

Estimated Total Annual Expenditures on a Child

TABLE 1: Annual Estimated Expenditures on a Child: *United States, Married-Couple Families* (page 24)

Age of Child	Before Tax Income Less than \$59,200 (average = \$36,300)	Before Tax Income \$59,200 to \$107,400 (average = \$81,700)	Before Tax Income More than \$107,400 (average = \$185,400)
0 - 2	\$9,690	\$12,680	\$19,770
3 - 5	\$9,700	\$12,730	\$19,790
6 - 8	\$9,330	\$12,350	\$19,380
9 - 11	\$9,960	\$13,180	\$20,700
12 - 14	\$9,570	\$13,030	\$21,050
15 - 17	\$9,980	\$13,900	\$23,380
Average for all ages	\$9,705	\$12,978	\$20,678
Average % of Income	27%	16%	11%

Table 2: Annual Estimated Expenditures on a Child: *Urban West, Married-Couple Families* (page 26)

Age of Child	Before Tax Income Less than \$59,200 (average = \$35,100)	Before Tax Income \$59,200 to \$107,400 (average = \$80,300)	Before Tax Income More than \$107,400 (average = \$189,500)
0 - 2	\$10,340	\$13,340	\$20,670
3 - 5	\$10,340	\$13,390	\$20,680
6 - 8	\$9,970	\$13,030	\$20,290
9 - 11	\$10,590	\$13,850	\$21,570
12 - 14	\$10,240	\$13,700	\$21,910
15 - 17	\$10,610	\$14,510	\$24,150
Average for all ages	\$10,348	\$13,637	\$21,545
Average % of Income	29%	17%	11%

Table 3: Annual Estimated Expenditures on a Child: *Rural Areas, Married-Couple Families* (page 29)

Age of Child	Before Tax Income Less than \$59,200 (average = \$36,100)	Before Tax Income \$59,200 to \$107,400 (average = \$79,500)	Before Tax Income More than \$107,400 (average = \$156,800)
0 - 2	\$8,000	\$10,380	\$14,940
3 - 5	\$8,020	\$10,440	\$14,970
6 - 8	\$7,650	\$10,090	\$14,600
9 - 11	\$8,270	\$10,880	\$15,880
12 - 14	\$8,200	\$10,960	\$15,970
15 - 17	\$8,630	\$11,590	\$17,000
Average for all ages	\$8,128	\$10,723	\$15,560
Average % of Income	23%	13%	10%

Source: Expenditures on Children by Families 2015, USDA, released March 2017

https://www.cnp.usda.gov/sites/default/files/crc2015_March2017_0.pdf

TABLE 4

**WISCONSIN Child Support Obligation of Low-Income Payers
at 75% to 150% of the 2017 Federal Poverty Guidelines**

Monthly Income Up To	One Child		Two Children		Three Children		Four Children		Five Children	
	Percent	Child Support Amount	Percent	Child Support Amount	Percent	Child Support Amount	Percent	Child Support Amount	Percent	Child Support Amount
\$754	11.22%	\$85	16.50%	\$124	19.14%	\$144	20.46%	\$154	22.44%	\$169
\$780	11.43%	\$89	16.80%	\$131	19.49%	\$152	20.84%	\$163	22.85%	\$178
\$806	11.63%	\$94	17.11%	\$138	19.84%	\$160	21.21%	\$171	23.27%	\$188
\$833	11.84%	\$99	17.41%	\$145	20.20%	\$168	21.59%	\$180	23.68%	\$197
\$860	12.05%	\$104	17.71%	\$152	20.55%	\$177	21.97%	\$189	24.09%	\$207
\$887	12.25%	\$109	18.02%	\$160	20.90%	\$185	22.34%	\$198	24.50%	\$217
\$914	12.46%	\$114	18.32%	\$167	21.25%	\$194	22.72%	\$208	24.92%	\$228
\$941	12.67%	\$119	18.63%	\$175	21.61%	\$203	23.10%	\$217	25.33%	\$238
\$968	12.87%	\$125	18.93%	\$183	21.96%	\$213	23.47%	\$227	25.74%	\$249
\$995	13.08%	\$130	19.23%	\$191	22.31%	\$222	23.85%	\$237	26.16%	\$260
\$1,022	13.28%	\$136	19.54%	\$200	22.66%	\$232	24.22%	\$248	26.57%	\$272
\$1,049	13.49%	\$142	19.84%	\$208	23.01%	\$241	24.60%	\$258	26.98%	\$283
\$1,076	13.70%	\$147	20.14%	\$217	23.37%	\$251	24.98%	\$269	27.39%	\$295
\$1,103	13.90%	\$153	20.45%	\$226	23.72%	\$262	25.35%	\$280	27.81%	\$307
\$1,130	14.11%	\$159	20.75%	\$234	24.07%	\$272	25.73%	\$291	28.22%	\$319
\$1,157	14.32%	\$166	21.05%	\$244	24.42%	\$283	26.11%	\$302	28.63%	\$331
\$1,184	14.52%	\$172	21.36%	\$253	24.77%	\$293	26.48%	\$314	29.05%	\$344
\$1,211	14.73%	\$178	21.66%	\$262	25.13%	\$304	26.86%	\$325	29.46%	\$357
\$1,238	14.94%	\$185	21.96%	\$272	25.48%	\$315	27.24%	\$337	29.87%	\$370
\$1,265	15.14%	\$192	22.27%	\$282	25.83%	\$327	27.61%	\$349	30.28%	\$383
\$1,292	15.35%	\$198	22.57%	\$292	26.18%	\$338	27.99%	\$362	30.70%	\$397
\$1,319	15.56%	\$205	22.88%	\$302	26.54%	\$350	28.37%	\$374	31.11%	\$410
\$1,346	15.76%	\$212	23.18%	\$312	26.89%	\$362	28.74%	\$387	31.52%	\$424
\$1,373	15.97%	\$219	23.48%	\$322	27.24%	\$374	29.12%	\$400	31.94%	\$438
\$1,400	16.17%	\$226	23.79%	\$333	27.59%	\$386	29.49%	\$413	32.35%	\$453
\$1,427	16.38%	\$234	24.09%	\$344	27.94%	\$399	29.87%	\$426	32.76%	\$468
\$1,454	16.59%	\$241	24.39%	\$355	28.30%	\$411	30.25%	\$440	33.17%	\$482
\$1,481	16.79%	\$249	24.70%	\$366	28.65%	\$424	30.62%	\$454	33.59%	\$497
\$1,508	17.00%	\$256	25.00%	\$377	29.00%	\$437	31.00%	\$467	34.00%	\$513

