

Office of the Governor of Guam

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Felix P. Camacho Governor

Michael W. Cruz, M.D. Lieutenant Governor

2 2 APR 2009

APR 22 PM 4:

The Honorable Judith T. Won Pat, Ed.D. Speaker

Mina' Trenta Na Liheslaturan Guåhan
155 Hessler Street
Hagåtña, Guam 96910

Dear Speaker Won Pat:

Transmitted herewith is Bill No. 63(COR) "AN ACT TO APPROVE THE PROPOSED CHILD SUPPORT GUIDELINES, SUBMITTED TO *I LIHESLATURAN GUAHAN* BY THE CHILD SUPPORT GUIDELINES REVIEW COMMISSION PURSUANT TO PUBLIC LAW 28-63 AND PUBLIC LAW 28-68" which was signed into law on April 17, 2009 as **Public Law 30-16**.

Sinseru yan Magåhet,

MICHAEL W. CRUZ, M.D.

I Maga'låhen Guåhan para pa'go
Acting Governor of Guam

Attachment: copy of Bill

Office of the Speaker Judith T. Won Pat, Ed. D.

lime____

Received by

Date

I MINA'TRENTA NA LIHESLATURAN GUÅHAN 2009 (FIRST) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'LAHEN GUÅHAN

This is to certify that **Bill No. 63 (COR)**, "**AN ACT TO APPROVE THE CHILD SUPPORT GUIDELINES**, **SUBMITTED TO I LIHESLATURAN GUÅHAN BY THE CHILD SUPPORT GUIDELINES REVIEW COMMISSION PURSUANT TO PUBLIC LAW 28-63 AND PUBLIC LAW 28-68,"** was on the 3rd day of April, 2009, duly and regularly passed.

Judith T. Won Pat, Ed. D.

Public Law No. **30-16**

I MINA'TRENTA NA LIHESLATURAN GUÅHAN 2009 (FIRST) Regular Session

Bill No. 63 (COR)

As amended on the Floor.

Introduced by:

1

Adolpho B. Palacios, Sr.

T. R. Muña Barnes

T. C. Ada

F. B. Aguon, Jr.

F. F. Blas, Jr.

E. J.B. Calvo

B. J.F. Cruz

J. V. Espaldon

Judith Paulette Guthertz, DPA

v. c. pangelinan

M. J. Rector

R. J. Respicio

Ray Tenorio

Telo Taitague

Judith T. Won Pat, Ed. D.

ANACT TO APPROVE THE CHILD **SUPPORT** GUIDELINES, **SUBMITTED** TO ILIHESLATURAN GUÅHAN BY THE CHILD **SUPPORT GUIDELINES REVIEW COMMISSION PURSUANT TO PUBLIC LAW 28-**63 AND PUBLIC LAW 28-68.

BE IT ENACTED BY THE PEOPLE OF GUAM:

- 2 Section 1. Legislative Statement, Findings and Intent. Public Law 28-
- 3 63, Section 4 and Public Law 28-68, Chapter IV, Section 95, established the Child
- 4 Support Guidelines Review Commission (Commission), and mandated the
- 5 Commission to review and make recommendations to I Liheslaturan Guåhan
- 6 regarding enactment of the Child Support Guidelines. The Commission submitted
- 7 to I Liheslaturan Guåhan on February 2, 2009, the proposed guidelines for

- 1 consideration and approval, which incorporated several substantive changes. The
- 2 Commission recommends that *I Liheslaturan Guåhan* approve the guidelines.
- 3 I Liheslaturan Guåhan finds that the current Child Support Guidelines were
- 4 last updated in 1996. Current law (Title 5, Guam Code Annotated, Chapter 34,
- 5 §34118) requires that they be reviewed and updated every four (4) years. Time is
- 6 of the essence in adopting the proposed guidelines.
- 7 I Liheslaturan Guåhan finds that during the last twenty-four (24) months,
- 8 the Commission met and held sixteen (16) public meetings, the last of which was
- 9 held at the Office of the Attorney General (Pedro's Plaza, first floor) on January
- 10 27, 2009. All public meetings were conducted pursuant to the "Open Government
- 11 Law."
- With the submission of the new guidelines, it is, therefore, the intent of I
- 13 Liheslaturan Guåhan to consider and approve the guidelines.
- 14 Section 2. The proposed Child Support Guidelines submitted to I
- 15 Liheslaturan Guåhan on February 2, 2009, by the Attorney General and Deputy
- 16 Attorney General of the Child Support Enforcement Division of Guam and
- attached as **APPENDIX I** to this Act are hereby approved.
- 18 Section 3. Notwithstanding any other provision of law, rule or regulation
- 19 the implementation of the updated Child Support Guidelines shall become
- 20 effective on the 1st day of May 2009.
- Section 4. §34118(f) of Chapter 34, Article 1, of Title 5, Guam Code
- Annotated, is hereby *amended* to read as follows:
- 23 "(f) Either parent of a child for whom child support has been
- 24 previously ordered may petition the Superior Court of Guam, Judicial Hearings
- 25 Division or the Child Support Enforcement Division not more than once every
- 26 three (3) years for review and adjustment of the child support order without having
- 27 to show a change of circumstances. Either parent may petition the Superior Court

of Guam, Judicial Hearings Division or the Child Support Enforcement Division 2 for review and adjustment of the child support order more than once in any three (3) year period if the second or a subsequent request is supported by proof of a 4 substantial or material change of circumstances. For the purposes of child support, substantial or material change in circumstances is defined as an increase or 5 decrease in one (1) parent's salary which results in an increase or decrease between 6 the old child support amount and the new child support amount by at least ten 7 8 percent (10%) for a period of six (6) months. If the custodial parent is receiving or 9 has received assistance from a government program funded by Title IV, Part A of the Social Security Act, the Child Support Enforcement Division shall review 10 every three (3) years from the effective date of the Order, and, if appropriate, shall file in Superior Court either a motion or stipulation to adjust the order. Regardless 12 13 of whether the custodial parent is receiving or has received public assistance, the 14 Child Support Enforcement Division shall review every three (3) years from the 15 effective date of the Order, and, if warranted, shall file in Superior Court a motion 16 or stipulation to adjust an order by applying the Child Support Enforcement Division guidelines or by applying a Cost of Living Adjustment to the order. The 17 18 Child Support Enforcement Division may use automated methods to identify 19 orders to review and adjust pursuant hereto."

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OFFICE OF THE ATTORNEY GENERAL

CHILD SUPPORT ENFORCEMENT DIVISION



GUAM CHILD SUPPORT GUIDELINES

"Proposed"

(Revised and Updated on January 2008)

Alicia G. Limtiaco

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APPENDIX I

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- 2. Appendix A Worksheet "A" for Child Support Amount Sole Custody Cases
- 3. Appendix B Instructions for Completing Child Support Worksheet "A" for Sole Custody Cases
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19 GAR-LAW

Article 2 Child Support Guidelines

§1201.	Explanation
§1202.	Introduction
§1203.	How to Use the Guidelines in Sole Custody Situations
§1204.	How to Use the Guidelines in Shared Custody Situations
§1205.	Gifts in Lieu of Money
§1206.	Medical Insurance
§1207.	Review and Adjustment (Modification)
§1208.	Judge's Findings
§1209.	Adoption of Guidelines, Effect on Modifications
61210	Effective Date

NOTE: Rule-making authority originally cited for formulation of regulations for the Child Support Guidelines by the Department of Public Health and Social Services 10 GCA §2817(A).

The regulations of the Child Support Guidelines forms are reprinted herein as exact as possible to those filed with the Legislative Secretary.

(2004) Federal and local law have been amended extensively since these regulations were adopted. To see the current guidelines, contact the Office of the Attorney General, Child Support Enforcement Division at http://www.guamattorneygeneral.com.

§1201. Explanation. The law provides that the Attorney General shall adopt, pursuant to the Administrative Adjudication Law, Child Support Guidelines, a schedule of normal child support payments to be paid by a noncustodial parent to a custodial parent. [5 GCA §34118]

The law has also created an expedited judicial process agency within the Superior Court of Guam designated as the Judicial Hearings Division. This administrative agency has concurrent jurisdiction with the Superior Court over child support matters. Therefore, all references in the guidelines to court hearings include administrative hearings, all references to court orders include administrative orders, and all references to judges include administrative hearings officers. [19 GCA §5501, et seq]

While Guam's Child Support Guidelines are based on an Income Share Model developed by the Child Support Guidelines project of the National Center for State Courts, and the model is predicated on the concept that the child should receive the same proportion of parental income that he or she would have received had the parents lived together, we acknowledge the need for a schedule indicating the fair and reasonable amount of child support to be paid based on the income of the parties.

The Child Support Enforcement Division has, with the help of Policy Studies Inc., Denver Colorado, worked on developing a Schedule, as required by 5 GCA §34118, to show the fair and reasonable amount of child support to be paid based on the income of the parties.

Exhibit A, attached hereto, is the Updated Schedule of Basic Child Support Obligations. This is intended to serve as a base, and not as a ceiling or cap. These figures are intended to operate as a rebuttable presumption in computing child support under the Child Support Guidelines.

§1202. Introduction. (a) Purposes.

- (1) To establish a standard of support for children consistent with the reasonable needs of children and the ability of parents to pay;
- (2) To make child support awards consistent for persons in similar circumstances;
- (3) To give parents and courts guidance in establishing child support orders and to promote settlements;
- (4) To comply with federal law (42 U.S.C. Section 651 et. seq., 45 C.F.R. Section 302.56);
 - (5) To comply with local law (5 GCA §34118).

