spending on adults to spending on children.

The changes to the apparel questions changed to asking how much they spent on apparel (global question instead of detailed questions) for each family member in the consumer unit. The change in the apparel portion of the survey was designed to reduce the burden of such detailed questions, avoid respondent fatigue, and at the same time directly inquire about the spending made on children and adults.

In 1988, the BLS changed its survey instrument from asking "typically what do you spend on food in a month" to "typically what do you spend in a week." A previous study (Betson, 2022b) demonstrated that the change in the questions on food (changed from monthly to weekly forms of questions) led to a significant decline in the Engel estimates. While we would not expect the change in the questions pertaining to clothing to affect the Engel estimates, we did find a significant impact on the Rothbarth estimates (see Betson, 2025).

Estimates of Spending on Children From the Current Study

Past research on the estimates of the cost of children has used the nationally representative sample from the CE. Our most recent research (see Betson (2025)) is based upon a national sample drawn from the CE survey starting in the second quarter of 2018 and running through the first quarter of 2024. The sample reflected annual observations of consumer units composed of married couples and domestic partners with and without children in the US.[355] The National sample contained 14,447 observations while the California sample contained 1,467 annual observations.

Using these two samples, we produced two sets of estimates of the percentage of total spending that parents devote to their children by employing two different proxies for well-being. After examining the distribution of these two proxies (adult clothing and the food at home budget share), we employed the log of adult clothing (*lnagood*) and the logistic transformation of the food at home budget share (*lnoddsfood*).

However, given our choice of a log-log specification of the empirical model, observations with zero annual spending on adult clothing or total spending on adult clothing were dropped from the estimation sample.[356] This meant that when using adult clothing only, we had 12,115 annual observations, or 84 percent of the available observations were used in the estimation of the Rothbarth using only adult clothing. When using the California sample, we had 1,252 annual observations with nonzero reports of spending on adult clothing or 85 percent of the available sample.

When estimating the Engel model with the National sample, there was only one observation where the budget share of the food at home was equal to either zero or one and had to be dropped from the estimation. When using the California sample, no observations needed to be dropped from the estimation.

In Appendix D.1, Exhibits D.1.1 and D.1.2 present the regression estimates of the relationship of each of the two proxies of well-being (Rothbarth and Engel approaches) and factors believed to determine the various proxies for well-being: the log of family size (*lnfs*), the log of per-capita total outlays (*lnpctout)*, the log of per-capita total outlays squared (*lnpctout2*), and other factors (C) using the California sample. Exhibits D.1.3 and D.1.4 present the corresponding regression coefficients using the National sample.

[355] The analysis sample also reflected other sample restrictions. See page 8 for these restrictions.

[356] Betson (2020) conducted additional analysis for his Arizona estimates on whether dropping households with zero expenditures on adult clothing caused biased results. He concluded it would not because he did not find any correlation between those with no expenditures on clothing by whether children were in the home or the number of children in the home. Betson (1990) also tested the sensitivity to other definitions of adult goods (e.g., alcohol and tobacco).

The following table summarizes these estimates by reporting the three coefficients on *lnfs* (δ), on *lnpctexp* (β_1), and *lnpctexp2* (β_2) that will be used to determine the share of spending parents devote to their children. If the estimated coefficient is statistically different from zero at least at 1 percent level of confidence, a star (*) will appear after the coefficient.

Exhibit D-3: Regression Estimated Coefficients of Empirical Models

	δ	β_1	β_2
Rothbarth California Sample	.3640*	.9939*	.0073
Rothbarth National Sample	.5022*	. 9431*	.0086
Engel California Sample	-.1356*	-.6271*	-.0042
Engel National Sample	-.2124*	-.7318*	.0099

Calculations made by author.

In all four estimates, the effect of the squared log of per capita spending (*lnpctout2*) was found not to differ from zero at a high level of significance. This implies the models for this data are linear with respect to total spending. However, we will continue to use the estimated value for β_2 to compute parental spending on children.

Are Adult Clothing and Food Shares Good Proxies for Well-Being?

