SENATE
STATE OF MINNESOTA
NINETY-FIRST SESSION

S.F. No. 4526

1.1   A bill for an act

1.2   relating to child support; modifying provisions related to deductions for nonjoint
1.3   children; modifying basic support guidelines; modifying the self-support reserve
1.4   calculation; amending Minnesota Statutes 2018, sections 518A.29; 518A.33;
1.5   518A.35, subdivisions 1, 2; 518A.42, subdivision 1.

1.6   BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.7   Section 1. Minnesota Statutes 2018, section 518A.29, is amended to read:

1.8   **518A.29 CALCULATION OF GROSS INCOME.**

1.9   (a) Subject to the exclusions and deductions in this section, gross income includes any

1.10   form of periodic payment to an individual, including, but not limited to, salaries, wages,

1.11   commissions, self-employment income under section 518A.30, workers' compensation,

1.12   unemployment benefits, annuity payments, military and naval retirement, pension and

1.13   disability payments, spousal maintenance received under a previous order or the current

1.14   proceeding, Social Security or veterans benefits provided for a joint child under section

1.15   518A.31, and potential income under section 518A.32. Salaries, wages, commissions, or

1.16   other compensation paid by third parties shall be based upon gross income before

1.17   participation in an employer-sponsored benefit plan that allows an employee to pay for a

1.18   benefit or expense using pretax dollars, such as flexible spending plans and health savings

1.19   accounts. No deductions shall be allowed for contributions to pensions, 401-K, IRA, or

1.20   other retirement benefits.

1.21   (b) Gross income does not include compensation received by a party for employment

1.22   in excess of a 40-hour work week, provided that:

2.1   (1) child support is ordered in an amount at least equal to the guideline amount based

2.2   on gross income not excluded under this clause; and

2.3   (2) the party demonstrates, and the court finds, that:

2.4   (i) the excess employment began after the filing of the petition for dissolution or legal

2.5   separation or a petition related to custody, parenting time, or support;

2.6   (ii) the excess employment reflects an increase in the work schedule or hours worked

2.7   over that of the two years immediately preceding the filing of the petition;

2.8   (iii) the excess employment is voluntary and not a condition of employment;

2.9   (iv) the excess employment is in the nature of additional, part-time or overtime

2.10   employment compensable by the hour or fraction of an hour; and

2.11   (v) the party's compensation structure has not been changed for the purpose of affecting

2.12   a support or maintenance obligation.

2.13   (c) Expense reimbursements or in-kind payments received by a parent in the course of

2.14   employment, self-employment, or operation of a business shall be counted as income if

2.15   they reduce personal living expenses.

2.16   (d) Gross income may be calculated on either an annual or monthly basis. Weekly income

2.17   shall be translated to monthly income by multiplying the weekly income by 4.33.

2.18   (e) Gross income does not include a child support payment received by a party. It is a

2.19   rebuttable presumption that adoption assistance payments, Northstar kinship assistance

2.20   payments, and foster care subsidies are not gross income.

2.21   (f) Gross income does not include the income of the obligor's spouse and the obligee's

2.22   spouse.

2.23   (g) Child support or spousal maintenance payments ordered by a court for a nonjoint

2.24   child or former spouse or ordered payable to the other party as part of the current proceeding

2.25   are deducted from other periodic payments received by a party for purposes of determining

2.26   gross income.

2.27   (h) (g) Gross income does not include public assistance benefits received under section

2.28   256.741 or other forms of public assistance based on need.

Section 1.   2

3.1   Sec. 2. Minnesota Statutes 2018, section 518A.33, is amended to read:

3.2   **518A.33 DEDUCTION FROM INCOME FOR NONJOINT CHILDREN.**

3.3   (a) When either or both parents are legally responsible for a nonjoint child, a deduction

3.4   for this obligation shall be calculated under this section if:.

3.5   (1) the nonjoint child primarily resides in the parent's household; and

3.6   (2) the parent is not obligated to pay basic child support for the nonjoint child to the

3.7   other parent or a legal custodian of the child under an existing child support order.

3.8   (b) The court shall use the guidelines under section 518A.35 to determine the basic child

3.9   support obligation for the nonjoint child or children by using the gross income of the parent

3.10   for whom the deduction is being calculated and the number of nonjoint children primarily

3.11   residing in the parent's household. If the number of nonjoint children to be used for the

3.12   determination is greater than two, the determination must be made using the number two

3.13   instead of the greater number. Court-ordered child support or spousal maintenance payments

3.14   for a nonjoint child or former spouse, or payments ordered to the other party as part of a

3.15   current proceeding, shall be deducted from the payor's gross income.

3.16   (c) The deduction for nonjoint children is 50 percent of the guideline amount determined

3.17   under paragraph (b). When a parent is legally responsible for a nonjoint child and the parent

3.18   is not obligated to pay basic child support for the nonjoint child to the other parent or a legal

3.19   custodian under an existing child support order, a deduction shall be calculated. The court

3.20   shall use the basic support guideline table under section 518A.35 to determine this deduction

3.21   by using the gross income of the parent for whom the deduction is being calculated, minus

3.22   any deduction under paragraph (b) and the number of eligible nonjoint children, up to six

3.23   children. The deduction for nonjoint children is 75 percent of the guideline amount

3.24   determined under this paragraph.

3.25   Sec. 3. Minnesota Statutes 2018, section 518A.35, subdivision 1, is amended to read:

3.26   Subdivision 1. **Determination of support obligation.** (a) The guideline in this section

3.27   is a rebuttable presumption and shall be used in any judicial or administrative proceeding

3.28   to establish or modify a support obligation under this chapter.

3.29   (b) The basic child support obligation shall be determined by referencing the guideline

3.30   for the appropriate number of joint children and the combined parental income for

3.31   determining child support of the parents.

4.1 (c) If a child is not in the custody of either parent and a support order is sought against

4.2 one or both parents, the basic child support obligation shall be determined by referencing

4.3 the guideline for the appropriate number of joint children, and the parent's individual parental

4.4 income for determining child support, not the combined parental incomes for determining

4.5 child support of the parents. Unless a parent has court-ordered parenting time, the parenting

4.6 expense adjustment formula under section 518A.34 must not be applied.

4.7 (d) If a child is in the custody of either parent and a support order is sought ~~by the public~~

4.8 ~~authority~~ in an action involving only one parent under section 256.87, unless the parent

4.9 against whom the support order is sought has court-ordered parenting time, the support

4.10 obligation must be determined by referencing the guideline for the appropriate number of

4.11 joint children and the parent's individual income without application of the parenting expense

4.12 adjustment formula under section 518A.34.

4.13 (e) For combined parental incomes for determining child support exceeding ~~$15,000~~

4.14 $30,000 per month, the presumed basic child support obligations shall be as for parents

4.15 with combined parental income for determining child support of ~~$15,000~~ $30,000 per month.

4.16 A basic child support obligation in excess of this level may be demonstrated for those reasons

4.17 set forth in section 518A.43.