(b) Premises.

- (1) These guidelines apply to all children, whether born in or out of wedlock.
- (2) The child support award should permit the children the standard of living which as closely as possible approximates the one they would have had if the family remained together, recognizing the cost of maintaining two households.
- (3) The child support obligation has priority over all other financial obligations.
- (4) The fact that a custodial parent receives child support does not mean that he or she may not also be entitled to spousal maintenance.
- (5) The obligation to support other children may be taken into account by the court, but shall not necessarily entitle the paying parent to a reduction of support, proportionate or otherwise. See 19 GAR §1203(b)(3).

(c) Presumption.

(1) **Guidelines**: In any action to establish or modify child support, whether temporary or permanent, the child support guidelines shall be used in the establishment or modification of the amount of child support.

Courts may deviate from the guidelines where its application would be inequitable. In such cases, the court shall enter appropriate written or specific findings on the record.

(2) **Needs:** The guidelines presume that the cost to provide for the average needs of children are as listed in the attached Schedule. Should a custodial parent request child support in excess of the presumed average needs for the child, direct evidence must be presented at the time of hearing to prove that the actual needs of the child are in excess of the presumed average needs of the child in order to overcome the presumption. (For example, where the parents' combined adjusted monthly gross income is \$4,000, the cost to provide for the average needs of one child according to the table is \$746 per month. Should the custodial parent seek a child support award of more than \$ 746 per month, he/she must provide evidence of the child's actual needs in excess of \$746 per month.)

§1203. How to Use the Guidelines in Sole Physical Custody Situations. (a) The gross income of the parties shall be determined, as follows:

- (1) Gross income includes income from any source, and may include, but is not limited to, income from salaries, wages, commissions, bonuses, dividends, severance pay, pensions, interest, trust income, annuities, capital gains, social security benefits, gifts, prizes, worker's compensation benefits, spousal maintenance received, disability benefits, rental income, retirement plans, pensions and basic and variable allowances for housing and subsistence from military pay and benefits including but not limited to basic allowance for housing (BAH), basic allowance for subsistence (BAS), basic allowance for quarters (BAQ), specialty & proficiency pay, war-zone allowance, hazardous duty, and any other entitlements reflected in the monthly leave and earnings statement (LES), such as the cost-of-living allowance (COLA) for those in high cost areas and other allowances. If the servicemember does not receive BAH or BAQ because he/she lives on base, then the value of that free housing is imputed to his/her income using the military pay charts available on the Defense Finance and Accounting Service (DFAS) website.
- (2) Gross income does not include benefits received from means-tested public assistance programs including, but not limited to, temporary assistance to needy families (TANF), supplemental security income (SSI), food stamps, general assistance, or sums received as child support.

- (3) For income from self-employment, rent, royalties, proprietorship of a business, or joint ownership of a partnership or closely held corporation, gross income means gross receipts, minus ordinary and necessary expenses required to produce income. "Ordinary and necessary expenses" does not include amounts determined by the court to be inappropriate for determining gross income for purposes of child support.
- (4) Expense reimbursements or benefits received by a parent in the course of employment or self-employment or operation of a business shall be counted as income if they are significant and reduce personal living expenses, regardless if they are taxable as income.
- (5) If a parent is unemployed or working below full earning capacity, the court may consider the reasons. If earnings are reduced as a matter of choice and not for reasonable cause, such as caring for children, the court may attribute income to the parent up to his or her earning capacity.
- (6) The court may take into account the benefits a noncustodial parent derives from remarriage, expense-sharing, or other source towards allocation of self support or other applicable costs.
 - (b) The gross income shall be adjusted as follows:
- (1) Each parent shall be entitled to deduct \$775 from gross income for "self-support". The basic gross income need is based on the U.S. Department of Health and Human Services Poverty Guidelines (2004) for the 48 contiguous states and District of Columbia.
- (2) Spousal maintenance and court-ordered child support of other children, actually paid, shall be deducted from the gross income of the payor. "Other children" means children who are not the subject of this particular child support determination. (As stated in §1202(b)(5), support of other children, and children to whom the noncustodial parent owes a legal obligation of support may be considered.)
- (3) The court has discretion to credit to the appropriate parent, a maximum of \$50 per child for other natural children in the parent's home. However, this credit shall not be routinely given.
- (4) The cost of medical insurance coverage for the children shall be deducted from the gross income of a parent paying the insurance premium. This amount shall be calculated on a per capita basis. Reimbursement for health insurance premiums may be awarded to the appropriate parent in

place of a gross income deduction.

(c) The adjusted gross income of the parents shall be determined as follows:

Adjusted Gross Income is gross income minus the allowed adjustments. Once the Adjusted Gross Income for each parent is established, these amounts shall be added together and the result is the Combined Adjusted Gross Income.

(d) The basic child support obligation shall be determined as follows:

The Combined Adjusted Gross Income figure shall be located on the Schedule of Basic Child Support Obligation, matching it to the column for the number of children involved and multiplying it by the corresponding percentage from the Schedule. The answer is the Basic Child Support Obligation. If the primary obligation of the non-custodial parent is less than \$50 per child per month, a minimum child support award of \$50 per child per month shall be ordered.

(e) The total child support obligation shall be determined as follows:

To the basic obligation, any of the following may be added by the court:

- (1) Child Care Costs: Child care expenses appropriate to the parent's financial abilities and to the lifestyle of the children had the family remained intact;
- (2) **Education Expenses:** Any reasonable and necessary expenses for attending private or special schools or necessary expenses to meet particular educational needs of a child when such expenses are incurred by agreement of both parents or ordered by the court;
- (3) Older Child Adjustment: The average expenditures for children over age twelve (12) exceed the average expenditures for all children by approximately ten percent (10%). Therefore, the court may increase child support for an older child by an amount up to ten percent (10%) of the support shown on the Schedule.

The net figure derived from adding any of these allowable sums to the Basic Child Support Obligation is the total Child Support Obligation. (f) Each parent's proportionate share of the Total Child Support Obligation shall be determined as follows:

The Total Child Support Obligation shall be divided between the parents in proportion to their Adjusted Gross Incomes. The obligation of each parent is computed by multiplying each parent's percentage of his/her Combined Adjusted Gross Income by the Total Child Support Obligation. The custodial parent shall be presumed to spend his or her share on the children.

(g) The child support award shall be determined as follows:

The court shall order the non-custodial parent to pay child support in an amount equal to his or her proportionate share of the Total Child Support Obligation.

(h) **EXAMPLE:** One child, age 15: Combined Adjusted Gross Income is \$1,000. The father's Adjusted Gross Income is \$600. Divide the father's Adjusted Gross Income by the Combined Adjusted Income. The result is the father's share of the Combined Adjusted Gross Income.

Thus: \$600 divided by \$1,000 = 60%. The father's share would be 60%. The mother's share would be 40%. On the Schedule, the Basic Child Support Obligation for Combined Adjusted Gross Income of \$1,000 for One Child is \$230. To this the judge adds \$23 because the child is over twelve (12) years old (approximately 10% in this example). The total Child Support Obligation is \$253.

The father's share is 60% of \$253, or \$151.80. The mother's share is 40% of \$253, or \$101.20. Custody is awarded to the mother.

The Child Support Award is that the father pay the mother \$151.80 per month.

The value of the mother's contribution is \$101.20, and she is presumed to spend it directly on the child.

- (i) If the non-custodial parent's income is unknown, a temporary child support award shall be set at \$150 per month per child and the Worksheet for Child Support Amount need not be filled out. When both parent's incomes are known the temporary child support amount will be adjusted accordingly using the procedures described in the Child Support Guidelines.
- (j) **Visitation.** The court may consider the costs of visitation and may allocate such costs between the parents in proportion to their ability to pay.
- (k) **Abatement.** When the non-custodial parent is directly providing for the children's needs for an extended period of time, such as on a long visit,

the court may order a reduction of child support paid to the custodial parent.

§1204. How to Use the Guidelines in Shared Physical Custody Situations.

- (1) A parent has shared physical custody (or shared custody) of children for purposes of this guidelines if the children reside with that parent for a period specified in writing in the custody order of at least 40 percent, but no more than 60 percent, of the year, regardless of the status of legal custody.
- (2) The child support order must state that failure to exercise sufficient physical custody to qualify for shared physical custody under this rule is grounds for modification of the child support order. Denial of visitation by the custodial parent is not cause to increase child support.
- (3) Because shared physical custody presumes that certain basic expenses for the children will be duplicated, an adjustment for shared physical custody is made by multiplying the basic child support obligation by one and fifty hundredths (1.50) or one hundred fifty percent (150%).
- (4) Section 1203 (a) through (d) shall apply in shared physical custody situations.
 - (5) The basic child support obligation shall be determined as follows:

Each parent's Adjusted Gross Income is divided by the Combined Adjusted Gross Income to get the percentage share of income of each parent.

The Combined Adjusted Monthly Gross Income figure shall be located on the Schedule of Basic Child Support Obligation, matching it to the column for the number of children involved. Take the amount of the Basic Child Support Obligation and multiply it by 1.5 to determine the Shared Physical Care Support Obligation.

Multiply the Shared Physical Care Support Obligation by the percentage share of income of each parent. This is each parent's portion of Shared Physical Care Support Obligation.

