Review of the Tennessee Child Support Guidelines:

Updated Schedule and Findings from the Analysis of Case File and Labor Market Data

Submitted to:

Tennessee Department of Human Services

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Points of view expressed in this document are those of the author and do not necessarily represent the official position of the DHS or the State.

CONTENTS

Section 1: Purpose and Background 1
Section 2: Findings from Analysis of Case File Data and Labor Market Data 3
FINDINGS FROM THE ANALYSIS OF CASE FILE DATA 3
Description of Case File Data 3
Findings from the Analysis of Case File Data 5
FINDINGS FROM THE ANALYSIS OF LABOR MARKET DATA 13
Tennessee Labor Market Data 13
Section 3: Cost of Raising Children and Updating the Schedule 17
Updated Schedules 19
Graphical Comparison of Alternative Updated Schedules 19
Summary of Proposed Changes by Income Range 23
Comparisons: Case Scenarios 25
Section 4: Conclusions 35
Updating the Schedule 35
Findings from Case File Data and Labor Market Data 36
Concluding Remarks 36
Appendix A: Underlying Data and Assumptions 37
Factor 1: Income Shares Model 37
Factor 2: Economic Study 37
Factor 3: Adjust to Current Price Levels 46
Factor 4: Exclude Childcare Expenses and Out-of-Pocket Healthcare Costs 46
Factor 5: Conversion of Expenditures to Net Income 47
Factor 6: Converting to Gross Income 47
Factor 7: Adjust for Tennessee's below Average Incomes or Prices 48
Factor 8: Incorporate a Low-Income Adjustment 49
Factor 9: Income Range 49
Appendix B: Side-by-Side Comparisons 50
Appendix C: Examples of Income Imputation Provisions from Other States 86

SECTION 1: PURPOSE AND BACKGROUND

This report provides data findings that will be used in the review of the Tennessee child support guidelines. In Tennessee, child support orders are calculated based on the child support guidelines that are set in the Rules of the Tennessee Department of Human Services (CSSD Chapter 1240-02-04). The guidelines contain the child support schedule that is core to the calculation of the child support order amount. The existing Tennessee schedule relates to economic data on the cost of raising children in 2003. As part of the review, this report considers more current economic data and develops updated, alternative schedules. The alternatives vary in how they consider differences in prices and incomes between Tennessee and the U.S. average.

As shown in Exhibit 1, federal regulation imposes many requirements of state child support guidelines. It also requires that states review them at least once every four years and consider specific data as part of that review. Federal regulation expanded state requirements in 2016 through the Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs (FEM) Rule.[1] Tennessee appears to meet all federal requirement (45 C.F.R. § 302.56 (a)–(c)) of state guidelines.[2]

This report summarizes findings that meet the following federal requirements of guidelines reviews:

- Analysis of case file data on:
  - Guidelines applications and deviations;
  - Rates of default, income imputation, and application of the low-income adjustment; and
  - Payment data by default, income imputation, and application of the low-income adjustment.
- Analysis of labor market data;
- The analysis of economic data on the cost of raising children; and
- The analysis of the impact of guidelines amounts on parents whose family income is below 200% of the federal poverty level.

More current economic data on the cost of raising children is also used to prepare an updated schedule. The economic data underlying the current schedule is almost 20 years old. The update retains most of the assumptions of the current schedule but applies more current economic data to develop updated, alternative schedules. Appendix A provides more detail about the assumptions and underlying data. Three alternative schedules are developed: one relies on national data with no adjustment for Tennessee's below average income or prices, while the other two do. Appendix B provides side-by-side comparisons.

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[1] See Federal Office of Child Support Services. (Dec. 20, 2016). Actional Transmittal (AT-16-06) *Final Rule: Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs*. Retrieved from https://www.acf.hhs.gov/css/policy-guidance/final-rule-flexibility-efficiency-and-modernization-child-support-enforcement.

[2] Only the federal Office of Child Support Services can determine state compliance.

The results from this study and other information will be reviewed by a committee formed by Tennessee Department of Human Services (DHS). The committee will recommend whether changes to the guidelines are appropriate.

Exhibit 1: Federal Regulations Pertaining to State Child Support Guidelines

45 C.F.R. § 302.56 Guidelines for setting child support orders

(a) Within 1 year after completion of the State's next quadrennial review of its child support guidelines, that commences more than 1 year after publication of the final rule, in accordance with § 302.56(e), as a condition of approval of its State plan, the State must establish one set of child support guidelines by law or by judicial or administrative action for setting and modifying child support order amounts within the State that meet the requirements in this section.

(b) The State must have procedures for making the guidelines available to all persons in the State.

(c) The child support guidelines established under paragraph (a) of this section must at a minimum:

(1) Provide that the child support order is based on the noncustodial parent's earnings, income, and other evidence of ability to pay that:

(i) Takes into consideration all earnings and income of the noncustodial parent (and at the State's discretion, the custodial parent);

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

(iii) If imputation of income is authorized, takes into consideration the specific circumstances of the noncustodial parent (and at the State's discretion, the custodial parent) to the extent known, including such factors as the noncustodial parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the noncustodial parent, prevailing earnings level in the local community, and other relevant background factors in the case.

(2) Address how the parents will provide for the child's health care needs through private or public health care coverage and/or through cash medical support;

(3) Provide that incarceration may not be treated as voluntary unemployment in establishing or modifying support orders; and

(4) Be based on specific descriptive and numeric criteria and result in a computation of the child support obligation.

(d) The State must include a copy of the child support guidelines in its State plan.

(e) The State must review, and revise, if appropriate, the child support guidelines established under paragraph (a) of this section at least once every four years to ensure that their application results in the determination of appropriate child support order amounts. The State shall publish on the internet and make accessible to the public all reports of the guidelines reviewing body, the membership of the reviewing body, the effective date of the guidelines, and the date of the next quadrennial review.

(f) The State must provide that there will be a rebuttable presumption, in any judicial or administrative proceeding for the establishment and modification of a child support order, that the amount of the order which would result from the application of the child support guidelines established under paragraph (a) of this section is the correct amount of child support to be ordered.

(g) A written finding or specific finding on the record of a judicial or administrative proceeding for the establishment or modification of a child support order that the application of the child support guidelines established under paragraph (a) of this section would be unjust or inappropriate in a particular case will be sufficient to rebut the presumption in that case, as determined under criteria established by the State. Such criteria must take into consideration the best interests of the child. Findings that rebut the child support guidelines shall state the amount of support that would have been required under the guidelines and include a justification of why the order varies from the guidelines.

(h) As part of the review of a State's child support guidelines required under paragraph (e) of this section, a State must:

(1) Consider economic data on the cost of raising children, labor market data (such as unemployment rates, employment rates, hours worked, and earnings) by occupation and skill-level for the State and local job markets, the impact of guidelines policies and amounts on custodial and noncustodial parents who have family incomes below 200 percent of the Federal poverty level, and factors that influence employment rates among noncustodial parents and compliance with child support orders;

(2) Analyze case data, gathered through sampling or other methods, on the application of and deviations from the child support guidelines, as well as the rates of default and imputed child support orders and orders determined using the low-income adjustment required under paragraph (c)(1)(ii) of this section. The analysis must also include a comparison of payments on child support orders by case characteristics, including whether the order was entered by default, based on imputed income, or determined using the low-income adjustment required under paragraph (c)(1)(ii). The analysis of the data must be used in the State's review of the child support guidelines to ensure that deviations from the guidelines are limited and guideline amounts are appropriate based on criteria established by the State under paragraph (g); and

(3) Provide a meaningful opportunity for public input, including input from low-income custodial and noncustodial parents and their representatives. The State must also obtain the views and advice of the State child support agency funded under title IV–D of the Act.

SECTION 2: FINDINGS FROM ANALYSIS OF CASE FILE DATA AND LABOR MARKET DATA

This section documents the findings from the data analysis required by federal regulation. The findings from the analysis are organized by data source: case file data and labor market data.

FINDINGS FROM THE ANALYSIS OF CASE FILE DATA

Description of Case File Data

The Child Support Services Division (CSSD) supplied case file data from its automated system, Tennessee Child Support Enforcement System (TCSES), to fulfill the federal requirements to analyze guidelines deviations and applications; rates of default, income imputation, and application of the low-income adjustment; and payment data by default, income imputation, and application of the low-income adjustment. The extract for this review relied on the same file layout from the last review.[3] For this review, the sampling criteria included all non-interstate orders established or modified in calendar year 2023 and their payment data in 2024. The sampling excludes interstate cases to avoid orders where another state's guidelines may apply.[4] In contrast, the previous review examined orders established or modified in calendar year 2015 and their payment data in 2016.

Exhibit 2: Number of Orders Reviewed

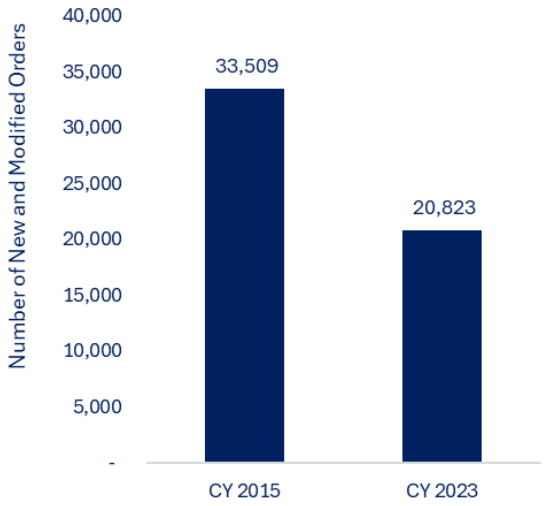

Exhibit 2 compares the sample size between the 2015 and 2023 sample. It decreased from 33,509 orders to 20,823 orders. This reflects declining caseloads for Tennessee and nationally. Exhibit 3 shows the declining caseload for the government child support program (which is called IV-D because government child support programs are authorized through section IV-D of the Social Security Act).[5] Exhibit 4 shows that the declining caseload has also produced a decline in the number of order establishments. Exhibit 4 shows all establishments including orders for medical support only. Still, the ratio of order establishments to modifications has remained steady. For both reviews, most of the reviewed orders consisted of new establishments (68%) and the remaining (32%) were modifications.

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[3] See Tennessee Department of Human Services. (Revised June 2020). *Tennessee Child Support Guidelines Review: Findings and Recommendations.* Retrieved from https://www.tn.gov/content/dam/tn/human-services/documents/Tennessee%20Child%20Support%20Guidelines_report_6.17.2020.pdf.

[4] This was a simplified criterion. CPR acknowledges that determination of controlling jurisdiction is much more complicated.

[5] See Federal Office of Child Support Services. (2024). *Office of Child Support Preliminary Report 2023*. Retrieved from https://www.acf.hhs.gov/css/policy-guidance/fy-2023-preliminary-data-report-and-tables and earlier OCSS reports.

Exhibit 3: IV-D Caseload from 2015 through 2023

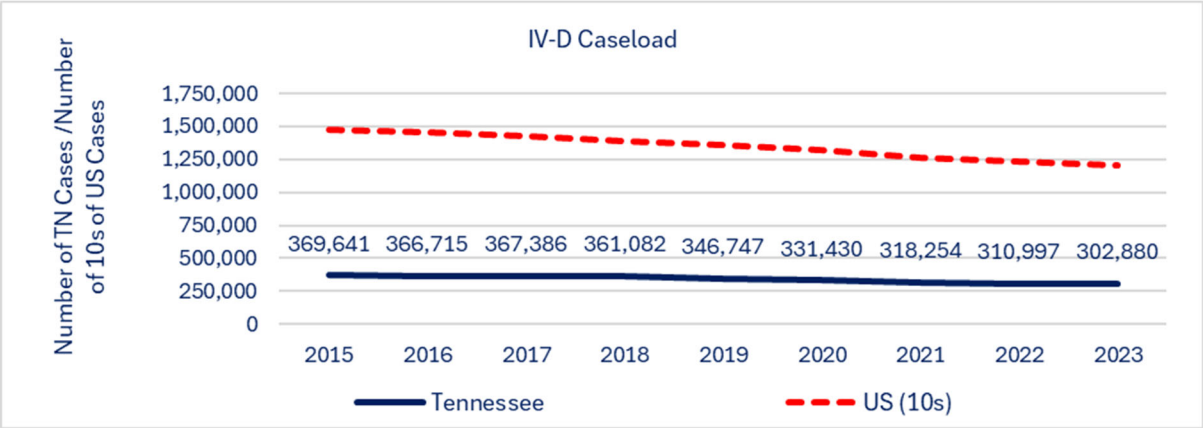
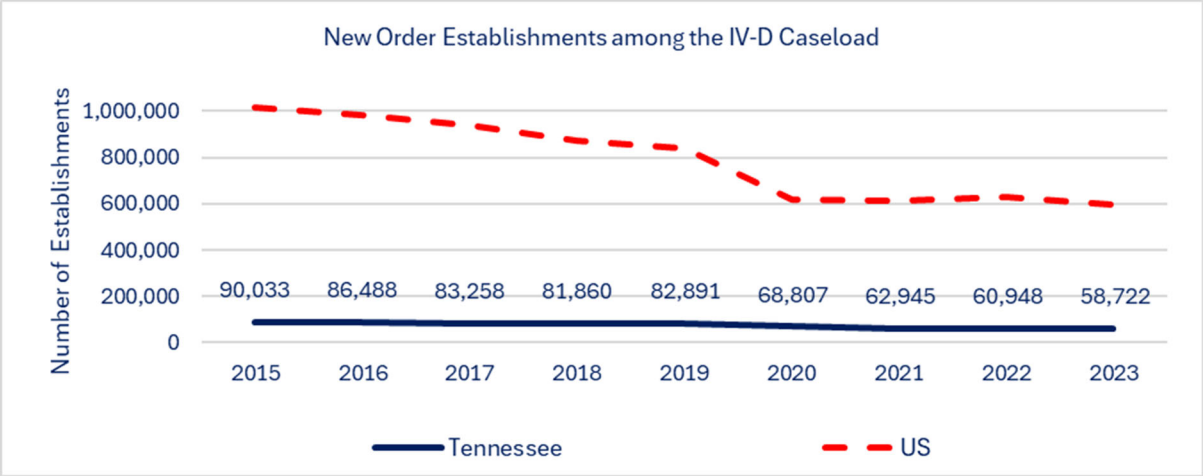


Exhibit 4: Number of Orders Established from 2015 through 2023



The extract includes information about order amounts, payment amounts, and guidelines deviations for all cases. Detailed information from the automated guidelines worksheet used to calculate the order amount was available for 12,646 of the orders (i.e., 61% of all orders). This improves on the rate of availability from the 2015 extract, which was 55%. Instead of using the automated guidelines worksheet, some guidelines users may calculate the order amount manually or use another calculator besides the one attached to TCSES. The worksheets contain detailed information used in the guidelines calculations such as the income of each party, deductions from income, and add-ons for additional child support such as childcare expenses that are not included in the schedule.

Data Limitations

The major data limitation is that information is limited to what is available from the automated system that is designed to track child support actions and transactional data for CSSD cases. There is no automated system tracking non-CSSD cases and no count of non-CSSD cases. In short, the non-CSSD population is not represented in this case file analysis. National data suggests that 62% of custodial

parents receive services from government child support program.[6] The lack of data from non-government cases is a common problem across most states. Generally, order amounts and incomes are lower in CSSD cases than non-CSSD cases.

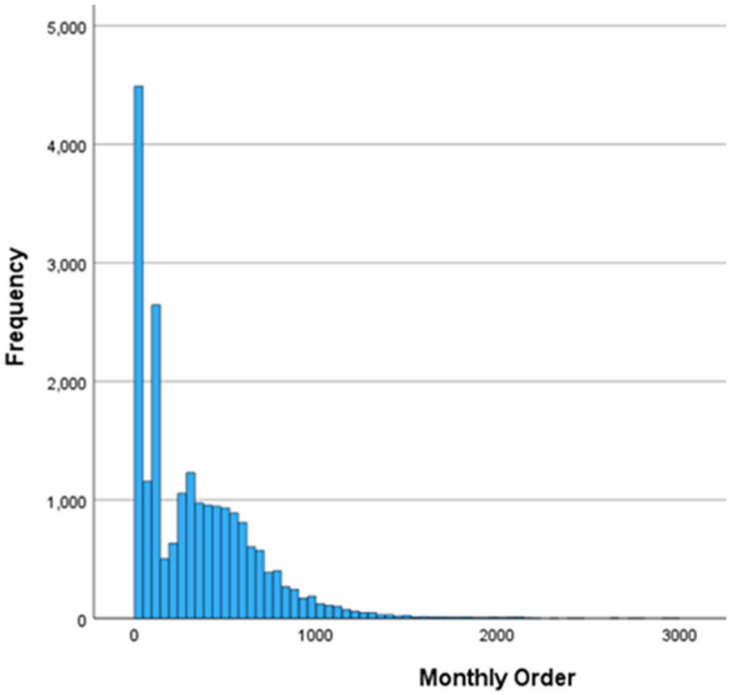
Other limitations concern data fields. There are no data fields that specifically track whether income is imputed or the low-income adjustment was applied. Instead, the analysis looks for income clusters around full-time, minimum wage; median earnings; and other amounts typically used for income imputation; then assumes that income is imputed. For the low-income adjustment, it relies on using the incomes from the TCSES guidelines worksheets to estimate how many were eligible for the low-income adjustment based on the father's income among cases where the father is not the custodian. There is a data field noting the relationship of the custodian (obligee) to the child, but no field noting the relationship of the obligor to the child. Since data fields tracking income are by mother and father rather than by obligor and obligee, they cannot be transformed to obligor and obligee, particularly since 30% of the orders are owed to grandparents. The mother or the father or both the mother and father may owe the grandparent child support.

Findings from the Analysis of Case File Data

This subsection summarizes findings from the analysis of case file data. It focuses on the federal data requirements and findings informative to a possible schedule update.

Order Amounts and Number of Children

Exhibit 5: Histogram of 2023 Order Amounts
(n=20,823 orders from TCSES)



Based on the 2023 data, the amount of support order averaged $337 per month, while the median was $282 per month. The 2015 data found that the average and median orders were $288 per month and $259 per month, respectively. The increase may reflect that income has generally increased over time. Exhibit 5 shows the distribution of 2023 order amounts using a histogram. The spike at zero reflects that 15% of 2023 orders were set at zero. For both years examined, 15% of orders were set at zero. Another 10% of 2023 orders were

[6] Sorensen, E. (2021). Characteristics of Custodial Parents and Their Children. Office of Child Support Enforcement. https://www.acf.hhs.gov/sites/default/files/documents/ocse/characteristics_cps_and_their_children.pdf

set at $100 per month, which is the minimum basic obligation and the amount of the rebuttable minimum order. Few of the 2023 orders were set at an amount more than zero but less than $100 per month. In 2015, 2% of the orders were set at $100. Tennessee adopted a low-income adjustment in 2021 that intentionally set the minimum basic obligation at $100, which is the combined amount owed by the parents as well as the rebuttable minimum order amount.

Number of Children. The two major determinants of order amounts are the number of children and the incomes of the parties. Most (71%) of the orders covered one child. Another 21% covered two children, 6% covered three children, and 2% covered four or more children.

Incomes

Data on the income used for the guidelines calculation was only available for orders with TCSES guidelines calculations. For the 2023 extract, gross income averaged $2,495 per month for fathers and $1,989 per month for mothers while the median incomes were $2,197 and $1,733, respectively. Exhibit 6 and Exhibit 7 show the distribution of the gross incomes of the fathers and mothers. Both exhibits have two spikes: one at zero income and another at full-time minimum wage earnings, which is $1,256.67 but often rounded up or down to $1,256 or $1,257. The income used for the guidelines calculation was more likely to be zero among fathers (18%) than mothers (13%).

Minimum-Wage Income and Income Imputation

As shown in Exhibit 8, the Tennessee guidelines fulfills the federal requirement (45 C.F.R. § 302.56(c)(1)(iii)) to consider the specific circumstances of the parent when income imputation is authorized. In fact, the Tennessee provision mirrors the federal language (see 45 C.F.R. § 302.56 (c(1)(iii)) in Exhibit 1. It applies to a parent failing to produce adequate and reliable evidence of income.

Exhibit 6: Histogram of Monthly Gross Incomes of Fathers
(Data Source: n=12,646 orders from TCSES worksheets)

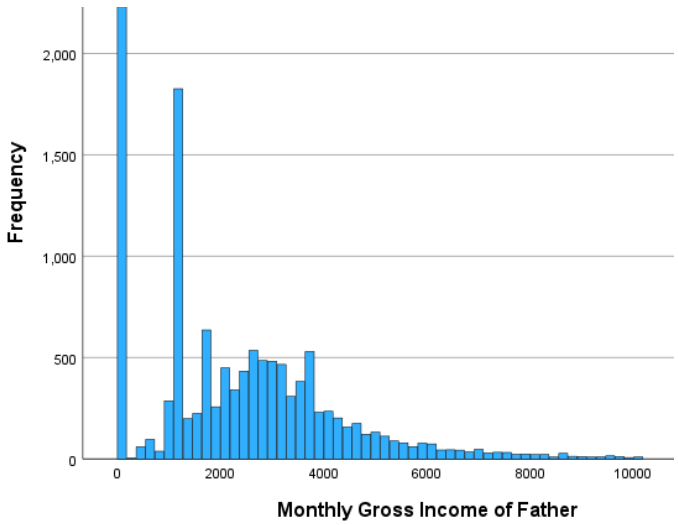


Exhibit 7: Histogram of Monthly Gross Incomes of Mothers
(Data Source: n=12,646 orders with TCSES worksheets)

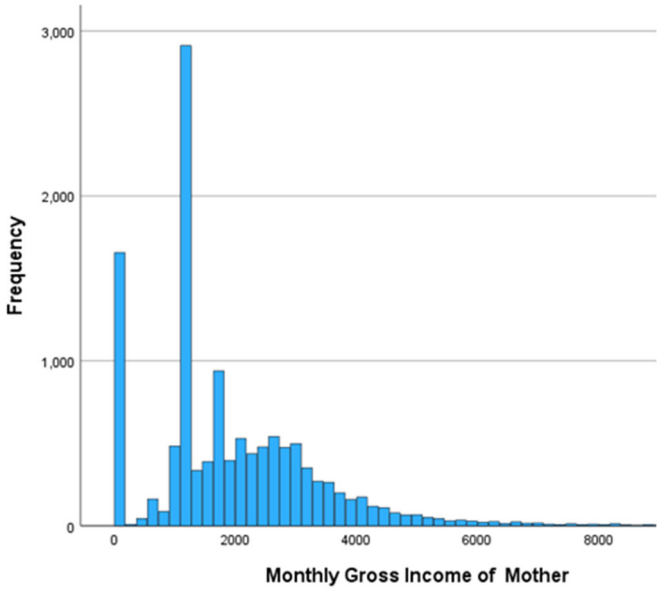


Exhibit 8: Excerpt from Tennessee Child Support Guidelines (provisions in red font mirror federal language in 45 C.F.R. § 302.56(c)(1)(iii))

2. Imputed Income.

(i) Imputing additional gross income to a parent is appropriate in the following situations:

(I) If a parent has been determined by a tribunal to be willfully underemployed or unemployed; or

(II) When there is no reliable evidence of income due to a parent failing to participate in a child support proceeding or a parent failing to supply adequate and reliable financial information in a child support proceeding; or

(III)When the parent owns substantial non-income producing assets,…

(ii) Determination of Willful Underemployment or Unemployment.

(iii) The Guidelines do not presume that any parent is willfully underemployed or unemployed. ….

(iv) Imputing Income When There is No Adequate and Reliable Evidence of Income.

(I) When Establishing an Initial Order.

I. If a parent fails to produce adequate and reliable evidence of income (such as tax returns for prior years, check stubs, or other information for determining current ability to support or ability to support in prior years for calculating retroactive support); and

II. The tribunal has no adequate and reliable evidence of the parent's income or income potential;

III. Then, in such cases, the tribunal must take into consideration the specific circumstances of the parent to the extent known, including, but not limited to, the following factors:

A. Assets;
B. Residence;
C. Employment and earnings history;
D. Job skills;
E. Educational attainment;
F. Literacy;
G. Age;
H. Health;
I. Criminal record and other employment barriers;
J. Records of seeking work;
K. The local job market;
L. The availability of employers willing to hire the parents;
M. Prevailing earnings level in the local community; and
N. Other relevant background factors.

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

(II) When Modifying an Existing Order

I. If a parent fails to produce adequate and reliable evidence of income (such as tax returns for prior years, check stubs, or other information for determining current ability to support); and

II. The tribunal has no adequate and reliable evidence of that parent's income or income potential;

III. Then, in such cases, the tribunal must take into consideration the specific circumstances of the parent to the extent known, including, but not limited to, the following factors:

A. Assets;
B. Residence;
C. Employment and earnings history;
D. Job skills;
E. Educational attainment;
F. Literacy;
G. Age;
H. Health;
I. Criminal record and other employment barriers;
J. Records of seeking work;
K. The local job market;
L. The availability of employers willing to hire the parents;
M. Prevailing earnings level in the local community; and
N. Other relevant background factors.

IV. After increasing the gross income of the parent failing or refusing to produce evidence of income by an increment not to exceed ten percent (10%) per year for each year since the support order was entered or last modified, the tribunal shall calculate the BCSO using the increased income amount as that parent's gross income.

V. If the order to be modified is not an income shares order, and the parent who fails or refuses to provide reliable evidence of income was not required to produce evidence of income under the prior order, the tribunal shall determine that parent's income under the directions of subpart (iv)(I) above. **…**

After consideration of the 14 factors (i.e., assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, records of seeking work, the local job market, the availability of employers willing to hire the parents, prevailing earnings level in the local community, and other relevant background factors), if income imputation is authorized, it is to be imputed at $43,761 per year ($3,646.75 per month) or $35,936 per year ($2,994.67 per month), depending on the gender of the parents. As noted in the guidelines, these incomes reflect Tennessee earnings according to the 2016 U.S. Census American Community Survey. Among the 12,646 orders in which income information was available, income is infrequently imputed at these amounts. Specifically, 193 fathers (1.5%) and 77 mothers (0.6%) had incomes equal to these amounts.[7] Further, although the provision is intended for new orders, it also appears to be used in modified orders. For example, 20% of fathers with incomes of $3,646 or $3,647 per month had modified orders. Among establishment orders alone, 2% of fathers had orders set at the $43,761 income level ($3646.75 per month) and 0.7% of mothers had orders set at the $35,936 income level ($2,994.67 per month). Among modified orders alone, there was insufficient data to determine the frequency of use of the guidelines provision that address the amount of income to be imputed when a parent does not provide their more current income information and evidence is not available by allowing for income imputation that is 10% more per year than that parent's income when the support order was entered or last modified.

Income imputation at median earnings is infrequent (i.e., 1.5% of fathers and 0.6% of mothers). The guidelines provide for income imputation at median earnings if a parent fails to produce adequate and reliable income evidence and after considering the specific circumstances of the parent and when income imputation is authorized.