4.18 Sec. 4. Minnesota Statutes 2018, section 518A.35, subdivision 2, is amended to read:

4.19 Subd. 2. **Basic support; guideline.** Unless otherwise agreed to by the parents and

4.20 approved by the court, when establishing basic support, the court must order that basic

4.21 support be divided between the parents based on their proportionate share of the parents'

4.22 combined monthly parental income for determining child support (PICS). Basic support

4.23 must be computed using the following guideline:

Combined Parental Income for Determining Child Support	Number of Children					
	One	Two	Three	Four	Five	Six
$0- ~~$799~~		~~$50~~	~~$75~~	~~$75~~	~~$100~~	
$1,299	$50	$60	$70	$80	$90	$100
~~800- 899~~	~~80~~	~~129~~	~~149~~	~~173~~	~~201~~	~~233~~
~~900- 999~~	~~90~~	~~145~~	~~167~~	~~194~~	~~226~~	~~262~~
~~1,000- 1,099~~	~~116~~	~~161~~	~~186~~	~~216~~	~~251~~	~~291~~
~~1,100- 1,199~~	~~145~~	~~205~~	~~237~~	~~275~~	~~320~~	~~370~~
~~1,200- 1,299~~	~~177~~	~~254~~	~~294~~	~~341~~	~~396~~	~~459~~
	~~212~~	~~309~~	~~356~~	~~414~~	~~480~~	~~557~~
1,300- 1,399	60	70	80	90	100	110

Line	Income range						
5.1		~~251~~	~~368~~	~~425~~	~~493~~	~~573~~	~~664~~
5.2	1,400- 1,499	70	80	90	110	120	130
5.3		~~292~~	~~433~~	~~500~~	~~580~~	~~673~~	~~780~~
5.4	1,500- 1,599	80	90	110	130	140	150
5.5		~~337~~	~~502~~	~~580~~	~~673~~	~~781~~	~~905~~
5.6	1,600- 1,699	90	110	130	150	160	170
5.7		~~385~~	~~577~~	~~666~~	~~773~~	~~897~~	~~1,040~~
5.8	1,700- 1,799	110	130	155	175	185	195
5.9		~~436~~	~~657~~	~~758~~	~~880~~	~~1,021~~	~~1,183~~
5.10	1,800- 1,899	130	150	180	200	210	220
5.11		~~490~~	~~742~~	~~856~~	~~994~~	~~1,152~~	~~1,336~~
5.12	1,900- 1,999	150	175	205	235	245	255
5.13		~~516~~	~~832~~	~~960~~	~~1,114~~	~~1,292~~	~~1,498~~
5.14	2,000- 2,099	170	200	235	270	285	295
5.15		~~528~~	~~851~~	~~981~~	~~1,139~~	~~1,320~~	~~1,531~~
5.16	2,100- 2,199	190	225	265	305	325	335
5.17		~~538~~	~~867~~	~~1,000~~	~~1,160~~	~~1,346~~	~~1,561~~
5.18	2,200- 2,299	215	255	300	345	367	379
5.19		~~546~~	~~881~~	~~1,016~~	~~1,179~~	~~1,367~~	~~1,586~~
5.20	2,300- 2,399	240	285	335	385	409	423
5.21		~~554~~	~~893~~	~~1,029~~	~~1,195~~	~~1,385~~	~~1,608~~
5.22	2,400- 2,499	265	315	370	425	451	467
5.23		~~560~~	~~903~~	~~1,040~~	~~1,208~~	~~1,400~~	~~1,625~~
5.24	2,500- 2,599	290	350	408	465	493	511
5.25		~~570~~	~~920~~	~~1,060~~	~~1,230~~	~~1,426~~	~~1,655~~
5.26	2,600- 2,699	315	385	446	505	535	555
5.27		~~580~~	~~936~~	~~1,078~~	~~1,251~~	~~1,450~~	~~1,683~~
5.28	2,700- 2,799	340	420	484	545	577	599
5.29		~~589~~	~~950~~	~~1,094~~	~~1,270~~	~~1,472~~	~~1,707~~
5.30	2,800- 2,899	365	455	522	585	619	643
5.31		~~596~~	~~963~~	~~1,109~~	~~1,287~~	~~1,492~~	~~1,730~~
5.32	2,900- 2,999	390	490	560	625	661	687
5.33		~~603~~	~~975~~	~~1,122~~	~~1,302~~	~~1,509~~	~~1,749~~
5.34	3,000- 3,099	415	525	598	665	703	731
5.35		~~613~~	~~991~~	~~1,141~~	~~1,324~~	~~1,535~~	~~1,779~~
5.36	3,100- 3,199	440	560	636	705	745	775
5.37		~~623~~	~~1,007~~	~~1,158~~	~~1,344~~	~~1,558~~	~~1,807~~
5.38	3,200- 3,299	465	595	674	745	787	819
5.39		~~636~~	~~1,021~~	~~1,175~~	~~1,363~~	~~1,581~~	~~1,833~~
5.40	3,300- 3,399	485	630	712	785	829	863
5.41		~~650~~	~~1,034~~	~~1,190~~	~~1,380~~	~~1,601~~	~~1,857~~
5.42	3,400- 3,499	505	665	750	825	871	907
5.43		~~664~~	~~1,047~~	~~1,204~~	~~1,397~~	~~1,621~~	~~1,880~~
5.44	3,500- 3,599	525	695	784	861	910	948
5.45		~~677~~	~~1,062~~	~~1,223~~	~~1,418~~	~~1,646~~	~~1,909~~
5.46	3,600- 3,699	545	725	818	897	949	989