Determine the number of overnights with each parent (this answer must total 365). Take the number of overnights with each parent and divide by 365 to determine the percentage of time with each parent. If the overnights with either parent is less than 146, use Worksheet A for sole custody situations.

Take each parent's portion of Shared Physical Care Support Obligation and multiply it by the percentage of time of the other parent to get the Support Obligation for Time with Other Parent.

(6) The total child support obligation shall be determined as follows:

To the Support Obligation for Time with Other Parent, any of the following necessary expenses may be added by the court: child care costs, extra education expenses, and older child adjustment (see Section 1203(e)(1) through (3)).

Add the Total Necessary Expenses for Each Parent. Then add both parents' Total Necessary Expenses to get the Combined Necessary Expenses. Each parent's share of Necessary Expenses is determined by multiplying the Combined Necessary Expenses by each parent's Percentage Share of Income.

To determine whether expenses paid by either parent is in excess of their fair share, subtract Each Parent's Share of Necessary Expenses from the Total Necessary Expenses for that parent. If the number is negative, enter zero. To determine Each Parent's Adjusted Support Obligation, subtract the Expenses Paid in Excess of Fair Share from the Support Obligation for Time With Other Parent.

The Recommended Child Support Order is determined by subtracting the lesser amount from the greater amount of Each Parent's Adjusted Support Obligation and enter result under greater amount.

- **§1205. Gifts in lieu of money**. The child support award is to be paid in money. Gifts of clothing, supplies, etc. in lieu of money are not to be offset against the support award, except by court order.
- **§1206. Medical Insurance.** An order for child support shall assign responsibility for providing medical insurance for the children who are the subject of the support award. The court shall specify the percentage of uninsured medical expenses for the children which each parent shall pay. The apportionment shall reflect the parent's respective ability to pay.
- **§1207. Review and Adjustment (Modification)**. Review and adjustment may be initiated by the Office of the Attorney General, Child Support Enforcement Division when:
 - (1) there is no provision for health insurance in the order;
- (2) in TANF cases, thirty-six (36) months after establishment of the order, or most recent review; or

- (3) in Non-TANF cases, thirty-six (36) months after establishment of the order, or most recent review, or when requested by either parent.
- **§1208.** Judge's findings. The court shall make findings in the record as to: adjusted monthly gross income, basic child support obligation, total child support obligation, each parent's proportionate share of the total child support obligation, the child support award and medical support.
- **§1209. Adoption of Guidelines, Effect on Modifications.** The adoption of these guidelines cannot, by itself, be the sole basis for a request for a modification of an existing child support order.
- **§1210.** Effective date. Effective ______, all child support awards shall be made pursuant to these guidelines, whether they be original awards or modifications of pre-existing awards.

Office of the Attorney General Child Support Enforcement Division

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Attorneys for Government of Guam

IN THE SUPERIOR COURT OF GUAM HAGÅTÑA, GUAM

[1]				D SUPPORT (ESTIC CASE	CASE NO. CS_ NO. DM	[3]
	P	laintiff,)			
[2]	vs.) CHILI	KSHEET " A" D SUPPORT A CUSTODY		
	De	fendant.))_			
to t dist	following information is based on the Court for consideration in determination.					
MO	NTHLY GROSS INCOME			(4)	Father []	Mother []
	Total Monthly Gross Income			(5)		
<u>ADJ</u>	USTED MONTHLY GROSS INCOME					
	Deductions from Monthly Gross Income		Father	Mother		
	Subtract \$775 Self Support	(5a)	- <u>\$775.00</u>	- <u>\$775.00</u>		
	Spousal Maintenance Actual Paid	(6)				
	Child Support Actually Paid	(7)				
	Court Ordered Medical Insurance Actually Paid	(8)		***************************************		
	Cost Of Supporting Other Children (Explain on Page 4)	(9)		All Made Annual Control of Contro		
	Total Deductions			(10)		

Adjusted Monthly Gross Income For Each Parent			(11)		
COMBINED ADJUSTED MONTHLY GROSS INCOME	(12)				
BASIC CHILD SUPPORT OBLIGATION					
Number of children for whom support is requested:	(13)				
Basic Child Support Obligation				(14)	***************************************
NECESSARY EXPENSES					
Child Care Costs	(15)	***************************************			
Extra Education Expenses	(16)				
Child Over 12 (Explain on page 4)	(17)				
Total Necessary Expenses				(18)	
TOTAL CHILD SUPPORT OBLIGATION					
Total Child Support Obligation				(19)	
EACH PARENT'S PERCENTAGE OF COMI	BINED	INCOME			
Calculate for each recent				F 4	3.6.1
Calculate for each parent				Father	Mother
Adjusted Monthly Gross Income (from line 11)			(20)		
Combined Adjusted Monthly Gross Income (from line 12)			(21)	********	
Adjusted Monthly Gross Income DIVIDED BY Combined Adjusted Monthly Gross Income EQUALS			(22)		
EACH PARENT'S PERCENTAGE OF THE T	TOTAL	SUPPORT O	BLIGATION		
Calculate for each parent					
Total Child Support Obligation (from line 19)			(23)		
Percentage of Combined Adjusted Monthly Gross Income (from line 22)			(24)		
Percentage TIMES the total obligation EQUALS the amount of the parent's support obligation			(25)		

OTHER ALLOCATIONS

(28)	NAME	
20		
Executed on this	day of	
Medical Expenses NOT paid by Insurance	(27)	 MANAGEM AND
Visitation Expenses (Explain on page 4)	(26)	

BASIS FOR AMOUNTS SHOWN ON WORKSHEET

	Cost of Support of Other Children – You may ask the court to consider any financial obligation you have to support children for whom there is no court order requiring you to pay support. A maximum amount of \$50.00 per child may be credited to the appropriate parent. See 19 GAR §1203(b)(3). Explain here and enter a total amount on line 9.
(17)	Child Over 12 – Tell how many of the children for whom support is requested are over the age of 12. Explain why you need extra money for support of child(ren). Enter the monthly dollar amount of the increase you are requesting on line 17 (up to 10%).

(26) <u>Visitation Expenses</u> – Describe the anticipated visitation plan and related costs. Tell how you think the costs should be divided between the parents. Enter the percentage that you think each parent should pay on line 26.

INSTRUCTIONS FOR COMPLETING WORKSHEET "A" FOR SOLE CUSTODY

This worksheet provides the information the court needs to determine child support in accordance with the Child Support Guidelines. You may get a copy of the Guidelines from the Office of the Attorney General, Child Support Enforcement Division, or log on to www.guamattorneygeneral.com.

COMPLETE THIS WORKSHEET IF:

- You are a party to a court action that might establish a child support obligation.
- You are a party to a court action to modify an exiting order for child support.

The instructions are numbered to match the numbers on the worksheet. The number in brackets after the instructions tells you where to look in the guidelines for this item.

Type or print neatly using black ink.

BASIC INFORMATION

- (1) If you are providing this information to establish a child support amount, fill in the name of the persons shown as the plaintiff(s) on the original petition filed in the case.
- (2) Fill in the name of the person shown as the defendant on the original petition in the case.
- (3) If you have an order establishing support, fill in the case number of that order. If you do not yet have an order establishing a support obligation, leave this item blank.
- (4) Mark the appropriate box to indicate whether you are the mother or father of the children for whom child support is requested.

MONTHLY GROSS INCOME

(5) Fill in the amount of your gross income each month. Also fill in the total monthly gross income for the other parent, to the best of your knowledge. If a parent is unemployed or underemployed, include an estimate of what you think that parent would be earning if he or she worked at full earning capacity. [19 GAR §1203(a)(1)]

Gross earnings means the amount before taxes and other deductions are taken out. For income from self-employment, rent, royalties, proprietorship of a business, or joint ownership of a partnership or closely held corporation, gross income means gross receipts minus ordinary and necessary expenses required to produce that income.

Gross income does not include benefits from means-tested public assistance programs such as Temporary Assistance for Needy Families (TANF), food stamps, general assistance and Supplemental Security Income (SSI); and, it does not include child support payments you receive. [19 GAR §1203(a)(2)].

Gross Income INCLUDES monies from:

salaries commissions dividends pensions

trust income capital gains

gifts worker's compensation benefits

rental income

unemployment benefits

living, dependent and housing allowance Basic Allowance for Housing (BAH)

Basic Allowance for Substistence (BAS)

war-zone allowance

Cost-of-living Allowance (COLA)

wages

bonuses

severance pay

interest annuities

social security benefits prizes (lottery winnings) spousal maintenance received

disability benefits

retirement plans and benefits

self-employment

Basic Allowance for Quarters (BAQ)

uniform allowance hazardous duty

ADJUSTED MONTHLY GROSS INCOME

- (6) Fill in the total amount of spousal maintenance you and/or the other parent actually pay to former spouses each month. [19 GAR §1203(b)(2)]
- (7) Fill in the total amount of court-ordered child support you and/or the other parent actually pay each month for children from previous relationships. [19 GAR §1203(b)(2)]
- (8) Fill in the amount of court-ordered medical insurance premiums for children you and/or the other parent pay each month. [19 GAR §1203(b)(4)]
- (9) You may ask the court to consider the financial obligation you have to support other children where there is no court order requiring you to pay support. An explanation of what is included in the figure entered here should be provided on page 4, number 9, of Worksheet A. [19 GAR §1203(b)(3)]

- (10) For each parent, add the amounts for numbers 5(a), 6, 7, 8, and 9. Put the total amount of those items for each parent on this line.
- (11) For each parent, subtract the number on line 10 from the number on line 5. Write the result on this line. This is the Adjusted Monthly Gross Income for each parent.