For the spending concept to be a plausible proxy for well-being, we would expect that in the Rothbarth approach, as total spending increases holding family size constant, the well-being of the adults should increase.

$$\frac{\partial WB}{\partial \ln (TS)} = \beta_1 + 2\,\beta_2\, ln\left(\frac{TS}{FS}\right) > 0$$

In the Rothbarth approach that uses adult clothing as a proxy for well-being, this expectation would be met if β_1 and β_2 were both positive. In both the California and National estimates, we have estimated positive values for these two coefficients.

Since the food share of food at home is a negative proxy, the opposite would be true. As the total spending increased, the food share would decline, indicating an increase in well-being. The estimated values for β_1 and β_2 are both negative, indicating our Engel model is consistent with our conditions for a reasonable proxy for well-being.

Holding total spending constant, an increase in the family size should result in a decrease in well-being. In our specification of the Rothbarth and Engel models, this would be equivalent to the following:

$$\frac{\partial WB}{\partial \ln (FS)} = \delta - \beta_1 - 2\,\beta_2\, ln\left(\frac{TS}{FS}\right) < 0$$

For the Rothbarth estimates, this expectation is met because both δ and β_1 are positive and β_1 is greater than δ. In the Engel model where the food share is a negative proxy for well-being, our expectations would be the opposite: the food share would increase with increases in family size. Given the Engel estimates of δ and β_1 are both negative and β_1 is larger in absolute value than δ, the use of food shares also meet this expectation for its use as a proxy for well-being.

We have found that our estimates of δ, β_1 and β_2 are consistent with two a priori conditions for a reasonable proxy for well-being. Nonetheless, this does not prove the validity of either proxy.

Estimates of Child Spending Holding Total Spending Constant

Exhibit D-4 presents numerical solutions for the percentage of total outlays reflecting the respective regression estimates of δ, β_1, and β_2 based upon Rothbarth and Engel methodologies. These estimates are for $80,000 of total annual spending.[357] For example, our Rothbarth estimate of the percentage of total spending ($80,000) when using the California sample is 23.2 percent for one child, 36.3 percent for two children, and 44.8 percent for three children. The number below each estimate is the standard deviation of the estimate.

Whether we use the Rothbarth or the Engel approaches, the use of the California sample yields larger estimates of parental spending than when the National sample is used. Using only the data from California, we estimate that parents devote 23.2 percent of the family's total spending to the child. When the full CE National sample is used, the corresponding Rothbarth estimate is 18.3 percent, which is significantly smaller.[358] While this difference is substantive, is the difference statistically significant?

We have used bootstrapping techniques to estimate how the percentage of spending devoted to children varies across the California and National sample separately.[359] For the smaller California sample, we would expect more variation across samples because of its smaller size compared to the National sample. Our estimate of the standard deviation of the California sample is 2.52 percentage points but the standard deviation for the National sample was .84 percentage points. The standard deviation of the difference is:

$$\sqrt{S_C^2 + S_N^2}$$

[357] We chose $80,000 of total spending since it roughly reflects the "center" of the national sample.

[358] In a previous study (Betson (2025)), we explored different explanations for why the national estimate of 18.3% was considerably smaller than previous Rothbarth estimates. We concluded that while the COVID-19 pandemic and moving away from in-person interviews may have had an effect on the estimates, the change to the survey instrument had the largest impact on the estimates of parental spending.

[359] To account for how the CE sample design affects the representation of population in the samples, the National-based sample weights were used when constructing the National estimates while we used the BLS-provided state sample weights for California when constructing the state-level estimates.

where S_C is the standard deviation of the estimate using the California sample and S_N is the standard deviation of the estimate using the National sample. This implies the difference between the two estimates is 1.84 standard deviations from zero or in other words with a confidence level of 6.4 percent, we can reject the null hypothesis that they are equal.