6.1		~~691~~	~~1,077~~	~~1,240~~	~~1,439~~	~~1,670~~	~~1,937~~
6.2	3,700- 3,799	<u>565</u>	<u>755</u>	<u>852</u>	<u>933</u>	<u>988</u>	<u>1,030</u>
6.3		~~705~~	~~1,081~~	~~1,257~~	~~1,459~~	~~1,693~~	~~1,963~~
6.4	3,800- 3,899	<u>585</u>	<u>785</u>	<u>886</u>	<u>969</u>	<u>1,027</u>	<u>1,071</u>
6.5		~~719~~	~~1,104~~	~~1,273~~	~~1,478~~	~~1,715~~	~~1,988~~
6.6	3,900- 3,999	<u>605</u>	<u>815</u>	<u>920</u>	<u>1,005</u>	<u>1,065</u>	<u>1,111</u>
6.7		~~732~~	~~1,116~~	~~1,288~~	~~1,496~~	~~1,736~~	~~2,012~~
6.8	4,000- 4,099	<u>625</u>	<u>845</u>	<u>954</u>	<u>1,041</u>	<u>1,103</u>	<u>1,151</u>
6.9		~~746~~	~~1,132~~	~~1,305~~	~~1,516~~	~~1,759~~	~~2,039~~
6.10	4,100- 4,199	<u>645</u>	<u>875</u>	<u>988</u>	<u>1,077</u>	<u>1,142</u>	<u>1,191</u>
6.11		~~760~~	~~1,147~~	~~1,322~~	~~1,536~~	~~1,781~~	~~2,064~~
6.12	4,200- 4,299	<u>665</u>	<u>905</u>	<u>1,022</u>	<u>1,113</u>	<u>1,180</u>	<u>1,230</u>
6.13		~~774~~	~~1,161~~	~~1,338~~	~~1,554~~	~~1,802~~	~~2,088~~
6.14	4,300- 4,399	<u>685</u>	<u>935</u>	<u>1,056</u>	<u>1,149</u>	<u>1,218</u>	<u>1,269</u>
6.15		~~787~~	~~1,175~~	~~1,353~~	~~1,572~~	~~1,822~~	~~2,111~~
6.16	4,400- 4,499	<u>705</u>	<u>965</u>	<u>1,090</u>	<u>1,185</u>	<u>1,256</u>	<u>1,308</u>
6.17		~~801~~	~~1,184~~	~~1,368~~	~~1,589~~	~~1,841~~	~~2,133~~
6.18	4,500- 4,599	<u>724</u>	<u>993</u>	<u>1,122</u>	<u>1,219</u>	<u>1,292</u>	<u>1,345</u>
6.19		~~808~~	~~1,200~~	~~1,386~~	~~1,608~~	~~1,864~~	~~2,160~~
6.20	4,600- 4,699	<u>743</u>	<u>1,021</u>	<u>1,154</u>	<u>1,253</u>	<u>1,328</u>	<u>1,382</u>
6.21		~~814~~	~~1,215~~	~~1,402~~	~~1,627~~	~~1,887~~	~~2,186~~
6.22	4,700- 4,799	<u>762</u>	<u>1,049</u>	<u>1,186</u>	<u>1,287</u>	<u>1,364</u>	<u>1,419</u>
6.23		~~820~~	~~1,231~~	~~1,419~~	~~1,645~~	~~1,908~~	~~2,212~~
6.24	4,800- 4,899	<u>781</u>	<u>1,077</u>	<u>1,218</u>	<u>1,321</u>	<u>1,400</u>	<u>1,456</u>
6.25		~~825~~	~~1,246~~	~~1,435~~	~~1,663~~	~~1,930~~	~~2,236~~
6.26	4,900- 4,999	<u>800</u>	<u>1,105</u>	<u>1,250</u>	<u>1,354</u>	<u>1,435</u>	<u>1,493</u>
6.27		~~831~~	~~1,260~~	~~1,450~~	~~1,680~~	~~1,950~~	~~2,260~~
6.28	5,000- 5,099	<u>818</u>	<u>1,132</u>	<u>1,281</u>	<u>1,387</u>	<u>1,470</u>	<u>1,529</u>
6.29		~~837~~	~~1,275~~	~~1,468~~	~~1,701~~	~~1,975~~	~~2,289~~
6.30	5,100- 5,199	<u>835</u>	<u>1,159</u>	<u>1,312</u>	<u>1,420</u>	<u>1,505</u>	<u>1,565</u>
6.31		~~843~~	~~1,290~~	~~1,485~~	~~1,722~~	~~1,999~~	~~2,317~~
6.32	5,200- 5,299	<u>852</u>	<u>1,186</u>	<u>1,343</u>	<u>1,453</u>	<u>1,540</u>	<u>1,601</u>
6.33		~~849~~	~~1,304~~	~~1,502~~	~~1,743~~	~~2,022~~	~~2,345~~
6.34	5,300- 5,399	<u>869</u>	<u>1,213</u>	<u>1,374</u>	<u>1,486</u>	<u>1,575</u>	<u>1,638</u>
6.35		~~854~~	~~1,318~~	~~1,518~~	~~1,763~~	~~2,046~~	~~2,372~~
6.36	5,400- 5,499	<u>886</u>	<u>1,240</u>	<u>1,405</u>	<u>1,519</u>	<u>1,610</u>	<u>1,674</u>
6.37		~~860~~	~~1,331~~	~~1,535~~	~~1,782~~	~~2,068~~	~~2,398~~
6.38	5,500- 5,599	<u>903</u>	<u>1,264</u>	<u>1,434</u>	<u>1,550</u>	<u>1,643</u>	<u>1,708</u>
6.39		~~866~~	~~1,346~~	~~1,551~~	~~1,801~~	~~2,090~~	~~2,424~~
6.40	5,600- 5,699	<u>920</u>	<u>1,288</u>	<u>1,463</u>	<u>1,581</u>	<u>1,676</u>	<u>1,743</u>
6.41		~~873~~	~~1,357~~	~~1,568~~	~~1,819~~	~~2,111~~	~~2,449~~
6.42	5,700- 5,799	<u>937</u>	<u>1,312</u>	<u>1,492</u>	<u>1,612</u>	<u>1,709</u>	<u>1,777</u>
6.43		~~881~~	~~1,376~~	~~1,583~~	~~1,837~~	~~2,132~~	~~2,473~~
6.44	5,800- 5,899	<u>954</u>	<u>1,336</u>	<u>1,521</u>	<u>1,643</u>	<u>1,742</u>	<u>1,811</u>
6.45		~~888~~	~~1,390~~	~~1,599~~	~~1,855~~	~~2,152~~	~~2,497~~
6.46	5,900- 5,999	<u>971</u>	<u>1,360</u>	<u>1,550</u>	<u>1,674</u>	<u>1,775</u>	<u>1,846</u>