Calculations:

The income in the first row is 75% of the poverty level for a one person household (\$12,060/12*75%, rounded) for 2017.

The child support amount in the first row is 66% of the amount calculated by applying the fixed percentage. For example, for one child the calculated amount is \$754*17%=\$128.18, 66% of this amount rounds to \$85.

The income amount for the last row is approximately 150% for the poverty level for a one person household.

Increments of \$26 were used for the first three rows and an increment of \$27 for the remaining rows.

Wisconsin Rates Used:

One Child	17%
Two Children	25%
Three Children	29%
Four Children	31%
Five Children	34%

TABLE 5

**NEVADA RATES USED Child Support Obligation of Low-Income Payers
at 75% to 150% of the 2017 Federal Poverty Guidelines**

Monthly Income Up To	One Child		Two Children		Three Children		Four Children		Five Children	
	Percent	Child Support Amount	Percent	Child Support Amount	Percent	Child Support Amount	Percent	Child Support Amount	Percent	Child Support Amount
\$754	11.88%	\$90	16.50%	\$124	19.14%	\$144	20.46%	\$154	21.78%	\$164
\$780	12.10%	\$94	16.80%	\$131	19.49%	\$152	20.84%	\$163	22.18%	\$173
\$806	12.32%	\$99	17.11%	\$138	19.84%	\$160	21.21%	\$171	22.58%	\$182
\$833	12.54%	\$104	17.41%	\$145	20.20%	\$168	21.59%	\$180	22.98%	\$191
\$860	12.75%	\$110	17.71%	\$152	20.55%	\$177	21.97%	\$189	23.38%	\$201
\$887	12.97%	\$115	18.02%	\$160	20.90%	\$185	22.34%	\$198	23.78%	\$211
\$914	13.19%	\$121	18.32%	\$167	21.25%	\$194	22.72%	\$208	24.18%	\$221
\$941	13.41%	\$126	18.63%	\$175	21.61%	\$203	23.10%	\$217	24.59%	\$231
\$968	13.63%	\$132	18.93%	\$183	21.96%	\$213	23.47%	\$227	24.99%	\$242
\$995	13.85%	\$138	19.23%	\$191	22.31%	\$222	23.85%	\$237	25.39%	\$253
\$1,022	14.07%	\$144	19.54%	\$200	22.66%	\$232	24.22%	\$248	25.79%	\$264
\$1,049	14.28%	\$150	19.84%	\$208	23.01%	\$241	24.60%	\$258	26.19%	\$275
\$1,076	14.50%	\$156	20.14%	\$217	23.37%	\$251	24.98%	\$269	26.59%	\$286
\$1,103	14.72%	\$162	20.45%	\$226	23.72%	\$262	25.35%	\$280	26.99%	\$298
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\$1,319	16.47%	\$217	22.88%	\$302	26.54%	\$350	28.37%	\$374	30.20%	\$398
\$1,346	16.69%	\$225	23.18%	\$312	26.89%	\$362	28.74%	\$387	30.60%	\$412
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\$1,427	17.34%	\$248	24.09%	\$344	27.94%	\$399	29.87%	\$426	31.80%	\$454
\$1,454	17.56%	\$255	24.39%	\$355	28.30%	\$411	30.25%	\$440	32.20%	\$468
\$1,481	17.78%	\$263	24.70%	\$366	28.65%	\$424	30.62%	\$454	32.60%	\$483
\$1,508	18.00%	\$271	25.00%	\$377	29.00%	\$437	31.00%	\$467	33.00%	\$498

Calculations:

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The income amount for the last row is approximately 150% for the poverty level for a one person household.

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Nevada Rates Used:

One Child	18%
Two Children	25%
Three Children	29%
Four Children	31%
Five Children	33%