(Data Source: n=12,646 orders with TCSES worksheets)

Regardless of whether the order was a new establishment or a modification, minimum wage income was the most common amount of income for both mothers and fathers. It may have been imputed. The data are insufficient to know whether minimum-wage income was the actual income of the parent or was an imputed income. Minimum wage was the income of 21% of mothers and 13% of fathers among the 12,646 reviewed orders with income data from the guidelines calculation. This may reflect the consideration of the specific circumstances of the parents as provided for in the guidelines: that is, there are local jobs available at minimum wage and the parent may have nominal job skills and educational attainment but is employable. In other states, income imputation is often at minimum wage. For example, most (73%) of Georgia orders with income imputed to the noncustodial parents with a Georgia IV-D cases were imputed at minimum wage.[8] In all, Georgia found that income was imputed to 13% of noncustodial parents with private orders and to 48%

The use of minimum-wage income for the guidelines calculation declined from 24% in 2015 to 13% in 2023 (based on the frequency that the father's income is set at full-time, minimum wage earnings).

(Data Source: n=12,646 orders with TCSES worksheets)

[7] The counts included incomes of $3,646–$3,647 and $2,994–$2,995 per month to account for rounding.
[8] Georgia Child Support Commission. (2022). *Economic Study Final Report*. Retrieved from https://csc.georgiacourts.gov/wp-content/uploads/2023/01/2022-Final-Report.pdf.

of noncustodial parents with IV-D orders. The use of minimum-wage income as the income used in the guidelines calculation in Tennessee has declined since 2015. The 2015 comparable rates were 24% and 33% among fathers and mothers.[9] The decreased rate from the 2015 orders to the 2023 orders may reflect the changes to the income imputation provisions made in 2021 to conform to federal requirements. Those changes emphasized the consideration of the specific circumstances of the parent when income imputation is authorized; that is, the circumstances of the parent that affect their earning potential (e.g., highest educational attainment and local job opportunities that match their skill) as well as documenting that evidence. Appendix A provides more detail on how other states have met the federal requirement pertaining to income imputation that was issued through FEM. A key difference between the income imputation provision of Tennessee and those of the states shown in Appendix C, is that the other states provide more clarity on how some of 14 factors can be used to inform income imputation or mention alternative income sources that can be used as evidence of earnings potential, and any mention of a specific amount (e.g., minimum-wage income) is after all other potential sources of information are exhausted. For example, state labor market data, that provides detail information about wages and job openings for specific occupations for regions in the state, can be used income imputation.

Besides minimum-wage income, no other specific income amount comprised more than 5% of the analyzed cases. Gross income at $1,733 (which is monthly earnings from full-time employment at $10 per hour) was the second most common income, it accounted for 3.6% of the incomes of fathers and 4.8% of mothers. In all, this suggests that blanket income imputation at other amounts is uncommon in Tennessee. The available data was insufficient to know whether those $1,733 incomes were actual incomes or imputed incomes.

Combined Incomes

The combined income of the parents and the number of children for whom support is being determined are used to find the basic obligation from the child support schedule. The combined income averaged $4,494 per month, and the median combined income was $4,032 per month. Less than 1% of 2023 orders with TCSES worksheets involved parents with combined gross incomes exceeding $28,250 per month, which is the maximum amount considered under the existing schedule. The highest amount of combined income was about $64,000 per month.

[9] *Ibid*.

Incomes Eligible for Self-Support Reserve (SSR)

Since 2021, the schedule incorporates a self-support reserve when the obligor's gross income is less than $1,350 per month when there is one child; $1,600 per month when there are two children; $1,750 per month when there are three children; $1,900 per month when there are four children; and $2,050 per month when there are five or more children. When the data is limited to cases where the father is not the custodian of the children (hence, the father is probably the obligor), 38% of fathers had incomes eligible for the SSR. Almost half of the SSR-eligible fathers had zero incomes and over a third had minimum-wage income. Their monthly orders averaged $203 per month, and their median order was $119 per month. Prior to the 2021 guidelines change, Tennessee provided for its low-income adjustment through a deviation available to obligors with incomes below poverty. Analysis of the 2015 data found that about 28% of fathers with new orders had incomes below poverty and the percentage was less among modified orders.

The percentage of non-custodian fathers eligible for the SSR in 2023 is 38%. (Data Source: n=12,646 orders with TCSES worksheets)

This suggests an increase in the application of the Tennessee low-income adjustment, which changed from a discretionary low-income adjustment for poverty incomes to a SSR incorporated into the schedule in 2021.

Default Orders

The default rate increased from 4% in 2015 to 8% in 2023.

(Data Source: n=20,823 orders from TCSES)

The narrative surrounding FEM notes the correlation between default orders and income imputation, as well as the importance of engaging both parents in the order establishment process to obtain the best and most accurate information about their specific circumstances including their current incomes.[10] This probably explains why FEM added the federal requirement for states to analyze their defaults rates as part of their guidelines review. The 2023 default rate is 8%, compared to 4% in 2015. Tennessee's default rate is higher than Georgia's reported rates from its last review: Georgia reported a 1% default rate in private cases and a 6% default rate in IV-D cases.[11] Among 2023 Tennessee orders where the income of the father equaled full-time, minimum wage earnings, 25% were set by default. This suggests income imputation at minimum wage applies more often in hearings and consents (i.e., 75% of the fathers with full-time, minimum wage earnings had their orders issued by hearing or consent). Among all default orders where the income used for the guidelines calculation was known, about a quarter had zero incomes, about a third had minimum-wage income, 8% had income equivalent to full-time earnings at $10 per hour, and 4% had the 2016 median earning amount. The remaining had a wide range of incomes. The wide variation suggests that a standardized amount of income is not being used in default orders.

[10] U.S. Department of Health and Human Services. (Nov. 17, 2014). "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs: Proposed Rulemaking" 79 *Federal Register*, p. 68554. Retrieved from https://www.govinfo.gov/content/pkg/FR-2014-11-17/pdf/2014-26822.pdf.

[11] Georgia Child Support Commission. (2022). *Economic Study Final Report*. Retrieved from https://csc.georgiacourts.gov/wp-content/uploads/2023/01/2022-Final-Report.pdf.

Deviations

Federal regulation (45 C.F.R. § 302.56(h)(2)) encourages states to keep guidelines deviations to a minimum. Exhibit 9 shows Tennessee's deviation criteria. The 2023 deviation rate was 9%. This is an increase from 2015 when the deviation rate was 3%. It is less than the deviation rates of many states. For example, Georgia had deviation rates of 47% among private cases and 11% among IV-D cases during its last review.[12]

The deviation rate increased from 3% in 2015 to 9% in 2023.

(Data Source: n=20,823 orders from TCSES)

Exhibit 9: Reasons for Deviations (Excerpted from Tennessee Child Support Guidelines)

40-02-04-.07 DEVIATIONS FROM THE CHILD SUPPORT GUIDELINES.

Deviation from the Guidelines may be appropriate for reasons in addition to those previously established in 1240-02-04-.01 – .06 when the tribunal finds it is in the best interest of the child, in accordance with the requirements of paragraph (1) above and the following procedures:

(a) Consideration of Needs of the Children and Income and Expenses of the Parents for Purposes of Deviation …

(b) In cases where the child is in the legal custody of the Department of Children's Services, the child protection or foster care agency of another state or territory, or any other child-caring entity, public or private, the tribunal may consider a deviation from the Presumptive Child Support Order (PCSO) …

(c) If parenting time-related travel expenses are substantial due to the distance between the parents, the tribunal may order the allocation …

(d) Extraordinary Expenses

1. Extraordinary Educational Expenses.
2. Special Expenses

(e) In instances of extreme economic hardship, such as in cases involving extraordinary medical needs not covered by insurance or ….

(f) Unless all gross income is exempt, the tribunal must order a basic support obligation …

The majority (85%) of the reasons for the 2023 deviations were coded "other." This was the same percentage coded as "other" from the 2015 deviations. The second mostly commonly used code for the 2023 deviations was "DHS has custody." It was applied to 12% of the deviations.

Payments

Exhibit 10 summarizes payment outcomes for all analyzed orders that owed child support in 2024 as well by whether the order was entered by default, income was at 2016 median earnings, income was at minimum wage, and whether the parent was eligible for the SSR. It is assumed that orders entered at 2016 median earnings or minimum-wage income may be imputed income amounts.

In general, default orders, orders where income was imputed, and orders where the parent is eligible for the SSR have worse payment outcomes than all orders. Exhibit 10 also finds that payment outcomes among orders set at $100 per month are generally no better than the outcomes for parents with imputed income or parents eligible for the SSR.

[12] *Ibid*.

Exhibit 10: Analysis of Payments by Default, Income Imputation, and SSR Eligibility

	Analysis Only Considers Non-Zero Orders					
	All (n=16,101)	**Default Order (n=1,364)**	**Noncustodial Father's Income Equals $3,646 per Month (n=178)**	**Noncustodial Father's Income Equals Minimum Wage (n=1,393)**	**Father Is Not the Custodian and Is Eligible for the SSR (n=3,758)**	**Order Is Set at $100 per Month at Time of Establishment or Modification (n=1,602)**
Dollars Due in 2024						
• Average	$4,743	$3,823	$7,709	$2,359	$2,442	$1,076
• Median	$4,176	$3,300	$7,512	$2,400	$1,428	$1,200
Dollars Paid in 2024						
• Average	$2,999	$1,320	$2,715	$ 837	$1,021	$ 345
• Median	$1,700	$239	$1,425	$ 328	$ 284	$ 100
Percentage Paying Nothing in 2024	18%	40%	23%	31%	31%	44%
Percentage Paid in 2024*						
• Average	56.5%	29.9%	37.1%	36.4%	38.7%	32.6%
• Median	63.5%	11.1%	25.4%	25.0%	25.7%	10.2%
Months with Payment over 12 months						
• Average	6.7 mos	3.9 mos	5.0 mos	4.3 mos	4.5 mos	3.4 mos
• Median	8.0 mos	2.0 mos	4.0 mos	3.0 mos	3.0 mos	1.0 mos

*This is the median of each case's ratio and hence not equivalent to ratio of the median dollars paid divided by the median dollars owed.

Findings from the Analysis of Labor Market Data

Federal regulation (45 C.F.R. § 302.56(h)(1)) requires the consideration of:

> . . . labor market data (such as unemployment rates, employment rates, hours worked, and earnings) by occupation and skill-level for the State and local job markets, the impact of guidelines policies and amounts on custodial and noncustodial parents who have family incomes below 200 percent of the Federal poverty level, and factors that influence employment rates among noncustodial parents and compliance with child support orders . . . .

The review of labor market data appears to be aimed at informing recommendations for guidelines provisions for income imputation and low-income adjustments. National research found that 18% of nonresident parents living apart from one or more of their children under the age 21 had incomes below poverty and 35% had incomes below 200% of poverty.[13] These low-income nonresident parents were more likely to not work full-time, year-round than moderate- and higher-income nonresident parents were. About a quarter (27%) of low-income, nonresident parents worked full-time, year-round, compared to 73% of moderate- and higher-income nonresident parents. According to the national research, the three most common reasons that low-income nonresident parents who did not work for pay concerned a chronic health condition or disability (30%), an inability to find work (10%), or a caregiving responsibility (9%). The study also found that the highest educational attainment of 60% of the low-income, nonresident parents was a high school degree or less. In other words, they may face limited employment opportunities.

Tennessee Labor Market Data

Much of the labor market data presented in this section comes from the Tennessee Department of Labor and Workforce Development (DLWD) particularly their reports summarizing Tennessee labor market statistics in April 2025.[14]

- Tennessee has a civilian labor force (seasonally adjusted) of 3,458,761 workers.
- The labor force participation rate was 59.7% in Tennessee and 62.6% nationally. Labor force participation rate measures the number of people in the labor force as a percentage of the civilian non-institutional population. It includes all people aged 16 and older who are classified as either employed or unemployed but does not include those who are not employed and have not looked for a job in the last four weeks.[15]
- The unemployment rate (seasonally adjusted) was 3.5% in Tennessee, compared to 4.2% nationally. The classical way to measure unemployment, which is the most commonly reported

[13] U.S. Congressional Research Service. (Oct. 2021). *Demographic and Socioeconomic Characteristics of Nonresident Parents.* Retrieved from https://crsreports.congress.gov/product/pdf/R/R46942.
[14] Tennessee Department of Labor and Workforce Development. (May 2025). *Tennessee Economic Analysis : April 2025.* Retrieved from https://www.tn.gov/content/dam/tn/workforce/documents/economicanalysis/TN_Economic_Analysis_April_2025.pdf
[15] U.S. Bureau of Labor Statistics. (Oct. 2024). *Concepts and Definitions.* Retrieved from https://www.bls.gov/cps/definitions.htm#:~:text=Labor%20force%20participation%20rate%2C%20or%20participation%20rate&text=In%20other%20words%2C%20the%20participation,Civilian%20Noninstitutional%20Population)%20x%20100.

method, does not include those who are not in the labor force (e.g., those who are not employed and discouraged or have not looked for a job in the last four weeks).

In April 2025, the county unemployment rates varied from a low of 2.2% in Williamson County to a high of 5.1% in Johnson County.[16] Besides Johnson County, several other counties had an unemployment rate above 4%: Clay County (4.2%), Cocke County (4.4%), Hardeman County (4.5%), Lake County (4.3%), Lauderdale County (4.2%), Meigs County (4.0%), Perry County (4.0%), Pickett County (4.3%), and Unicoi County (4.9%). From March 2025 to April 2025, the unemployment rate decreased in every county except one.[17]

DLWD also provided more detailed labor statistics for 2024 in another report.[18]

- As of May 2024, Tennessee's annual mean wage was $58,700 and the median was $46,120. DLWD does not report median earnings by gender.[19]
- In 2024, most Tennessee jobs were in office and administrative support occupations. They comprised 13.4% of all Tennessee jobs. Within this group, the dominant occupation was customer service representative. Their median annual wage was $40,130.
- The highest paid occupations were mostly in healthcare (e.g., family medicine physicians have a median wage of $229,050 per year).
- The lowest paid occupations included door-to-door sales workers, news and street vendors and related workers, and bartenders.
- The most common occupations consisted of laborers, freight, stock and material movers; retail sales persons; and fast food and counter workers.

Wages by Industry and Region

Tennessee is one of 20 states that relies on the federal minimum wage of $7.25 or sets its state minimum wage at the federal rate.[20] A worker employed 40 hours per week at minimum wage would earn $15,080 per year ($1,257 per month). The Nashville MSA, which comprises about one-third of Tennessee's employment, is the only region to have a median wage above the state median. The median wage is $48,840 in the Nashville MSA compared to $43,830 statewide. The lowest median wage was among three industries: food preparation and serving related occupations ($29,290), personal care

[16] Tennessee Department of Labor and Workforce Development. (May 2025). *Tennessee Economic Analysis: April 2025* Retrieved from https://www.tn.gov/content/dam/tn/workforce/documents/economicanalysis/TN_Economic_Analysis_April_2025.pdf.
[17] *Ibid*.
[18] Tennessee Department of Labor and Workforce Development. (May 2025). *Tennessee Labor Market Analysis: 2024.* Retrieved from https://www.tn.gov/content/dam/tn/workforce/documents/LMR/LMRApr2025.pdf.
[19] Another data source, U.S. Census American Community Survey (ACS), reports median earnings by gender. The most current ACS is from 2023. It found that the median earnings of Tennessee workers 25 years and older was $53,572 among males and $40,870 among females.
[20] U.S. Department of Labor. (Jan. 2025). *Consolidated Minimum Wage Table.* https://www.dol.gov/agencies/whd/state/minimum-wage/history

and service occupation ($29,980), and building and grounds cleaning and maintenance occupations ($34,030).[21]

DLWD forecasts about 62,814 annual openings per year.[22] DLWD forecasts employment growth for several occupations with a minimum education requirement of a high school degree:

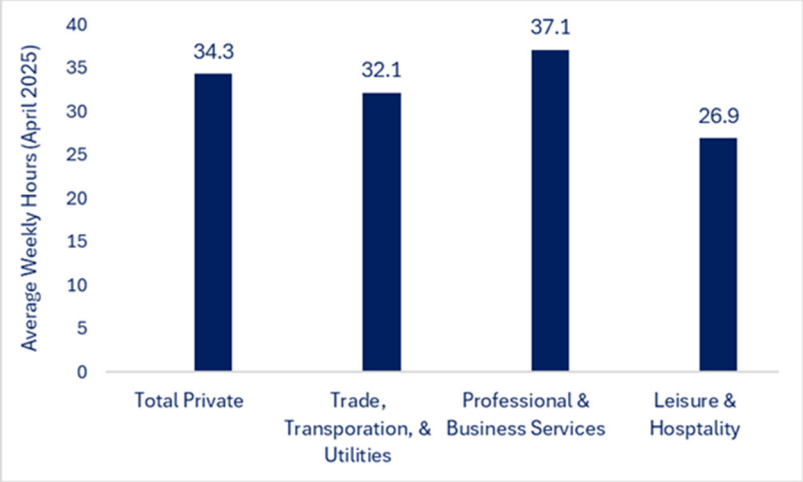
- Fast-food and counter workers (projected annual openings of 19,467 and an average advertised annual wage of $27,040);
- Retail salespersons (projected annual openings of 14,223 and an average advertised annual wage of $31,200);
- Cashiers (projected annual openings of 13,459 and an average advertised annual wage of $28,392);
- Customer service representatives (projected annual openings of 9,800 and an average advertised annual wage of $35,360)
- General and operation managers (projected annual openings of 6,921 and an average advertised annual wage of $70,000).[23]

All these openings advertise average wage rates more than minimum wage. DLWD also reports on the number of job candidates and job openings by county. In general, larger metropolitan areas have more job openings than job candidates while the ratio of job candidates to job openings is closer to one in less urban counties.[24]

Weekly Hours

Several states rely on average weekly hours to inform income imputation. The average hours worked vary by industry. Exhibit 11 compares the average weekly hours worked in April 2025 in Tennessee by selected industries.[25] The data suggests that many of the service sector jobs offer less than 40-hour workweeks so income imputation at 40 hours may not always be appropriate for these industries.

Exhibit 11: Average Weekly Hours by Selected Industries (Source: Tennessee Department of Labor & Workforce Development, April 2025)



[21] Tennessee Department of Labor & Workforce Development. (April 2025). *Tennessee Labor Market Report*. https://www.tn.gov/content/dam/tn/workforce/documents/LMR/LMRApr2025.pdf.
[22] Tennessee Department of Labor & Workforce Development. (June 2025). *Job Market Explore*. https://jobs4tnwfs.tn.gov/vosnet/Student/CareerExploration/ExploreOccupations.aspx?session=occanalyzer
[23] *Ibid*.
[24] *Ibid*.
[25] *Ibid*.

Factors Influencing Employment Rates and Payment of Child Support

Research conducted for Wisconsin in 2021 that focused on fathers owing child support provides insights for Tennessee and the rest of the nation.[26] The study found that the child support enforcement system generally works well for fathers (who are payer-parents in this study) with earnings of at least $20,000 per year if they have no employer change, and those who do not pay have unstable employment or earnings and many were incarcerated. A multisite national evaluation of work programs for nonresident parents found that 64% of program participants had at least one employment barrier that made it difficult to find or keep a job.[27] Common employment barriers consisted of problems getting to work (30%), criminal records (30%), and lack of a steady place to live (20%).

Since 63% of Tennessee child support collections come from wage withholding (compared to 70% nationally),[28] employment is especially important to child support collections. The Tennessee Department of Human Services (DHS) offers and directs parents with barriers to specialized services. For example, DHS provides services to justice-involved parents through its Child Support Re-Entry Unit,[29] and directs parents to various employment programs such as the Tennessee Child Support Employment & Parenting Program.[30]

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

[27] Cancian, Maria, Meyer, Daniel, & Wood, Robert. (Dec. 2018). Characteristics of Participants in the Child Support Noncustodial Parent Employment demonstration (CSPED) Evaluation, at 20. Retrieved from https://www.irp.wisc.edu/wp/wp-content/uploads/2019/05/CSPED-Final-Characteristics-of-Participants-Report-2019-Compliant.pdf.

[28] Calculated from Table 29 from Federal Office of Child Support Enforcement. (2024). *Office of Child Support Preliminary Report 2023*. Retrieved from https://www.acf.hhs.gov/css/policy-guidance/fy-2023-preliminary-data-report-and-tables.

[29] See Tennessee Department of Human Services Re-Entry Unit. https://www.tn.gov/humanservices/for-families/child-support-services/re-entry-unit.html

[30] See the University of Tennessee- Knoxville. Tennessee Child Support Employment & Parenting Program. Retrieved from https://sworps.org/index.php/field-based-services/tcsepp/.

Section 3: Cost of Raising Children and Updating the Schedule

Child support schedules/formulas are part policy and part economic data. Most state guidelines, including the Tennessee guidelines, rely on a study of child-rearing expenditures as the underlying basis of their child support schedule or formula. Federal regulation (45 C.F.R. § 302.56(h)(1)) requires states to consider economic data on the cost of raising children as part of a state's child support guideline review. The current Tennessee child support schedule was developed in 2003 from a study of child-rearing expenditures by Professor David Betson using the Rothbarth methodology that was released in 2000.[31] An economic methodology is necessary to separate the child's share of expenditures from total household expenditures. The most recent Betson-Rothbarth (BR) study was published in 2021.[32]

There are several different methodologies for estimating child-rearing expenditures. There are 10 different studies of child-rearing expenditures that form the basis of state guidelines. All the studies consider national data from the U.S. Bureau of Labor Statistics Consumer Expenditure Survey (CE) because the CE is the most comprehensive data set on expenditure data available and the sampling is insufficient to produce state-specific estimates.[33] However, the studies vary in their methodologies and data years. At the time of this report, no published study relies on more current data than the 2021 BR study (which is also known as BR5 because it is the fifth Betson-Rothbarth study).[34] However, studies relying on more current data have been commissioned by other states but have not been released yet.

This section develops three alternative, updated schedules using the BR5 findings. The first alternative (Option A.1) is most consistent with the assumptions underlying the current schedule; that is, there was no adjustment to the national data. The other two are more appropriate for Tennessee's below-average prices and income. Appendix B provides side-by-side comparisons of the three alternative, updated schedules.

- **Option A.1 no adjustment for Tennessee's income or price parity (i.e., relies on national data on child-rearing expenditures)**. This is consistent with the existing Tennessee schedule that does not consider income or price differences between Tennessee and the national average.
- **Option B.1, which uses Tennessee's price parity** to adjust for Tennessee's prices generally being lower than the U.S. Using 100 as a base for the national average, Tennessee's most recent price parity (2023) is 92.5, which suggests that Tennessee's prices are 7.5% lower than the national

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[31] Betson, David M. (2000). *Parental Spending on Children: A Preliminary Report*. Memo, Univ. of Notre Dame. Funded by a grant from the Inst. for Research on Poverty, Madison, Wisconsin. Betson, David M. (2001). "Chapter 5: Parental Expenditures on Children." *In* Judicial Council of California, *Review of Statewide Uniform Child Support Guideline*. San Francisco, California. This study initially included data from 1994–98 but was expanded to include 1994–99 in Venohr, Jane, & Griffith, Tracy, *Report on the Michigan Child Support Formula* (April 2002), Report to the Michigan Supreme Court, Policy Studies Inc., Denver, Colorado.

[32] Betson, David M. (2021). "Appendix A: Parental Expenditures on Children: Rothbarth Estimates." *In* Venohr, Jane, & Matyasic, Savahanna. (Feb. 23, 2021). *Review of the Arizona Child Support Guidelines: Findings from the Analysis of Case File Data and Updating the Child Support Schedule*. *Report to the Arizona Supreme Court Administrative Office of the Courts*. Retrieved from https://www.azcourts.gov/Portals/74/FCIC-CSGR/SupplementalPacket-030121-FCIC-CSGRS.pdf?ver=2021-02-26-161844-187.

[33] More information about the CE can be found at https://www.bls.gov/cex/.

[34] When a draft of this report was presented to DHS, Betson was preparing an updated study from the 2018–2024 CE. That study has not yet been released.

average.[35] Arkansas and Kentucky, two of Tennessee's neighboring states, adjust the national estimates of child-rearing expenditures for their respective state price parities.

- **Option C.1, which realigns the national estimates for income differences** between Tennessee and the U.S. average. The 2023 median family income of married couples with children under 18 years old was $111,879 per year in Tennessee and $125,977 per year nationally.[36] Alabama uses income realignment to adjust for its below average income.

Besides adjustments for differences in prices and income between Tennessee and the national average, other assumptions underlying the current schedule are generally retained in the development of the updated schedules. It is not clear whether Tennessee considered an adjustment for Tennessee's below-average income when the existing schedule was developed. At the time, states making an adjustment used income realignment for the difference between the state's income and national income because a standard index to compare prices among states and the national average was not available.

All economic studies of child-rearing expenditures rely on national data because there is no state-specific data comparable in size and detail to the CE. As shown later, the difference between Option B.1 (Tennessee prices) and Option C.1 (Tennessee incomes) are often small. The adjustment for price parity is uniform across all incomes—that is, it assumes families of all income ranges face the same reduction in prices, whereas the difference for incomes assumes that families at the same income percentile spend the same (e.g., if 10% of U.S. families have incomes less than $30,000 per year and 10% of Tennessee incomes have incomes less than $25,000 per year, the U.S. amount of expenditures for a family income of $30,000 is applied to Tennessee family income of $25,000).

All Options Are Numbered Version 1 because They Rely on the Same Update to the Self-Support Reserve (SSR). The schedule incorporates a SSR, which is how Tennessee fulfills the federal requirement to consider the subsistence needs of a low-income obligor (45 C.F.R. § 302.56 (c)(1)(ii)). The numbering recognizes that Tennessee may want to consider an alternative low-income adjustment. Although federal regulation requires states to consider the subsistence needs of a low-income payer-parent (and provides for the option to also consider the subsistence needs of the custodial family) through a low-income adjustment such as an SSR, the federal regulation allows states to define subsistence and develop and adopt an adjustment appropriate for their state.

Advantages and Disadvantages of Options B and C. The advantages of adjusting for Tennessee price parity (Option B) are that it is Tennessee specific and the adjustment is readily explainable (i.e., the national amounts are reduced by Tennessee's price parity). The disadvantage is it assumes all income levels experience the same price differential. The reality, however, is that lower-income households devote larger shares of their household budgets to necessities such as food and housing, while higher-income households have more discretionary spending. Recent price changes have affected food and housing more than many other items. The advantage of Option C is it accounts for different spending by

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

[36] U.S. Census American Community Survey. Retrieved from https://data.census.gov.

income levels. The disadvantages are that the methodology is more difficult to explain, and it assumes the difference in child-rearing expenditures between Tennessee and the national average can be explained by income distribution while Tennessee families and U.S. families at the same income distribution may not be similar in their expenditure patterns.

UPDATED SCHEDULES

Exhibit 12 compares the underlying data and assumptions of the existing schedule to the updated schedules. A state guidelines review presents the opportunity to review all data and assumptions. The updated schedules rely on the most current BR study as the basis of the schedule. Whether and what study to use as an economic basis for a state guideline schedule is at the discretion of the state. Most states base their schedules on a BR estimate of child-rearing expenditures. As of December 2025, the BR5 study forms the basis of 19 state guidelines: Alabama, Arizona, Georgia, Illinois, Indiana, Iowa, Louisiana, Maine, Michigan, Missouri, New Mexico, North Carolina, Pennsylvania, South Carolina, South Dakota, Vermont, West Virginia, Virginia, and Wyoming. At this time, there is no published study that uses more current data than 2019. Besides switching from BR3 to BR5, there is no compelling reason to switch methodologies or studies when preparing an updated schedule.