7.1		~~895~~	~~1,404~~	~~1,604~~	~~1,872~~	~~2,172~~	~~2,520~~
7.2	6,000- 6,099	988	1,383	1,577	1,703	1,805	1,877
7.3		~~902~~	~~1,419~~	~~1,631~~	~~1,892~~	~~2,195~~	~~2,546~~
7.4	6,100- 6,199	993	1,391	1,586	1,713	1,815	1,887
7.5		~~909~~	~~1,433~~	~~1,645~~	~~1,912~~	~~2,217~~	~~2,572~~
7.6	6,200- 6,299	999	1,399	1,594	1,722	1,825	1,898
7.7		~~916~~	~~1,448~~	~~1,664~~	~~1,932~~	~~2,239~~	~~2,597~~
7.8	6,300- 6,399	1,005	1,406	1,603	1,732	1,836	1,909
7.9		~~923~~	~~1,462~~	~~1,682~~	~~1,951~~	~~2,260~~	~~2,621~~
7.10	6,400- 6,499	1,010	1,414	1,612	1,741	1,846	1,920
7.11		~~930~~	~~1,476~~	~~1,697~~	~~1,970~~	~~2,282~~	~~2,646~~
7.12	6,500- 6,599	1,016	1,422	1,621	1,751	1,856	1,931
7.13		~~936~~	~~1,490~~	~~1,713~~	~~1,989~~	~~2,305~~	~~2,673~~
7.14	6,600- 6,699	1,021	1,430	1,630	1,761	1,866	1,941
7.15		~~943~~	~~1,505~~	~~1,730~~	~~2,009~~	~~2,328~~	~~2,700~~
7.16	6,700- 6,799	1,027	1,438	1,639	1,770	1,876	1,951
7.17		~~950~~	~~1,519~~	~~1,746~~	~~2,028~~	~~2,350~~	~~2,727~~
7.18	6,800- 6,899	1,032	1,445	1,648	1,780	1,887	1,962
7.19		~~957~~	~~1,533~~	~~1,762~~	~~2,047~~	~~2,379~~	~~2,747~~
7.20	6,900- 6,999	1,038	1,453	1,657	1,790	1,897	1,973
7.21		~~963~~	~~1,547~~	~~1,778~~	~~2,065~~	~~2,394~~	~~2,753~~
7.22	7,000- 7,099	1,044	1,462	1,666	1,800	1,908	1,984
7.23		~~970~~	~~1,561~~	~~1,795~~	~~2,085~~	~~2,417~~	~~2,758~~
7.24	7,100- 7,199	1,050	1,470	1,676	1,810	1,918	1,995
7.25		~~974~~	~~1,574~~	~~1,812~~	~~2,104~~	~~2,439~~	~~2,764~~
7.26	7,200- 7,299	1,056	1,479	1,686	1,821	1,930	2,007
7.27		~~980~~	~~1,587~~	~~1,828~~	~~2,123~~	~~2,462~~	~~2,769~~
7.28	7,300- 7,399	1,063	1,488	1,696	1,832	1,942	2,019
7.29		~~989~~	~~1,600~~	~~1,844~~	~~2,142~~	~~2,483~~	~~2,775~~
7.30	7,400- 7,499	1,069	1,496	1,706	1,843	1,953	2,032
7.31		~~998~~	~~1,613~~	~~1,860~~	~~2,160~~	~~2,505~~	~~2,781~~
7.32	7,500- 7,599	1,075	1,505	1,716	1,854	1,965	2,043
7.33		~~1,006~~	~~1,628~~	~~1,877~~	~~2,180~~	~~2,528~~	~~2,803~~
7.34	7,600- 7,699	1,081	1,514	1,725	1,863	1,975	2,054
7.35		~~1,015~~	~~1,643~~	~~1,894~~	~~2,199~~	~~2,550~~	~~2,833~~
7.36	7,700- 7,799	1,087	1,522	1,735	1,874	1,986	2,066
7.37		~~1,023~~	~~1,658~~	~~1,911~~	~~2,218~~	~~2,572~~	~~2,864~~
7.38	7,800- 7,899	1,093	1,531	1,745	1,885	1,998	2,078
7.39		~~1,032~~	~~1,673~~	~~1,928~~	~~2,237~~	~~2,594~~	~~2,894~~
7.40	7,900- 7,999	1,099	1,540	1,755	1,896	2,009	2,090
7.41		~~1,040~~	~~1,688~~	~~1,944~~	~~2,256~~	~~2,616~~	~~2,925~~
7.42	8,000- 8,099	1,106	1,548	1,765	1,907	2,021	2,102
7.43		~~1,048~~	~~1,703~~	~~1,960~~	~~2,274~~	~~2,637~~	~~2,955~~
7.44	8,100- 8,199	1,112	1,557	1,775	1,917	2,032	2,114
7.45		~~1,056~~	~~1,717~~	~~1,976~~	~~2,293~~	~~2,658~~	~~2,985~~
7.46	8,200- 8,299	1,118	1,566	1,785	1,928	2,044	2,126

8.1		~~1,064~~	~~1,731~~	~~1,992~~	~~2,311~~	~~2,679~~	~~3,016~~
8.2	8,300 -8,399	1,124	1,574	1,795	1,939	2,055	2,137
8.3		~~1,072~~	~~1,746~~	~~2,008~~	~~2,328~~	~~2,700~~	~~3,046~~
8.4	8,400- 8,499	1,131	1,583	1,804	1,949	2,066	2,149
8.5		~~1,080~~	~~1,760~~	~~2,023~~	~~2,346~~	~~2,720~~	~~3,077~~
8.6	8,500- 8,599	1,137	1,592	1,814	1,960	2,078	2,161
8.7		~~1,092~~	~~1,780~~	~~2,047~~	~~2,374~~	~~2,752~~	~~3,107~~
8.8	8,600- 8,699	1,143	1,600	1,824	1,970	2,089	2,173
8.9		~~1,105~~	~~1,801~~	~~2,071~~	~~2,401~~	~~2,784~~	~~3,138~~
8.10	8,700- 8,799	1,149	1,609	1,834	1,981	2,100	2,185
8.11		~~1,118~~	~~1,822~~	~~2,094~~	~~2,429~~	~~2,816~~	~~3,168~~
8.12	8,800- 8,899	1,155	1,618	1,844	1,992	2,112	2,197
8.13		~~1,130~~	~~1,842~~	~~2,118~~	~~2,456~~	~~2,848~~	~~3,199~~
8.14	8,900- 8,999	1,162	1,626	1,854	2,003	2,124	2,209
8.15		~~1,143~~	~~1,863~~	~~2,142~~	~~2,484~~	~~2,880~~	~~3,223~~
8.16	9,000- 9,099	1,168	1,635	1,864	2,014	2,135	2,221
8.17		~~1,156~~	~~1,884~~	~~2,166~~	~~2,512~~	~~2,912~~	~~3,243~~
8.18	9,100- 9,199	1,174	1,644	1,874	2,024	2,146	2,232
8.19		~~1,168~~	~~1,904~~	~~2,190~~	~~2,539~~	~~2,944~~	~~3,263~~
8.20	9,200- 9,299	1,180	1,652	1,884	2,035	2,158	2,244
8.21		~~1,181~~	~~1,925~~	~~2,213~~	~~2,567~~	~~2,976~~	~~3,284~~
8.22	9,300- 9,399	1,186	1,661	1,893	2,045	2,168	2,255
8.23		~~1,194~~	~~1,946~~	~~2,237~~	~~2,594~~	~~3,008~~	~~3,304~~
8.24	9,400- 9,499	1,193	1,670	1,903	2,056	2,179	2,267
8.25		~~1,207~~	~~1,967~~	~~2,261~~	~~2,622~~	~~3,031~~	~~3,324~~
8.26	9,500- 9,599	1,199	1,678	1,913	2,066	2,190	2,278
8.27		~~1,219~~	~~1,987~~	~~2,285~~	~~2,650~~	~~3,050~~	~~3,345~~
8.28	9,600- 9,699	1,205	1,687	1,923	2,077	2,202	2,290
8.29		~~1,232~~	~~2,008~~	~~2,309~~	~~2,677~~	~~3,069~~	~~3,365~~
8.30	9,700- 9,799	1,211	1,696	1,933	2,088	2,214	2,302
8.31		~~1,245~~	~~2,029~~	~~2,332~~	~~2,705~~	~~3,087~~	~~3,385~~
8.32	9,800- 9,899	1,217	1,704	1,943	2,099	2,225	2,314
8.33		~~1,257~~	~~2,049~~	~~2,356~~	~~2,732~~	~~3,106~~	~~3,406~~
8.34	9,900- 9,999	1,224	1,713	1,953	2,110	2,237	2,326
8.35		~~1,270~~	~~2,070~~	~~2,380~~	~~2,760~~	~~3,125~~	~~3,426~~
8.36	10,000-10,099	1,230	1,722	1,963	2,121	2,248	2,338
8.37		~~1,283~~	~~2,091~~	~~2,404~~	~~2,788~~	~~3,144~~	~~3,446~~
8.38	10,100-10,199	1,236	1,730	1,973	2,131	2,259	2,350
8.39		~~1,295~~	~~2,111~~	~~2,428~~	~~2,815~~	~~3,162~~	~~3,467~~
8.40	10,200-10,299	1,242	1,739	1,983	2,142	2,270	2,361
8.41		~~1,308~~	~~2,132~~	~~2,451~~	~~2,843~~	~~3,181~~	~~3,487~~
8.42	10,300-10,399	1,248	1,748	1,992	2,152	2,281	2,373
8.43		~~1,321~~	~~2,153~~	~~2,475~~	~~2,870~~	~~3,200~~	~~3,507~~
8.44	10,400-10,499	1,254	1,756	2,002	2,163	2,292	2,384
8.45		~~1,334~~	~~2,174~~	~~2,499~~	~~2,898~~	~~3,218~~	~~3,528~~
8.46	10,500-10,599	1,261	1,765	2,012	2,173	2,304	2,396