Exhibit D-4: Percentage of Total Outlays Devoted to Children at $80,000 of Total Spending (standard deviation)

	One Child	Two Children	Three Children
Rothbarth California Sample	23.2% (2.52)	36.3% (3.59)	44.8% (4.14)
Rothbarth National Sample	18.3% (0.84)	29.1% (1.21)	36.5% (1.43)
Difference in Estimate	4.9%	7.2%	8.3%
Standard Error of Difference	2.66	3.79	4.38
Number of Standard Deviations from Zero	1.84	1.90	1.89
Engel California Sample	27.5% (1.78)	42.3% (2.39)	51.6% (2.62)
Engel National Sample	24.1% (0.58)	37.7% (0.79)	46.6% (0.89)
Difference in Estimate	3.4%	4.6%	5.0%
Standard Error of Difference	1.87	2.52	2.70
Number of Standard Deviations from Zero	1.82	1.83	1.81

Calculations made by author.

Using the Engel approach, the difference in estimates is 3.4 percentage points but the standard errors of the estimates are smaller than the standard deviations of the Rothbarth estimates. The standard deviation of the difference in Engel estimates is 1.87 percentage points, implying the Engel estimates, 1.82 standard deviations from zero, are about the same number of standard deviations from zero (1.84) as the Rothbarth estimates.

Exhibit D-4 also contains the estimates for two and three children. The estimates for these numbers of children reflect the same conclusions we have made for parents with one child. This evidence allows us to reject the null hypothesis that Californian parents devote spending to their children in a manner similar to the average American family—they spend more on their children.

Marginal Cost of the Second and Third Children

Exhibit D-5 presents the marginal impact on parental spending of the second and third child in the family. For example, our Rothbarth estimates for one child in the California sample is 23.2 percent and 36.3 percent for two children. This implies that the addition of the second child results in 56.5 percent increase in spending (= (36.3% - 23.2%) / 23.2%). The addition of a third child would result in additional spending of 23.4 percent (= (44.8%-36.3%) / 36.3%).

To put these numbers in perspective, consider if the family spent the same amount on the second child as the first child. This would imply that the marginal cost of the second child would be 100 percent. In this case, the family's total spending on children would double when the second child was added, holding total spending constant. Typically, we would expect when a second child is added, total spending on children will not double, implying the marginal cost of the second child would be less than what was spent on the first. Hence, the marginal cost of the second child should be less than 100 percent. The more the marginal cost of the second child deviates from 100 percent, the greater economies of scale in child consumption are present. By similar logic, we would expect the marginal cost of the third child to be less than the marginal cost of the second child.

Exhibit D-5: Marginal Increase in Child Spending at $80,000 of Total Spending

	Marginal Cost of Second Child	Marginal Cost of Third Child
Rothbarth California Sample	56.5%	23.4%
Rothbarth National Sample	59.0%	25.4%
Difference in Estimate	-2.5%	-2.0%
Standard Error of Difference	2.74	1.50
Number of Standard Deviations from Zero	-.91	-1.33
Engel California Sample	53.38%	22.0%
Engel National Sample	56.4%	23.6%
Difference in Estimate	-2.6%	-1.6%
Standard Error of Difference	1.62	0.88
Number of Standard Deviations from Zero	-1.61	-1.83

Calculations made by author.

The larger marginal costs of a second or third child in the family is an indication of smaller economies of scale. Exhibit D-5 suggests that using the Rothbarth approach displays smaller economies of scale in consumption than does the Engel approach by the comparison of the marginal cost of the second and third child in the family when using the same sample. For example, when using the California sample, the marginal cost of the second child when using the Rothbarth approach is 56.5 percent but is 53.8 percent when the Engel method is used. This is consistent with the Rothbarth showing smaller economies of scale. Since 100 percent reflects no economies of scale, the smaller the marginal cost implies greater economies of scale.

The national estimates of the marginal costs of the second and third children for both the Rothbarth and Engel estimates are larger than what is produced by the California sample even though the cost of one child is higher when using the California sample. Except for the Engel estimates of the marginal cost of the third child, the differences between the estimates based upon the California and National samples are not significantly different from zero.