Most states adjusted the BR estimates to make them suitable for a child support schedule. Exhibit 12 lists many of these adjustments. Appendix A provides more detail about the factors listed in Exhibit 12 including the difference economic studies of child-rearing expenditures.

Graphical Comparison of Alternative Updated Schedules

Exhibit 13 and Exhibit 14 compare the existing schedule and updated schedule for one and two children, which according to the analysis of case file data account for over 90% of the orders. They graph the basic obligations rather than order amounts. The updated schedules in the graphs do not consider the updated SSR, so they are labeled Options A, B and C without the suffix.

Many observations can be made from the graphs.

- Child-rearing expenditures increase as income increases but not at the same rate as income. The inconsistent slope of the graphs illustrates that at some incomes, child-rearing expenditures are more sensitive to changes in incomes than others.
- Each of the schedules ends at a different income. For example, the existing schedule ends at $28,250 gross per month, which was the highest income for which economic data were statistically reliable when the existing schedule was developed. The updated schedules end at about combined incomes of $40,000 gross per month.
- The differences between the existing and updated schedule are initially small and become larger with more income. This reflects that expenditures have increased more for higher incomes, and higher incomes have more after-tax income to spend due to 2017 federal tax reform.

Exhibit 15 and Exhibit 16 blow up the comparisons at low income to better examine the impact at low income.

Exhibit 12: Underlying Basis and Assumptions of Existing Schedule and Alternative, Updated Schedules

Factor	Basis of Existing Schedule	Proposed Basis of Updated Schedule		
		Option A.1	Option B.1	Option C.1
1. Guidelines model	Income shares	Income shares		
2. Economic study (years of Consumer Expenditure Survey data)	BR2 (1996–99)	BR5 (2013–2019)		
3. Price levels	Sept. 2003	Most Current (from Sept 2003 – April 2025 price levels increased 73%)		
4. Treatment of child care and the child's healthcare expenses	Exclude from schedule except for the first $250 per child per year; exclusion based on 1996–99 CE	Same approach but 2013–2019 CE		
5. Convert to after-tax income	Convert BR estimates from expenditures to after-tax income using family expenditures to after-tax income ratios from 1996–99	Same approach but 2013–2019 CE		
6. Convert to gross income	2003 federal income tax and FICA	2025 federal income tax and FICA		
7. Adjust for state's below average price levels or income	No adjustment to national data	No adjustment to national data	2023 price parity = 92.5 (suggests TN prices are 7.5% less than national average)	Realigned for difference between US and TN income
8. Low-income adjustment	• 90% of 2020 federal poverty guidelines ($957)[a] with a $100 rebuttable, minimum basic obligation. • Phase-out: Incremental increase of $35 to the basic obligation for each $50 increase in income until BR amount is less • Shading indicates where incremental increase applies. Unshaded shows where BR applies	92.5% of 2025 FPG ($1,304) = $1,206 Same phase-out		
9. Income range	First line of schedule is combined gross income of $150–$950 with $100 basic obligation and is congruent with the self-support reserve Last line of schedule is $28,250 with formulas above	1st line: $150–$1,150 Highest income = $39,950	1st line: $150–$1,150 Highest income = $39,950	1st line: $150–$1,150 Highest income = $41,330

[a] The 90.0% was rounded from the 2018 Tennessee price parity of 89.9.

Exhibit 13: Graphical Comparisons for One Child: All Incomes

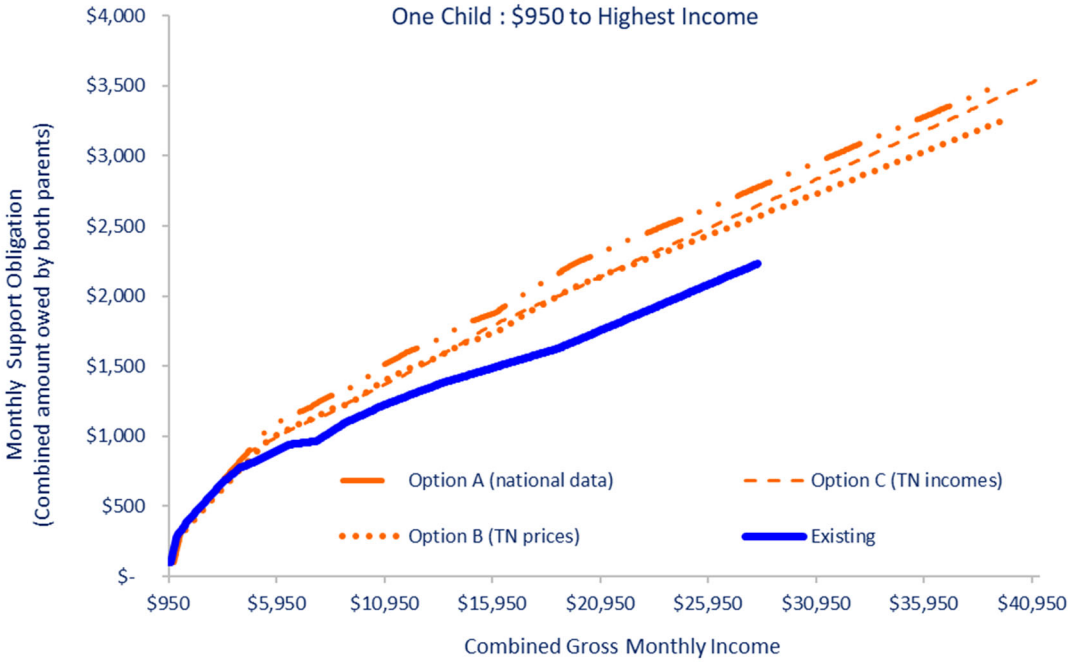


Exhibit 14: Graphical Comparisons for Two Children: All Incomes

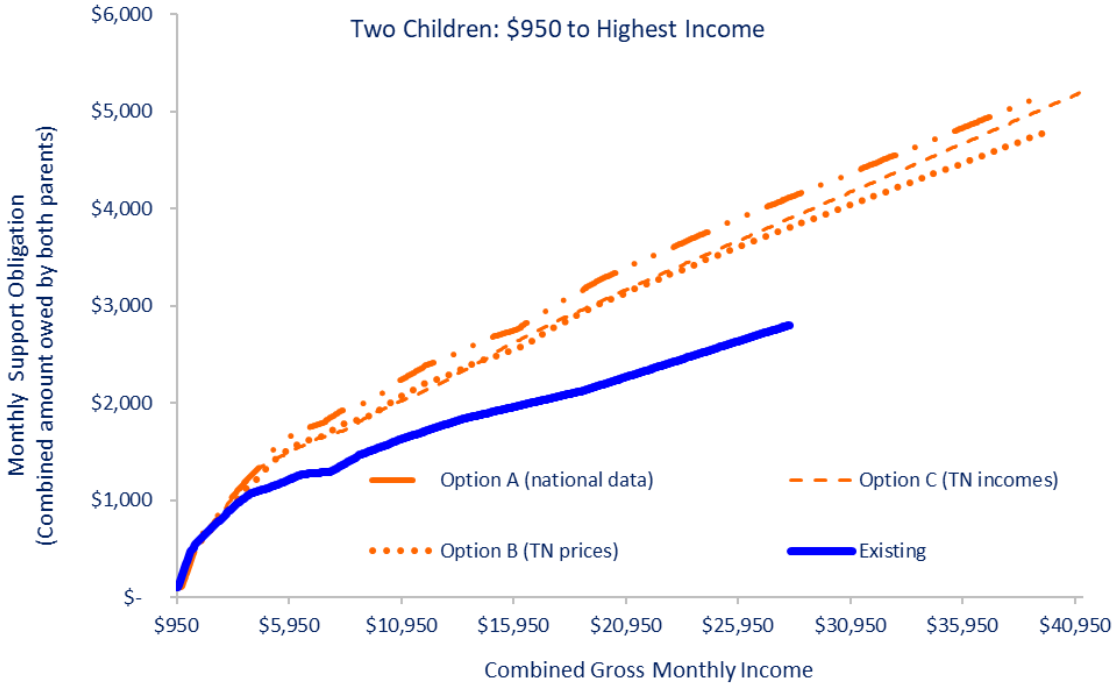


Exhibit 15: Comparisons for One Child for Combined Incomes of $950 to $8,200 per Month

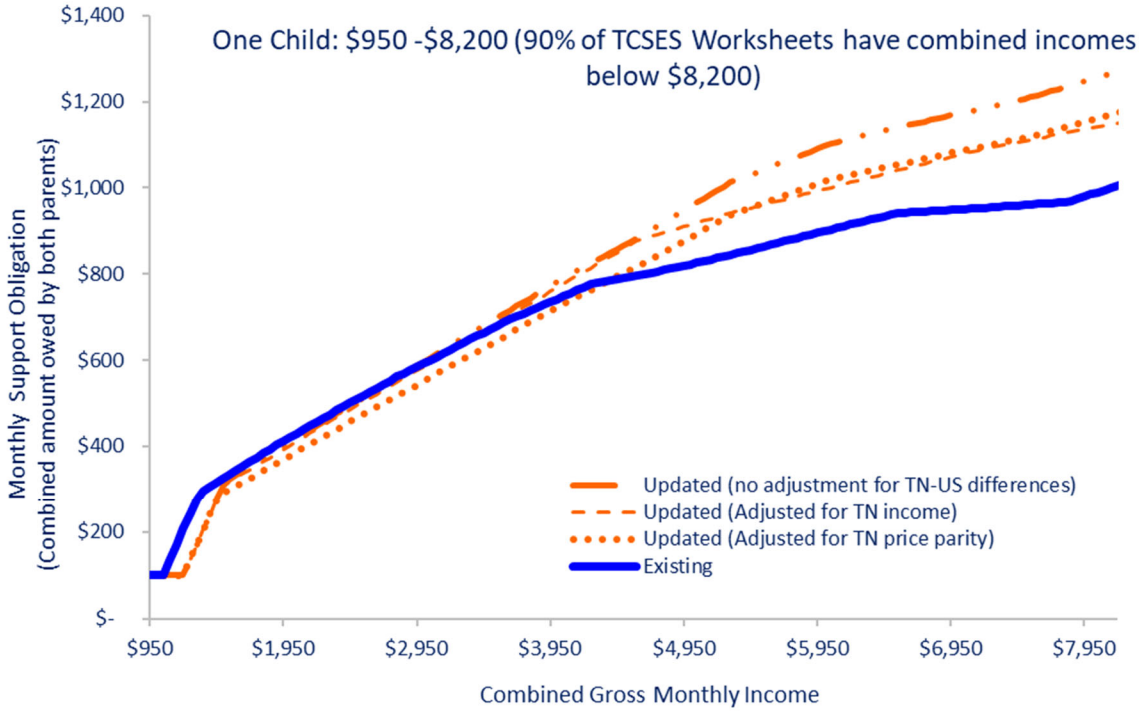
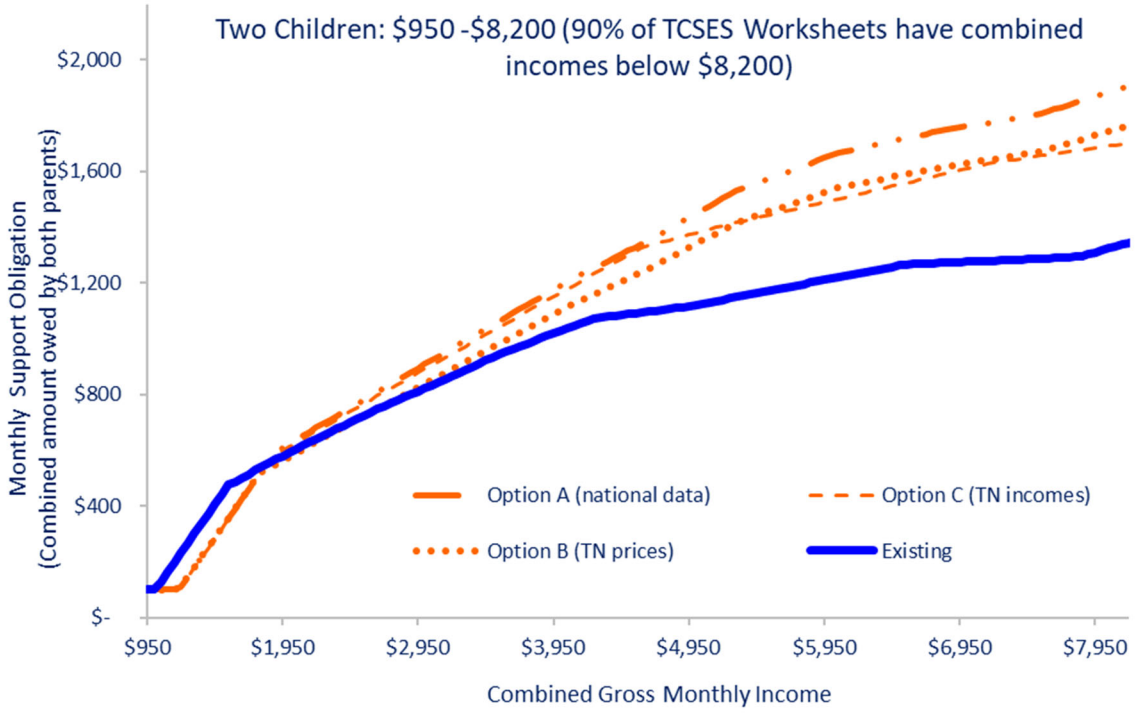


Exhibit 16: Comparisons for Two Children for Combined Incomes of $950 to $8,200 per Month



Decreases

Exhibit 15 shows decreases for one child under:

- Option A (national data) until combined income exceeds $2,900 per month;
- Option B (Tennessee prices) until combined income exceeds $4,400 per month; and
- Option C (Tennessee incomes) until combined income exceeds $3,300 per month.

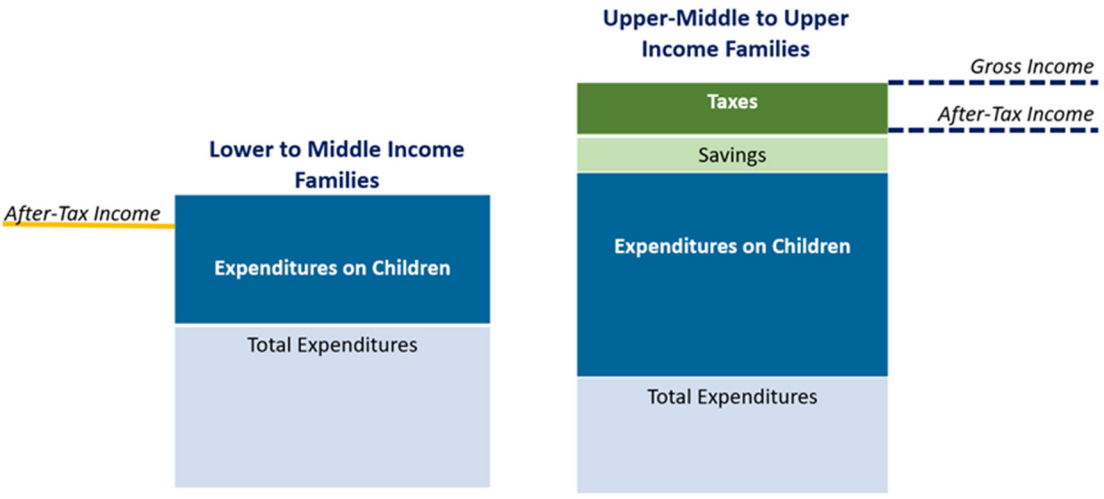
Exhibit 16 shows decreases for two children under:

- Option A (national data) until combined income exceeds $1,850 per month;
- Option B (Tennessee prices) until combined income exceeds $2,600 per month; and
- Option C (Tennessee incomes) until combined income exceeds $1,850 per month.

Two factors contribute to the decreases. The U.S. Bureau of Labor Statistics (which conducts the CE) has improved its measure of income, specifically at low income. This appears to have resulted in some low-income households having more income than previously reported.

Another factor is that the existing schedule capped expenditures for families spending more than their income on average. The policy rational is that parents should not be required to spend more than their income to support their children. An identical cap is imposed on the updated schedules, but because those families spending more than their income on average occurs at higher incomes now, the cap extends to higher incomes. Exhibit 17 illustrates the issue by showing the relationship between child-rearing expenditures and total household expenditures. It shows that on average, lower to middle income families spend more than their after-tax income. The cap takes the amount out of the child's share.

Exhibit 17: Relationship between Expenditures and Income



Summary of Proposed Changes by Income Range

Exhibit 18 summarizes the average and median change in dollar amounts and as a percentage of the current basic obligation for various income ranges for one and child children. It shows that for the

lowest income range considered ($2,000–$5,000, where $2,000 is just above where the SSR would apply for one child), the proposed change for one child averages from a $20 decrease (Option B.1) to a $31 (Option A.1) increase depending on which option is considered. For two children over the same income range, the change is always an increase and averages between $59–$137 per month. For this income range, the average increase is never more than 14%.

Exhibit 18: Summary of Proposed Changes to Basic Obligations by Income Ranges

Monthly Income Range	One Child						Two Children					
	$ change			% change			$ change			% change		
$2,000–$5,000	A.1	B.1	C.1	A.1	B.1	C.1	A.1	B.1	C.1	A.1	B.1	C.1
Average	$31	-$20	$19	4%	-4%	2%	$137	$59	$116	14%	5%	12%
Median	$17	-$35	$5	2%	-5%	1%	$117	$39	$96	13%	4%	10%
Minimum	-$12	-$44	-$18	-3%	-10%	-4%	$32	-$15	$21	5%	-3%	3%
Maximum	$135	$63	$92	16%	8%	11%	$327	$218	$258	29%	19%	23%
$5,001–$10,000	A.1	B.1	C.1	A.1	B.1	C.1	A.1	B.1	C.1	A.1	B.1	C.1
Average	$223	$133	$124	23%	13%	13%	$490	$354	$330	37%	27%	25%
Median	$233	$133	$131	22%	13%	12%	$514	$367	$345	36%	26%	24%
Minimum	$140	$68	$93	17%	8%	10%	$336	$226	$260	30%	20%	23%
Maximum	$268	$176	$161	28%	18%	17%	$566	$422	$381	43%	32%	29%
$10,001–$20,000	A.1	B.1	C.1	A.1	B.1	C.1	A.1	B.1	C.1	A.1	B.1	C.1
Average	$391	$254	$260	27%	17%	18%	$796	$595	$601	42%	31%	31%
Median	$376	$240	$266	26%	17%	18%	$771	$570	$592	40%	30%	31%
Minimum	$250	$145	$139	22%	12%	12%	$546	$389	$379	35%	25%	24%
Maximum	$558	$390	$375	33%	23%	23%	$1,094	$847	$867	50%	39%	39%
$20,001–$28,250	A.1	B.1	C.1	A.1	B.1	C.1	A.1	B.1	C.1	A.1	B.1	C.1
Average	$552	$363	$396	28%	19%	20%	$1,211	$933	$985	48%	37%	39%
Median	$552	$364	$397	28%	19%	20%	$1,214	$935	$986	49%	37%	39%
Minimum	$545	$339	$375	25%	15%	19%	$1,096	$849	$869	47%	36%	39%
Maximum	$558	$389	$415	33%	23%	22%	$1,312	$1,003	$1,097	50%	39%	40%

For the next income range considered ($5,001–$10,000, which is more likely to be the income range of non-CSSD cases), the increases also vary by option and average 13%–23% for one child and 25%–37% for two children.

The increases are significantly less than the change in prices since the schedule was last updated (i.e., there has been a 73% price increase). This is because increased incomes have offset some of the change in price levels.

Comparisons: Case Scenarios

Exhibit 19 shows the case scenarios used to compare the existing schedule and updated schedules to the guidelines schedules/formula of neighboring states. The first scenario considers minimum-wage earners. Scenarios 2–6 consider median earnings of Tennessee workers by highest educational attainment and gender of Tennessee workers in 2023, as noted by the U.S. Census American Community Survey.[37] Median male earnings are used for the obligor, and median female earnings are used for the obligee. The last case scenario considers very high incomes. The case scenarios assume no additional factors considered in the guidelines (e.g., adjustments for work-related childcare or timesharing). Both scenarios 1 and 2 involve incomes below 200% of poverty (thus meet a federal requirement to analyze the impact of the guidelines on those with incomes below 200% of poverty).

Exhibit 19: Summary of Case Scenarios Used to Compare Impact of Updated Schedule

Case Scenario	Gross Monthly Income of Obligor	Gross Monthly Income of Obligee
1. 40-hour minimum-wage earners	$1,257	$1,257
2. Parent's earnings are equivalent to median earnings of Tennessee workers with less than a high school education	$2,696	$2,079
3. Parent's earnings are equivalent to median earnings of Tennessee workers whose highest educational attainment is a high school degree or GED	$3,641	$2,577
4. Parent's earnings are equivalent to median earnings of Tennessee workers whose highest educational attainment is some college or an associate's degree	$4,311	$3,010
5. Parent's earnings are equivalent to median earnings of Tennessee workers whose highest educational attainment is a college degree	$6,289	$4,305
6. Parent's earnings are equivalent to median earnings of Tennessee workers whose highest educational attainment is graduate degree	$7,818	$5,463
7. High-income case	$20,000	$6,000

Exhibit 20 compares guidelines assumptions and data and socioeconomic characteristics of Tennessee and neighboring states. All neighboring states rely on the income shares model and gross income as the base of its calculation except Mississippi, which relies on a percentage of the obligor's net income. It is often ranked as the lowest guidelines in the nation. To calculate the Mississippi amounts, gross income is converted to net income using federal income tax withholding formulas and FICA but no state income tax since Tennessee does not have a state income tax.

[37] U.S. Census American Community Survey. Retrieved from https://data.census.gov.

Exhibit 20: Comparison of Guideline Assumptions and Data and Socioeconomic Characteristics of Tennessee and Neighboring States

	US	TN	AL	AR	GA	KY	MS	MO	NC	VA
Guidelines Model	Not applicable	Income shares	Income shares	Income shares	Income shares	Income shares	Percentage of Income	Income shares	Income shares	Income shares
Income Basis		Gross	Gross	Gross	Gross	Gross	Net	Gross	Gross	Gross
Price Levels		2023	2021	2019	2021	2020	Unknown	2024	2022	2024
Last Major schedule update		2005	2021	2020	2024	2022	No changes for several decades	Eff. Jan 1, 2026	2023	Eff. Jul. 1, 2025
Underlying Economic Study		BR2	BR5 adjusted for AL incomes	BR4 adjusted for AR prices	BR5	BR4 adjusted for KY prices	Unknown	BR5	BR5	BR5
Low-income Adjustment such as Self Support Reserve (SSR)		SSR = $957 (2020 poverty adjusted for TN price parity)	SSR = $981 (2021 poverty adjusted for AL incomes); min order = $50	SSR = $900	Currently Deviation; Low-income Table effective Jan 1. 2026	SSR = $915 (poverty adjusted for KY price parity)	Deviation	SSR = $1,255 (2024 poverty)	SSR = $1,133 (2022 poverty)	Deviation for income below
Rebuttable Minimum Order Amount		$100	$50	$125	19% of gross income (higher % for more children)	$60	None but guidelines % is 14% for one child	$60	$50	$68+ for more children
2023 Median Gross Rent[38]	$1,406	$1,214	$982	$933	$1,400	$929	$898	$1,019	$1,245	$1,567
2023 Price Parity[39]	100.0	92.5	90.0	86.5	96.7	90.5	87.3	91.8	94.1	100.7
Median Family Income of Couples with Children	$125,977	$111,879	$107,403	$100,841	$119,792	$106,973	$103,063	$115,991	$117,287	$146,806
2024 Minimum Wage	$7.25	$7.25	$7.25	$11.00	$7.25	$7.25	$7.25	$13.75	$7.25	$12.41

[38] Source: U.S. Census American Community Survey.

[39] U.S. Bureau of Economic Analysis. (Dec. 12, 2024). *Real Personal Consumption Expenditures by State and Real Personal Income by State and Metropolitan Area, 2023.* Retrieved from https://www.bea.gov/data/prices-inflation/regional-price-parities-state-and-metro-area.

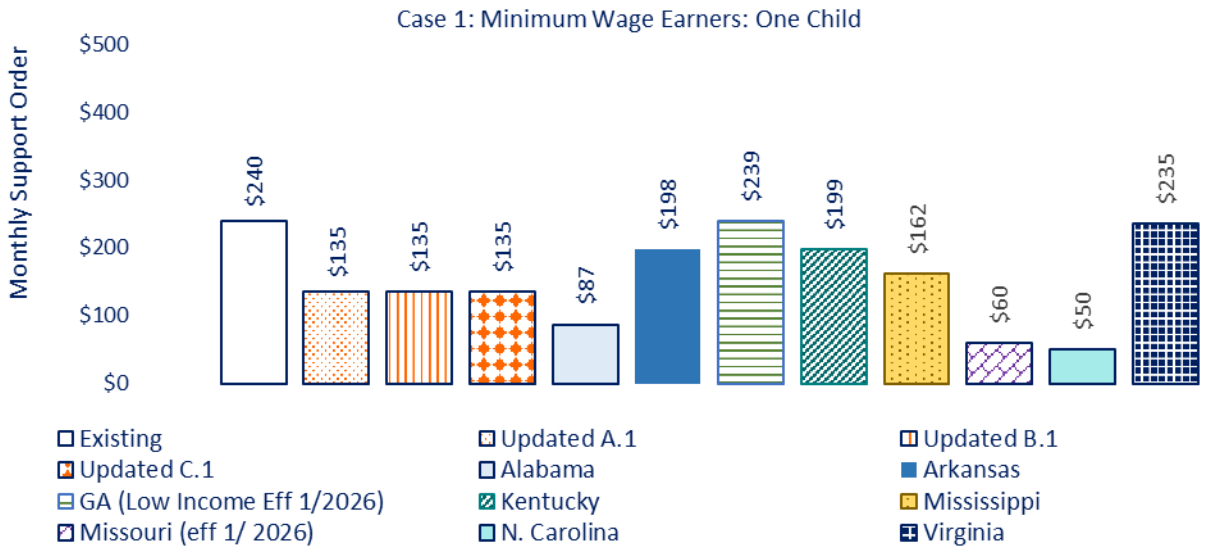
None of the state schedules rely on 2025 price levels, even Virginia, which relies on April 2024 price levels. As a consequence, the Tennessee proposed updates will be more just because of increased price levels in the last year. Other states last updated before inflation began to soar in 2022.