Sec. 4.   8

Line	Income	1	2	3	4	5	6
9.1		~~1,346~~	~~2,194~~	~~2,523~~	~~2,921~~	~~3,237~~	~~3,548~~
9.2	10,600-10,699	1,267	1,774	2,022	2,184	2,316	2,409
9.3		~~1,359~~	~~2,215~~	~~2,547~~	~~2,938~~	~~3,256~~	~~3,568~~
9.4	10,700-10,799	1,273	1,782	2,032	2,195	2,327	2,420
9.5		~~1,372~~	~~2,236~~	~~2,570~~	~~2,955~~	~~3,274~~	~~3,589~~
9.6	10,800-10,899	1,279	1,791	2,042	2,206	2,338	2,432
9.7		~~1,384~~	~~2,256~~	~~2,594~~	~~2,972~~	~~3,293~~	~~3,609~~
9.8	10,900-10,999	1,285	1,800	2,052	2,217	2,349	2,444
9.9		~~1,397~~	~~2,277~~	~~2,618~~	~~2,989~~	~~3,312~~	~~3,629~~
9.10	11,000-11,099	1,292	1,808	2,061	2,226	2,360	2,455
9.11		~~1,410~~	~~2,294~~	~~2,642~~	~~3,006~~	~~3,331~~	~~3,649~~
9.12	11,100-11,199	1,298	1,817	2,071	2,237	2,372	2,467
9.13		~~1,422~~	~~2,306~~	~~2,666~~	~~3,023~~	~~3,349~~	~~3,667~~
9.14	11,200-11,299	1,304	1,826	2,081	2,248	2,384	2,479
9.15		~~1,435~~	~~2,319~~	~~2,689~~	~~3,040~~	~~3,366~~	~~3,686~~
9.16	11,300-11,399	1,310	1,834	2,091	2,259	2,395	2,491
9.17		~~1,448~~	~~2,331~~	~~2,713~~	~~3,055~~	~~3,383~~	~~3,705~~
9.18	11,400-11,499	1,316	1,843	2,101	2,270	2,406	2,503
9.19		~~1,461~~	~~2,344~~	~~2,735~~	~~3,071~~	~~3,400~~	~~3,723~~
9.20	11,500-11,599	1,323	1,852	2,111	2,280	2,417	2,514
9.21		~~1,473~~	~~2,356~~	~~2,748~~	~~3,087~~	~~3,417~~	~~3,742~~
9.22	11,600-11,699	1,329	1,860	2,121	2,291	2,428	2,526
9.23		~~1,486~~	~~2,367~~	~~2,762~~	~~3,102~~	~~3,435~~	~~3,761~~
9.24	11,700-11,799	1,335	1,869	2,131	2,302	2,439	2,537
9.25		~~1,499~~	~~2,378~~	~~2,775~~	~~3,116~~	~~3,452~~	~~3,780~~
9.26	11,800-11,899	1,341	1,878	2,141	2,313	2,451	2,549
9.27		~~1,511~~	~~2,389~~	~~2,788~~	~~3,131~~	~~3,469~~	~~3,798~~
9.28	11,900-11,999	1,347	1,886	2,150	2,323	2,463	2,561
9.29		~~1,524~~	~~2,401~~	~~2,801~~	~~3,146~~	~~3,485~~	~~3,817~~
9.30	12,000-12,099	1,354	1,895	2,160	2,333	2,474	2,573
9.31		~~1,537~~	~~2,412~~	~~2,814~~	~~3,160~~	~~3,501~~	~~3,836~~
9.32	12,100-12,199	1,360	1,904	2,170	2,344	2,485	2,585
9.33		~~1,549~~	~~2,423~~	~~2,828~~	~~3,175~~	~~3,517~~	~~3,854~~
9.34	12,200-12,299	1,366	1,912	2,180	2,355	2,497	2,597
9.35		~~1,562~~	~~2,434~~	~~2,841~~	~~3,190~~	~~3,534~~	~~3,871~~
9.36	12,300-12,399	1,372	1,921	2,190	2,366	2,509	2,609
9.37		~~1,575~~	~~2,445~~	~~2,854~~	~~3,205~~	~~3,550~~	~~3,889~~
9.38	12,400-12,499	1,378	1,930	2,200	2,377	2,520	2,621
9.39		~~1,588~~	~~2,456~~	~~2,867~~	~~3,219~~	~~3,566~~	~~3,907~~
9.40	12,500-12,599	1,385	1,938	2,210	2,387	2,531	2,633
9.41		~~1,600~~	~~2,467~~	~~2,880~~	~~3,234~~	~~3,582~~	~~3,924~~
9.42	12,600-12,699	1,391	1,947	2,220	2,397	2,542	2,644
9.43		~~1,613~~	~~2,478~~	~~2,894~~	~~3,249~~	~~3,598~~	~~3,942~~
9.44	12,700-12,799	1,397	1,956	2,230	2,408	2,553	2,656
9.45		~~1,626~~	~~2,489~~	~~2,907~~	~~3,264~~	~~3,615~~	~~3,960~~
9.46	12,800-12,899	1,403	1,964	2,240	2,419	2,565	2,668