Impact of Total Spending on Parental Sharing With Children

If the coefficient of the square of the per capita total spending (β_2) equals zero, the percentage of total spending devoted to the children will not be affected by the level of the family's total spending. In other words, the percentage of total spending devoted to the children will be a constant. Exhibit D-3 reported that our estimates of β_2 for both the California and National samples and for the Rothbarth and Engel models did not significantly depart from zero.

Exhibits D-6 through D-9 report the percentage of total spending devoted to children as total spending ranges from $20,000 to $200,000. When the Rothbarth model is employed using either the California or National samples, the percentage of spending devoted to the children increases with increases in total spending. This is consistent with a positive value for β_2 that is not significantly different from zero.

But with the Engel model, which is a negative indicator of well-being, the relationship between the value of β_2 and the impact of changes in parental spending is the opposite of the Rothbarth model. If β_2 is positive, then as total spending increases parental spending will decrease, which occurs when the National sample is used. But when the California sample is used, the estimated value of β_2 is negative, and the proportion of total spending devoted to the children increases.

Given the small values for the estimated value of β_2 for both samples and for the Rothbarth and Engel specifications, the trends of parental spending with regards to changes in total spending are not significant.

Exhibit D-6: Percentage of Total Outlays Devoted to Children (Rothbarth—Adult Clothing Only, California Sample)

Total Outlays	One Child	Two Children	Three Children
$20,000	23.0%	34.0%	44.5%
$40,000	23.1%	36.1%	44.6%
$60,000	23.2%	36.2%	44.7%
$80,000	23.2%	36.3%	44.8%
$100,000	23.2%	36.3%	44.9%
$120,000	23.3%	36.4%	45.0%
$140,000	23.3%	36.4%	45.0%
$175,000	23.3%	36.4%	45.0%
$200,000	23.3%	36.5%	45.0%

Calculations made by author.

Exhibit D-7: Percentage of Total Outlays Devoted to Children (Engel—Food at Home, California Sample)

Total Outlays	One Child	Two Children	Three Children
$20,000	27.4%	42.1%	51.4%
$40,000	27.4%	42.2%	51.5%
$60,000	27.5%	42.2%	51.6%
$80,000	27.5%	42.3%	51.6%
$100,000	27.5%	42.3%	51.6%
$120,000	27.5%	42.3%	51.6%
$140,000	27.5%	42.3%	51.7%
$175,000	27.6%	42.3%	51.7%
$200,000	27.6%	42.3%	51.7%

Calculations made by author.

Exhibit D-8: Percentage of Total Outlays Devoted to Children (Rothbarth—Adult Clothing Only, National Sample)

Total Outlays	One Child	Two Children	Three Children
$20,000	17.9%	28.5%	35.8%
$40,000	18.1%	28.8%	36.1%
$60,000	18.2%	29.0%	36.3%
$80,000	18.3%	29.1%	36.5%
$100,000	18.4%	29.2%	36.6%
$120,000	18.4%	29.3%	36.7%
$140,000	18.5%	29.4%	36.8%
$175,000	18.5%	29.5%	36.9%
$200,000	18.6%	29.5%	36.9%

Calculations made by author.

Exhibit D-9: Percentage of Total Outlays Devoted to Children (Engel—Food at Home, National Sample)

Total Outlays	One Child	Two Children	Three Children
$20,000	24.5%	38.3%	47.2%
$40,000	24.3%	38.0%	46.9%
$60,000	24.2%	37.8%	46.7%
$80,000	24.1%	37.7%	46.6%
$100,000	24.1%	37.6%	46.5%
$120,000	24.0%	37.5%	46.4%
$140,000	24.0%	37.5%	46.3%
$175,000	23.9%	37.4%	46.2%
$200,000	23.8%	37.3%	46.2%

Calculations made by author.