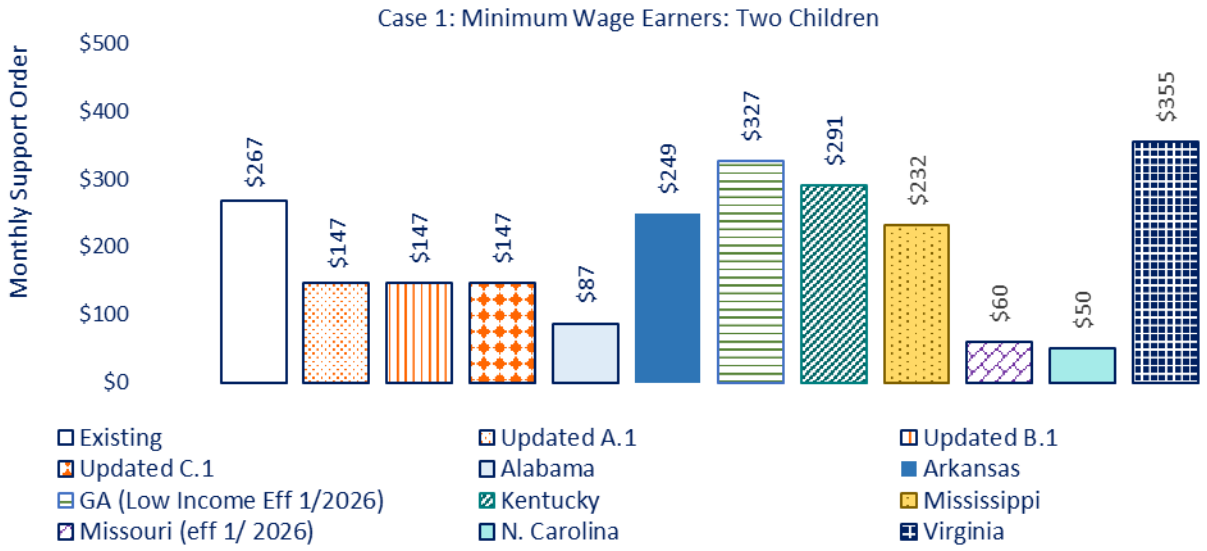
Alabama, Georgia, Missouri, North Carolina, and Virginia rely on BR5. Alabama, Arkansas, and Kentucky make adjustments to the national data for their below average income or price levels.

Exhibit 20 illustrates that states employ a wide range of policy options for meeting the federal requirement for a low-income adjustment.

Case 1: Minimum Wage Earners

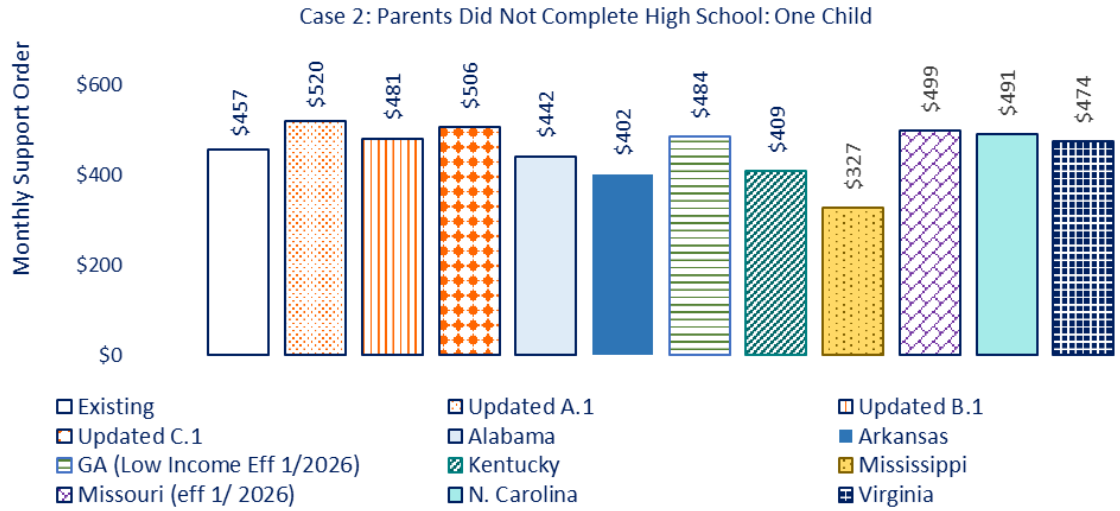
In this scenario, increasing the SSR for increases in the federal poverty guidelines from 2020 to 2025 reduces the order from $240 to $135 for one child. Some states have lower amounts (e.g., Alabama, new Missouri, and North Carolina) because they have more generous low-income adjustments.

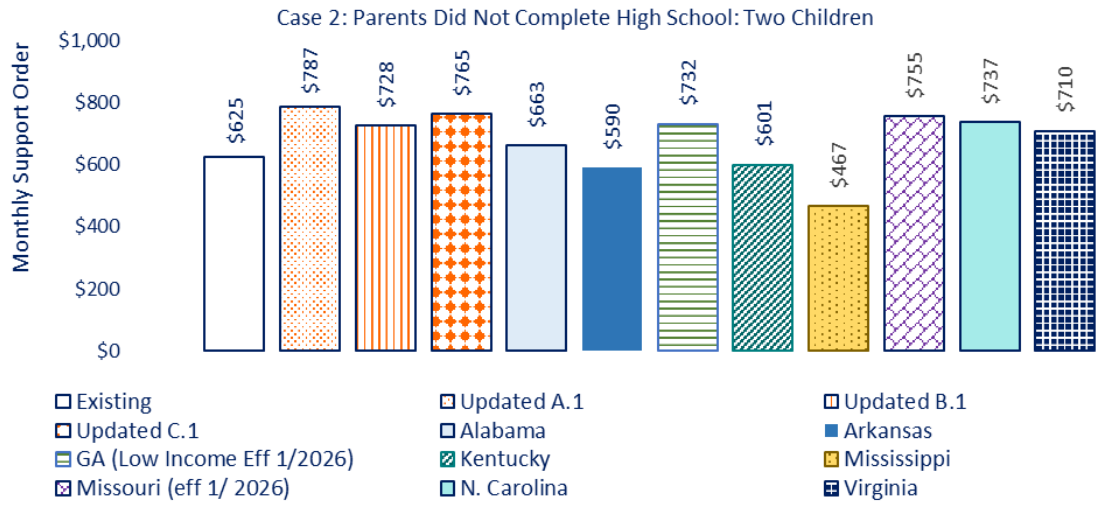




Case 2: Parents with Median Earnings of Tennessee Workers Whose Highest Educational Attainment is Less than a High School Degree

For this scenario, the low-income adjustment no longer applies. Updating the Tennessee schedule would increase the child support order by about $30–$50 per month for one child and about $100–$150 per month for two children, depending on what updated schedule is used. The proposed Tennessee amounts under Option A.1 and Option C.1 are higher than other states because of increases in price levels and differences in state income taxes. All the other states are based on price levels from at least a year ago. The consideration of state income tax rates means less after-tax income available for child-rearing expenditures. Tennessee does not have a state income tax. The other states do have a state income tax, and it is factored into their schedule amounts. As an aside, BR5 considers sales taxes. The Tax Foundation identifies Tennessee as having one of the highest sales tax among states.[40]

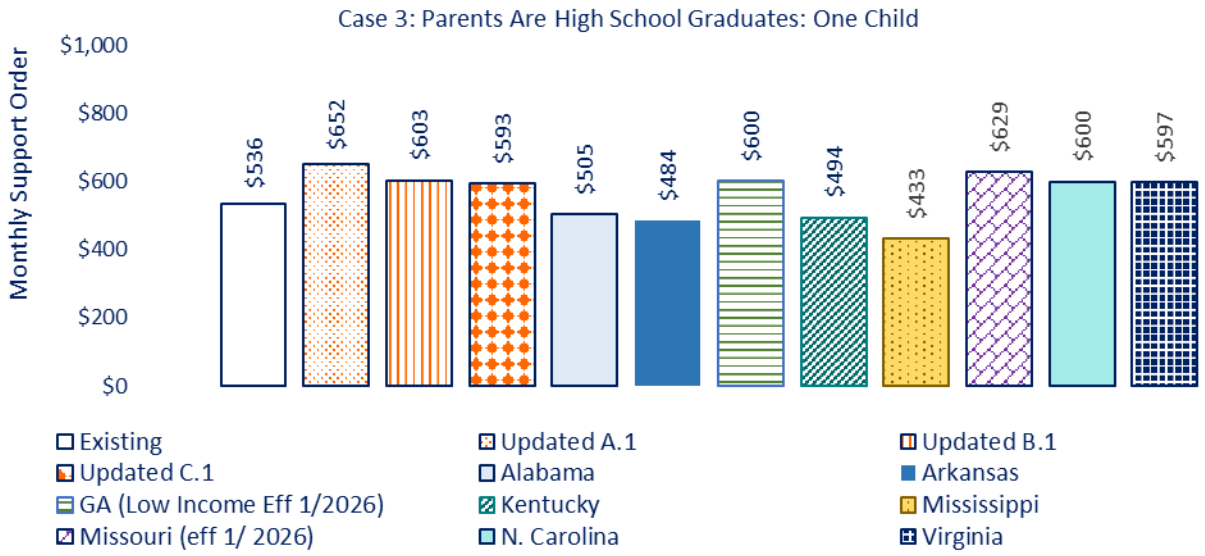


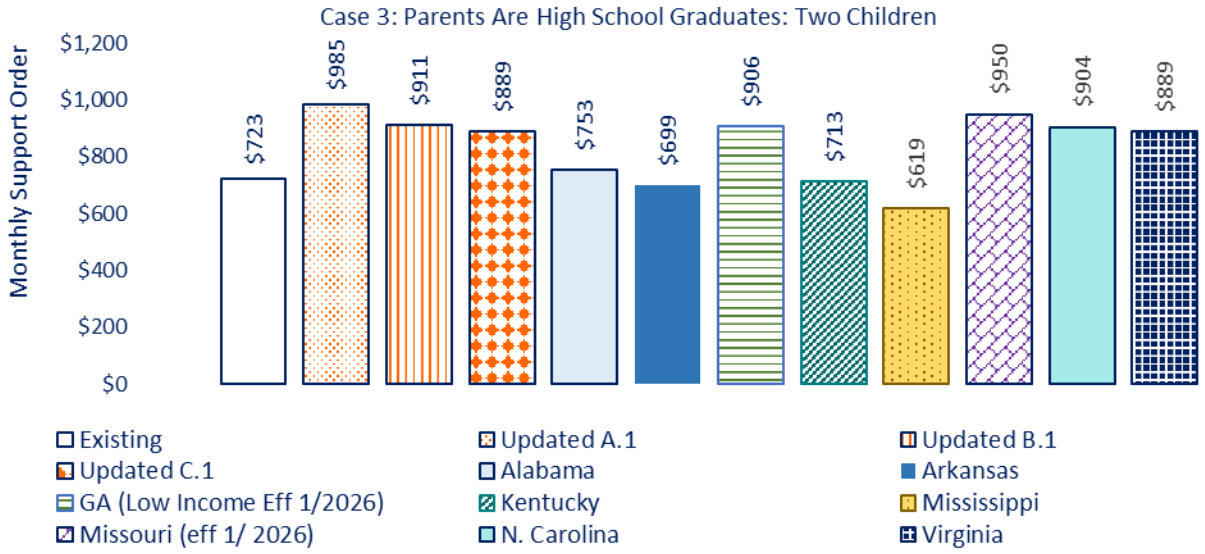


[40] See Tax Foundation. (Feb 4, 2025). Retrieved from https://taxfoundation.org/data/all/state/sales-tax-rates/. The Tax Foundation reports Tennessee's average combined state and local sales tax rate as 9.56%. The median rate is 7.0%. Tennessee state sales tax is 7.0%, which is the second highest among states.

Case 3: Parents with Median Earnings of Tennessee Workers Whose Highest Educational Attainment is a High School Degree

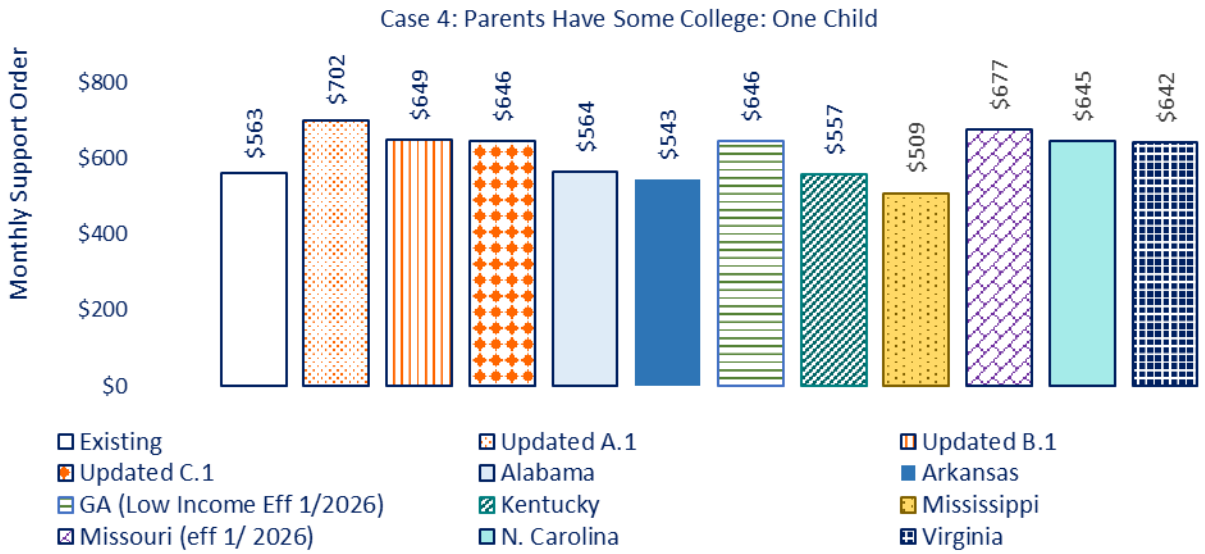
The patterns are similar to those of Case 2, only the proposed increases are more: about $60–$110 per month for one child and $160–$260 per month for two children, depending on which alternative schedule is considered.

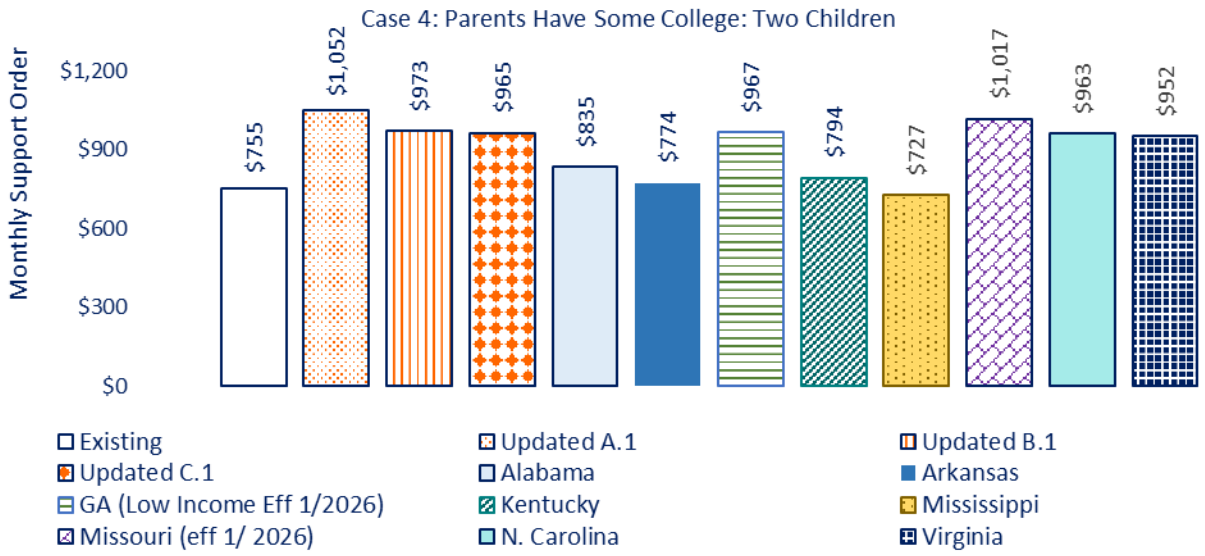




Case 4: Parents with Median Earnings of Tennessee Workers Whose Highest Educational Attainment is Some College or an Associate's Degree

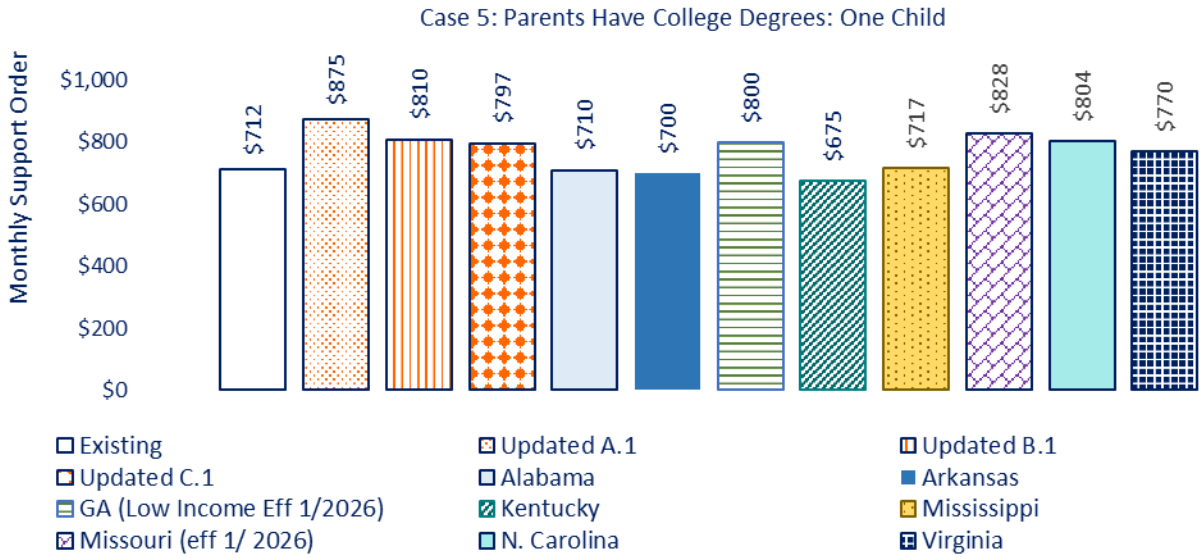
The patterns are similar to those of previous cases, only the proposed increases are more: about $90–$140 per month for one child and $200–$300 per month for two children, depending on which alternative schedule is considered.

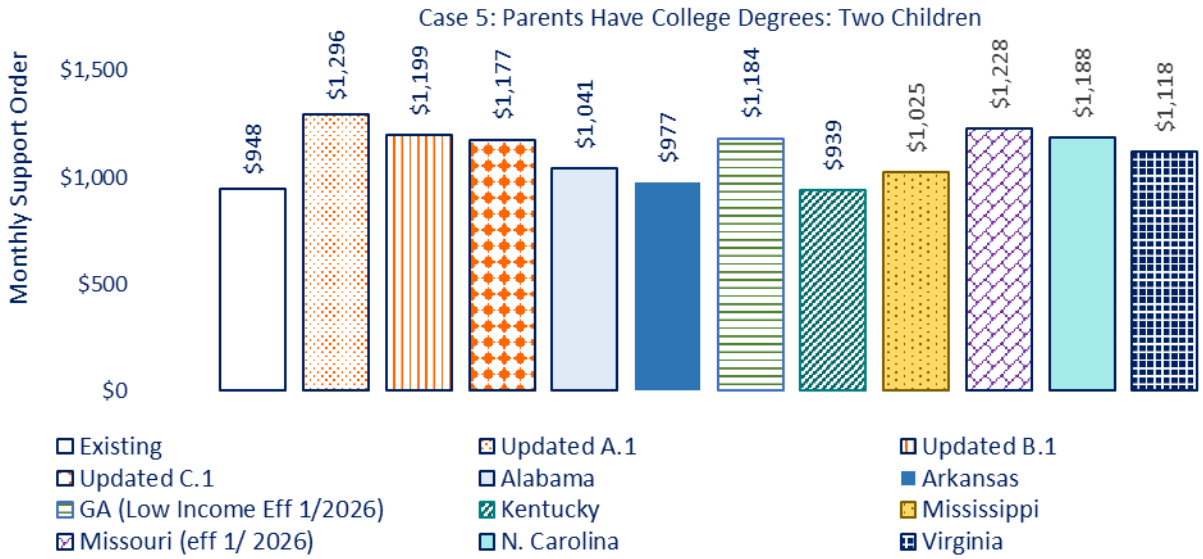




Case 5: Parents with Median Earnings of Tennessee Workers Whose Highest Educational Attainment is a College Degree

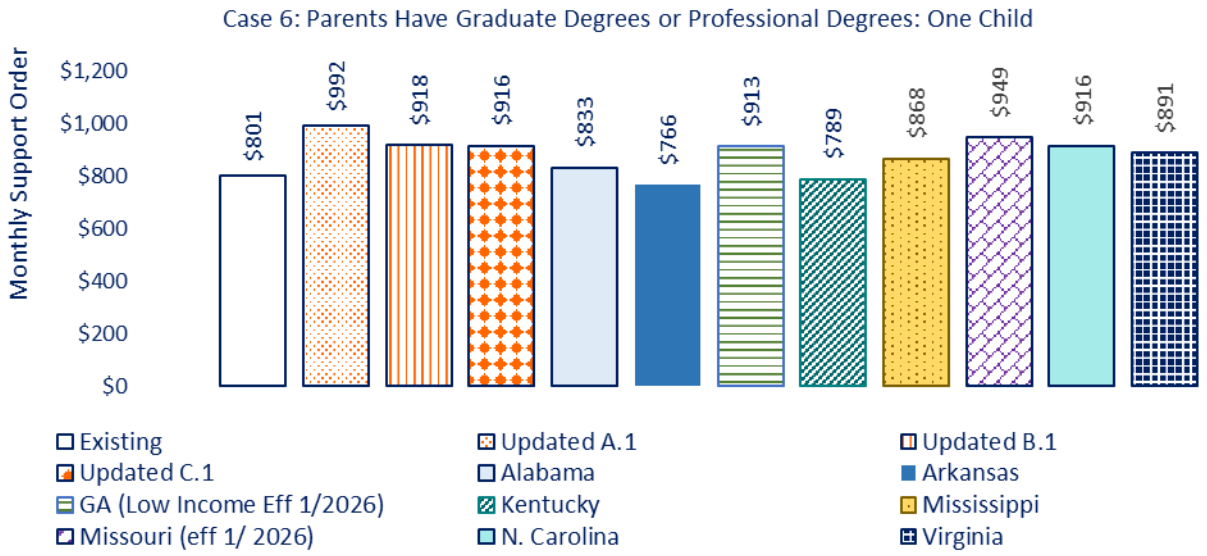
The patterns are similar to those of previous cases, only the proposed increases are more: about $100–$160 per month for one child and $230–$350 per month for two children, depending on which alternative schedule is considered.

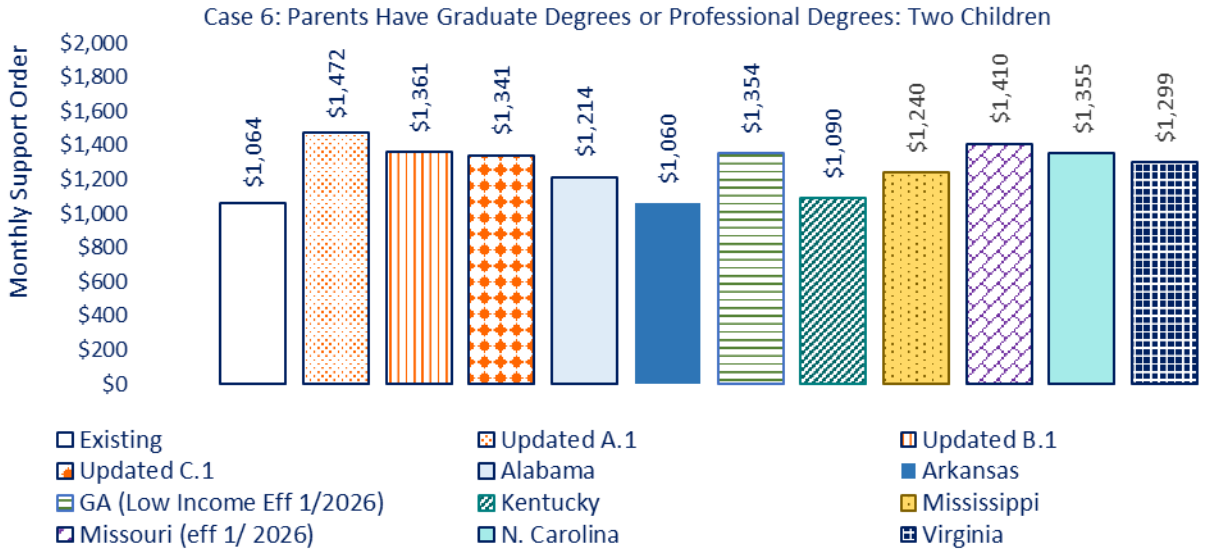




Case 6: Parents with Median Earnings of Tennessee Workers Whose Highest Educational Attainment is a Graduate Degree or Professional Degree

The patterns are similar to those of previous cases, only the proposed increases are more: about $110–$190 per month for one child and $280–$400 per month for two children, depending on which alternative schedule is considered.