10.1		~~1,638~~	~~2,500~~	~~2,920~~	~~3,278~~	~~3,631~~	~~3,977~~
10.2	12,900-12,999	<u>1,409</u>	<u>1,973</u>	<u>2,250</u>	<u>2,430</u>	<u>2,576</u>	<u>2,680</u>
10.3		~~1,651~~	~~2,512~~	~~2,933~~	~~3,293~~	~~3,647~~	~~3,995~~
10.4	13,000-13,099	<u>1,416</u>	<u>1,982</u>	<u>2,259</u>	<u>2,440</u>	<u>2,587</u>	<u>2,691</u>
10.5		~~1,664~~	~~2,523~~	~~2,946~~	~~3,308~~	~~3,663~~	~~4,012~~
10.6	13,100-13,199	<u>1,422</u>	<u>1,990</u>	<u>2,269</u>	<u>2,451</u>	<u>2,599</u>	<u>2,703</u>
10.7		~~1,676~~	~~2,534~~	~~2,960~~	~~3,322~~	~~3,679~~	~~4,030~~
10.8	13,200-13,299	<u>1,428</u>	<u>1,999</u>	<u>2,279</u>	<u>2,462</u>	<u>2,610</u>	<u>2,715</u>
10.9		~~1,689~~	~~2,545~~	~~2,973~~	~~3,337~~	~~3,696~~	~~4,048~~
10.10	13,300-13,399	<u>1,434</u>	<u>2,008</u>	<u>2,289</u>	<u>2,473</u>	<u>2,622</u>	<u>2,727</u>
10.11		~~1,702~~	~~2,556~~	~~2,986~~	~~3,352~~	~~3,712~~	~~4,065~~
10.12	13,400-13,499	<u>1,440</u>	<u>2,016</u>	<u>2,299</u>	<u>2,484</u>	<u>2,633</u>	<u>2,739</u>
10.13		~~1,715~~	~~2,567~~	~~2,999~~	~~3,367~~	~~3,728~~	~~4,083~~
10.14	13,500-13,599	<u>1,446</u>	<u>2,025</u>	<u>2,309</u>	<u>2,494</u>	<u>2,644</u>	<u>2,751</u>
10.15		~~1,727~~	~~2,578~~	~~3,012~~	~~3,381~~	~~3,744~~	~~4,100~~
10.16	13,600-13,699	<u>1,453</u>	<u>2,034</u>	<u>2,318</u>	<u>2,504</u>	<u>2,655</u>	<u>2,762</u>
10.17		~~1,740~~	~~2,589~~	~~3,026~~	~~3,396~~	~~3,760~~	~~4,118~~
10.18	13,700-13,799	<u>1,459</u>	<u>2,042</u>	<u>2,328</u>	<u>2,515</u>	<u>2,666</u>	<u>2,773</u>
10.19		~~1,753~~	~~2,600~~	~~3,039~~	~~3,411~~	~~3,777~~	~~4,136~~
10.20	13,800-13,899	<u>1,465</u>	<u>2,051</u>	<u>2,338</u>	<u>2,526</u>	<u>2,677</u>	<u>2,784</u>
10.21		~~1,765~~	~~2,611~~	~~3,052~~	~~3,425~~	~~3,793~~	~~4,153~~
10.22	13,900-13,999	<u>1,471</u>	<u>2,060</u>	<u>2,348</u>	<u>2,537</u>	<u>2,688</u>	<u>2,795</u>
10.23		~~1,778~~	~~2,623~~	~~3,065~~	~~3,440~~	~~3,809~~	~~4,171~~
10.24	14,000-14,099	<u>1,477</u>	<u>2,068</u>	<u>2,358</u>	<u>2,547</u>	<u>2,699</u>	<u>2,807</u>
10.25		~~1,791~~	~~2,634~~	~~3,078~~	~~3,455~~	~~3,825~~	~~4,189~~
10.26	14,100-14,199	<u>1,484</u>	<u>2,077</u>	<u>2,368</u>	<u>2,558</u>	<u>2,711</u>	<u>2,819</u>
10.27		~~1,803~~	~~2,645~~	~~3,092~~	~~3,470~~	~~3,841~~	~~4,206~~
10.28	14,200-14,299	<u>1,490</u>	<u>2,086</u>	<u>2,378</u>	<u>2,569</u>	<u>2,722</u>	<u>2,831</u>
10.29		~~1,816~~	~~2,656~~	~~3,105~~	~~3,484~~	~~3,858~~	~~4,224~~
10.30	14,300-14,399	<u>1,496</u>	<u>2,094</u>	<u>2,388</u>	<u>2,580</u>	<u>2,734</u>	<u>2,843</u>
10.31		~~1,829~~	~~2,667~~	~~3,118~~	~~3,499~~	~~3,874~~	~~4,239~~
10.32	14,400-14,499	<u>1,502</u>	<u>2,103</u>	<u>2,398</u>	<u>2,590</u>	<u>2,746</u>	<u>2,855</u>
10.33		~~1,842~~	~~2,678~~	~~3,131~~	~~3,514~~	~~3,889~~	~~4,253~~
10.34	14,500-14,599	<u>1,508</u>	<u>2,111</u>	<u>2,407</u>	<u>2,600</u>	<u>2,757</u>	<u>2,867</u>
10.35		~~1,854~~	~~2,689~~	~~3,144~~	~~3,529~~	~~3,902~~	~~4,268~~
10.36	14,600-14,699	<u>1,515</u>	<u>2,120</u>	<u>2,417</u>	<u>2,611</u>	<u>2,768</u>	<u>2,879</u>
10.37		~~1,864~~	~~2,700~~	~~3,158~~	~~3,541~~	~~3,916~~	~~4,282~~
10.38	14,700-14,799	<u>1,521</u>	<u>2,129</u>	<u>2,427</u>	<u>2,622</u>	<u>2,780</u>	<u>2,891</u>
10.39		~~1,872~~	~~2,711~~	~~3,170~~	~~3,553~~	~~3,929~~	~~4,297~~
10.40	14,800-14,899	<u>1,527</u>	<u>2,138</u>	<u>2,437</u>	<u>2,633</u>	<u>2,792</u>	<u>2,903</u>
10.41		~~1,879~~	~~2,722~~	~~3,181~~	~~3,565~~	~~3,942~~	~~4,311~~
10.42	14,900-14,999	<u>1,533</u>	<u>2,146</u>	<u>2,447</u>	<u>2,643</u>	<u>2,802</u>	<u>2,914</u>
10.43	15,000~~, or the~~	~~1,883~~	~~2,727~~	~~3,186~~	~~3,571~~	~~3,949~~	~~4,319~~
10.44	~~amount in effect~~	<u>1,539</u>	<u>2,155</u>	<u>2,457</u>	<u>2,654</u>	<u>2,813</u>	<u>2,926</u>
10.45	~~under subd. 4~~						
10.46	<u>-15,099</u>						