Conclusions

The purpose of this study was to answer the question of whether California families spend more on their children than the average American family residing across all 50 states. Our answer is yes. Californians are estimated to devote a larger proportion of their family's total spending to their children. If we adopt the Rothbarth approach, the difference in the proportion of spending for California and the national average is 4.9 percentage points. This difference was sufficient to reject the null hypothesis of equality of the California proportion of spending and the national average. The Engel estimates suggest a smaller difference (3.4 percentage points) but still significantly different from the national estimate.

This finding, assuming no changes in any other factor including total family spending (that is, holding all other factors constant), that California parents devote a larger proportion of their spending to their children is statistically strong. When we first undertook our research, we had concerns that the size of the California sample might not be sufficiently large to detect differences between the national and state-specific estimates of the percentage of total spending on children. Yet we found strong statistical evidence for the claim that Californians do indeed spend a larger percentage of their total spending on their children holding total spending constant.

We found that the average California family with children has more net income and total spending than the average American family. Hence even if the proportion of total spending devoted to the children was the same between Californian and other American families, average Californian families would spend more on their children than the average American family. But the conclusion we found is stronger: the proportion of total spending devoted to children is larger for California families than for the average American family, even if the proportion of spending devoted to children is unaffected by the differences in the level of total spending.

We believe that higher prices for goods in California, especially housing, are the principal reasons for higher spending in California. This study only documents the extent to which California families spend more than the average American family, not the reasons for this difference.

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Appendix D-1

Regression Estimates for Rothbarth and Engel Models

Exhibit D-1.1

Rothbarth Model Results (Adult Clothing Only)

California Sample

```
      Source |       SS           df       MS      Number of obs   =     1,252
-------------+----------------------------------   F(16, 1235)     =     32.60
       Model |  464.860446        16  29.0537779   Prob > F        =    0.0000
    Residual |  1100.76475     1,235 .891307491   R-squared       =    0.2969
-------------+----------------------------------   Adj R-squared   =    0.2878
       Total |   1565.6252     1,251  1.25149896   Root MSE        =   .94409

------------------------------------------------------------------------------
    lnagood  | Coefficient  Std. err.      t    P>|t|     [95% conf. interval]
-------------+----------------------------------------------------------------
        lnfs |   .3640025   .0894446     4.07   0.000     .1885224    .5394827
    lnpctexp |   .9938351   .3559102     2.79   0.005     .2955796     1.692091
   lnpctexp2 |   .0072797   .0493189     0.15   0.883    -.0894784    .1040378
       black |   .3457567   .1427133     2.42   0.016     .0657695     .625744
       hnohs |   .1306226   .0917789     1.42   0.155    -.0494373    .3106825
    hcollege |  -.1216412   .0676701    -1.80   0.072     -.2544022    .0111198
       wnohs |   .1628239   .0920001     1.77   0.077    -.0176699    .3433177
    wcollege |    .02484   .0685546     0.36   0.717    -.1096564    .1593363
       wweek |  -.0021907   .0020689    -1.06   0.290     -.0062497    .0018683
       wfull |   .1281724   .0803451     1.60   0.111    -.0294556    .2858004
    bothwork |   .0921769   .0923998     1.00   0.319    -.0891011    .2734549
       y2018 |  -.0237766   .1063027    -0.22   0.823     -.2323304    .1847772
       y2019 |  -.0005146    .096244    -0.01   0.996     -.1893345    .1883052
       y2021 |   .1957919   .0989618     1.98   0.048     .0016401    .3899437
       y2022 |   .4346141   .0976341     4.45   0.000      .243067    .6261611
       y2023 |   .4959347   .0882097     5.62   0.000     .3228772    .6689922
       _cons |    2.56897   .6706001     3.83   0.000      1.253329    3.884611
------------------------------------------------------------------------------
```

Exhibit D-1.2

Engel Model Results (Food at Home)