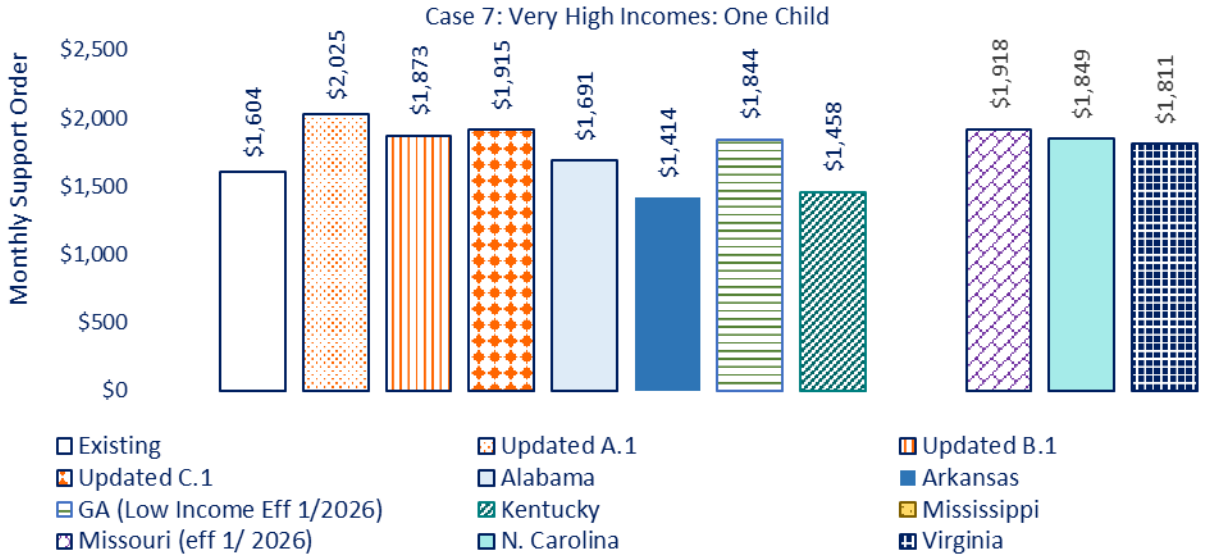


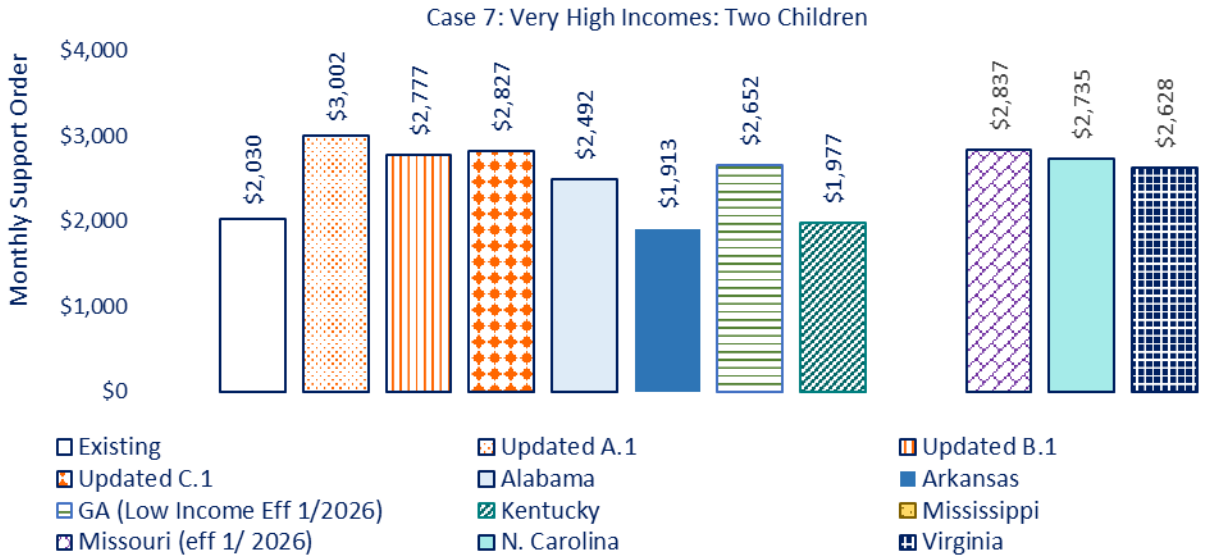


Case 7: High Income Parents

The patterns are similar to those of previous cases, only the proposed increases are more: about $270–$400 per month for one child and $780–$1,000 per month for two children, depending on which alternative schedule is considered.

Mississippi is not shown for this scenario because the Mississippi percentages only apply up to incomes of $10,000 per month. Above that threshold, Mississippi provides judicial discretion.





SECTION 4: CONCLUSIONS

This report fulfills all the federal data requirements. It also develops updated, alternative schedules based on more current economic data.

Updating the Schedule

The existing schedule was developed in 2003. It could be updated for a more current study of child-rearing expenditures; changes in price levels; changes in the federal poverty level, which is used for the low-income adjustment; and changes in federal income taxes and FICA, which is considered because expenditure decisions are based on after-tax income rather than gross income. Overall, any update would generally increase the schedule amounts. The increases are more substantial at very high incomes (e.g., over 20% at some incomes). The increases are nominal at low income (e.g., 3% at some low incomes) because new studies do not indicate much change at low incomes; an updated low-income adjustment affects these amounts; and improvements to how income is measured in the underlying data, which finds more families at the lower-end of the income range are spending more than their income. There are even a few very small decreases at low income (e.g., $19 per month) due to these factors.

Three alternative schedules are developed from national data because state-specific data of the depth and appropriate sample size is not available. The alternatives vary in whether and how they consider differences in Tennessee and U.S. average prices and income. Tennessee's prices and incomes are below the national average. One updated schedule makes no adjustment for Tennessee differences from the U.S. average, the second adjusts for price differences, and the third adjusts for income differences. Tennessee's current schedule relies on national estimates of child-rearing expenditures with no adjustment for Tennessee's below average prices or incomes. Although state-specific estimates of child-rearing expenditures cannot be produced because of data limitations, many states with incomes or prices above or below the national average make adjustments to the national estimates of child-rearing expenditures to develop a state-specific schedule. Tennessee would be just in making a similar adjustment. In all, the updated schedules adjusted for Tennessee prices and incomes are less than the schedule without any adjustment. There is little difference between the schedule adjusted for Tennessee prices and the schedule adjusted for Tennessee incomes except the income-adjusted schedule has higher amounts at very low incomes and very high incomes than the price-adjusted schedule.

Although updating the Tennessee schedule is sensible due to the age of the data underlying the current schedule and recent inflation, Tennessee may want to wait till a more current study is released since the study used to update the schedule was conducted almost six years ago, which is before the COVID-19 pandemic began. Although the pandemic affected consumption in the short run, whether there were long-term changes on child-rearing expenditures is unknown. As is, using updated data particularly updating for recent price levels would make Tennessee the highest among neighboring states. Two factors contribute to this: recent inflation has been high, and other states have not updated for this recent inflation. Meanwhile, Tennessee could use the time to vet whether a schedule update is

appropriate among guidelines stakeholders and whether adjusting for Tennessee prices or income is appropriate. Tennessee may also want to gather input from stakeholders representing higher-income parents because this is the area of the schedule that would incur substantial increases.

Findings from Case File Data and Labor Market Data

In general, the findings from the analysis of case file data that were conducted to meet federal data requirements were not of concern. Tennessee's guidelines deviation rate, income imputation rate, default rate, and low-income adjustment rate are generally within reasonable levels and often lower than those of other states.

However, even though Tennessee's rate of income imputation rate is low, the review of the income improvisions reveals it could be improved. Rather than using outdated median earnings, it could reference use of Tennessee labor market data to determine the earnings in that region for the parent's occupation, skill, or educational attainment, as well as the average workweek for that industry. This would better align with what the parent could actually earn in cases where the parent's income is unknown or has been precarious. It is also more in align to the specific circumstances of the parents (i.e., their occupation or skills) and evidence based (i.e., local labor market data is evidence of what a parent capable of employment can earn).

Concluding Remarks

A state's guidelines review is an opportunity to reassess the appropriateness of the guidelines for families and children. It is also an opportunity to reassess it in light of federal requirements of state guidelines. Tennessee may want to re-vamp its income imputation provision, which is a minor change and only affects a small percentage of cases. For the next review, Tennessee should seriously consider updating the schedule and seek input from stakeholders that would likely be affected. This includes high-income families since they would incur the biggest change. Recent inflation alone justifies increases, but there are other factors to be considered. The challenge will be determining how much of an increase, which will be affected by whether the schedule is adjusted for Tennessee prices or incomes and possibly new estimates of child-rearing expenditures will be available by then.

APPENDIX A: UNDERLYING DATA AND ASSUMPTIONS

This appendix provides more detail about the factors listed in Exhibit 12.

Factor 1: Income Shares Model

A state's guidelines model, which is a policy decision, directs what type of economic study of child-rearing expenditures to use. The income shares model that forms the basis of 41 states (including Tennessee) and the District of Columbia.[41] Tennessee switched from a percentage-of-obligor income guidelines model to income shares almost two decades ago. Some of the major principles of the income shares model are that the child support obligation should allow the children to benefit from the same level of expenditures had the children and both parents lived together and each parent is financially responsible for their prorated share of those expenditures—that is, each parent's share is determined by their share of combined parental income. All states that have switched guidelines models in the past two decades have switched to the income shares model. The income shares model is favored because it considers both parents' income rather than considering the obligor parent's income, has a longstanding history of successful use, and integrates well with adjustments for individual case circumstances such as low-income, shared parenting, extraordinary child care expenses, the support of additional dependents and other factors.

Factor 2: Economic Study

Two major types of studies exist: the cost of providing the basic or minimum needs of households with children,[42] and studies that try to estimate what intact families across a range of incomes (including middle- and higher-income families) actually spend on children. Most state guidelines rely on studies estimating expenditures for a range of incomes in intact families. This is because most guidelines are based on the principle that children should share in the lifestyle afforded by their parents—that is, if the payer-parent's income affords the payer-parent a higher standard of living, the support order should also be more for that higher-income parent. Basing a child support schedule/formula on the cost of the basic needs of the child would be inadequate for figuring out what a payer-parent who can afford a lifestyle above subsistence can afford in child support.

There are several studies of child-rearing expenditures. They vary in data years and the methodology used to separate the child's share of expenditures from total household expenditures. Exhibit A-1 compares the findings from studies conducted in the last five years and those underlying state guidelines. The exhibit is organized by the economic methodology, the economist who conducted the study, and the data years.

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[41] National Conference of State Legislatures. (Jul. 2020). *Child Support Guidelines Models.* Retrieved from https://www.ncsl.org/research/human-services/guideline-models-by-s.tate.aspx.

[42] An example of a minimum need study is the Massachusetts Institute of Technology Livable Wage Study. It is sometimes used among conventional media sources to infer the cost of raising children. See https://livingwage.mit.edu/states/42.

Exhibit A- 1: Comparison of Findings from Recent Studies of Child-Rearing Expenditures and Studies Underlying State Guidelines

Economic Methodology	Economist and Data Years	Average Child-Rearing Expenditures as a Percentage of Total Expenditures		
		1 Child	2 Children	3 Children
Rothbarth	**Betson**[43]			
	2013–2019	24.9%	38.4%	47.0%
	2004–2009	23.5%	36.5%	44.9%
	1998–2004	25.2%	36.8%	43.8%
	1996–1998	25.6%	35.9%	41.6%
	1980–1986	24.2%	34.2%	39.2%
	Rodgers/Replication of Betson[44]			
	2004–2009 CE	22.2%	34.8%	43.2%
	Rodgers			
	2000–2015 CE	19.2%	24.1%	30.8%
	2004–2009 CE	21.5%	24.4%	33.4%
	Florida State University			
	2013–2019 CE[45]	21.3%	33.4%	41.4%
	2009–2015 CE[46]	24.9%	38.3%	46.9%
Engel	**Betson**[47]			
	2013–2019 CE	21.9%	34.4%	42.7%
	1996–1998 CE	32.0%	39.0%	49.0%
	1980–1986 CE	33.0%	46.0%	58.0%
	Florida State University			
	2013–2019 CE	21.5%	33.6%	41.6%
	2009–2015 CE	20.3%	32.6%	41.4%
	Espenshade[48]			
	1972–73 CE	24.0%	41.0%	51.0%
"Direct" approaches	**Betson** 2013–2019 CE	22.5%	35.6%	45.7%
	USDA[49] 2011–2015 CE	26.0%	39.0%	49.0%
Point estimate from literature review	**van der Gaag**[50] (no year specified)	25.0%	37.5%	50.0%

[43] Betson, David M. (2021).

[44] Rodgers, William M. (2017). "Comparative Economic Analysis of Current Economic Research on Child-Rearing Expenditures." *In* Judicial Council of California*, Review of Statewide Uniform Child Support Guideline 2017*. San Francisco, CA. Retrieved from http://www.courts.ca.gov/documents/lr-2018-JC-review-of-statewide-CS-guideline-2017-Fam-4054a.pdf.

[45] Norribin, Stefan C., et al. (Nov. 2021). Review and Update of Florida's Child Support Guidelines. Retrieved from http://edr.state.fl.us/Content/special-research-projects/child-support/ChildSupportGuidelinesFinalReport2021.pdf.

[46] Norribin, Stefan C., et al. (Nov. 2017). Review and Update of Florida's Child Support Guidelines. Retrieved from http://edr.state.fl.us/content/special-research-projects/child-support/ChildSupportGuidelinesFinalReport2017.pdf.

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

[48] Espenshade, Thomas J. (1984). *Investing in Children: New Estimates of Parental Expenditures*. Urban Institute Press: Washington, D.C.

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

[50] van der Gaag, Jacques. (1981). *On Measuring the Cost of Children*. Discussion Paper 663-81. University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.

The economic study underlying the Kansas child support guidelines[51] is not included in the comparison because it is an old study and Kansas is the only state to rely on it. A recent Texas study is not included because it is specific to Texas.[52] The Texas study was used to assess the current Texas percentages, but Texas did not change its percentages based on the study. Texas is based on a percentage-of-net income guidelines.

Some of the major points from Exhibit A-1 are:

- The major methodologies are the Rothbarth methodology, the Engel methodology, and what is called direct approaches;
- Most studies were conducted by Professor Emeritus David Betson, University of Notre Dame. He conducted his first study in 1990 with the federally contracted purpose of assisting states fulfill the requirement to provide statewide guidelines;[53] and
- All the studies rely on the U.S. Bureau of Labor Statistics Consumer Expenditure Survey (CE), which is the most comprehensive data set on expenditures in the nation.[54]

Exhibit A-1 lists the average percentages for one, two, and three children across all income ranges. Most economists limit their estimates to these family sizes because there are few families with four or more children in the Consumer Expenditure Survey (CE), which is the source of expenditures data for the studies except the van der Gaag study. All the studies measure what is spent on children by intact families.

Exhibit A-1 notes child-rearing expenditures as an average percentage of total household expenditures, which is how most researchers report their findings. The difference between gross income and household expenditures are taxes, savings,[55] and expenditures outside the home such as gifts and charitable contributions. An exception is the van der Gaag (1981) study that relates the estimates to income. The USDA study relates to gross income but also reports its estimates as percentages of total expenditures to make them comparable to the results from other studies.

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[51] Terrell, W. T., & Pelkowski, J. M. (2010). XII. *Determining the 2010 Child Support Schedules*. Retrieved from www.kscourts.org/Rules-procedures-forms/Child-Support-Guidelines/PDF/Child%20Support%20Determination%20Economist%20FINAL%20REPORT.pdf.

[52] Texas Attorney General. (Aug. 2021). Texas Child Support Guidelines Review Report 2021. p. 164. Retrieved from https://www.texasattorneygeneral.gov/sites/default/files/files/child-support/files/2022/Child%20Support%20Division%20Guidelines%20Review%202022.pdf.

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

[54] More information about the CE can be found at https://www.bls.gov/cex/.

[55] There are two issues with savings: an economic methodology for estimating it and a policy issue. Parents may save for their own benefit (i.e., their retirement) or the benefit of their children (e.g., college funds and inheritance). Layering a savings model that incorporates this and captures the share of current household expenditures devoted to child rearing is beyond the scope of most economic models. The policy issue concerns whether income that intact families save should be tapped into for the guidelines amount. The District of Columbia is the only income shares guidelines to tap into it. The argument against including it is children benefit from their parents' savings when it is on their behalf. See National Center for State Courts. (1987). *Development of Guidelines for Child Support Orders, Final Report.* Report to U.S. Department of Health and Human Services, Office of Child Support Enforcement, Williamsburg, VA. II-26.

Overview of the Consumer Expenditure Survey

Most economists use expenditure data from the national Consumer Expenditure (CE) survey. Conducted by the U.S. Bureau of Labor Statistics (BLS), the CE is a comprehensive and rigorous survey with over a 100-year history.[56] Today, the CE surveys about 6,000 households a quarter on hundreds of expenditures items.[57] Households stay in the survey for four quarters, yet households rotate in and out each quarter. The primary purpose of the CE is to calibrate the market basket used to measure changes in price levels over time. Committed to producing data of consistently high statistical quality, relevance, and timely, the BLS closely monitors and continuously assesses the quality of the CE and makes improvements when appropriate. Some of these improvements have occurred in between studies and, hence, may cause differences in results between study years.

The sampling of the CE is not designed to produce state-specific measurements of expenditures.[58] To expand the CE so it could produce state-specific measurements would require a much larger sample and other resources and would take several years. Instead, economists develop national measurements of child-rearing expenditures from the CE, and pool data years to yield a significant sample size.

Economic Basis of State Guidelines

The District of Columbia, 32 states (including Tennessee), and Guam rely on a study using the Rothbarth methodology. All but one of these states/tribunals rely on Rothbarth estimate developed by Professor Emeritus David Betson, University of Notre Dame. (New Jersey conducted its own Rothbarth study and made adjustments to accommodate New Jersey income, which is higher than most states.) Betson first estimated child-rearing expenditures using the Rothbarth methodology in 1990 from expenditure data from families participating in the 1980–86 CE. After 1990, he updated his Rothbarth study four times. His most current study, his fifth study (also noted as BR5), is based on 2013–2019 CE.[59] Although released in 2021, the BR5 study forms the basis of 19 state guidelines: Alabama, Arizona, Georgia, Illinois, Indiana, Iowa, Louisiana, Maine, Michigan, Missouri, New Mexico, North Carolina, Pennsylvania, South Carolina, South Dakota, Vermont, Virginia, West Virginia, and Wyoming. There is no study that uses data more current than 2019. A new Betson study from 2018–2023 data is in the works for a few states but has not been published.

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

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

[58] Recently, however, the BLS has been creating state-specific samples for some of the larger states (e.g., California, Florida, and Texas).

[59] Betson, David M. (2021). "Appendix A: Parental Expenditures on Children: Rothbarth Estimates." *In* Venohr, Jane, & Matyasic, Savahanna. (Feb. 23, 2021). *Review of the Arizona Child Support Guidelines: Findings from the Analysis of Case File Data and Updating the Child Support Schedule*. Report to the Arizona Supreme Court Administrative Office of the Courts. Retrieved from https://www.azcourts.gov/Portals/74/FCIC-CSGR/SupplementalPacket-030121-FCIC-CSGRS.pdf?ver=2021-02-26-161844-187.

Rothbarth Studies

The Rothbarth methodology is named after the economist, Irwin Rothbarth, who developed it. It is considered a marginal cost approach—that is, it considers how much more is spent by a couple with children than a childless couple of child-rearing age. To that end, the methodology compares expenditures of two sets of equally well-off families: one with children and one without children. The difference in expenditures between the two sets is deemed to be child-rearing expenditures. The Rothbarth methodology relies on expenditures for adult goods to determine equally well-off families.[60] Through calculus, economists have proven that using expenditures on adult goods understates actual child-rearing expenditures because parents essentially substitute away from adult goods when they have children.[61]

Betson-Rothbarth Studies

When Congress first passed legislation (i.e., the Family Support Act of 1988) requiring presumptive state child support guidelines, it also mandated the U.S. Department of Health and Human Services to develop a report analyzing expenditures on children and explain how the analysis could be used to help states develop child support guidelines. This was fulfilled by two reports that were both released in 1990. One was by Professor Emeritus David Betson, University of Notre Dame.[62] Using five different economic methodologies to measure child-rearing expenditures, Betson concluded that the Rothbarth methodology was the most robust,[63] and, hence, recommended that it be used for state guidelines. The second study resulting from the Congressional mandate was by Lewin/ICF.[64] It assessed the use of measurements of child-rearing expenditures, including the Betson measurements, for use by state child support guidelines.

Although Betson recommended the Rothbarth methodology for state guidelines usage in his 1990 report, Lewin/ICF suggested that states assess their guidelines using more than one study since not all economists agree on which methodology best measures actual child-rearing expenditures.[65] For its 1990 report, Lewin/ICF assessed state guidelines by generally examining whether a state's guidelines amount was between the lowest and the highest of credible measurements of child-rearing expenditures. Lewin/ICF used the Rothbarth measurements as the lower bound. Amounts that were above the lowest credible measurement of child-rearing expenditures were deemed as adequate

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[60] Specifically, Betson uses adult clothes, whereas others applying the Rothbarth estimator use adult clothing, alcohol, and tobacco regardless of whether expenditures are made on these items. Betson (1990) conducted sensitivity analysis and found little difference in using the alternative definitions of adult goods.

[61] A layperson's description of how the Rothbarth estimator understates actual child-rearing expenditures is also provided in Lewin/ICF (1990) on p. 2-29.

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

[63] In statistics, the term "robust" means the statistics yield good performance that are largely unaffected by outliers or sensitive to small changes to the assumptions.

[64] Lewin/ICF. (1990). *Estimates of Expenditures on Children and Child Support Guidelines*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, VA.

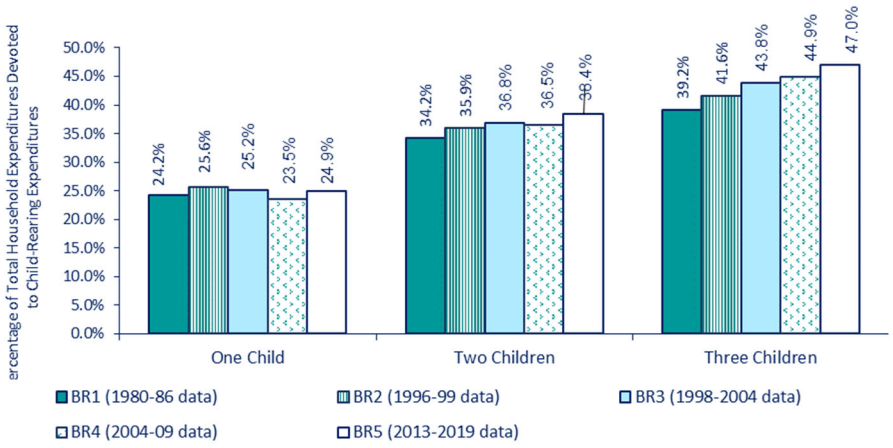
[65] Lewin/ICF. (1990). *Estimates of Expenditures on Children and Child Support Guidelines.* Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, VA.

support for children. This also responded to a major concern in the 1980s that state child support guidelines provided inadequate amounts for children.[66] Since then, most states have adapted a BR measurement as the basis of their guidelines schedule/formula.

Betson-Rothbarth Studies over Time

Exhibit A-2 compares the percentage of total family expenditures devoted to child rearing for the five BR studies where BR1 stands for the first study, BR2 stands for the second study, and so forth. Exhibit A-2 displays the percentages for one, two, and three children. Each study uses more current Consumer Expenditure Survey (CE) data.

Exhibit A- 2: Betson-Rothbarth (BR) Measurements over Time

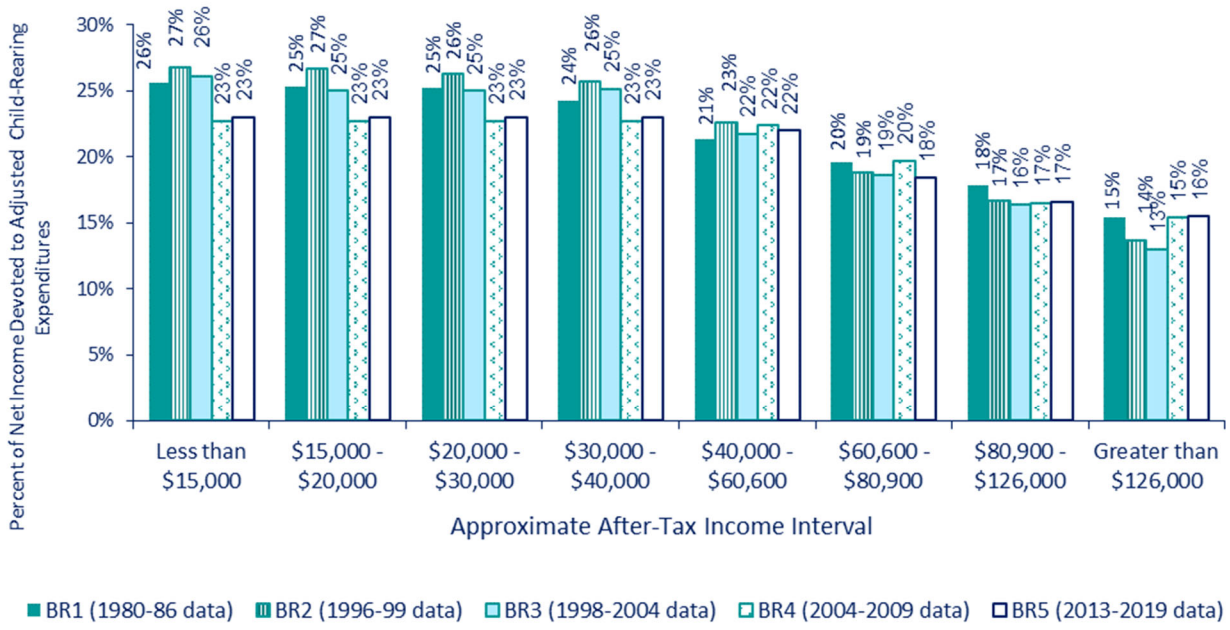


As shown in Exhibit A-3, the percentages vary with income. Some income ranges show increases over time and others show decreases. Exhibit A-3 shows the approximate percentages for one child. (The percentages are approximate due to differences in price levels over the five time periods.) They also differ slightly from the percentages in Exhibit A-3 because they relate to after-tax income rather than expenditures. Childcare expenses and most of the child's healthcare expenses are excluded in. Exhibit A-3. This adjustment is made because the actual amount expended for childcare, the child's health insurance, and the child's extraordinary medical expenses is considered on a case-by-case basis rather than including the average amount in the schedule/formula. The percentages for two and three children also have inconsistent changes across income ranges.

Some of the decreases and increases can be explained by data improvements, sampling error, and other factors. Sampling error means that two random samples pulled from the population will not produce the exact same results: sampling error measures the difference between the two samples. Betson estimates sampling error to be about 3%. The Bureau of Labor Statistics (BLS), which conducts the Consumer Expenditure (CE) survey, has improved how it measures income, taxes, and expenditure-outlays in the intervening years. Each improvement is believed to have some impact (albeit sometimes small) on the differences in the estimates over time.

[66] National Center for State Courts. (1987). *Development of Guidelines for Child Support Orders, Final Report.* Report to U.S. Department of Health and Human Services, Office of Child Support Enforcement, Williamsburg, VA. p. I-6.

Exhibit A- 3: Percentage of Net Income Devoted to Raising One Child



Other Studies

Engel Methodology

The prototype income shares model developed by the National Child Support Guidelines project sponsored in the 1980s by the federal Office of Child Support Services[67] relied on Engel estimates because it was the most credible study at the time. Both the Rothbarth and Engel methodologies are classified as marginal cost approach because they compare expenditures between two equally well-off families: (a) a married couple with children, and (b) a married couple of child-rearing age without *children*. The difference in expenditures between these two families is attributed to child-rearing expenditures. To determine whether families are equally well off, the Rothbarth methodology relies on expenditures on adult goods. The Engel methodology relies on food shares. Until recently, economists generally believed the Engel methodology overstates actual child-rearing expenditures.[68] The layperson explanation of the Engel methodology is that children are food intensive so families with children must spend more on food, which drags the difference in expenditures between families with and without children up. Recent Engel estimates, however, are lower.[69] One of these studies (i.e., the Betson study conducted for Georgia) suggests that the reduction in the Engel amounts over time results from a change in how the BLS asks about food expenditures, and a change from food being purely a necessity item to more food options that allow a family to substitute away from more luxurious items (e.g., steak

[67] *Ibid.*

[68] A more technical explanation of the Rothbarth estimator is provided in Betson (2021), *supra* note 65. Additional analysis of both the Rothbarth and Engel estimators are also provided in Lewin-ICF (1990), *Estimates of Expenditures on Children and Child Support Guidelines*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, VA. at pp. 2-27–2-28.