11.1	15,100-15,199	1,545	2,163	2,466	2,664	2,825	2,937
11.2	15,200-15,299	1,551	2,171	2,476	2,675	2,836	2,949
11.3	15,300-15,399	1,557	2,180	2,486	2,685	2,847	2,961
11.4	15,400-15,499	1,563	2,188	2,495	2,695	2,858	2,973
11.5	15,500-15,599	1,569	2,197	2,505	2,706	2,869	2,985
11.6	15,600-15,699	1,575	2,205	2,514	2,716	2,880	2,996
11.7	15,700-15,799	1,581	2,214	2,524	2,727	2,891	3,008
11.8	15,800-15,899	1,587	2,222	2,534	2,737	2,902	3,019
11.9	15,900-15,999	1,593	2,230	2,543	2,747	2,913	3,030
11.10	16,000-16,099	1,599	2,239	2,553	2,758	2,924	3,042
11.11	16,100-16,199	1,605	2,247	2,562	2,768	2,935	3,053
11.12	16,200-16,299	1,611	2,256	2,572	2,779	2,946	3,065
11.13	16,300-16,399	1,617	2,264	2,582	2,789	2,957	3,076
11.14	16,400-16,499	1,623	2,272	2,591	2,799	2,968	3,088
11.15	16,500-16,599	1,629	2,281	2,601	2,810	2,979	3,099
11.16	16,600-16,699	1,635	2,289	2,610	2,820	2,990	3,110
11.17	16,700-16,799	1,641	2,298	2,620	2,830	3,001	3,121
11.18	16,800-16,899	1,647	2,306	2,629	2,840	3,011	3,132
11.19	16,900-16,999	1,653	2,315	2,639	2,851	3,022	3,143
11.20	17,000-17,099	1,659	2,323	2,649	2,861	3,033	3,155
11.21	17,100-17,199	1,665	2,331	2,658	2,871	3,044	3,167
11.22	17,200-17,299	1,671	2,340	2,668	2,882	3,055	3,178
11.23	17,300-17,399	1,677	2,348	2,677	2,892	3,066	3,189
11.24	17,400-17,499	1,683	2,357	2,687	2,902	3,077	3,201
11.25	17,500-17,599	1,689	2,365	2,696	2,912	3,088	3,212
11.26	17,600-17,699	1,695	2,373	2,705	2,922	3,098	3,223
11.27	17,700-17,799	1,701	2,382	2,715	2,932	3,109	3,234
11.28	17,800-17,899	1,707	2,390	2,724	2,942	3,119	3,245
11.29	17,900-17,999	1,713	2,399	2,734	2,953	3,130	3,256
11.30	18,000-18,099	1,719	2,407	2,744	2,963	3,141	3,268
11.31	18,100-18,199	1,725	2,415	2,753	2,973	3,152	3,279
11.32	18,200-18,299	1,731	2,424	2,763	2,984	3,163	3,290
11.33	18,300-18,399	1,737	2,432	2,772	2,994	3,174	3,301
11.34	18,400-18,499	1,743	2,441	2,782	3,004	3,185	3,313
11.35	18,500-18,599	1,749	2,449	2,791	3,014	3,196	3,324
11.36	18,600-18,699	1,755	2,457	2,801	3,024	3,206	3,335
11.37	18,700-18,799	1,761	2,466	2,811	3,035	3,217	3,346
11.38	18,800-18,899	1,767	2,474	2,820	3,045	3,227	3,357

12.1	18,900-18,999	1,773	2,483	2,830	3,056	3,238	3,368
12.2	19,000-19,099	1,779	2,491	2,840	3,066	3,249	3,380
12.3	19,100-19,199	1,785	2,499	2,849	3,076	3,260	3,392
12.4	19,200-19,299	1,791	2,508	2,859	3,087	3,271	3,403
12.5	19,300-19,399	1,797	2,516	2,868	3,097	3,282	3,414
12.6	19,400-19,499	1,803	2,525	2,878	3,107	3,293	3,426
12.7	19,500-19,599	1,809	2,533	2,887	3,117	3,304	3,437
12.8	19,600-19,699	1,815	2,541	2,896	3,127	3,315	3,448
12.9	19,700-19,799	1,821	2,550	2,906	3,138	3,326	3,459
12.10	19,800-19,899	1,827	2,558	2,915	3,148	3,337	3,470
12.11	19,900-19,999	1,833	2,567	2,925	3,159	3,348	3,481
12.12	20,000-20,999	1,839	2,575	2,935	3,170	3,359	3,492
12.13	20,100-20,199	1,845	2,583	2,944	3,180	3,370	3,504
12.14	20,200-20,299	1,851	2,592	2,954	3,191	3,381	3,515
12.15	20,300-20,399	1,857	2,600	2,963	3,201	3,392	3,526
12.16	20,400-20,499	1,863	2,609	2,973	3,211	3,403	3,538
12.17	20,500-20,599	1,869	2,617	2,983	3,221	3,414	3,549
12.18	20,600-20,699	1,875	2,625	2,992	3,231	3,425	3,561
12.19	20,700-20,799	1,881	2,634	3,002	3,241	3,436	3,572
12.20	20,800-20,899	1,887	2,642	3,011	3,251	3,446	3,583
12.21	20,900-20,999	1,893	2,651	3,021	3,262	3,457	3,594
12.22	21,000-21,099	1,899	2,659	3,031	3,272	3,468	3,606
12.23	21,100-21,199	1,905	2,667	3,040	3,282	3,479	3,618
12.24	21,200-21,299	1,911	2,676	3,050	3,293	3,490	3,629
12.25	21,300-21,399	1,917	2,684	3,059	3,303	3,501	3,640
12.26	21,400-21,499	1,923	2,693	3,069	3,313	3,512	3,652
12.27	21,500-21,599	1,929	2,701	3,078	3,323	3,523	3,663
12.28	21,600-21,699	1,935	2,709	3,088	3,334	3,534	3,674
12.29	21,700-21,799	1,941	2,718	3,098	3,345	3,545	3,686
12.30	21,800-21,899	1,947	2,726	3,107	3,355	3,556	3,697
12.31	21,900-21,999	1,953	2,735	3,117	3,366	3,567	3,708
12.32	22,000-22,099	1,959	2,743	3,127	3,376	3,578	3,720
12.33	22,100-22,199	1,965	2,751	3,136	3,386	3,589	3,732
12.34	22,200-22,299	1,971	2,760	3,146	3,397	3,600	3,743
12.35	22,300-22,399	1,977	2,768	3,155	3,407	3,611	3,754
12.36	22,400-22,499	1,983	2,777	3,165	3,417	3,622	3,766
12.37	22,500-22,599	1,989	2,785	3,174	3,427	3,633	3,777
12.38	22,600-22,699	1,995	2,793	3,183	3,437	3,644	3,788