COMBINED ADJUSTED MONTHLY GROSS INCOME

(12) Add the two numbers on line 11 together (the one for the Father and the one for the Mother). This total is the Combined Adjusted Monthly Gross Income.

BASIC CHILD SUPPORT OBLIGATION

- (13) Enter the number of children from this relationship for whom support is being sought.
- (14) On the attached child support Schedule of Basic Child Support Obligations, find the number that is closest to the Combined Adjusted Monthly Gross Income listed on line 12. Then go to the column for the number of children listed in item 13. This amount is your Basic Child Support Obligation. Write the amount on this line.

NECESSARY EXPENSES

- (15) If the parent with primary custody is working, fill in the monthly cost of day care necessary to allow that parent to work. [19 GAR §1203(e)(1)]
- (16) Fill in the monthly amount of reasonable and necessary expenses for special or private schools and special educational activities. These expenses must be agreed upon by both parents or ordered by the court. [19 GAR §1203(e)(2)]
- (17) Average expenditures for children over age 12 are approximately 10% higher than those for younger children. Therefore, if support is being determined for children over 12, enter the dollar amount of increase you believe this warrants. Tell why you think more support is needed on page 4, number 17, of Worksheet A. [19 GAR §1203(e)(3)]
- (18) Add the numbers from lines 15, 16, and 17. Enter the total amount on this line.

TOTAL CHILD SUPPORT OBLIGATION

(19) Add the numbers on lines 14 and 18. Write the sum on this line. This is the Total Child Support Obligation amount.

EACH PARENT'S PERCENTAGE (%) OF COMBINED INCOME

Complete the calculations in this section to the best of your knowledge and ability.

- (20) For each parent, fill in the amount shown on line 11.
- (21) Fill in the amount from line 12.
- (22) For each parent, divide the number written on line 20 by the number written on line 21. This will probably give you a decimal point answer less than 100%. However, if one parent earns all of the income for the family, this number will be 100%.

\$600/\$1,000 = .60 or 60%.

EACH PARENT'S PERCENTAGE (%) OF THE TOTAL CHILD SUPPORT OBLIGATION

Complete the calculations in this section to the best of your knowledge and ability.

- (23) Fill in the number from line 19.
- (24) For each parent, fill in figure from line 22.
- (25) For each parent, multiply the figure on line 23 by the figure on line 24. This equals the amount each parent should pay for child support.

EXAMPLE: Line
$$23 = $200$$

Line $24 = .60$

\$200 x .60 = 120 or \$120.00

OTHER ALLOCATIONS

(26) The court may consider the cost of visitation, therefore, you should describe the expected visitation plan and related expenses. Write the explanation on page 4, and, on this line, list the dollar amount or percentage you think each parent should pay toward visitation. The court will decide how to allocate the expense. [19 GAR §1203(j)]

(27) The court must specify each parent's proportionate share of uninsured medical expenses for the child(ren). Based on each parent's ability to pay, indicate what you think this percentage should be for each parent. The court will make the final decision. [19 GAR §1206]

(28) Fill in the name, address and phone number of the person filling out the form. (An attorney must also list the name of the person represented).

The person completing the worksheet should sign here affirming correctness of the in formation. (If both spouses complete the form together, both should sign here.)

WHEN YOU HAVE COMPLETED THIS WORKSHEET:

*Make a copy of the worksheet for your records, make a copy to send or deliver to the other party prior to the hearing and take the original to court at the time of your hearing.

PAYMENT SCHEDULE

For use of the following table showing the Combined Adjusted Monthly Gross Income (CAMGI) per number of children covered, the correct amount is calculated using the appropriate percentage figure. You may use the dollar figure only with the exact CAMGI shown in the table.

FOR EXAMPLE:

If the Combined Adjusted Monthly Gross Income is \$2,150.00 and 5 children are shown to be covered by the award; multiply \$2,150.00 by the closest percentage shown, or 0.42.

 $2,150.00 \times 0.42 = 903.00$

Office of the Attorney General Child Support Enforcement Division

287 West O'Brien Drive Hagåtňa, GU 96910 *USA (671) 475-3360 * (671) 475-3203 (Fax)

www.guamattorneygeneral.com www.guamcse.net email:child.support@guamcse.net

Attorneys for the Government of Guam

IN THE SUPERIOR COURT OF GUAM HAGÅTÑA, GUAM

[1])	CHILD SUPP DOMESTIC			
	Plain	tiff,)				
[2]	VS.)))	WORKSHEE CHILD SUPF SHARED PH	ORT AMO	UNT	
	Defen	dant.)	_			
	ollowing information is based on the for consideration in determining the					
MON	THLY GROSS INCOME			(4)		
	To the diagonal			(4)	Father []	Mother []
	Total Monthly Gross Income			(5)		
<u>ADJU</u>	Deductions from Monthly Gross					
	Income		Father	Mother		
	Subtract \$775 Self Support	(5a)	- <u>\$775.00</u>	- <u>\$775.00</u>		
	Spousal Maintenance Actual Paid	(6)		<u></u>		
	Child Support Actually Paid	(7)				
	Court Ordered Medical Insurance Actually Paid	(8)				
	Cost Of Supporting Other Children (Explain on Page 3)	(9)				
	Total Deductions			(10)		
	Adjusted Monthly Gross Income For Each Parent			(11)		
	CH.1-Offi	ce of the At	ttorney General			

COMBINED ADJUSTED MONTHLY				(12)	
GROSS INCOME		Father	Mother		
PERCENTAGE SHARE OF INCOME		1 atrici	Modici		
(Line 11 divided by line 12)	(13)	%			
NUMBER OF CHILDREN FOR WHOM					
SUPPORT IS REQUESTED	(14)				
BASIC CHILD SUPPORT OBLIGATION				(15)	
SHARED PHYSICAL CARE SUPPORT OBLIGATION (Line 15 x 1.5)				(16)	MANAGEMENT OF THE PARTY OF THE
EACH PARENT'S PORTION OF SHARE					
PHYSICAL CARE SUPPORT OBLIGATION (Line 13 x line 16 for each	(17)				
parent)			-		
OVERNIGHTS WITH EACH PARENT					
(Must total 365 days)	(18)				
STOP HERE IF LINE 18 IS LESS T	THAN 14 ORKSH		HER PAR	ENT. IF SO	, USE
PERCENTAGE OF TIME WITH EACH					
PARENT (Line 18 divided by 365)	(19)	<u>%</u>			
SUPPORT OBLIGATION FOR TIME WITH OTHER PARENT (Line 17 x the other parent's percentage line 19)			(20)	\$	\$
			()	<u> </u>	¥
NECESSARY EXPENSES PAID BY EACH PARENT:		Father	Mother		
Child Care Costs	(21)				
Extra Education Expenses	(22)				
Child Over 12 (Explain of page 3)	(23)				
Total Necessary Expenses	(24)	***************************************			
Combined Total Necessary Expenses				(25)	
EACH PARENT'S SHARE OF NECESSARY EXPENSES (Line 25 x line 13 for each parent)	(26)				
EXPENSES PAID IN EXCESS OF FAIR					
SHARE (Line 24 minus line 26. If negative number, enter zero).	(27)				
EACH PARENT'S ADJUSTED SUPPORT					
OBLIGATION Line 20 minus line 27)			(28)		

RECOMMENDED CHILD SUP ORDER (Subtract lesser amount of amount on Line 28 and enter result amount)	from greater		(29)		
OTHER ALLOCATIONS					
Medical Expenses NOT paid by In	surance		(30)		
BASIS FOR AMOUNTS SH	IOWN ON WORKSI	IEET			
you to pay suppor	of Other Children – Youve to support childrent? A maximum amout. See 19 GAR §1203	n for whom there ant of \$50.00 per	is no co child ma	ourt order r y be credite	equiring ed to the
	Tell how many of the 12. Explain why you rely dollar amount of the	need extra money f	or suppo	ort of child (ren).
Executed on this	day of		, 20	·	
	(31)	NAME			
		ADDRESS:			

CH.1-Office of the Attorney General ART. 2 CHILD SUPPORT GUIDELINES

PHONE:

INSTRUCTIONS FOR COMPLETING WORKSHEET "B" FOR SHARED PHYSICAL CARE

This worksheet provides the information the court needs to determine child support in accordance with the Child Support Guidelines. You may get a copy of the Guidelines from the Office of the Attorney General, Child Support Enforcement Division, or log on to www.guamattorneygeneral.com.

COMPLETE THIS WORKSHEET IF:

- You are a party to a court action that might establish a child support obligation.
- You are a party to a court action to modify an exiting order for child support.

The instructions are numbered to match the numbers on the worksheet. The number in brackets after the instructions tells you where to look in the guidelines for this item.

Type or print neatly using black ink.

BASIC INFORMATION

- (1) If you are providing this information to establish a child support amount, fill in the name of the persons shown as the plaintiff(s) on the original petition filed in the case.
- (2) Fill in the name of the person shown as the defendant on the original petition in the case.
- (3) If you have an order establishing support, fill in the case number of that order. If you do not yet have an order establishing a support obligation, leave this item blank.
- (4) Mark the appropriate box to indicate whether you are the mother or father of the children for whom child support is requested.