[69] For example, see the Florida studies and Betson (2022).

and sushi) to more budget-friendly food items (e.g., hamburger and peanut butter) to accommodate larger family sizes.

Direct Methods

Historically, the USDA study is the most well-known of direct approaches. Betson tried to replicate the USDA direct approach using the same dataset he used to produce his most recent Rothbarth and Engel estimates.

USDA Study. The USDA methodology is considered a "direct" approach to measuring child-rearing expenditures, while both the Rothbarth and Engel methodologies are considered indirect approaches. Direct approaches attempt to enumerate expenditures for major categories of expenses (e.g., housing, food, transportation, clothing, healthcare, childcare and education, and miscellaneous expenses), then add them together to estimate the total cost of raising children. The major limitation to a direct approach is that there is still a need for a methodology to separate the child's share from the household total such as the situation for the child's housing expenses. The last USDA study was released in 2017 and considered child-rearing expenditures in 2015. Prior to the 2017 study, the USDA published an updated study every year or two for several decades. The USDA reports its estimates on an annual basis for one child in a two-child household. The USDA provides measurements for the United States as a whole and as four regions: the South, Midwest, Mid-Atlantic, and West. The amount varies by age of the child and household income. The USDA also produces measurements for rural areas and single-parent families. These measurements are for the nation as whole and not provided individually by region. The most recent USDA measurements are from expenditures data collected in 2011 through 2015. Exhibit A- 4 shows them. The amounts include expenditures for the child's healthcare and childcare expenses.

Exhibit A- 4: Summary of Findings from 2017 USDA Study

		Married-Couple Families		Single-Parent Families (overall U.S.)
		Urban (overall U.S.)	Rural Areas (overall U.S.)	
Low Income (less than $59,200 gross per year)	Child-rearing $	**$9,330–$9,980/year**	**$7,650–$8,630/year**	**$8,800–$10,540/year**
	Average Gross Income	$36,300	$36,100	$24,400
Middle Income (more than $59,200 per year and less than $107,400 for Urban South and Rural Only)	Child-rearing $	**$12,680–$13,900/year**	**$10,090–$11,590/year**	**$16,370–$20,190/year**
	Average Gross Income	$81,700	$79,500	$99,000
High Income (more than $107,400 for Married Couples only)	Child-rearing $	**$19,380–$23,390/year**	**$14,600–$17,000/year**	
	Average Gross Income	$185,400	$156,800	

One salient finding (as shown in Exhibit A- 4) that is pertinent to addressing concerns about using expenditures data from intact families as the basis of state child support guidelines is that single-parent families with low income and married-couple families with low income devote about the same amount to child-rearing expenditures. It should also be noted that the amounts for middle incomes and high

incomes for single-parent families are not separated because they are too few high income, single-parent families from which to produce measurements. More single-parent families with children live in poverty than married-couple families with children. The 2024 U.S. Census American Community Survey finds that 42% of Tennessee children living female-headed families live in poverty, while 7% of Tennessee children living with married-couple families live in poverty.[70] (The comparable percentages nationally are and 7% and 36%.

Betson's Direct Study. For the direct methodology, Betson initially planned to replicate the USDA approach that measures child-rearing expenditures for seven categories of expenditures (e.g., the child's housing, food, and transportation). He abandoned this approach because of insufficient documentation to replicate how the USDA arrived at the child's share of housing and medical expenses. Still, Betson was able to use approaches similar to the USDA's to estimate the child's food costs, transportation costs, clothing, childcare, and miscellaneous expenses. To arrive at the child's housing expenses, he used two different approaches. For one, he followed the current concept of the USDA approach, which is to base it on the cost of an additional bedroom. For the other, he relied on the old USDA approach that uses a per-capita approach to estimate the child's share of housing expenses. His estimates varied significantly depending on how he measured housing. When he used the cost of an additional bedroom, he estimated that percentage of total expenditures allocated to children were 22.5% for one child, 35.6% for two children, and 45.7% for three or more children. When he used the per-capita approach, he estimated that percentage of total expenditures allocated to children were 28.8% for one child, 43.7% for two children, and 54.8% for three or more children. The different results highlight how sensitive the overall estimate is to how the child's housing expenses are estimated. Housing expenses constitute the largest share of the total household budget. Betson suggests that the true value may be somewhere nearer the average of the two estimates: 25.7% for one child, 39.7% for two children, and 50.3% for three or more children.

Comonar et. al. Study. Professor Emeritus William Comanor of the University of California at Santa Barbara led a 2015 study.[71] His coauthors were Mark Sarro and Mark Rogers. The CSR study was not funded by any state and does not form the basis of any state guidelines. Professor Comanor developed his own methodology for measuring childrearing expenditures. It also compares expenditures between families with and without children. Gross income is used to equate equally well-off families. The difference in their expenditures is attributed to children. Like the USDA approach, CSR measured child-rearing expenditures for several categories of expenditures separately (e.g., food and housing) and then summed up the individual amounts to arrive at a total. Personal items were not included as a category. Negative amounts were found for some categories at some incomes so weren't included in the total (e.g., the cost of the child's healthcare). CSR acknowledges that the seven categories measured account for 72%-82% of total expenditures.[72] The CSR measurements rely on the 2006–2009 CE. In 2018,

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[70] Calculated from 2022 U.S. Census American Community Survey. *Table C17010: Poverty Status in the Past 12 Months of Families by Family Type and Presence of Children*. Retrieved from https://data.census.gov.

[71] Comanor, William, Sarro, Mark, & Rogers, Mark. (2015). "The Monetary Cost of Raising Children." *In* (ed.) Economic and Legal Issues in Competition, Intellectual Property, Bankruptcy, and the Cost of Raising Children (*Research in Law and Economics*), Vol. 27). Emerald Group Publishing Limited, pp. 209–51.

[72] Ibid. p. 239.

Comanor reported child-rearing costs from the CSR study of $3,421 per year for one child and $4,291 per year for two children in low-income households.[73] For middle incomes (i.e., married couples with an average income of $76,207 per year), he reported childrearing costs of $4,749 per year for one child and $6,633 per year for two children. The amounts for low-income households are below poverty, and the amounts for middle incomes are just above poverty. Most expenditures were attributable to childcare expenses. The use of gross income to equate equally well-off families biases the results if parents have an economic incentive to earn more income to support their families and do so. The methodology does not account for substitution effects between expenditure items (e.g., spending less on transportation to accommodate a larger house) nor does it consider the impact of taxes and tax reform on spendable income. Comanor republished the estimate from the CSR study in 2024, but it still relies on the 2006–2009 CE.[74]

Factor 3: Adjust to Current Price Levels

The existing schedule is based on price levels from September 2023. The proposed schedules consider price levels as of April 2025.

Factor 4: Exclude Childcare Expenses and Out-of-Pocket Healthcare Costs

The measurements of child-rearing expenditures cover *all* child-rearing expenditures, including childcare expenses and the out-of-pocket healthcare expenses for the child. This includes out-of-pocket insurance premium on behalf of the child and out-of-pocket extraordinary, unreimbursed medical expenses such as deductibles. These expenses are widely variable among cases (e.g., childcare expenses for an infant are high, and there is no need for childcare for a teenager). Instead of putting them in the schedule, the actual amount of the expense is addressed on a case-by-case basis in the worksheet. To avoid double-accounting in the schedule, these expenses are subtracted from the measurements when developing the existing and updated schedules. Appendix A provides the technical details on how this is done.

Essentially, Betson provided supplemental information in order to subtract these expenses from his total estimates of child-rearing expenditures for the purposes of developing a child support schedule. Using the same subset of the CE that he used to measure child-rearing expenditures, Betson measured the percentage of total expenditures devoted to childcare expenses, the percentage of total expenditures devoted to out-of-pocket healthcare expenses, and expenditures to net income ratios.

Inclusion of $250 per Child per Year for Out-of-Pocket Medical Expenses

There is an exception to excluding the child's medical expenses. An amount to cover ordinary out-of-pocket healthcare expenses (e.g., copays for well visits) was retained in both the existing and updated schedule. The current schedule assumes up to $250 per child per year for ordinary out-of-pocket healthcare expenses based on data. That assumption is retained for the proposed, updated schedule.

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[73] Comanor, William. (Nov. 8, 2018). Presentation to Nebraska Child Support Advisory Commission. Lincoln, NE.
[74] Comanor, William. (Summer 2024). "Why Does Child Support Go Unpaid?" *Regulation*. Cato Institute. Retrieved from regulation-v47n2-3.pdf.

The concern, however, is the amount varies significantly among those with Medicaid and those with private insurance, particularly with high deductibles. The 2017 MEPS data find an average of $271 per year per child, which is close to the $250 level. [75]

Most income shares guidelines also retain up to the first $250 per child per year in healthcare expenses in the schedule because most children are likely to incur some medical expenses. This way the parents do not have to track and share receipts for the first $250 per child per year since it is included.

Virginia and Connecticut include no healthcare expenses in their schedules. This lowers the schedule amount but also requires more receipt exchanging between the parents so each parent pays for their prorated share of out-of-pocket medical expenses for the child.

Since the supplemental information provided by Betson considers all out-of-of-pocket healthcare expenses, there is also an additional adjustment to account for the medical costs being lower for children than adults.

Factor 5: Conversion of Expenditures to Net Income

The Betson-Rothbarth (BR) estimates of child-rearing expenditures are expressed as a percentage of total family expenditures. Some families have savings and do not spend all their after-tax income on their family. See Exhibit 16 for an illustration that compares expenditures between low-families that spend more than their after-tax income on average and upper-middle to upper income families that do not spend all their after-tax income on average and generally have savings. Most income shares schedules, including the existing Tennessee schedule, consider the expenditures to consumption ratios observed among the same sample of families in the CE used to calculate child-rearing expenditures. These ratios are multiplied by the BR measurements to arrive at a percentage of total family after-tax income expended on children. For income ranges of families where the average expenditures to after-tax income is greater than one, the ratio is capped at one. This occurs at the lower income ranges. Setting at more than one would have the policy implication that parents should spend more than their income.

The District of Columbia is the only BR-based guidelines that does not make this conversion. Instead, the District applies the ratio of child-rearing expenditures to total expenditures to savings as well. This effectively increases the schedule amounts at very high incomes.

Factor 6: Converting to Gross Income

After the measurements of child-rearing expenditures are converted to after-tax income as described above, they are then converted to gross income. This is because the schedule considers the gross incomes of the parties. For both the existing and updated schedules, the conversion to gross income

[75] U.S. Department of Health & Human Services Agency for Healthcare Research and Quality. (n.d.). *Medical Expenditure Panel Survey.* Retrieved from https://www.meps.ahrq.gov/mepsweb/data_stats/meps_query.jsp.

relies on the federal withholding formula.[76] There is no state income tax in Tennesseee. The federal withholding formula also considers FICA. The Social Security and Medicare tax is 6.2% for incomes up to $176,100 per year. Above that level, the Medicare tax of 1.45% applies. In addition, the 0.9% additional Medicare tax for incomes above $200,000 per year is also considered.

Since the income conversion assumes single tax filing status, there is no adjustment for the child tax credit or the Earned Income Tax Credit (EITC). The child tax credit would be impossible to include in the schedule since it applies to one parent and that parent's income must be within a certain range to receive the full child tax credit and another range to receive a partial child tax credit (which the IRS calls the additional child tax credit). In contrast, the schedule considers the combined gross income of the parents. Say the combined income of the parents is $150,000 per year. If the parents have equal incomes ($75,000 per year), either parent's income would make them income-eligible for the full child tax credit. Say, however, that the paying parent's income is $150,000 and the other has no income, the parent without income would not be income-eligible for the child tax credit. The EITC is not considered because it is a means-tested program. Most states do not consider mean-tested income to be income available for child support.

The pro of considering an alternative tax assumption such as assuming the tax-filing status is married better aligns with the economic measurements of child-rearing expenditures because the measurements consider households in which the parents and children live together, so they would probably file as a married couple. They also could be set up to include the federal child tax credit, the additional child tax credit, the EITC, or a combination of these child-related tax credits. The con is that this would be a change in the previous assumption that is not necessarily justifiable and may not be consistent with current practices.

Factor 7: Adjust for Tennessee's below Average Incomes or Prices

The CE is a nationally representative survey. Its sampling is insufficient to be representative of any one state.[77] Replication of the CE at the state level would require considerable effort, time, and resources. Several states with below or above average income, housing prices, or prices adjust the BR measurements to compensate for their differences. According to the 2023 U.S. Census American Community Survey, median family income for a couple with children under age 18 years old in Tennessee was $111,879 per year, while the comparable U.S. median was $125,977 per year.[78]

Two different methodologies to adjust for Tennessee's below average prices and incomes were used. The first methodology consists of developing a schedule based on the national estimates and then multiplying those amounts using Tennessee's most current price parity, which was 92.5 in 2023. The strength of this approach is its simplicity. The weakness is that it assumes that all income groups buy the same economic goods and services and the price differential is consistent across these economic

[76] *IRS Publication 15-A: Federal Income Tax Withholding Methods: 2025*. Retrieved from https://www.irs.gov/pub/irs-pdf/p15.pdf.
[77] However, the BLS has recently started collecting state-representative samples for very large states such as California, Texas, and Florida.
[78] Retrieved from http://data.census.gov.

goods and services. The reality is that lower-income families spend more on necessities and that some of the largest price increases in recent years have been to food and housing, both of which are necessity items. The other adjustment consists of realigning the BR measurements from U.S. incomes to Tennessee incomes. This is done by comparing the income distributions of Tennessee and U.S. average families and assuming that families at the same frequency spend the same amount.

Factor 8: Incorporate a Low-Income Adjustment

The existing schedule incorporates a self-support reserve (SSR) equivalent to the 2020 federal poverty guidelines for one person ($1,063) multiplied by 90%, which approximates Tennessee's price parity when the SSR was developed. This results in a SSR of about $950 per month. Below this income, the $100 minimum basic obligations applies. For incomes just above $950 per month ($1,000 and $1,050 per month), there are some incremental increases to the minimum basic obligation of $100 per month that becomes larger for more children. This serves two purposes: it recognizes the additional expense of more children, and it eases the gradual transition to the actual economic data on the cost of raising children that forms the basis of the schedule amounts that are not adjusted for the SSR. Once combined adjusted gross incomes are above $1,500 per month, $35 per month is added to the basic obligation for every $50 per month of additional combined adjusted gross income until the child support schedule based on economic evidence of the cost of raising children is less. The lesser amount is used as the schedule amount. The $35 increment for every $50 in additional adjusted gross income recognizes that some of the increased gross income must be devoted to payroll taxes. It also gradually phases out the SSR and phases in the schedule amounts based on the economic cost of raising children. Without this gradual phase-out/phase-in, there would be abrupt changes in the schedule amounts that could cause a precipitous decrease or increase in the guidelines-determined amount (also a called a "cliff effect") with minute income changes. In general, it is considered good public policy to avoid cliff effects.

The updated schedules maintain all the same assumptions except the SSR is updated to the 2025 federal poverty guidelines ($1,304) multiplied by Tennessee's price parity (92.5). This yields an updated SSR of $1,206 per month.

Factor 9: Income Range

The CE has too few very, very low-income families and very, very high-income families for a sufficient sample size to produce reliable estimates at very high incomes. The existing schedule covers combined incomes through $28,250 gross per month. The percentage formulas above this income were developed from extrapolating from trendline at lower incomes to estimate percentages for higher incomes. Due to inflation and tax bracket changes, the data are now reliable to combined gross incomes of about $40,000 gross per month.

	1 Child										2 Children									
		A.1	B.1	C.2	Dollar Change			% Change				A.1	B.1	C.2	Dollar Change			% Change		
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1
950	100	100	100	100	0	0	0	0%	0%	0%	100	100	100	100	0	0	0	0%	0%	0%
1000	100	100	100	100	0	0	0	0%	0%	0%	100	100	100	100	0	0	0	0%	0%	0%
1050	100	100	100	100	0	0	0	0%	0%	0%	127	100	100	100	-27	-27	-27	-21%	-21%	-21%
1100	135	100	100	100	-35	-35	-35	-26%	-26%	-26%	162	100	100	100	-62	-62	-62	-38%	-38%	-38%
1150	170	100	100	100	-70	-70	-70	-41%	-41%	-41%	197	100	100	100	-97	-97	-97	-49%	-49%	-49%
1200	205	100	100	100	-105	-105	-105	-51%	-51%	-51%	232	112	112	112	-120	-120	-120	-52%	-52%	-52%
1250	240	135	135	135	-105	-105	-105	-44%	-44%	-44%	267	147	147	147	-120	-120	-120	-45%	-45%	-45%
1300	275	170	170	170	-105	-105	-105	-38%	-38%	-38%	302	182	182	182	-120	-120	-120	-40%	-40%	-40%
1350	295	205	205	205	-90	-90	-90	-31%	-31%	-31%	337	217	217	217	-120	-120	-120	-36%	-36%	-36%
1400	305	240	240	240	-65	-65	-65	-21%	-21%	-21%	372	252	252	252	-120	-120	-120	-32%	-32%	-32%
1450	315	275	275	275	-40	-40	-40	-13%	-13%	-13%	407	287	287	287	-120	-120	-120	-29%	-29%	-29%
1500	325	310	291	309	-15	-34	-16	-5%	-11%	-5%	442	322	322	322	-120	-120	-120	-27%	-27%	-27%
1550	335	324	299	318	-11	-35	-17	-3%	-11%	-5%	477	357	357	357	-120	-120	-120	-25%	-25%	-25%
1600	345	333	308	328	-12	-37	-17	-3%	-11%	-5%	487	392	392	392	-95	-95	-95	-19%	-19%	-19%
1650	355	343	317	337	-12	-38	-18	-3%	-11%	-5%	500	427	427	427	-73	-73	-73	-15%	-15%	-15%
1700	365	352	326	346	-13	-39	-18	-3%	-11%	-5%	514	462	462	462	-52	-52	-52	-10%	-10%	-10%
1750	375	362	335	356	-13	-40	-19	-3%	-11%	-5%	528	497	497	497	-31	-31	-31	-6%	-6%	-6%
1800	384	371	343	365	-13	-41	-19	-4%	-11%	-5%	542	532	523	532	-10	-19	-10	-2%	-3%	-2%
1850	394	381	352	374	-13	-42	-20	-3%	-11%	-5%	555	567	537	567	12	-19	12	2%	-3%	2%
1900	403	390	361	384	-13	-42	-19	-3%	-10%	-5%	568	595	550	584	27	-17	16	5%	-3%	3%
1950	412	400	370	393	-12	-42	-19	-3%	-10%	-5%	580	609	564	598	29	-16	19	5%	-3%	3%
2000	421	409	379	403	-12	-42	-18	-3%	-10%	-4%	592	624	577	612	32	-15	21	5%	-3%	3%
2050	430	419	387	412	-11	-42	-18	-3%	-10%	-4%	604	638	590	627	34	-14	23	6%	-2%	4%
2100	439	428	396	421	-11	-43	-18	-2%	-10%	-4%	616	653	604	641	37	-12	25	6%	-2%	4%
2150	448	438	405	431	-10	-43	-17	-2%	-10%	-4%	628	667	617	655	39	-11	27	6%	-2%	4%
2200	457	447	414	440	-10	-43	-17	-2%	-9%	-4%	641	682	631	669	41	-10	29	6%	-2%	4%
2250	466	457	423	449	-9	-43	-16	-2%	-9%	-4%	653	696	644	684	43	-9	31	7%	-1%	5%
2300	475	466	431	458	-9	-44	-16	-2%	-9%	-3%	665	710	657	697	45	-8	33	7%	-1%	5%
2350	484	475	440	468	-9	-44	-16	-2%	-9%	-3%	677	725	670	711	48	-7	34	7%	-1%	5%
2400	493	485	448	477	-8	-44	-16	-2%	-9%	-3%	689	739	683	725	50	-6	36	7%	-1%	5%
2450	501	494	457	486	-7	-44	-15	-1%	-9%	-3%	701	753	696	739	52	-4	38	7%	-1%	5%
2500	510	503	466	495	-7	-44	-15	-1%	-9%	-3%	712	767	709	753	55	-3	41	8%	0%	6%
2550	518	513	474	504	-5	-44	-14	-1%	-9%	-3%	724	781	723	767	57	-1	43	8%	0%	6%
2600	527	522	483	513	-5	-44	-14	-1%	-8%	-3%	735	795	736	781	60	0	46	8%	0%	6%
2650	536	531	491	522	-5	-44	-13	-1%	-8%	-2%	747	809	749	795	62	2	48	8%	0%	6%
2700	544	540	500	531	-4	-44	-13	-1%	-8%	-2%	758	824	762	809	66	4	51	9%	0%	7%
2750	553	550	508	541	-3	-44	-12	-1%	-8%	-2%	770	838	775	822	68	5	53	9%	1%	7%
2800	561	559	517	550	-2	-44	-12	0%	-8%	-2%	781	852	788	836	71	7	55	9%	1%	7%
2850	569	568	526	559	-1	-44	-11	0%	-8%	-2%	792	866	801	850	74	9	58	9%	1%	7%
2900	577	577	534	568	0	-43	-9	0%	-7%	-2%	802	880	814	864	78	12	62	10%	2%	8%
2950	584	587	543	577	3	-42	-7	0%	-7%	-1%	812	894	827	878	82	15	66	10%	2%	8%
3000	592	596	551	586	4	-41	-6	1%	-7%	-1%	822	908	840	892	86	18	69	10%	2%	8%
3050	600	605	560	595	5	-40	-5	1%	-7%	-1%	833	923	853	905	90	20	72	11%	2%	9%
3100	608	615	569	604	7	-40	-4	1%	-7%	-1%	844	937	866	919	93	22	75	11%	3%	9%
3150	616	624	577	614	8	-39	-3	1%	-6%	0%	855	951	879	933	96	24	77	11%	3%	9%

	1 Child										2 Children									
		A.1	B.1	C.2	Dollar Change			% Change				A.1	B.1	C.2	Dollar Change			% Change		
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1
3200	624	633	586	623	9	-38	-2	1%	-6%	0%	866	965	893	946	99	26	80	11%	3%	9%
3250	632	642	594	632	10	-38	0	2%	-6%	0%	877	979	906	960	102	28	83	12%	3%	9%
3300	640	652	603	641	12	-37	1	2%	-6%	0%	888	993	919	974	105	30	85	12%	3%	10%
3350	648	661	611	650	13	-37	2	2%	-6%	0%	899	1007	932	987	108	32	88	12%	4%	10%
3400	656	670	620	659	14	-36	3	2%	-6%	0%	910	1022	945	1001	112	34	91	12%	4%	10%
3450	664	680	629	668	16	-36	4	2%	-5%	1%	921	1036	958	1015	115	37	93	12%	4%	10%
3500	672	689	637	677	17	-35	5	3%	-5%	1%	932	1050	971	1029	118	39	96	13%	4%	10%
3550	680	698	646	687	18	-34	6	3%	-5%	1%	943	1064	984	1042	121	41	99	13%	4%	10%
3600	688	707	654	696	19	-34	8	3%	-5%	1%	954	1078	997	1056	124	43	102	13%	4%	11%
3650	695	717	663	705	22	-32	10	3%	-5%	1%	964	1092	1010	1070	128	46	106	13%	5%	11%
3700	702	726	672	714	24	-30	12	3%	-4%	2%	973	1106	1023	1083	133	50	110	14%	5%	11%
3750	709	735	680	723	26	-29	14	4%	-4%	2%	982	1121	1036	1097	139	54	115	14%	6%	12%
3800	715	745	689	732	30	-27	17	4%	-4%	2%	991	1135	1050	1111	144	58	120	15%	6%	12%
3850	722	754	697	741	32	-25	19	4%	-3%	3%	1000	1149	1063	1124	149	62	124	15%	6%	12%
3900	729	763	706	750	34	-23	22	5%	-3%	3%	1009	1163	1076	1138	154	67	129	15%	7%	13%
3950	735	772	714	759	37	-21	24	5%	-3%	3%	1018	1177	1089	1151	159	71	133	16%	7%	13%
4000	742	782	723	769	40	-19	26	5%	-3%	4%	1027	1191	1102	1165	164	75	138	16%	7%	13%
4050	749	790	731	778	41	-18	29	5%	-2%	4%	1036	1204	1114	1179	168	77	142	16%	7%	14%
4100	756	799	739	787	43	-17	31	6%	-2%	4%	1045	1216	1125	1192	171	80	147	16%	8%	14%
4150	762	807	747	796	45	-16	34	6%	-2%	4%	1054	1229	1136	1206	175	82	151	17%	8%	14%
4200	769	816	755	805	47	-14	36	6%	-2%	5%	1063	1241	1148	1219	178	85	156	17%	8%	15%
4250	776	824	763	814	48	-13	38	6%	-2%	5%	1072	1253	1159	1233	181	87	160	17%	8%	15%
4300	779	833	770	823	54	-9	44	7%	-1%	6%	1076	1266	1171	1246	190	94	170	18%	9%	16%
4350	782	841	778	832	59	-4	50	8%	-1%	6%	1079	1278	1182	1260	199	103	180	18%	10%	17%
4400	785	850	786	841	65	1	56	8%	0%	7%	1082	1290	1194	1273	208	111	191	19%	10%	18%
4450	788	858	794	850	70	6	62	9%	1%	8%	1085	1303	1205	1287	218	120	201	20%	11%	19%
4500	791	867	802	860	76	11	68	10%	1%	9%	1088	1315	1217	1300	227	128	212	21%	12%	19%
4550	794	876	810	869	82	16	74	10%	2%	9%	1091	1328	1228	1314	237	137	222	22%	13%	20%
4600	797	884	818	878	87	21	81	11%	3%	10%	1094	1340	1239	1327	246	145	233	22%	13%	21%
4650	800	893	826	883	93	25	83	12%	3%	10%	1097	1352	1251	1335	255	153	238	23%	14%	22%
4700	803	902	834	888	99	31	85	12%	4%	11%	1100	1366	1263	1342	266	163	241	24%	15%	22%
4750	806	911	843	892	105	36	86	13%	5%	11%	1104	1380	1276	1348	276	173	244	25%	16%	22%
4800	809	920	851	897	111	42	88	14%	5%	11%	1107	1393	1289	1354	286	182	248	26%	16%	22%
4850	812	929	860	901	117	48	89	14%	6%	11%	1110	1407	1302	1361	297	192	251	27%	17%	23%
4900	815	939	868	906	124	53	91	15%	7%	11%	1113	1421	1314	1367	308	202	254	28%	18%	23%
4950	819	948	877	910	129	58	91	16%	7%	11%	1117	1435	1327	1373	318	210	256	28%	19%	23%
5000	823	957	885	915	134	63	92	16%	8%	11%	1122	1449	1340	1380	327	218	258	29%	19%	23%
5050	826	966	894	919	140	68	93	17%	8%	11%	1126	1462	1353	1386	336	226	260	30%	20%	23%
5100	830	976	902	924	146	72	94	18%	9%	11%	1131	1476	1365	1392	345	235	261	31%	21%	23%
5150	834	985	911	928	151	77	94	18%	9%	11%	1135	1490	1378	1399	355	243	263	31%	21%	23%
5200	838	994	919	933	156	82	95	19%	10%	11%	1140	1504	1391	1405	364	251	265	32%	22%	23%
5250	841	1003	928	937	162	87	96	19%	10%	11%	1145	1517	1404	1411	372	259	267	33%	23%	23%
5300	845	1012	936	942	167	91	97	20%	11%	11%	1149	1531	1416	1417	382	267	268	33%	23%	23%
5350	849	1018	942	946	169	93	97	20%	11%	11%	1154	1540	1425	1423	386	271	269	33%	23%	23%