13.1	22,700-22,799	2,001	2,802	3,193	3,447	3,655	3,800
13.2	22,800-22,899	2,007	2,810	3,203	3,458	3,666	3,811
13.3	22,900-22,999	2,013	2,819	3,213	3,469	3,677	3,823
13.4	23,000-23,099	2,019	2,827	3,223	3,480	3,688	3,835
13.5	23,100-23,199	2,025	2,835	3,232	3,490	3,699	3,847
13.6	23,200-23,299	2,031	2,844	3,242	3,501	3,710	3,858
13.7	23,300-23,399	2,037	2,852	3,251	3,511	3,721	3,869
13.8	23,400-23,499	2,043	2,861	3,261	3,521	3,732	3,881
13.9	23,500-23,599	2,049	2,869	3,270	3,531	3,743	3,892
13.10	23,600-23,699	2,055	2,877	3,279	3,541	3,754	3,903
13.11	23,700-23,799	2,061	2,886	3,289	3,551	3,765	3,914
13.12	23,800-23,899	2,067	2,894	3,298	3,561	3,775	3,925
13.13	23,900-23,999	2,073	2,903	3,308	3,572	3,786	3,936
13.14	24,000-24,099	2,079	2,911	3,318	3,582	3,797	3,948
13.15	24,100-24,199	2,085	2,919	3,327	3,592	3,808	3,960
13.16	24,200-24,299	2,091	2,928	3,337	3,603	3,819	3,971
13.17	24,300-24,399	2,097	2,936	3,346	3,613	3,830	3,982
13.18	24,400-24,499	2,103	2,945	3,356	3,623	3,841	3,994
13.19	24,500-24,599	2,109	2,953	3,365	3,633	3,852	4,005
13.20	24,600-24,699	2,115	2,961	3,375	3,644	3,863	4,016
13.21	24,700-24,799	2,121	2,970	3,385	3,655	3,874	4,028
13.22	24,800-24,899	2,127	2,978	3,394	3,665	3,884	4,039
13.23	24,900-24,999	2,133	2,987	3,404	3,676	3,895	4,050
13.24	25,000-25,099	2,139	2,995	3,414	3,686	3,906	4,062
13.25	25,100-25,199	2,145	3,003	3,423	3,696	3,917	4,074
13.26	25,200-25,299	2,151	3,012	3,433	3,707	3,928	4,085
13.27	25,300-25,399	2,157	3,020	3,442	3,717	3,939	4,096
13.28	25,400-25,499	2,163	3,029	3,452	3,727	3,950	4,108
13.29	25,500-25,599	2,169	3,037	3,461	3,737	3,961	4,119
13.30	25,600-25,699	2,175	3,045	3,471	3,747	3,972	4,130
13.31	25,700-25,799	2,181	3,054	3,481	3,758	3,983	4,141
13.32	25,800-25,899	2,187	3,062	3,490	3,768	3,994	4,152
13.33	25,900-25,999	2,193	3,071	3,500	3,779	4,005	4,164
13.34	26,000-26,099	2,199	3,079	3,510	3,790	4,016	4,176
13.35	26,100-26,199	2,205	3,087	3,519	3,800	4,027	4,188
13.36	26,200-26,299	2,211	3,096	3,529	3,811	4,038	4,199
13.37	26,300-26,399	2,217	3,104	3,538	3,821	4,049	4,210
13.38	26,400-26,499	2,223	3,113	3,548	3,831	4,060	4,222

14.1	26,500-26,599	2,229	3,121	3,557	3,841	4,071	4,233
14.2	26,600-26,699	2,235	3,129	3,566	3,851	4,082	4,244
14.3	26,700-26,799	2,241	3,138	3,576	3,861	4,093	4,255
14.4	26,800-26,899	2,247	3,146	3,586	3,872	4,104	4,267
14.5	26,900-26,999	2,253	3,155	3,596	3,883	4,115	4,278
14.6	27,000-27,099	2,259	3,163	3,606	3,893	4,126	4,290
14.7	27,100-27,199	2,265	3,171	3,615	3,903	4,137	4,302
14.8	27,200-27,299	2,271	3,180	3,625	3,914	4,148	4,313
14.9	27,300-27,399	2,277	3,188	3,634	3,924	4,159	4,324
14.10	27,400-27,499	2,283	3,197	3,644	3,934	4,170	4,336
14.11	27,500-27,599	2,289	3,205	3,654	3,945	4,181	4,347
14.12	27,600-27,699	2,295	3,213	3,664	3,956	4,192	4,359
14.13	27,700-27,799	2,301	3,222	3,674	3,967	4,204	4,371
14.14	27,800-27,899	2,307	3,230	3,683	3,977	4,215	4,382
14.15	27,900-27,999	2,313	3,239	3,693	3,988	4,226	4,393
14.16	28,000-28,099	2,319	3,247	3,703	3,998	4,237	4,405
14.17	28,100-28,199	2,235	3,255	3,712	4,008	4,248	4,417
14.18	28,200-28,299	2,331	3,264	3,722	4,019	4,259	4,428
14.19	28,300-28,399	2,337	3,272	3,731	4,029	4,270	4,439
14.20	28,400-28,499	2,343	3,281	3,741	4,039	4,281	4,451
14.21	28,500-28,599	2,349	3,289	3,750	4,049	4,292	4,462
14.22	28,600-28,699	2,355	3,297	3,759	4,059	4,303	4,473
14.23	28,700-28,799	2,361	3,306	3,769	4,069	4,314	4,485
14.24	28,800-28,899	2,367	3,314	3,778	4,079	4,324	4,496
14.25	28,900-28,999	2,373	3,323	3,788	4,090	4,335	4,507
14.26	29,000-29,099	2,379	3,331	3,798	4,100	4,346	4,519
14.27	29,100-29,199	2,385	3,339	3,807	4,110	4,357	4,531
14.28	29,200-29,299	2,391	3,348	3,817	4,121	4,368	4,542
14.29	29,300-29,399	2,397	3,356	3,826	4,131	4,379	4,553
14.30	29,400-29,499	2,403	3,365	3,836	4,141	4,390	4,565
14.31	29,500-29,599	2,409	3,373	3,845	4,151	4,401	4,576
14.32	29,600-29,699	2,415	3,381	3,854	4,161	4,412	4,587
14.33	29,700-29,799	2,421	3,390	3,864	4,172	4,423	4,598
14.34	29,800-29,899	2,427	3,398	3,874	4,182	4,433	4,609
14.35	29,900-29,999	2,433	3,407	3,884	4,193	4,444	4,620
14.36	30,000 and over	2,439	3,415	3,894	4,204	4,455	4,631

14.37 **EFFECTIVE DATE.** This section is effective January 1, 2022.

15.1   Sec. 5. **Minnesota Statutes 2018, section 518A.42, subdivision 1, is amended to read:**

15.2   Subdivision 1. **Ability to pay.** (a) It is a rebuttable presumption that a child support

15.3   order should not exceed the obligor's ability to pay. To determine the amount of child support

15.4   the obligor has the ability to pay, the court shall follow the procedure set out in this section.

15.5   (b) The court shall calculate the obligor's income available for support by subtracting a

15.6   monthly self-support reserve equal to 120 percent of the federal poverty guidelines for one

15.7   person from the obligor's ~~gross income~~ parental income for determining child support (PICS).

15.8   If the obligor's income available for support calculated under this paragraph is equal to or

15.9   greater than the obligor's support obligation calculated under section 518A.34, the court

15.10   shall order child support under section 518A.34.

15.11   (c) If the obligor's income available for support calculated under paragraph (b) is more

15.12   than the minimum support amount under subdivision 2, but less than the guideline amount

15.13   under section 518A.34, then the court shall apply a reduction to the child support obligation

15.14   in the following order, until the support order is equal to the obligor's income available for

15.15   support:

15.16   (1) medical support obligation;

15.17   (2) child care support obligation; and

15.18   (3) basic support obligation.

15.19   (d) If the obligor's income available for support calculated under paragraph (b) is equal

15.20   to or less than the minimum support amount under subdivision 2 or if the obligor's gross

15.21   income is less than 120 percent of the federal poverty guidelines for one person, the minimum

15.22   support amount under subdivision 2 applies.