MONTHLY GROSS INCOME

(5) Fill in the amount of your gross income each month. Also fill in the total monthly gross income for the other parent, to the best of your knowledge. If a parent is unemployed or underemployed, include an estimate of what you think that parent would be earning if he or she worked at full earning capacity. [19 GAR §1203(a)(1)]

Gross earnings means the amount before taxes and other deductions are taken out. For income from self-employment, rent, royalties, proprietorship of a business, or joint ownership of a partnership or closely held corporation, gross income means gross receipts minus ordinary and necessary expenses required to produce that income.

Gross income does not include benefits from means-tested public assistance programs such as Temporary Assistance for Needy Families (TANF), food stamps, general assistance and Supplemental Security Income (SSI); and, it does not include child support payments you receive. [19 GAR §1203(a)(2)].

Gross Income INCLUDES monies from:

salaries commissions dividends pensions

trust income capital gains

gifts

worker's compensation benefits

rental income

unemployment benefits

living, dependent and housing allowance Basic Allowance for Housing (BAH)

Basic Allowance for Housing (BAH)
Basic Allowance for Substistence (BAS)

war-zone allowance

Cost-of-living Allowance (COLA)

wages bonuses

severance pay

interest annuities

social security benefits prizes (lottery winnings) spousal maintenance received

disability benefits

retirement plans and benefits

self-employment

Basic Allowance for Quarters (BAQ)

uniform allowance hazardous duty

ADJUSTED MONTHLY GROSS INCOME

- (6) Fill in the total amount of spousal maintenance you and/or the other parent actually pay to former spouses each month. [19 GAR §1203(b)(2)]
- (7) Fill in the total amount of court-ordered child support you and/or the other parent actually pay each month for children from previous relationships. [19 GAR §1203(b)(2)]
- (8) Fill in the amount of court-ordered medical insurance premiums for children you and/or the other parent pay each month. [19 GAR §1203(b)(4)]
- (9) You may ask the court to consider the financial obligation you have to support other children where there is no court order requiring you to pay support. An explanation of what is included in the figure entered here should be provided on page 3, number 9, of Worksheet B. [19 GAR §1203(b)(3)]

- (10) For each parent, add the amounts for numbers 5(a), 6, 7, 8, and 9. Put the total amount of those items for each parent on this line.
- (11) For each parent, subtract the number on line 10 from the number on line 5. Write the result on this line. This is the Adjusted Monthly Gross Income for each parent.

COMBINED ADJUSTED MONTHLY GROSS INCOME

(12) Add the two numbers on line 11 together (the one for the Father and the one for the Mother). This total is the Combined Adjusted Monthly Gross Income.

BASIC CHILD SUPPORT OBLIGATION

- (13) Each parent's Adjusted Monthly Gross Income on line 11 is divided by the Combined Adjusted Monthly Gross Income on line 12 to get the Percentage Share of Income of Each Parent on line 13.
- (14) Enter the number of children from this relationship for whom support is being sought. Write this on line 14.
- On the attached Schedule of Basic Child Support Obligation, find the number that is closest to the Combined Adjusted Monthly Gross Income listed on line 12. Then go to the column for the number of children listed in item 13. This amount is your Basic Child Support Obligation. Write the amount on this line.

SHARED PHYSICAL CARE SUPPORT OBLIGATION

- (16) Take the amount of the Basic Child Support Obligation on line 15 and multiply it by 1.5 to determine the Shared Physical Care Support Obligation. Write this amount on line 16.
- Multiply the Shared Physical Care Support Obligation on line 16 by the Percentage Share of Income of each parent as shown on line 13. This is Each Parent's Portion of Shared Physical Care Support Obligation. Write this amount for each parent on line 17.
- (18) Determine the number of overnights with each parent (this answer must total 365). Write this number on line 18. If the overnights with either parent is less than 146, use Worksheet A for sole custody situations.
- (19) Take the number of overnights with each parent and divide by 365 to determine the Percentage of Time With Each Parent. Write this number on line 19.

(20) Take Each Parent's Portion of Shared Physical Care Support Obligation on line 17 and multiply it by the other parent's Percentage of Time With Each Parent on line 19. This is the Support Obligation for Time With Other Parent. Write this number on line 20.

NECESSARY EXPENSES

- (21) If the parent with primary custody is working, fill in the monthly cost of day care necessary to allow that parent to work. [19 GAR §1203(e)(1)]
- (22) Fill in the monthly amount of reasonable and necessary expenses for special or private schools and special educational activities. These expenses must be agreed upon by both parents or ordered by the court. [19 GAR §1203(e)(2)]
- (23) Average expenditures for children over age 12 are approximately 10% higher than those for younger children. Therefore, if support is being determined for children over 12, enter the dollar amount of increase you believe this warrants. Tell why you think more support is needed on page 3, number 23, of Worksheet B. [19 GAR §1203(e)(3)]
- (24) For each parent, add the numbers from lines 21, 22, and 23. Enter the total amount on this line.
- (25) This is the Combined Total Necessary Expenses.

EACH PARENT'S SHARE OF NECESSARY EXPENSES

(26) Multiply the Combined Total Necessary Expenses on line 25 by the Percentage Share of Income of each parent on line 13. Write the amount on this line. This is each parent's Share of Necessary Expenses.

EXPENSES PAID IN EXCESS OF FAIR SHARE

(27) Subtract Each Parent's Share of Necessary Expenses on line 26 from the Total Necessary Expenses for that parent on line 24 (line 24 minus line 26). Write the amount on this line. If the number is negative, enter zero. This is the Expenses Paid in Excess of Fair Share.

EACH PARENT'S ADJUSTED SUPPORT OBLIGATION

(28) Subtract the Expenses Paid in Excess of Fair Share on line 27 from the Support Obligation for Time With Other Parent (line 20). Write the amount on this line. This is Each Parent's Adjusted Support Obligation.

RECOMMENDED CHILD SUPPORT ORDER

(29) The Recommended Child Support Order is determined by subtracting the lesser amount from the greater amount of Each Parent's Adjusted Support Obligation and enter result under greater amount.

OTHER ALLOCATIONS

- (30) The court must specify each parent's proportionate share of uninsured medical expenses for the child(ren). Based on each parent's ability to pay, indicate what you think this percentage should be for each parent. The court will make the final decision. [§1206]
- (31) Fill in the name, address and phone number of the person filling out the form. (An attorney must also list eh name of the person represented).

The person completing the worksheet should sign here affirming correctness of the in formation. (If both spouses complete the form together, both should sign here.)

WHEN YOU HAVE COMPLETED THIS WORKSHEET:

*Make a copy of the worksheet for your records, make a copy to send or deliver to the other party prior to the hearing and take the original to court at the time of your hearing.

PAYMENT SCHEDULE

For use of the following table showing the Combined Adjusted Monthly Gross Income (CAMGI) per number of children covered, the correct amount is calculated using the appropriate percentage figure. You may use the dollar figure only with the exact CAMGI shown in the table.

FOR EXAMPLE:

If the Combined Adjusted Monthly Gross Income is \$2,150.00 and 5 children are shown to be covered by the award; multiply \$2,150.00 by the closest percentage shown, or 0.42.