	1 Child										2 Children									
		A.1	B.1	C.2	Dollar Change			% Change				A.1	B.1	C.2	Dollar Change			% Change		
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1
5400	853	1024	948	950	171	95	97	20%	11%	11%	1158	1549	1433	1429	391	275	270	34%	24%	23%
5450	856	1030	953	953	174	97	97	20%	11%	11%	1163	1558	1441	1434	395	278	271	34%	24%	23%
5500	860	1036	959	957	176	99	97	20%	11%	11%	1167	1567	1449	1440	400	282	272	34%	24%	23%
5550	864	1042	964	961	178	100	98	21%	12%	11%	1172	1576	1458	1445	404	286	273	34%	24%	23%
5600	868	1048	970	965	180	102	97	21%	12%	11%	1177	1585	1466	1451	408	289	274	35%	25%	23%
5650	872	1054	975	969	182	104	97	21%	12%	11%	1182	1594	1474	1456	412	293	275	35%	25%	23%
5700	876	1060	981	973	184	105	97	21%	12%	11%	1187	1603	1483	1462	416	296	275	35%	25%	23%
5750	880	1066	987	977	186	107	97	21%	12%	11%	1192	1612	1491	1468	420	299	276	35%	25%	23%
5800	884	1072	992	981	188	108	97	21%	12%	11%	1197	1621	1499	1473	424	303	277	35%	25%	23%
5850	888	1078	998	985	190	110	97	21%	12%	11%	1201	1630	1508	1479	429	306	278	36%	25%	23%
5900	892	1085	1003	989	193	111	97	22%	12%	11%	1206	1639	1516	1485	433	310	278	36%	26%	23%
5950	896	1091	1009	993	195	113	97	22%	13%	11%	1211	1648	1524	1490	437	313	279	36%	26%	23%
6000	900	1097	1014	997	197	115	97	22%	13%	11%	1216	1657	1532	1496	441	316	280	36%	26%	23%
6050	904	1102	1020	1001	198	116	97	22%	13%	11%	1221	1665	1541	1502	444	320	281	36%	26%	23%
6100	907	1106	1023	1005	199	116	97	22%	13%	11%	1225	1671	1545	1507	446	320	282	36%	26%	23%
6150	911	1110	1027	1009	199	115	97	22%	13%	11%	1230	1676	1550	1513	446	320	283	36%	26%	23%
6200	915	1113	1030	1013	198	115	98	22%	13%	11%	1235	1681	1555	1519	446	321	284	36%	26%	23%
6250	919	1117	1033	1016	198	115	98	22%	12%	11%	1239	1687	1560	1524	448	321	285	36%	26%	23%
6300	923	1121	1037	1020	198	114	98	21%	12%	11%	1244	1692	1565	1530	448	321	286	36%	26%	23%
6350	926	1125	1040	1024	199	114	98	21%	12%	11%	1249	1697	1570	1536	448	321	287	36%	26%	23%
6400	930	1128	1044	1028	198	113	98	21%	12%	11%	1254	1703	1575	1541	449	322	288	36%	26%	23%
6450	934	1132	1047	1032	198	113	98	21%	12%	10%	1258	1708	1580	1547	450	322	289	36%	26%	23%
6500	938	1136	1050	1036	198	113	98	21%	12%	10%	1263	1713	1585	1553	450	322	290	36%	25%	23%
6550	941	1139	1054	1040	198	113	99	21%	12%	11%	1267	1719	1590	1559	452	323	292	36%	26%	23%
6600	942	1143	1057	1044	201	115	102	21%	12%	11%	1268	1724	1595	1564	456	327	297	36%	26%	23%
6650	943	1147	1061	1048	204	118	105	22%	12%	11%	1269	1729	1600	1570	460	331	301	36%	26%	24%
6700	944	1150	1064	1052	206	120	108	22%	13%	11%	1270	1735	1605	1576	465	335	306	37%	26%	24%
6750	945	1154	1068	1056	209	123	111	22%	13%	12%	1271	1740	1610	1581	469	339	311	37%	27%	24%
6800	946	1158	1071	1060	212	125	114	22%	13%	12%	1272	1745	1614	1587	473	342	315	37%	27%	25%
6850	947	1161	1074	1064	214	127	117	23%	13%	12%	1273	1749	1618	1593	476	345	320	37%	27%	25%
6900	948	1165	1077	1068	217	130	120	23%	14%	13%	1274	1753	1622	1598	479	348	325	38%	27%	25%
6950	949	1168	1081	1072	219	132	123	23%	14%	13%	1275	1757	1625	1604	482	351	329	38%	28%	26%
7000	950	1172	1084	1075	222	134	126	23%	14%	13%	1276	1761	1629	1610	485	353	334	38%	28%	26%
7050	951	1175	1087	1079	224	136	129	24%	14%	14%	1277	1765	1633	1615	488	356	339	38%	28%	27%
7100	952	1178	1090	1083	226	138	132	24%	15%	14%	1278	1770	1637	1621	492	359	343	39%	28%	27%
7150	953	1182	1093	1087	229	141	135	24%	15%	14%	1279	1774	1641	1627	495	362	348	39%	28%	27%
7200	954	1185	1096	1091	231	143	137	24%	15%	14%	1280	1778	1644	1632	498	364	352	39%	28%	28%
7250	955	1189	1100	1094	234	145	139	25%	15%	15%	1281	1782	1648	1636	501	367	355	39%	29%	28%
7300	956	1192	1103	1097	236	147	141	25%	15%	15%	1282	1786	1652	1639	504	370	357	39%	29%	28%
7350	957	1196	1106	1100	239	149	143	25%	16%	15%	1283	1790	1656	1643	507	373	360	40%	29%	28%
7400	958	1199	1109	1103	241	151	145	25%	16%	15%	1284	1794	1659	1646	510	375	362	40%	29%	28%
7450	959	1203	1112	1106	244	153	147	25%	16%	15%	1285	1798	1663	1650	513	378	364	40%	29%	28%
7500	960	1206	1116	1109	246	156	149	26%	16%	16%	1286	1802	1667	1653	516	381	367	40%	30%	29%
7550	961	1210	1119	1112	249	158	151	26%	16%	16%	1288	1808	1672	1657	520	385	369	40%	30%	29%

	1 Child										2 Children									
		A.1	B.1	C.2	Dollar Change			% Change				A.1	B.1	C.2	Dollar Change			% Change		
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1
7600	962	1215	1124	1115	253	161	153	26%	17%	16%	1289	1816	1679	1660	527	391	372	41%	30%	29%
7650	963	1219	1128	1118	256	165	155	27%	17%	16%	1290	1823	1687	1664	533	397	374	41%	31%	29%
7700	964	1224	1132	1121	260	168	157	27%	17%	16%	1291	1831	1694	1667	540	403	376	42%	31%	29%
7750	965	1228	1136	1124	263	171	158	27%	18%	16%	1292	1839	1701	1671	547	409	379	42%	32%	29%
7800	967	1233	1141	1127	266	174	160	28%	18%	17%	1293	1847	1708	1674	554	415	381	43%	32%	29%
7850	969	1238	1145	1130	269	176	161	28%	18%	17%	1297	1854	1715	1678	557	418	381	43%	32%	29%
7900	974	1242	1149	1133	268	175	158	27%	18%	16%	1304	1862	1722	1681	558	419	378	43%	32%	29%
7950	979	1247	1153	1136	268	174	156	27%	18%	16%	1310	1870	1730	1685	560	419	375	43%	32%	29%
8000	984	1252	1158	1139	268	173	154	27%	18%	16%	1317	1878	1737	1688	561	420	371	43%	32%	28%
8050	990	1256	1162	1142	266	172	152	27%	17%	15%	1324	1885	1744	1692	561	420	368	42%	32%	28%
8100	995	1261	1166	1145	266	172	150	27%	17%	15%	1331	1893	1751	1696	562	421	365	42%	32%	27%
8150	1000	1265	1170	1148	265	171	148	27%	17%	15%	1337	1901	1758	1699	564	421	362	42%	31%	27%
8200	1005	1270	1175	1151	265	170	146	26%	17%	15%	1344	1909	1766	1703	565	421	358	42%	31%	27%
8250	1010	1275	1179	1154	265	169	144	26%	17%	14%	1351	1916	1773	1706	565	422	355	42%	31%	26%
8300	1015	1278	1182	1157	263	168	142	26%	17%	14%	1358	1922	1777	1710	564	420	352	42%	31%	26%
8350	1020	1281	1185	1160	261	165	140	26%	16%	14%	1364	1925	1780	1713	561	416	349	41%	31%	26%
8400	1025	1284	1188	1163	259	163	138	25%	16%	13%	1371	1928	1784	1718	557	412	346	41%	30%	25%
8450	1030	1287	1190	1167	257	160	137	25%	16%	13%	1378	1931	1787	1724	553	409	346	40%	30%	25%
8500	1035	1290	1193	1171	255	158	136	25%	15%	13%	1385	1935	1790	1731	550	405	346	40%	29%	25%
8550	1040	1292	1195	1176	252	156	136	24%	15%	13%	1391	1938	1793	1737	547	401	346	39%	29%	25%
8600	1045	1295	1198	1180	250	153	135	24%	15%	13%	1398	1941	1796	1744	543	398	345	39%	28%	25%
8650	1050	1298	1201	1184	248	151	134	24%	14%	13%	1405	1945	1799	1750	540	394	345	38%	28%	25%
8700	1055	1301	1203	1188	246	148	133	23%	14%	13%	1412	1948	1802	1757	536	390	345	38%	28%	24%
8750	1060	1304	1206	1192	244	146	132	23%	14%	12%	1418	1951	1805	1763	533	386	345	38%	27%	24%
8800	1065	1307	1209	1197	242	143	131	23%	13%	12%	1425	1954	1808	1770	529	383	344	37%	27%	24%
8850	1070	1309	1211	1201	239	141	131	22%	13%	12%	1432	1958	1811	1776	526	379	344	37%	26%	24%
8900	1075	1312	1214	1205	237	139	130	22%	13%	12%	1439	1961	1814	1783	522	375	344	36%	26%	24%
8950	1080	1315	1217	1209	235	136	129	22%	13%	12%	1445	1964	1817	1789	519	372	344	36%	26%	24%
9000	1085	1318	1219	1213	233	134	128	21%	12%	12%	1452	1968	1820	1796	516	368	343	36%	25%	24%
9050	1090	1322	1223	1218	232	132	127	21%	12%	12%	1459	1972	1824	1802	513	366	343	35%	25%	24%
9100	1094	1326	1226	1222	232	132	128	21%	12%	12%	1464	1978	1829	1809	514	366	345	35%	25%	24%
9150	1098	1330	1230	1226	232	132	128	21%	12%	12%	1468	1983	1834	1815	515	366	347	35%	25%	24%
9200	1101	1334	1233	1230	233	132	129	21%	12%	12%	1472	1988	1839	1822	516	366	349	35%	25%	24%
9250	1105	1337	1237	1234	232	132	130	21%	12%	12%	1477	1993	1844	1828	516	367	351	35%	25%	24%
9300	1108	1341	1241	1239	233	133	130	21%	12%	12%	1481	1998	1848	1835	517	367	353	35%	25%	24%
9350	1112	1345	1244	1243	233	133	131	21%	12%	12%	1486	2004	1853	1841	518	367	355	35%	25%	24%
9400	1115	1349	1248	1247	234	133	132	21%	12%	12%	1490	2009	1858	1848	519	368	357	35%	25%	24%
9450	1119	1353	1252	1251	234	133	133	21%	12%	12%	1495	2014	1863	1854	519	368	359	35%	25%	24%
9500	1122	1357	1255	1255	235	133	133	21%	12%	12%	1499	2019	1868	1861	520	368	361	35%	25%	24%
9550	1126	1361	1259	1260	235	133	134	21%	12%	12%	1504	2024	1872	1867	520	369	363	35%	25%	24%
9600	1129	1365	1263	1264	236	133	135	21%	12%	12%	1508	2029	1877	1874	521	369	365	35%	24%	24%
9650	1133	1369	1266	1268	236	133	135	21%	12%	12%	1513	2035	1882	1880	522	370	368	35%	24%	24%
9700	1136	1373	1270	1272	237	134	136	21%	12%	12%	1517	2040	1887	1887	523	370	370	34%	24%	24%
9750	1140	1377	1274	1277	237	134	137	21%	12%	12%	1521	2045	1892	1893	524	370	372	34%	24%	24%

	1 Child										2 Children									
		A.1	B.1	C.2	Dollar Change			% Change				A.1	B.1	C.2	Dollar Change			% Change		
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1
9800	1143	1383	1279	1281	240	136	137	21%	12%	12%	1526	2053	1899	1900	527	373	374	35%	24%	24%
9850	1147	1389	1284	1285	242	137	138	21%	12%	12%	1530	2062	1907	1906	532	377	376	35%	25%	25%
9900	1150	1394	1290	1289	244	139	138	21%	12%	12%	1535	2070	1914	1912	535	380	377	35%	25%	25%
9950	1154	1400	1295	1293	246	141	139	21%	12%	12%	1539	2078	1922	1917	539	383	378	35%	25%	25%
10000	1158	1406	1300	1296	248	143	139	21%	12%	12%	1544	2086	1929	1922	542	386	378	35%	25%	25%
10050	1161	1411	1306	1300	250	145	139	22%	12%	12%	1548	2094	1937	1927	546	389	379	35%	25%	24%
10100	1165	1417	1311	1304	252	146	140	22%	13%	12%	1553	2102	1944	1932	549	392	380	35%	25%	24%
10150	1168	1423	1316	1308	255	148	140	22%	13%	12%	1557	2110	1952	1937	553	395	380	36%	25%	24%
10200	1172	1429	1321	1312	257	150	140	22%	13%	12%	1562	2118	1959	1942	556	398	381	36%	25%	24%
10250	1175	1434	1327	1315	259	152	140	22%	13%	12%	1566	2126	1967	1948	560	401	382	36%	26%	24%
10300	1179	1440	1332	1319	261	153	141	22%	13%	12%	1570	2134	1974	1953	564	404	382	36%	26%	24%
10350	1182	1446	1337	1323	264	155	141	22%	13%	12%	1575	2142	1982	1958	567	407	383	36%	26%	24%
10400	1186	1452	1343	1327	266	157	141	22%	13%	12%	1579	2150	1989	1963	571	410	384	36%	26%	24%
10450	1189	1457	1348	1331	268	159	141	23%	13%	12%	1584	2159	1997	1968	575	413	384	36%	26%	24%
10500	1193	1463	1353	1334	270	160	142	23%	13%	12%	1588	2167	2004	1973	579	416	385	36%	26%	24%
10550	1196	1469	1359	1338	273	162	142	23%	14%	12%	1593	2175	2012	1978	582	419	385	37%	26%	24%
10600	1200	1474	1364	1342	274	164	142	23%	14%	12%	1597	2183	2019	1983	586	422	386	37%	26%	24%
10650	1203	1480	1369	1346	277	166	143	23%	14%	12%	1602	2191	2026	1988	589	425	387	37%	27%	24%
10700	1207	1486	1374	1350	279	168	143	23%	14%	12%	1606	2199	2034	1993	593	428	387	37%	27%	24%
10750	1210	1492	1380	1353	282	169	143	23%	14%	12%	1610	2207	2041	1999	597	431	388	37%	27%	24%
10800	1214	1497	1385	1357	283	171	143	23%	14%	12%	1615	2215	2049	2004	600	434	389	37%	27%	24%
10850	1217	1503	1390	1361	286	173	144	23%	14%	12%	1619	2223	2056	2009	604	437	389	37%	27%	24%
10900	1221	1508	1395	1365	287	174	144	24%	14%	12%	1624	2231	2064	2014	607	440	390	37%	27%	24%
10950	1224	1513	1399	1369	289	175	145	24%	14%	12%	1628	2238	2070	2019	610	442	391	37%	27%	24%
11000	1227	1517	1403	1372	290	176	146	24%	14%	12%	1632	2245	2076	2024	613	445	392	38%	27%	24%
11050	1230	1521	1407	1376	291	177	146	24%	14%	12%	1636	2251	2082	2029	615	447	394	38%	27%	24%
11100	1233	1525	1411	1380	292	178	147	24%	14%	12%	1639	2258	2089	2034	619	449	395	38%	27%	24%
11150	1236	1529	1414	1384	293	178	148	24%	14%	12%	1643	2265	2095	2039	622	452	396	38%	27%	24%
11200	1239	1533	1418	1388	294	179	149	24%	14%	12%	1647	2272	2101	2044	625	454	397	38%	28%	24%
11250	1242	1537	1422	1391	295	180	150	24%	15%	12%	1651	2278	2107	2050	627	456	398	38%	28%	24%
11300	1245	1541	1426	1395	296	181	150	24%	15%	12%	1655	2285	2114	2055	630	459	400	38%	28%	24%
11350	1248	1545	1430	1399	297	182	151	24%	15%	12%	1659	2292	2120	2060	633	461	401	38%	28%	24%
11400	1251	1550	1433	1403	299	183	152	24%	15%	12%	1663	2299	2126	2065	636	463	402	38%	28%	24%
11450	1254	1554	1437	1407	300	183	153	24%	15%	12%	1667	2305	2132	2070	638	466	403	38%	28%	24%
11500	1257	1558	1441	1410	301	184	154	24%	15%	12%	1671	2312	2139	2075	641	468	404	38%	28%	24%
11550	1260	1562	1445	1414	302	185	155	24%	15%	12%	1674	2319	2145	2080	645	471	406	38%	28%	24%
11600	1263	1566	1449	1418	303	186	155	24%	15%	12%	1678	2326	2151	2085	648	473	407	39%	28%	24%
11650	1266	1570	1452	1422	304	187	156	24%	15%	12%	1682	2332	2157	2090	650	475	408	39%	28%	24%
11700	1269	1574	1456	1426	305	188	157	24%	15%	12%	1686	2339	2164	2095	653	478	409	39%	28%	24%
11750	1272	1578	1460	1429	306	188	158	24%	15%	12%	1690	2346	2170	2101	656	480	411	39%	28%	24%
11800	1275	1582	1464	1433	307	189	159	24%	15%	12%	1694	2353	2176	2106	659	482	412	39%	28%	24%
11850	1278	1587	1468	1437	309	190	159	24%	15%	12%	1698	2359	2182	2111	661	485	413	39%	29%	24%
11900	1281	1591	1471	1441	310	191	160	24%	15%	13%	1702	2366	2189	2116	664	487	414	39%	29%	24%
11950	1284	1595	1475	1445	311	192	161	24%	15%	13%	1706	2373	2195	2121	667	489	415	39%	29%	24%

	1 Child										2 Children									
		A.1	B.1	C.2	Dollar Change			% Change				A.1	B.1	C.2	Dollar Change			% Change		
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1
12000	1287	1599	1479	1448	312	192	162	24%	15%	13%	1709	2380	2201	2126	671	492	417	39%	29%	24%
12050	1289	1603	1483	1452	314	193	163	24%	15%	13%	1713	2386	2207	2131	673	494	418	39%	29%	24%
12100	1292	1606	1485	1456	314	193	164	24%	15%	13%	1717	2390	2211	2136	673	494	419	39%	29%	24%
12150	1295	1609	1488	1460	314	193	164	24%	15%	13%	1721	2395	2215	2141	674	494	420	39%	29%	24%
12200	1298	1612	1491	1464	314	193	165	24%	15%	13%	1725	2399	2219	2146	674	494	421	39%	29%	24%
12250	1301	1616	1494	1467	315	193	166	24%	15%	13%	1729	2404	2223	2152	675	495	423	39%	29%	24%
12300	1304	1619	1497	1471	315	193	167	24%	15%	13%	1733	2408	2228	2157	675	495	424	39%	29%	24%
12350	1307	1622	1500	1475	315	193	168	24%	15%	13%	1737	2413	2232	2162	676	495	425	39%	29%	24%
12400	1310	1625	1503	1479	315	193	168	24%	15%	13%	1741	2417	2236	2167	676	495	426	39%	28%	24%
12450	1313	1628	1506	1483	315	193	169	24%	15%	13%	1744	2422	2240	2172	678	495	427	39%	28%	25%
12500	1316	1632	1509	1487	316	193	170	24%	15%	13%	1748	2426	2244	2178	678	496	429	39%	28%	25%
12550	1319	1635	1512	1491	316	193	172	24%	15%	13%	1752	2430	2248	2184	678	496	432	39%	28%	25%
12600	1322	1638	1515	1495	316	193	173	24%	15%	13%	1756	2435	2252	2190	679	496	434	39%	28%	25%
12650	1325	1641	1518	1500	316	193	175	24%	15%	13%	1760	2439	2256	2197	679	496	437	39%	28%	25%
12700	1328	1644	1521	1504	316	193	176	24%	15%	13%	1764	2444	2261	2203	680	497	439	39%	28%	25%
12750	1331	1648	1524	1509	317	193	178	24%	15%	13%	1767	2448	2265	2209	681	497	442	39%	28%	25%
12800	1334	1651	1527	1513	317	194	179	24%	15%	13%	1771	2453	2269	2215	682	498	445	39%	28%	25%
12850	1336	1654	1530	1517	318	194	181	24%	14%	14%	1774	2457	2273	2222	683	498	447	38%	28%	25%
12900	1339	1657	1533	1522	318	194	183	24%	14%	14%	1778	2462	2277	2228	684	499	450	38%	28%	25%
12950	1342	1661	1536	1526	319	194	184	24%	14%	14%	1782	2466	2281	2234	684	499	453	38%	28%	25%
13000	1345	1664	1539	1530	319	194	186	24%	14%	14%	1785	2471	2285	2241	686	500	455	38%	28%	26%
13050	1347	1667	1542	1535	320	195	187	24%	14%	14%	1789	2475	2289	2247	686	501	458	38%	28%	26%
13100	1350	1670	1545	1539	320	195	189	24%	14%	14%	1793	2480	2294	2253	687	501	461	38%	28%	26%
13150	1353	1673	1548	1544	320	195	191	24%	14%	14%	1796	2484	2298	2260	688	502	464	38%	28%	26%
13200	1356	1677	1551	1548	321	195	192	24%	14%	14%	1800	2489	2302	2266	689	502	466	38%	28%	26%
13250	1358	1681	1555	1552	323	197	194	24%	14%	14%	1803	2494	2307	2272	691	504	469	38%	28%	26%
13300	1361	1685	1559	1557	324	198	196	24%	15%	14%	1807	2500	2312	2279	693	505	472	38%	28%	26%
13350	1364	1689	1563	1561	325	199	197	24%	15%	14%	1811	2506	2318	2285	695	507	474	38%	28%	26%
13400	1367	1694	1567	1566	327	200	199	24%	15%	15%	1814	2511	2323	2291	697	508	477	38%	28%	26%
13450	1370	1698	1570	1570	328	201	200	24%	15%	15%	1818	2517	2328	2298	699	510	480	38%	28%	26%
13500	1372	1702	1574	1574	330	202	202	24%	15%	15%	1821	2522	2333	2304	701	512	483	38%	28%	26%
13550	1375	1706	1578	1579	331	203	204	24%	15%	15%	1825	2528	2338	2310	703	513	485	39%	28%	27%
13600	1378	1710	1582	1583	332	204	205	24%	15%	15%	1829	2533	2343	2317	704	515	488	39%	28%	27%
13650	1381	1714	1586	1587	333	205	207	24%	15%	15%	1832	2539	2348	2323	707	516	491	39%	28%	27%
13700	1383	1719	1590	1592	336	206	208	24%	15%	15%	1836	2544	2354	2329	708	518	493	39%	28%	27%
13750	1386	1723	1594	1596	337	207	210	24%	15%	15%	1839	2550	2359	2336	711	519	496	39%	28%	27%
13800	1388	1727	1597	1601	339	209	212	24%	15%	15%	1842	2555	2364	2342	713	522	500	39%	28%	27%
13850	1391	1731	1601	1605	340	211	214	24%	15%	15%	1845	2561	2369	2348	716	524	503	39%	28%	27%
13900	1393	1735	1605	1609	342	212	216	25%	15%	16%	1848	2567	2374	2355	719	526	507	39%	28%	27%
13950	1395	1739	1609	1614	344	214	218	25%	15%	16%	1850	2572	2379	2361	722	529	511	39%	29%	28%
14000	1398	1744	1613	1618	346	215	221	25%	15%	16%	1853	2578	2384	2367	725	531	514	39%	29%	28%
14050	1400	1748	1617	1622	348	217	223	25%	15%	16%	1856	2583	2389	2374	727	534	518	39%	29%	28%
14100	1402	1752	1621	1627	350	218	225	25%	16%	16%	1858	2589	2395	2380	731	536	522	39%	29%	28%
14150	1405	1756	1624	1631	351	220	227	25%	16%	16%	1861	2594	2400	2386	733	539	525	39%	29%	28%