California Sample

```
      Source |       SS           df       MS      Number of obs   =     1,467
-------------+----------------------------------   F(16, 1450)     =     61.77
       Model |  227.810071        16  14.2381294   Prob > F        =    0.0000
    Residual |   334.24301     1,450 .230512421   R-squared       =    0.4053
-------------+----------------------------------   Adj R-squared   =    0.3988
       Total |  562.053081     1,466 .383392279   Root MSE        =   .48012

------------------------------------------------------------------------------
  lnoddsfood | Coefficient  Std. err.      t    P>|t|     [95% conf. interval]
-------------+----------------------------------------------------------------
        lnfs |  -.1355597   .0416768    -3.25   0.001    -.2173129   -.0538064
    lnpctexp |   -.627093   .1536967    -4.08   0.000    -.9285846   -.3256013
   lnpctexp2 |  -.0041609   .0218108    -0.19   0.849    -.0469451    .0386233
       black |   -.095738   .0663904    -1.44   0.150    -.2259695    .0344936
       hnohs |  -.0092802   .0423603    -0.22   0.827    -.0923743    .0738139
    hcollege |   .0557709   .0316281     1.76   0.078    -.0062708    .1178127
       wnohs |   .0119486   .0430331     0.28   0.781    -.0724652    .0963624
    wcollege |  -.0697929   .0320885    -2.18   0.030    -.1327378     -.006848
       wweek |   .0004616   .0009841     0.47   0.639    -.0014688    .0023921
       wfull |   .0164158   .0384141     0.43   0.669    -.0589374     .091769
    bothwork |  -.0982387   .0434619    -2.26   0.024    -.1834936   -.0129837
       y2018 |   -.145733   .0483999    -3.01   0.003    -.2406744   -.0507916
       y2019 |  -.1126678   .0442265    -2.55   0.011    -.1994226    -.025913
       y2021 |  -.0460382   .0455254    -1.01   0.312     -.135341    .0432645
       y2022 |   .0030647   .0451224     0.07   0.946    -.0854475     .091577
       y2023 |  -.1593448    .040856    -3.90   0.000    -.2394879   -.0792016
       _cons |   .3392714   .2855284     1.19   0.235    -.2208215    .8993644
------------------------------------------------------------------------------
```

Exhibit D-1.3
Rothbarth Model Results (Adult Clothing Only)

National Sample

Source	SS	df	MS	Number of obs	=	12,115
Model	3869.50707	19	203.658267	F(19, 12095)	=	215.48
Residual	11431.4131	12,095	.945135436	Prob > F	=	0.0000
Total	15300.9202	12,114	1.26307744	R-squared	=	0.2529
				Adj R-squared	=	0.2517
				Root MSE	=	.97218

Lnagood	Coefficient	Std. err.	t	P>|t|	[95% conf.	interval]
lnfs	.5021771	.0285982	17.56	0.000	.4461199	.5582342
lnpctexp	.9430524	.1132039	8.33	0.000	.7211547	1.16495
lnpctexp2	.008601	.0166446	0.52	0.605	-.0240251	.0412271
black	.2330945	.0372358	6.26	0.000	.1601063	.3060827
hnohs	.1159661	.0308585	3.76	0.000	.0554785	.1764536
hcollege	.0108784	.0217343	0.50	0.617	-.0317243	.0534811
wnohs	.0964347	.0319666	3.02	0.003	.0337751	.1590943
wcollege	.0566018	.0220118	2.57	0.010	.0134551	.0997485
wweek	-.0023851	.0007161	-3.33	0.001	-.0037888	-.0009814
wfull	.0562222	.0258398	2.18	0.030	.0055721	.1068724
bothwork	.1281062	.0317594	4.03	0.000	.0658527	.1903598
northeast	.0308835	.0287899	1.07	0.283	-.0255493	.0873163
south	-.0086618	.0241841	-0.36	0.720	-.0560665	.038743
west	.004075	.0250762	0.16	0.871	-.0450785	.0532284
y2018	.1175449	.0340327	3.45	0.001	.0508353	.1842544
y2019	.0413113	.0314841	1.31	0.189	-.0204025	.1030251
y2021	.2387016	.0317303	7.52	0.000	.176505	.3008981
y2022	.4405148	.0318563	13.83	0.000	.3780714	.5029582
y2023	.3843265	.0290725	13.22	0.000	.3273399	.4413132
_cons	2.646178	.2017684	13.11	0.000	2.25068	3.041677