 $2,150.00 \times 0.42 = 903.00$

COMBINED ADJUSTED	ONE C	CHILD	тwо сн	ILDREN	THREE C	HILDREN	FOUR C	HILDREN	FIVE CHI	LDREN
GROSS INCOME	%	\$	%	\$	%	\$	%	\$	%	\$
	<u> </u>									·····
0-499	0.2400		0.3400		0.4000		0.4400		0.4900	
500.00	0.2434	122	0.3415	171	0.3959	198	0,4414	221	0.4855	243
600.00	0.2411	145	0.3386	203	0.3917	235	0.4367	262	0.4804	288
700.00	0.2394	168	0.3365	236	0.3887	272	0.4334	303	0.4767	334
800.00	0.2362	189	0.3321	266	0.3833	307	0.4274	342	0.4701	376
900.00	0.2327	209	0.3273	295	0.3775	340	0.4209	379	0.4630	417
1000.00	0.2299	230	0.3235	323	0.3728	373	0.4157	416	0.4572	457
1100.00	0.2276	250	0.3203	352	0.3690	406	0.4114	453	0.4525	498
1200.00	0.2256	271	0.3175	381	0.3656	439	0.4076	489	0.4484	538
1300.00	0.2238	291	0.3148	409	0.3622	471	0.4039	525	0.4442	578
1400.00	0.2215	310	0.3115	436	0.3582	502	0.3994	559	0.4394	615
1500.00	0.2194	329	0.3083	463	0.3545	532	0.3953	593	0.4348	652
1600.00	0.2175	348	0.3056	489	0.3512	562	0.3916	627	0.4308	689
1700.00	0.2158	367	0.3032	515	0.3483	592	0.3884	660	0.4272	726
1800.00	0.2145	386	0.3012	542	0.3463	623	0.3861	695	0.4247	765
1900.00	0.2134	405	0.2995	569	0.3445	655	0.3841	730	0.4225	803
2000.00	0.2124	425	0.2979	596	0.3428	686	0.3823	765	0.4205	841
2100.00	0.2114	444	0.2965	623	0.3414	717	0.3806	799	0.4187	879
2200.00	0.2106	463	0.2952	649	0.3400	748	0.3791	834	0.4170	917
2300.00	0.2095	482	0.2935	675	0.3383	778	0.3772	868	0.4149	954
2400.00	0.2084	500	0.2918	700	0.3363	807	0.3750	900	0.4124	990
2500.00	0.2073	518	0.2901	725	0.3344	836	0.3729	932	0.4102	1025
2600.00	0.2064	537	0.2886	750	0.3328	865	0.3710	965	0.4081	1061
2700.00	0.2055	555	0.2872	775	0.3312	894	0.3693	997	0.4062	1097
2800.00	0.2045	573	0.2856	800	0.3293	922	0.3672	1028	0.4039	1131
2900.00	0.2032	589	0.2831	821	0.3259	945	0.3634	1054	0.3997	1159
3000.00	0.2019	606	0.2808	842	0.3227	968	0.3598	1079	0.3957	1187
3100.00	0.2006	622	0.2785	863	0.3195	990	0.3562	1104	0.3918	1215
3200.00	0.1988	636	0.2756	882	0.3157	1010	0.3520	1127	0.3873	1239
3300.00	0.19/2	651	0.2728	900	0.3122	1030	0.3481	1149	0.3829	1264
3400.00	0.1956	665	0.2703	919	0.3089	1050	0.3444	1171	0.3789	1288
3500.00	0.1941	679	0.2679	938	0.3058	1070	0.3409	1193	0.3750	1313
3600.00	0.1927	694 708	0.2656	956	0.3028	1090	0.3377	1216	0.3714	1337
3700.00 3800.00	0.1912 0.1896	708 721	0.2632 0.2606	974 990	0.2998	1109	0.3342	1237	0.3677	1360
3900.00	0.1890	734	0.2582	1007	0.2964 0.2932	1126 1143	0.3305 0.3269	1256	0.3635	1381
4000.00	0.1866	734	0.2559	1007	0.2932	1143	0.3269	1275 1294	0.3596 0.3558	1402 1423
4100.00	0.1852	759	0.2539	1023	0.2901	1178	0.3233	1313	0.3523	1444
4200.00	0.1839	772	0.2515	1040	0.2845	1176	0.3203	1332	0.3523	1465
4300.00	0.1839	785	0.2495	1073	0.2843	1212	0.3172	1351	0.3469	1486
4400.00	0.1814	798	0.2495	1073	0.2793	1212	0.3142	1370	0.3437	1507
4500.00	0.1803	811	0.2458	1106	0.2769	1246	0.3088	1389	0.3396	1528
4600.00	0.1792	824	0.2440	1122	0.2746	1263	0.3062	1409	0.3368	1549
4700.00	0.1781	837	0.2423	1139	0.2724	1280	0.3037	1428	0.3341	1570
4800.00	0.1771	850	0.2407	1155	0.2703	1297	0.3014	1447	0.3315	1591
.550.00	<u> </u>	000	J.2.107	1,100	0.2700	1207	0.0014	1771	0.0010	1001

COMBINED	ONE CHILD		TMO	II Doev	TUDES A	און אחריי	EQUIP O	או החביי	EIVE OU	וו המריי
7.0000.20		TWO CH	ILDREN	THREE C	HILDREN	FOUR C	TILDREN	FIVE CH	ILDKEN	
GROSS										
INCOME	%	\$	%	\$	%	\$	%	\$	%	\$
4900.00	0.1761	863	0.2392	1172	0.2683	1315	0.2991	1466	0.3291	1612
5000.00	0.1757	878	0.2383	1192	0.2673	1337	0.2981	1490	0.3279	1639
5250.00	0.1746	917	0.2364	1241	0.2651	1392	0.2956	1552	0.3251	1707
5500.00	0.1736	955	0.2347	1291	0.2631	1447	0.2933	1613	0.3227	1775
5750.00	0.1728	993	0.2331	1340	0.2612	1502	0.2913	1675	0.3204	1842
6000.00	0.1720	1032	0.2316	1390	0.2595	1557	0.2894	1736	0.3183	1910
6250.00	0.1708	1068	0.2297	1436	0.2572	1608	0.2868	1793	0.3155	1972
6500.00	0.1691	1099	0.2271	1476	0.2540	1651	0.2832	1841	0.3115	2025
6750.00	0.1675	1131	0.2247	1517	0.2509	1694	0.2798	1889	0.3078	2077
7000.00	0.1660	1162	0.2225	1557	0.2481	1737	0.2766	1936	0.3043	2130
7250.00	0.1646	1194	0.2204	1598	0.2455	1780	0.2737	1984	0.3011	2183
7500.00	0.1636	1227	0.2188	1641	0.2434	1826	0.2714	2036	0.2986	2239
7750.00	0.1628	1262	0.2175	1685	0.2417	1873	0.2695	2088	0.2964	2297
8000.00	0.1622	1298	0.2163	1731	0.2401	1921	0.2677	2142	0.2945	2356
8250.00	0.1616	1333	0.2152	1776	0.2386	1968	0.2660	2195	0.2926	2414
8500.00	0.1610	1369	0.2142	1821	0.2372	2016	0.2645	2248	0.2909	2473
8750.00	0.1605	1405	0.2133	1866	0.2359	2064	0.2630	2301	0.2893	2531
9000.00	0.1600	1440	0.2124	1911	0.2346	2112	0.2616	2355	0.2878	2590
9250.00	0.1595	1476	0.2115	1956	0.2335	2159	0.2603	2408	0.2863	2649
9500.00	0.1591	1511	0.2107	2001	0.2323	2207	0.2591	2461	0.2850	2707
9750.00	0.1587	1547	0.2099	2047	0.2313	2255	0.2579	2514	0.2837	2766
10000.00 10250.00	0.1583 0.1576	1583 1615	0.2092 0.2084	2092	0.2303 0.2292	2303	0.2568	2568	0.2824	2824
10500.00	0.1578	1647	0.2076	2136 2180	0.2292	2349 2395	0.2555 0.2543	2619 2670	0.2811 0.2797	2881 2937
10750.00	0.1561	1678	0.2070	2224	0.2270	2393	0.2543	2721	0.2797	2993
11000.00	0.1554	1709	0.2062	2268	0.2260	2440	0.2520	2771	0.2771	3049
11250.00	0.1547	1741	0.2055	2312	0.2250	2531	0.2509	2822	0.2771	3105
11500.00	0.1541	1772	0.2049	2356	0.2241	2577	0.2498	2873	0.2748	3160
11750.00	0.1535	1803	0.2043	2400	0.2232	2622	0.2488	2924	0.2737	3216
12000.00	0.1529	1834	0.2037	2444	0.2223	2668	0.2479		0.2727	3272
12250.00	0.1523	1866	0.2031	2488	0.2215		0.2470		0.2717	3328
12500.00	0.1518	1897	0.2026	2532	0.2207	2759	0.2461	3076	0.2707	3384
12750.00	0.1512	1928	0.2021	2576	0.2200	2805	0.2453	3127	0.2698	3440
13000.00	0.1507	1959	0.2015	2619	0.2191	2849	0.2443	3177	0.2688	3494
13250.00	0.1500	1988	0.2008	2660	0.2182	2891	0.2433	3224	0.2676	3546
13500.00	0.1494	2017	0.2001	2701	0.2173	2934	0.2423	3271	0.2665	3598
13750.00	0.1488	2046	0.1994	2742	0.2164	2976	0.2413	3318	0.2654	3650
14000.00	0.1482	2075	0.1988	2783	0.2156	3018	0.2404	3365	0.2644	3702
14250.00	0.1476	2104	0.1981	2824	0.2148	3061	0.2395	3412	0.2634	3754
14500.00	0.1471	2133	0.1975	2864	0.2140	3103	0.2386	3460	0.2625	3806
14750.00	0.1466	2162	0.1970	2905	0.2132	3145	0.2378	3507	0.2615	3858
15000.00	0.1461	2191	0.1964	2946	0.2125	3188	0.2369	3554	0.2606	3909

COMBINED											
ADJUSTED	SIX CHI	LDREN	SEVEN C	HILDREN	EIGHT C	HILDREN	NINE CH	IILDREN	TEN CH	7EN CHILDREN % \$ 0.6900 0.6859 343 0.6787 407 0.6735 471 0.6642 531 0.6541 589 0.6459 646 0.6393 703	
GROSS										\$ 343 407 471 531 589 646	
INCOME	%	\$	%	\$	%	\$	%	\$	%	\$	
0-499	0.5300		0.5700		0.6100		0.6500		0.6900		
500.00	0.5282	264	0.5694	285	0.6093	305	0.6477	324		343	
600.00	0.5227	314	0.5634	338	0.6029	362	0.6409	385			
700.00	0.5187	363	0.5591	391	0.5983	419	0.6360	445			
800.00	0.5115	409	0.5514	441	0.5900	472	0.6272	502			
900.00	0.5037	453	0.5430	489	0.5810	523	0.6176	556			
1000.00	0.4975	497	0.5363	536	0.5738	574	0.6100	610	0.6459	646	
1100.00	0.4923	542	0.5308	584	0.5679	625	0.6037	664	0.6393	703	
1200.00	0.4878	585	0.5259	631	0.5627	675	0.5982	718	0.6334	760	
1300.00	0.4833	628	0.5210	677	0.5575	725	0.5926	770	0.6276	816	
1400.00	0.4781	669	0.5153	721	0.5514	772	0.5862	821	0.6207	869	
1500.00	0.4731	710	0.5100	765	0.5457	818	0.5800	870	0.6143	921	
1600.00	0.4687	750	0.5053	808	0.5406	865	0.5747	919	0.6086	974	
1700.00	0.4648	790	0.5011	852	0.5362	911	0.5699	969	0.6036	1026	
1800.00	0.4621	832	0.4981	897	0.5330	959	0.5666	1020	0.6000	1080	
1900.00	0.4597	873	0.4955	942	0.5302	1007	0.5636	1071	0.5969	1134	
2000.00	0.4575	915	0.4932	986	0.5277	1055	0.5610	1122	0.5941	1188	
2100.00	0.4555	957	0.4911	1031	0.5254	1103	0.5585	1173	0.5915		
2200.00	0.4537	998	0.4891	1076	0.5234	1151	0.5563	1224	0.5892	1296	
2300.00	0.4514	1038	0.4866	1119	0.5207	1198	0.5535	1273	0.5861		
2400.00	0.4487	1077	0.4837	1161	0.5176	1242	0.5502	1321	0.5827		
2500.00	0.4463	1116	0.4811	1203	0.5148	1287	0.5472	1368	0.5795		
2600.00	0.4440	1155	0.4787	1245	0.5122	1332	0.5444	1416	0.5766	1499	
2700.00	0.4419	1193	0.4764	1286	0.5098	1376	0.5419	1463	0.5739		
2800.00	0.4395	1231	0.4738	1327	0.5069	1419	0.5389	1509	0.5706		
2900.00	0.4349	1261	0.4688	1359	0.5016	1455	0.5332	1546	0.5647		
3000.00	0.4306	1292	0.4641	1392	0.4966	1490	0.5279	1584	0.5591		
3100.00	0.4263	1322	0.4596	1425	0.4918	1524	0.5227	1620	0.5536	1716	
3200.00	0.4213	1348	0.4542	1453	0.4860	1555	0.5166	1653	0.5471	1751	
3300.00	0.4166	1375	0.4491	1482	0.4806	1586	0.5108	1686	0.5410	1785	
3400.00	0.4122	1402	0.4444	1511	0.4755	1617	0.5054	1718	0.5352	1820	
3500.00	0.4080	1428	0.4399	1540	0.4707	1647	0.5003	1751	0.5298	1854	
3600.00	0.4041	1455	0.4356	1568	0.4661	1678	0.4955	1784	0.5247	1889	
3700.00	0.4000	1480	0.4312	1596	0.4614	1707	0.4905	1815	0.5194	1922	
3800.00 3900.00	0.3955	1503	0.4264	1620	0.4562	1734	0.4849	1843	0.5136	1951	
4000.00	0.3912 0.3872	1526 1549	0.4217 0.4174	1645 1669	0.4513 0.4466	1760	0.4797	1871	0.5080	1981	
4100.00	0.3872		0.4174			1786	0.4747	1899	0.5027	2011	
4200.00	0.3833	1571 1594	0.4132	1694	0.4421 0.4379	1813	0.4700	1927	0.4977	2041	
4300.00	0.3796	1617	0.4092	1719 1743		1839 1865	0.4654	1955	0.4929	2070	
4400.00	0.3761	1640	0.4054	1743	0.4338 0.4299	1892	0.4611	1983	0.4883	2100	
4500.00	0.3727	1663	0.4018	1708	0.4299	1918	0.4570 0.4531	2011	0.4840	2130	
4600.00	0.3665	1686	0.3950	1817	0.4262	1918	0.4531	2039 2067	0.4798 0.4758	2159 2189	
4700.00	0.3635	1709	0.3930	1842	0.4227	1944	0.4493	2007	0.4758	2189	
4800.00	0.3607	1709	0.3888	1866	0.4161	1971	0.4423	2093	0.4720	2219	
1000.00	0.0007	1101	0.0000	1000	0.7101	1001	0.4423	2123	0.4004	2240	

ADJUSTED	SIX CHILDREN		SEVEN C	EVEN CHILDREN		EIGHT CHILDREN		NINE CHILDREN		TEN CHILDREN	
GROSS INCOME	%	\$	%	\$	%	\$	%	\$	%	\$	
4900.00	0.3580	1754	0.3859	1891	0.4130	2023	0.4390	2151	0.4649	2278	
5000.00	0.3567	1784	0.3845	1923	0.4115	2057	0.4374	2187	0.4632	2316	
5250.00	0.3538	1857	0.3813	2002	0.4080	2142	0.4337	2277	0.4593	2412	
5500.00	0.3511	1931	0.3784	2081	0.4049	2227	0.4304	2367	0.4558	2507	
5750.00	0.3486	2004	0.3758	2161	0.4021	2312	0.4274	2458	0.4526	2603	
6000.00	0.3463	2078	0.3734	2240	0.3995	2397	0.4247	2548	0.4497	2698	
6250.00	0.3433	2145	0.3700	2313	0.3959	2475	0.4209	2631	0.4457	2786	
6500.00	0.3389	2203	0.3653	2375	0.3909	2541	0.4155	2701	0.4400	2860	
6750.00	0.3348	2260	0.3610	2436	0.3862	2607	0.4106	2771	0.4348	2935	
7000.00	0.3311	2318	0.3569	2498	0.3819	2673	0.4060	2842	0.4299	3009	
7250.00	0.3276	2375	0.3531	2560	0.3779	2739	0.4017	2912	0.4254	3084	
7500.00	0.3248	2436	0.3502	2626	0.3747	2810	0.3983	2987	0.4218	3163	
7750.00	0.3225	2499	0.3476	2694	0.3720	2883	0.3954	3064	0.4187	3245	
8000.00	0.3204	2563	0.3454	2763	0.3695	2956	0.3928	3143	0.4160	3328	
8250.00	0.3184	2627	0.3432	2832	0.3673	3030	0.3904	3221	0.4134	3411	
8500.00	0.3165	2690	0.3412	2900	0.3651	3103	0.3881	3299	0.4110	3493	
8750.00	0.3148	2754	0.3393	2969	0.3631	3177	0.3859	3377	0.4087	3576	
9000.00 9250.00	0.3131 0.3115	2818 2882	0.3375 0.3358	3038	0.3611	3250	0.3839	3455	0.4066	3659	
9500.00	0.3113	2945	0.3342	3106 3175	0.3593 0.3576	3324 3397	0.3820 0.3801	3533 3611	0.4045 0.4026	3742 3824	
9750.00	0.3086	3009	0.3342	3244	0.3570	3471	0.3784	3690	0.4028	3907	
10000.00	0.3073	3073	0.3312	3312	0.3544	3544	0.3768	3768	0.4007	3990	
10250.00	0.3058	3135	0.3297	3379	0.3527	3616	0.3750	3843	0.3971	4070	
10500.00	0.3043	3195	0.3281	3445	0.3510	3686	0.3731	3918	0.3951	4149	
10750.00	0.3029	3256	0.3265	3510	0.3494	3756	0.3714	3992	0.3933	4228	
11000.00	0.3015	3317	0.3251	3576	0.3478	3826	0.3697	4067	0.3915	4307	
11250.00	0.3002	3378	0.3237	3641	0.3463	3896	0.3681	4141	0.3899	4386	
11500.00	0.2990	3438	0.3223	3707	0.3449	3966	0.3666	4216	0.3882	4465	
11750.00	0.2978	3499	0.3210	3772	0.3435	4036	0.3652	4291	0.3867	4544	
12000.00	0.2967	3560	0.3198	3838	0.3422	4106	0.3638	4365	0.3852	4623	
12250.00	0.2956	3621	0.3186	3903	0.3409	4177	0.3624	4440	0.3838	4702	
12500.00	0.2945	3682	0.3175	3969	0.3397	4247	0.3611	4514	0.3824	4781	
12750.00	0.2935	3742	0.3164	4034	0.3386	4317	0.3599	4589	0.3811	4859	
13000.00	0.2924	3802	0.3152	4098	0.3373	4385	0.3586	4661	0.3797	4936	
13250.00	0.2912	3858	0.3139	4159	0.3359	4450	0.3570	4731	0.3781	5010	
13500.00	0.2900	3915	0.3126	4220	0.3345	4515	0.3555	4800	0.3765	5083	
13750.00	0.2888	3971	0.3113	4281	0.3331	4581	0.3541	4869	0.3750	5156	
14000.00	0.2877	4028	0.3101	4342	0.3318	4646	0.3527	4938	0.3736	5230	
14250.00	0.2866	4084	0.3090	4403	0.3306	4711	0.3514	5008	0.3721	5303	
14500.00	0.2856	4141	0.3078	4464	0.3294	4776	0.3501	5077	0.3708	5376	
14750.00	0.2845	4197	0.3067	4524	0.3282	4841	0.3489	5146	0.3695	5450	
15000.00	0.2836	4254	0.3057	4585	0.3271	4906	0.3477	5215	0.3682	5523	