Exhibit D-1.4
Engel Model Results (Food at Home)

National Sample

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      Source |       SS           df       MS      Number of obs   =    14,446
-------------+----------------------------------   F(19, 14426)    =    520.72
       Model |  2240.65872        19  117.929406   Prob > F        =    0.0000
    Residual |  3267.10905    14,426 .226473662   R-squared       =    0.4068
-------------+----------------------------------   Adj R-squared   =    0.4060
       Total |  5507.76776    14,445 .381292334   Root MSE        =   .47589

------------------------------------------------------------------------------
  lnoddsfood | Coefficient  Std. err.      t    P>|t|     [95% conf. interval]
-------------+----------------------------------------------------------------
        lnfs |  -.2123846  .0126208   -16.83   0.000    -.2371229   -.1876463
    lnpctexp |  -.7317783  .0473658   -15.45   0.000    -.8246213   -.6389353
   lnpctexp2 |  .0099309  .0071099     1.40   0.163    -.0040054   .0238672
       black |  -.0802956  .0161537    -4.97   0.000    -.1119589   -.0486322
       hnohs |  .0219431  .0134821     1.63   0.104    -.0044835   .0483697
    hcollege |  .0036211  .0098291     0.37   0.713    -.0156451   .0228874
       wnohs |  .0332128  .0139248     2.39   0.017    .0059184   .0605072
    wcollege |  -.0358601  .0099216    -3.61   0.000    -.0553077   -.0164125
       wweek |  .0003324  .0003191     1.04   0.298    -.0002931   .0009578
       wfull |  -.0281392  .0117211    -2.40   0.016    -.0511141   -.0051643
    bothwork |  -.0669511  .0140516    -4.76   0.000     -.094494   -.0394081
   northeast |  .0636461  .0131282     4.85   0.000    .0379132   .0893791
       south |  .0662484  .0108111     6.13   0.000    .0450572   .0874396
        west |  .0578086  .0113674     5.09   0.000    .0355271   .0800901
       y2018 |   -.137343  .0146612    -9.37   0.000    -.1660808   -.1086052
       y2019 |  -.0927154  .0138579    -6.69   0.000    -.1198786   -.0655522
       y2021 |   .006051  .0140682     0.43   0.667    -.0215243   .0336264
       y2022 |  .0449967  .0142219     3.16   0.002    .0171199   .0728735
       y2023 |   -.022934  .0129658    -1.77   0.077    -.0483487   .0024806
       _cons |  .4757666  .0832876     5.71   0.000    .3125121    .639021
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SP26-01 Chart of Comments

Child Support: Review of Statewide Uniform Child Support Guideline

All comments are verbatim unless indicated.

Commenter	Comment
Superior Court of Los Angeles County by Stephanie Kuo	Position: Agree "The following comments are representative of the Superior Court of California, County of Los Angeles (Court), and do not represent or promote the viewpoint of any particular officer or employee. In response to the Judicial Council of California's "ITC SP26-01 Child Support: Review of Statewide Uniform Child Support Guideline," the Court agrees with the proposal. The Court also agrees that the review accurately reflects the current operation of the statewide uniform child support guideline and its impact on children and families in California. Also, the Court agrees that the review adequately reflects the practical experience of courts in applying the guideline. The Court also agrees that the key findings and observations identified in the review appropriately address the most significant issues facing the guideline at this time. The guideline and legislative changes regarding earned income that went into effect in 2026 should provide new data. The Court finds that it is too early to determine the outcome of the 2026 legislative changes and more time is needed to collect data and identify issues and emerging trends. The Court may be able to identify specific populations or circumstances—such as low-income families, self-represented litigants, or families with nontraditional income sources—once more data is collected. At this time, the Court is waiting for the new guidelines to be certified for use. Until then, the Court cannot propose additional improvements for data collection or reporting. More time is needed to see the new guidelines in effect and the impact of 2026 legislative changes."