COMBINED ADJUSTED GROSS INCOME	ELEVEN CHILDREN			I WELVE CHILDREN		THIRTEEN CHILDREN		FOURTEEN CHILDREN		FIFTEEN CHILDREN	
	%	\$	%	\$	%	\$	%	\$	%	\$	
0-499	0.7200		0.7600		0.8000		0.8300		0.8700	<u> </u>	
500.00	0.7229	361	0.7584	379	0.7940	397	0.8297	415	0.8638	432	
600.00	0.7153	429	0.7504	450	0.7856	471	0.8210	493	0.8546	513	
700.00	0.7099	497	0.7446	521	0.7796	546	0.8147	570	0.8481	594	
800.00	0.7001	560	0.7344	587	0.7689	615	0.8035	643	0.8364	669	
900.00	0.6894	620	0.7232	651	0.7571	681	0.7912	712	0.8237	741	
1000.00	0.6808	681	0.7142	714	0.7477	748	0.7814	781	0.8134	813	
1100.00	0.6738	741	0.7068	778	0.7401	814	0.7734	851	0.8051	886	
1200.00	0.6677	801	0.7004	840	0.7333	880	0.7663	920	0.7977	957	
1300.00	0.6615	860	0.6939	902	0.7265	944	0.7592	987	0.7903	1027	
1400.00	0.6543	916	0.6863	961	0.7186	1006	0.7509	1051	0.7817	1094	
1500.00	0.6474	971	0.6792	1019	0.7111	1067	0.7431	1115	0.7735	1160	
1600.00	0.6414	1026	0.6729	1077	0.7045	1127	0.7362	1178	0.7664	1226	
1700.00	0.6362	1081	0.6673	1134	0.6987	1188	0.7301	1241	0.7601	1292	
1800.00	0.6324	1138	0.6634	1194	0.6946	1250	0.7258	1307	0.7556	1360	
1900.00	0.6291	1195	0.6599	1254	0.6910	1313	0.7220	1372	0.7517	1428	
2000.00	0.6261	1252	0.6568	1314	0.6877	1375	0.7186	1437	0.7481	1496	
2100.00	0.6234	1309	0.6540	1373	0.6847	1438	0.7155	1503	0.7449	1564	
2200.00	0.6210	1366	0.6514	1433	0.6820	1500	0.7127	1568	0.7419	1632	
2300.00	0.6178	1421	0.6481	1491	0.6785	1561	0.7090	1631	0.7381	1698	
2400.00	0.6141	1474	0.6442	1546	0.6745	1619	0.7049	1692	0.7338	1761	
2500.00	0.6108	1527	0.6407	1602	0.6708	1677	0.7010	1753	0.7298	1824	
2600.00	0.6077	1580	0.6375	1657	0.6674	1735	0.6975	1813	0.7261	1888	
2700.00	0.6048	1633	0.6345	1713	0.6643	1794	0.6942	1874	0.7227	1951	
2800.00	0.6015	1684	0.6309	1767	0.6606	1850	0.6903	1933	0.7186	2012	
2900.00	0.5952	1726	0.6243	1811	0.6537	1896	0.6831	1981	0.7111	2062	
3000.00	0.5893	1768	0.6181	1854	0.6472	1942	0.6763	2029	0.7040	2112	
3100.00	0.5835	1809	0.6121	1897	0.6408	1987	0.6697	2076	0.6971	2161	
3200.00	0.5766	1845	0.6049	1936	0.6333	2027	0.6618	2118	0.6889	2205	
3300.00 3400.00	0.5702	1882	0.5981	1974	0.6262	2067	0.6544	2160	0.6813	2248	
3500.00	0.5641 0.5584	1918 1955	0.5918	2012	0.6196	2107	0.6475	2201	0.6740	2292	
3600.00	0.5530	1991	0.5858 0.5801	2050 2089	0.6133 0.6074	2147 2187	0.6409 0.6347	2243	0.6672	2335	
3700.00	0.5475	2026	0.5743	2125	0.6013			2285	0.6608	2379	
3800.00	0.5413	2020	0.5678	2125	0.6013	2225 2259	0.6283 0.6212	2325 2361	0.6541	2420	
3900.00	0.5354	2088	0.5617	2190	0.5845	2293	0.6212	2397	0.6467 0.6397	2458 2495	
4000.00	0.5299	2119	0.5558	2223	0.5819	2328	0.6081	2433	0.6331	2532	
4100.00	0.5246	2151	0.5503	2256	0.5761	2362	0.6020	2468	0.6267	2570	
4200.00	0.5195	2182	0.5450	2289	0.5706	2396	0.5963	2504	0.6207	2607	
4300.00	0.5147	2213	0.5399	2322	0.5653	2431	0.5907	2540	0.6150	2644	
4400.00	0.5101	2245	0.5351	2354	0.5603	2465	0.5855	2576	0.6095	2682	
4500.00	0.5057	2276	0.5305	2387	0.5554	2499	0.5804	2612	0.6042	2719	
4600.00	0.5015	2307	0.5261	2420	0.5508	2534	0.5756	2648	0.5992	2719	
4700.00	0.4975	2338	0.5219	2453	0.5464	2568	0.5710	2684	0.5944	2794	
4800.00	0.4937	2370	0.5179	2486	0.5422	2603	0.5666	2720	0.5898	2831	

COMBINED	IWELVE				THIRTEEN		FOURTEEN		FIFTEEN	
ADJUSTED	ELEVEN CHILDREN				CHILDREN		CHILDREN		CHILDREN	
GROSS			T		1			T	-	-
INCOME	%	\$	%	\$	%	\$	%	\$	%	\$

4900.00	0.4900	2401	0.5140	2519	0.5381	2637	0.5624	2756	0.5854	2869
5000.00	0.4882	2441	0.5121	2561	0.5362	2681	0.5603	2802	0.5833	2916
5250.00	0.4841	2542	0.5079	2666	0.5317	2792	0.5557	2917	0.5784	3037
5500.00	0.4805	2642	0.5040	2772	0.5277	2902	0.5514	3033	0.5740	3157
5750.00	0.4771	2743	0.5005	2878	0.5240	3013	0.5476	3148	0.5700	3278
6000.00	0.4740	2844	0.4972	2983	0.5206	3124	0.5440	3264	0.5663	3398
6250.00	0.4698	2936	0.4928	3080	0.5160	3225	0.5392	3370	0.5613	3508
6500.00	0.4638	3015	0.4865	3162	0.5094	3311	0.5323	3460	0.5541	3602
6750.00	0.4583	3093	0.4807	3245	0.5033	3397	0.5260	3550	0.5475	3696
7000.00	0.4531	3172	0.4753	3327	0.4977	3484	0.5201	3640	0.5414	3790
7250.00	0.4483	3250	0.4703	3410	0.4924	3570	0.5146	3731	0.5357	3883
7500.00	0.4446	3334	0.4663	3498	0.4883	3662	0.5102	3827	0.5312	3984
7750.00	0.4414	3420	0.4630	3588	0.4847	3757	0.5066	3926	0.5273	4087
8000.00	0.4385	3508	0.4599	3680	0.4816	3853	0.5032	4026	0.5239	4191
8250.00	0.4357	3595	0.4571	3771	0.4786	3948	0.5001	4126	0.5206	4295
8500.00	0.4332	3682	0.4544	3863	0.4758	4044	0.4972	4226	0.5176	4399
8750.00	0.4308	3769	0.4519	3954	0.4731	4140	0.4944	4326	0.5147	4504
9000.00	0.4285	3857	0.4495	4046	0.4706	4236	0.4918	4426	0.5120	4608
9250.00	0.4264	3944	0.4472	4137	0.4683	4331	0.4893	4526	0.5094	4712
9500.00	0.4243	4031	0.4451	4229	0.4660	4427	0.4870	4626	0.5070	4816
9750.00	0.4224	4118	0.4431	4320	0.4639	4523	0.4848	4727	0.5047	4920
10000.00	0.4205	4205	0.4411	4411	0.4619	4619	0.4827	4827	0.5025	5025
10250.00	0.4185	4290	0.4390	4500	0.4597	4712	0.4804	4924	0.5000	5125
10500.00	0.4165	4373	0.4369	4587	0.4574	4803	0.4780	5019	0.4976	5225
10750.00	0.4145	4456	0.4348	4675	0.4553	4894	0.4758	5115	0.4953	5324
11000.00	0.4127	4539	0.4329	4762	0.4532	4986	0.4736	5210	0.4931	5424
11250.00	0.4109	4623	0.4310	4849	0.4513	5077	0.4716	5306	0.4909	5523
11500.00	0.4092	4706	0.4293	4936	0.4494	5168	0.4697	5401	0.4889	5622
11750.00	0.4076	4789	0.4276	5024	0.4476	5260	0.4678	5497	0.4870	5722
12000.00		4872	0.4259	5111	0.4459	5351	0.4660	5592	0.4851	5821
12250.00 12500.00	0.4045	4955	0.4243	5198	0.4443	5443	0.4643	5688	0.4833	5921
12750.00	0.4031 0.4017	5039	0.4228	5286	0.4427	5534	0.4626	5783	0.4816	6020
13000.00		5122	0.4214	5373	0.4412	5625	0.4611	5878	0.4800	6120
13250.00	0.4002	5203	0.4198	5458 5530	0.4396	5714	0.4593	5972	0.4782	6216
13500.00	0.3969	5280 5358	0.4180 0.4163	5539 5630	0.4377	5799	0.4574	6060	0.4761	6309
13750.00	0.3969	5435	0.4163	5620 5701	0.4359	5884	0.4555	6149	0.4742	6401
14000.00	0.3937	5512	0.4140	5701 5782	0.4341 0.4324	5969 6054	0.4536	6238	0.4722	6493
14250.00	0.3922	5589	0.4115	5863	0.4324	6054 6139	0.4519	6326	0.4704	6586
14500.00	0.3922	5667	0.4113	5944	0.4308	6224	0.4502	6415	0.4686	6678
14750.00	0.3894	5744	0.4085	6025	0.4292	6309	0.4485 0.4470	6504 6593	0.4669 0.4653	6770
15000.00	0.3881	5821	0.4083	6107	0.4277	6394				6863
10000.00	0.0001	3021	U.4U/ I	0107	0.4202	0394	0.4454	6681	0.4637	6955