	1 Child										2 Children									
		A.1	B.1	C.2	Dollar Change			% Change				A.1	B.1	C.2	Dollar Change			% Change		
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1
14200	1407	1760	1628	1636	353	221	229	25%	16%	16%	1864	2600	2405	2393	736	541	529	39%	29%	28%
14250	1409	1764	1632	1640	355	223	231	25%	16%	16%	1867	2605	2410	2399	738	543	532	40%	29%	29%
14300	1411	1769	1636	1644	358	225	233	25%	16%	17%	1869	2611	2415	2405	742	546	536	40%	29%	29%
14350	1414	1773	1640	1649	359	226	235	25%	16%	17%	1872	2616	2420	2412	744	548	540	40%	29%	29%
14400	1416	1777	1644	1653	361	228	237	25%	16%	17%	1875	2622	2425	2418	747	551	543	40%	29%	29%
14450	1418	1781	1648	1658	363	229	239	26%	16%	17%	1877	2627	2430	2424	750	553	547	40%	29%	29%
14500	1421	1785	1651	1662	364	231	241	26%	16%	17%	1880	2633	2436	2430	753	555	550	40%	30%	29%
14550	1423	1789	1655	1666	366	232	243	26%	16%	17%	1883	2639	2441	2437	756	558	554	40%	30%	29%
14600	1425	1794	1659	1671	369	234	245	26%	16%	17%	1885	2644	2446	2443	759	560	558	40%	30%	30%
14650	1428	1798	1663	1675	370	235	248	26%	16%	17%	1888	2650	2451	2449	762	563	561	40%	30%	30%
14700	1430	1802	1667	1680	372	237	250	26%	17%	17%	1891	2655	2456	2456	764	565	565	40%	30%	30%
14750	1432	1805	1670	1684	373	238	252	26%	17%	18%	1894	2659	2460	2463	765	566	569	40%	30%	30%
14800	1434	1808	1672	1689	374	238	255	26%	17%	18%	1896	2663	2463	2470	767	567	574	40%	30%	30%
14850	1437	1811	1675	1694	374	238	257	26%	17%	18%	1899	2667	2467	2477	768	568	578	40%	30%	30%
14900	1439	1814	1678	1699	375	239	260	26%	17%	18%	1902	2670	2470	2484	768	568	582	40%	30%	31%
14950	1441	1817	1680	1704	376	239	262	26%	17%	18%	1904	2674	2473	2491	770	569	586	40%	30%	31%
15000	1444	1820	1683	1708	376	240	265	26%	17%	18%	1907	2678	2477	2497	771	570	590	40%	30%	31%
15050	1446	1823	1686	1713	377	240	267	26%	17%	18%	1910	2681	2480	2504	771	570	594	40%	30%	31%
15100	1448	1825	1689	1718	377	240	270	26%	17%	19%	1913	2685	2483	2511	772	571	599	40%	30%	31%
15150	1451	1828	1691	1723	377	241	272	26%	17%	19%	1915	2688	2487	2518	773	572	603	40%	30%	31%
15200	1453	1831	1694	1727	378	241	275	26%	17%	19%	1918	2692	2490	2525	774	572	607	40%	30%	32%
15250	1455	1834	1697	1732	379	241	277	26%	17%	19%	1921	2696	2494	2532	775	573	611	40%	30%	32%
15300	1457	1837	1699	1737	380	242	280	26%	17%	19%	1923	2699	2497	2539	776	574	615	40%	30%	32%
15350	1460	1840	1702	1742	380	242	282	26%	17%	19%	1926	2703	2500	2546	777	574	620	40%	30%	32%
15400	1462	1843	1705	1747	381	243	285	26%	17%	19%	1929	2707	2504	2553	778	575	624	40%	30%	32%
15450	1464	1846	1707	1751	382	243	287	26%	17%	20%	1932	2710	2507	2560	778	576	628	40%	30%	33%
15500	1467	1849	1710	1756	382	243	289	26%	17%	20%	1934	2714	2511	2566	780	576	632	40%	30%	33%
15550	1469	1851	1713	1759	382	244	290	26%	17%	20%	1937	2718	2514	2572	781	577	635	40%	30%	33%
15600	1471	1854	1715	1763	383	244	292	26%	17%	20%	1940	2721	2517	2578	781	578	638	40%	30%	33%
15650	1474	1857	1718	1767	383	244	293	26%	17%	20%	1942	2725	2521	2584	783	578	641	40%	30%	33%
15700	1476	1860	1721	1770	384	245	294	26%	17%	20%	1945	2729	2524	2589	784	579	644	40%	30%	33%
15750	1478	1863	1723	1774	385	245	296	26%	17%	20%	1948	2732	2527	2595	784	580	648	40%	30%	33%
15800	1480	1866	1726	1778	386	246	297	26%	17%	20%	1950	2736	2531	2601	786	580	651	40%	30%	33%
15850	1483	1869	1729	1781	386	246	299	26%	17%	20%	1953	2740	2534	2607	787	581	654	40%	30%	33%
15900	1485	1872	1731	1785	387	246	300	26%	17%	20%	1956	2743	2538	2613	787	582	657	40%	30%	34%
15950	1487	1875	1734	1789	388	247	301	26%	17%	20%	1959	2747	2541	2619	788	582	660	40%	30%	34%
16000	1490	1877	1737	1792	387	247	303	26%	17%	20%	1961	2751	2544	2625	790	583	664	40%	30%	34%
16050	1492	1880	1739	1796	388	247	304	26%	17%	20%	1964	2754	2548	2631	790	584	667	40%	30%	34%
16100	1494	1883	1742	1800	389	248	306	26%	17%	20%	1967	2758	2551	2637	791	584	670	40%	30%	34%
16150	1497	1888	1747	1803	391	250	307	26%	17%	21%	1969	2765	2558	2643	796	588	673	40%	30%	34%
16200	1499	1893	1751	1807	394	253	308	26%	17%	21%	1972	2773	2565	2649	801	593	676	41%	30%	34%
16250	1501	1899	1756	1811	398	255	310	27%	17%	21%	1975	2780	2572	2654	805	597	680	41%	30%	34%
16300	1503	1904	1761	1815	401	257	311	27%	17%	21%	1978	2787	2578	2660	809	601	683	41%	30%	35%
16350	1506	1909	1766	1818	403	260	312	27%	17%	21%	1980	2795	2585	2666	815	605	686	41%	31%	35%

	1 Child										2 Children									
		A.1	B.1	C.2	Dollar Change			% Change				A.1	B.1	C.2	Dollar Change			% Change		
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1
16400	1508	1914	1770	1822	406	262	314	27%	17%	21%	1983	2802	2592	2672	819	609	689	41%	31%	35%
16450	1510	1919	1775	1826	409	265	315	27%	18%	21%	1986	2810	2599	2678	824	613	692	42%	31%	35%
16500	1513	1924	1780	1829	411	267	317	27%	18%	21%	1988	2817	2606	2684	829	617	696	42%	31%	35%
16550	1515	1929	1785	1833	414	270	318	27%	18%	21%	1991	2825	2613	2690	834	622	699	42%	31%	35%
16600	1517	1934	1789	1837	417	272	319	27%	18%	21%	1994	2832	2620	2696	838	626	702	42%	31%	35%
16650	1520	1940	1794	1840	420	275	321	28%	18%	21%	1997	2839	2627	2702	842	630	705	42%	32%	35%
16700	1522	1945	1799	1844	423	277	322	28%	18%	21%	1999	2847	2633	2708	848	634	708	42%	32%	35%
16750	1524	1950	1804	1848	426	279	324	28%	18%	21%	2002	2854	2640	2713	852	638	712	43%	32%	36%
16800	1526	1955	1808	1851	429	282	325	28%	18%	21%	2005	2861	2647	2719	856	642	715	43%	32%	36%
16850	1529	1960	1813	1855	431	284	326	28%	19%	21%	2007	2869	2654	2725	862	646	718	43%	32%	36%
16900	1531	1965	1818	1859	434	286	328	28%	19%	21%	2010	2876	2660	2731	866	650	721	43%	32%	36%
16950	1533	1970	1822	1862	437	289	329	28%	19%	21%	2013	2884	2667	2737	871	654	724	43%	33%	36%
17000	1536	1975	1827	1866	439	291	330	29%	19%	22%	2015	2891	2674	2743	876	659	727	43%	33%	36%
17050	1538	1980	1832	1870	442	294	332	29%	19%	22%	2018	2898	2681	2748	880	663	730	44%	33%	36%
17100	1540	1985	1836	1873	445	296	333	29%	19%	22%	2021	2906	2688	2754	885	667	733	44%	33%	36%
17150	1543	1990	1841	1877	447	298	334	29%	19%	22%	2024	2913	2694	2760	889	671	737	44%	33%	36%
17200	1545	1995	1846	1881	450	301	336	29%	19%	22%	2026	2920	2701	2766	894	675	740	44%	33%	37%
17250	1547	2000	1850	1884	453	303	337	29%	20%	22%	2029	2928	2708	2772	899	679	743	44%	33%	37%
17300	1550	2005	1855	1888	455	306	338	29%	20%	22%	2032	2935	2715	2778	903	683	746	44%	34%	37%
17350	1552	2011	1860	1891	459	308	340	30%	20%	22%	2034	2942	2722	2784	908	687	749	45%	34%	37%
17400	1554	2016	1864	1895	462	310	341	30%	20%	22%	2037	2950	2728	2789	913	691	752	45%	34%	37%
17450	1556	2021	1869	1899	465	313	342	30%	20%	22%	2040	2957	2735	2795	917	695	755	45%	34%	37%
17500	1559	2026	1874	1902	467	315	344	30%	20%	22%	2043	2964	2742	2801	921	699	758	45%	34%	37%
17550	1561	2031	1879	1906	470	317	345	30%	20%	22%	2045	2972	2749	2807	927	703	762	45%	34%	37%
17600	1563	2036	1883	1910	473	320	346	30%	20%	22%	2048	2979	2755	2813	931	707	765	45%	35%	37%
17650	1566	2041	1888	1913	475	322	348	30%	21%	22%	2051	2986	2762	2819	935	712	768	46%	35%	37%
17700	1568	2046	1892	1917	478	325	349	30%	21%	22%	2053	2993	2769	2824	940	715	771	46%	35%	38%
17750	1570	2050	1897	1920	480	326	350	31%	21%	22%	2056	3000	2775	2829	944	719	773	46%	35%	38%
17800	1573	2055	1901	1923	482	328	351	31%	21%	22%	2059	3007	2781	2835	948	722	776	46%	35%	38%
17850	1575	2059	1905	1927	484	330	352	31%	21%	22%	2062	3013	2787	2840	951	726	778	46%	35%	38%
17900	1577	2064	1909	1930	487	332	353	31%	21%	22%	2064	3020	2793	2845	956	729	781	46%	35%	38%
17950	1579	2069	1913	1933	490	334	354	31%	21%	22%	2067	3026	2799	2850	959	732	783	46%	35%	38%
18000	1582	2073	1918	1936	491	336	355	31%	21%	22%	2070	3033	2805	2856	963	736	786	47%	36%	38%
18050	1584	2078	1922	1940	494	338	356	31%	21%	22%	2072	3039	2811	2861	967	739	788	47%	36%	38%
18100	1586	2082	1926	1943	496	340	357	31%	21%	22%	2075	3046	2817	2866	971	742	791	47%	36%	38%
18150	1589	2087	1930	1946	498	341	358	31%	21%	23%	2078	3052	2823	2871	974	746	793	47%	36%	38%
18200	1591	2091	1934	1949	500	343	358	31%	22%	23%	2081	3059	2829	2876	978	749	796	47%	36%	38%
18250	1593	2096	1938	1953	503	345	359	32%	22%	23%	2083	3065	2835	2882	982	752	798	47%	36%	38%
18300	1596	2100	1943	1956	504	347	360	32%	22%	23%	2086	3072	2842	2887	986	756	801	47%	36%	38%
18350	1598	2105	1947	1959	507	349	361	32%	22%	23%	2089	3078	2848	2892	989	759	803	47%	36%	38%
18400	1600	2109	1951	1962	509	351	362	32%	22%	23%	2091	3085	2854	2897	994	762	806	48%	36%	39%
18450	1602	2114	1955	1966	512	353	363	32%	22%	23%	2094	3092	2860	2902	998	766	808	48%	37%	39%
18500	1605	2118	1959	1969	513	355	364	32%	22%	23%	2097	3098	2866	2908	1001	769	811	48%	37%	39%
18550	1607	2123	1964	1972	516	356	365	32%	22%	23%	2099	3105	2872	2913	1006	772	813	48%	37%	39%

	1 Child										2 Children									
		A.1	B.1	C.2	Dollar Change			% Change				A.1	B.1	C.2	Dollar Change			% Change		
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1
18600	1609	2127	1968	1975	518	358	366	32%	22%	23%	2102	3111	2878	2918	1009	776	816	48%	37%	39%
18650	1612	2132	1972	1979	520	360	367	32%	22%	23%	2105	3118	2884	2923	1013	779	818	48%	37%	39%
18700	1614	2136	1976	1982	522	362	368	32%	22%	23%	2108	3124	2890	2928	1016	782	821	48%	37%	39%
18750	1616	2141	1980	1985	525	364	369	32%	23%	23%	2110	3131	2896	2934	1021	786	823	48%	37%	39%
18800	1619	2145	1984	1988	526	366	370	33%	23%	23%	2113	3137	2902	2939	1024	789	826	48%	37%	39%
18850	1621	2150	1989	1992	529	368	371	33%	23%	23%	2116	3144	2908	2944	1028	792	828	49%	37%	39%
18900	1623	2154	1993	1995	531	370	372	33%	23%	23%	2118	3150	2914	2949	1032	796	831	49%	38%	39%
18950	1625	2159	1997	1998	534	371	373	33%	23%	23%	2121	3157	2920	2954	1036	799	833	49%	38%	39%
19000	1628	2163	2001	2001	535	373	374	33%	23%	23%	2124	3163	2926	2960	1039	802	836	49%	38%	39%
19050	1630	2168	2005	2005	538	375	375	33%	23%	23%	2127	3170	2932	2965	1043	806	838	49%	38%	39%
19100	1633	2172	2009	2008	539	376	375	33%	23%	23%	2130	3177	2938	2970	1047	808	840	49%	38%	39%
19150	1637	2177	2014	2011	540	377	375	33%	23%	23%	2134	3183	2944	2975	1049	810	841	49%	38%	39%
19200	1640	2181	2018	2014	541	378	375	33%	23%	23%	2138	3190	2950	2980	1052	813	843	49%	38%	39%
19250	1643	2186	2022	2018	543	379	374	33%	23%	23%	2141	3196	2956	2986	1055	815	844	49%	38%	39%
19300	1646	2190	2026	2021	544	380	374	33%	23%	23%	2145	3203	2962	2991	1058	817	846	49%	38%	39%
19350	1650	2195	2030	2024	545	381	374	33%	23%	23%	2149	3209	2969	2996	1060	820	847	49%	38%	39%
19400	1653	2200	2035	2027	547	382	374	33%	23%	23%	2152	3216	2975	3001	1064	822	849	49%	38%	39%
19450	1656	2204	2039	2031	548	382	374	33%	23%	23%	2156	3222	2981	3006	1066	825	850	49%	38%	39%
19500	1660	2209	2043	2034	549	383	374	33%	23%	23%	2160	3229	2987	3012	1069	827	852	50%	38%	39%
19550	1663	2213	2047	2037	550	384	374	33%	23%	23%	2163	3235	2993	3017	1072	829	853	50%	38%	39%
19600	1666	2218	2051	2040	552	385	374	33%	23%	22%	2167	3242	2999	3022	1075	832	855	50%	38%	39%
19650	1669	2222	2055	2044	553	386	374	33%	23%	22%	2171	3248	3005	3027	1077	834	856	50%	38%	39%
19700	1673	2227	2060	2047	554	387	374	33%	23%	22%	2175	3255	3011	3032	1080	836	858	50%	38%	39%
19750	1676	2231	2064	2050	555	388	374	33%	23%	22%	2178	3262	3017	3038	1084	839	859	50%	39%	39%
19800	1679	2236	2068	2053	557	389	374	33%	23%	22%	2182	3268	3023	3043	1086	841	861	50%	39%	39%
19850	1683	2240	2072	2057	557	390	374	33%	23%	22%	2186	3275	3029	3048	1089	843	862	50%	39%	39%
19900	1686	2244	2076	2060	558	390	374	33%	23%	22%	2189	3280	3034	3053	1091	845	864	50%	39%	39%
19950	1689	2247	2079	2063	558	390	374	33%	23%	22%	2193	3286	3039	3058	1093	846	865	50%	39%	39%
20000	1692	2251	2082	2067	559	389	374	33%	23%	22%	2197	3291	3044	3064	1094	847	867	50%	39%	39%
20050	1696	2254	2085	2070	558	389	375	33%	23%	22%	2200	3296	3049	3069	1096	849	869	50%	39%	39%
20100	1699	2257	2088	2074	558	389	375	33%	23%	22%	2204	3301	3054	3074	1097	850	870	50%	39%	39%
20150	1702	2260	2091	2078	558	389	375	33%	23%	22%	2208	3307	3059	3079	1099	851	872	50%	39%	39%
20200	1705	2264	2094	2081	559	388	376	33%	23%	22%	2211	3312	3064	3085	1101	852	873	50%	39%	39%
20250	1709	2267	2097	2085	558	388	376	33%	23%	22%	2215	3317	3068	3090	1102	853	875	50%	39%	39%
20300	1712	2270	2100	2088	558	388	376	33%	23%	22%	2219	3322	3073	3095	1103	854	876	50%	39%	39%
20350	1715	2273	2103	2092	558	388	377	33%	23%	22%	2223	3328	3078	3100	1105	856	878	50%	38%	40%
20400	1719	2277	2106	2096	558	387	377	32%	23%	22%	2226	3333	3083	3106	1107	857	879	50%	38%	40%
20450	1722	2280	2109	2099	558	387	377	32%	22%	22%	2230	3338	3088	3111	1108	858	881	50%	38%	40%
20500	1725	2283	2112	2103	558	387	378	32%	22%	22%	2234	3343	3093	3116	1109	859	883	50%	38%	40%
20550	1728	2287	2115	2107	559	387	378	32%	22%	22%	2237	3349	3098	3121	1112	860	884	50%	38%	40%
20600	1732	2290	2118	2110	558	386	379	32%	22%	22%	2241	3354	3102	3127	1113	861	886	50%	38%	40%
20650	1735	2293	2121	2114	558	386	379	32%	22%	22%	2245	3359	3107	3132	1114	863	887	50%	38%	40%
20700	1738	2296	2124	2117	558	386	379	32%	22%	22%	2248	3364	3112	3137	1116	864	889	50%	38%	40%
20750	1741	2300	2127	2121	559	386	380	32%	22%	22%	2252	3370	3117	3142	1118	865	890	50%	38%	40%

	1 Child										2 Children									
		A.1	B.1	C.2	Dollar Change			% Change				A.1	B.1	C.2	Dollar Change			% Change		
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1
20800	1745	2303	2130	2125	558	385	380	32%	22%	22%	2256	3375	3122	3148	1119	866	892	50%	38%	40%
20850	1748	2306	2133	2128	558	385	380	32%	22%	22%	2259	3380	3127	3153	1121	867	893	50%	38%	40%
20900	1751	2310	2136	2132	559	385	381	32%	22%	22%	2263	3385	3132	3158	1122	868	895	50%	38%	40%
20950	1755	2313	2139	2136	558	385	381	32%	22%	22%	2267	3391	3136	3163	1124	870	897	50%	38%	40%
21000	1758	2316	2142	2139	558	385	381	32%	22%	22%	2271	3396	3141	3169	1125	871	898	50%	38%	40%
21050	1761	2319	2145	2143	558	384	382	32%	22%	22%	2274	3401	3146	3174	1127	872	900	50%	38%	40%
21100	1764	2323	2148	2147	559	384	382	32%	22%	22%	2278	3406	3151	3179	1128	873	901	50%	38%	40%
21150	1768	2326	2152	2150	558	384	382	32%	22%	22%	2282	3412	3156	3184	1130	874	903	50%	38%	40%
21200	1771	2329	2155	2154	558	384	383	32%	22%	22%	2285	3417	3161	3190	1132	875	904	50%	38%	40%
21250	1774	2333	2158	2157	559	383	383	31%	22%	22%	2289	3422	3166	3195	1133	877	906	50%	38%	40%
21300	1778	2336	2161	2161	558	383	383	31%	22%	22%	2293	3427	3170	3200	1134	878	907	49%	38%	40%
21350	1781	2339	2164	2165	558	383	384	31%	21%	22%	2296	3433	3175	3205	1137	879	909	49%	38%	40%
21400	1784	2342	2167	2168	558	383	384	31%	21%	22%	2300	3438	3180	3211	1138	880	911	49%	38%	40%
21450	1787	2346	2170	2172	559	382	385	31%	21%	22%	2304	3443	3185	3216	1139	881	912	49%	38%	40%
21500	1791	2349	2173	2176	558	382	385	31%	21%	21%	2307	3448	3190	3221	1141	882	914	49%	38%	40%
21550	1794	2352	2176	2179	558	382	385	31%	21%	21%	2311	3454	3195	3226	1143	884	915	49%	38%	40%
21600	1797	2355	2179	2183	558	382	386	31%	21%	21%	2315	3459	3200	3232	1144	885	917	49%	38%	40%
21650	1800	2359	2182	2186	559	381	386	31%	21%	21%	2318	3464	3204	3237	1146	886	918	49%	38%	40%
21700	1804	2362	2185	2190	558	381	386	31%	21%	21%	2322	3469	3209	3242	1147	887	920	49%	38%	40%
21750	1807	2365	2188	2194	558	381	387	31%	21%	21%	2326	3475	3214	3247	1149	888	921	49%	38%	40%
21800	1810	2369	2191	2197	559	381	387	31%	21%	21%	2330	3480	3219	3253	1150	889	923	49%	38%	40%
21850	1814	2372	2194	2201	558	380	387	31%	21%	21%	2333	3485	3224	3258	1152	891	925	49%	38%	40%
21900	1817	2375	2197	2205	558	380	388	31%	21%	21%	2337	3490	3229	3263	1153	892	926	49%	38%	40%
21950	1820	2378	2200	2208	558	380	388	31%	21%	21%	2341	3496	3234	3268	1155	893	928	49%	38%	40%
22000	1823	2382	2203	2212	559	380	388	31%	21%	21%	2344	3501	3238	3274	1157	894	929	49%	38%	40%
22050	1827	2385	2206	2216	558	379	389	31%	21%	21%	2348	3506	3243	3279	1158	895	931	49%	38%	40%
22100	1830	2388	2209	2219	558	379	389	30%	21%	21%	2352	3511	3248	3284	1159	896	932	49%	38%	40%
22150	1833	2391	2212	2223	558	379	389	30%	21%	21%	2355	3517	3253	3289	1162	897	934	49%	38%	40%
22200	1837	2395	2215	2226	558	378	390	30%	21%	21%	2359	3522	3257	3294	1163	898	935	49%	38%	40%
22250	1840	2398	2218	2230	558	378	390	30%	21%	21%	2363	3527	3262	3299	1164	899	936	49%	38%	40%
22300	1843	2401	2221	2233	558	378	390	30%	20%	21%	2366	3532	3267	3304	1166	900	938	49%	38%	40%
22350	1846	2404	2224	2237	558	377	390	30%	20%	21%	2370	3537	3271	3309	1167	901	939	49%	38%	40%
22400	1850	2407	2227	2240	557	377	390	30%	20%	21%	2374	3542	3276	3314	1168	902	940	49%	38%	40%
22450	1853	2410	2229	2243	557	377	391	30%	20%	21%	2378	3547	3281	3319	1169	903	942	49%	38%	40%
22500	1856	2413	2232	2247	557	376	391	30%	20%	21%	2381	3552	3285	3324	1171	904	943	49%	38%	40%
22550	1859	2417	2235	2250	558	376	391	30%	20%	21%	2385	3557	3290	3329	1172	905	944	49%	38%	40%
22600	1863	2420	2238	2254	557	375	391	30%	20%	21%	2389	3562	3295	3334	1173	906	946	49%	38%	40%
22650	1866	2423	2241	2257	557	375	391	30%	20%	21%	2392	3567	3299	3339	1175	907	947	49%	38%	40%
22700	1869	2426	2244	2261	557	375	391	30%	20%	21%	2396	3572	3304	3344	1176	908	948	49%	38%	40%
22750	1873	2429	2247	2264	556	374	392	30%	20%	21%	2400	3577	3308	3349	1177	909	950	49%	38%	40%
22800	1876	2432	2250	2268	556	374	392	30%	20%	21%	2403	3582	3313	3354	1179	910	951	49%	38%	40%
22850	1879	2435	2253	2271	556	373	392	30%	20%	21%	2407	3587	3318	3359	1180	911	952	49%	38%	40%
22900	1882	2438	2256	2275	556	373	392	30%	20%	21%	2411	3592	3322	3364	1181	912	953	49%	38%	40%
22950	1886	2442	2258	2278	556	373	392	30%	20%	21%	2414	3597	3327	3369	1183	913	955	49%	38%	40%

	1 Child										2 Children									
		A.1	B.1	C.2	Dollar Change			% Change				A.1	B.1	C.2	Dollar Change			% Change		
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1
23000	1889	2445	2261	2282	556	372	393	29%	20%	21%	2418	3602	3332	3374	1184	913	956	49%	38%	40%
23050	1892	2448	2264	2285	556	372	393	29%	20%	21%	2422	3607	3336	3379	1185	914	957	49%	38%	40%
23100	1896	2451	2267	2289	555	372	393	29%	20%	21%	2426	3612	3341	3384	1186	915	959	49%	38%	40%
23150	1899	2454	2270	2292	555	371	393	29%	20%	21%	2429	3617	3346	3389	1188	916	960	49%	38%	40%
23200	1902	2457	2273	2295	555	371	393	29%	19%	21%	2433	3622	3350	3394	1189	917	961	49%	38%	40%
23250	1905	2460	2276	2299	555	370	394	29%	19%	21%	2437	3627	3355	3399	1190	918	963	49%	38%	40%
23300	1909	2463	2279	2302	554	370	394	29%	19%	21%	2440	3632	3359	3404	1192	919	964	49%	38%	40%
23350	1912	2467	2282	2306	555	370	394	29%	19%	21%	2444	3637	3364	3409	1193	920	965	49%	38%	39%
23400	1915	2470	2284	2309	555	369	394	29%	19%	21%	2448	3642	3369	3414	1194	921	967	49%	38%	39%
23450	1918	2473	2287	2313	555	369	394	29%	19%	21%	2451	3647	3373	3419	1196	922	968	49%	38%	39%
23500	1922	2476	2290	2316	554	369	394	29%	19%	21%	2455	3652	3378	3424	1197	923	969	49%	38%	39%
23550	1925	2479	2293	2320	554	368	395	29%	19%	21%	2459	3657	3383	3429	1198	924	971	49%	38%	39%
23600	1928	2482	2296	2323	554	368	395	29%	19%	20%	2462	3662	3387	3434	1200	925	972	49%	38%	39%
23650	1932	2485	2299	2327	553	367	395	29%	19%	20%	2466	3667	3392	3439	1201	926	973	49%	38%	39%
23700	1935	2488	2302	2330	553	367	395	29%	19%	20%	2470	3672	3396	3444	1202	927	975	49%	38%	39%
23750	1938	2492	2305	2334	554	367	395	29%	19%	20%	2473	3677	3401	3449	1204	928	976	49%	38%	39%
23800	1941	2495	2308	2337	554	366	396	29%	19%	20%	2477	3682	3406	3454	1205	929	977	49%	37%	39%
23850	1945	2498	2311	2341	553	366	396	28%	19%	20%	2481	3687	3410	3459	1206	930	978	49%	37%	39%
23900	1948	2501	2313	2344	553	365	396	28%	19%	20%	2485	3692	3415	3464	1207	930	980	49%	37%	39%
23950	1951	2504	2316	2347	553	365	396	28%	19%	20%	2488	3697	3420	3469	1209	931	981	49%	37%	39%
24000	1955	2507	2319	2351	552	365	396	28%	19%	20%	2492	3702	3424	3474	1210	932	982	49%	37%	39%
24050	1958	2510	2322	2354	552	364	397	28%	19%	20%	2496	3707	3429	3479	1211	933	984	49%	37%	39%
24100	1961	2514	2325	2358	553	364	397	28%	19%	20%	2499	3712	3434	3484	1213	934	985	49%	37%	39%
24150	1964	2517	2328	2361	553	364	397	28%	19%	20%	2503	3717	3438	3489	1214	935	986	49%	37%	39%
24200	1968	2520	2331	2365	552	363	397	28%	18%	20%	2507	3722	3443	3494	1215	936	988	48%	37%	39%
24250	1971	2523	2334	2368	552	363	397	28%	18%	20%	2510	3727	3447	3499	1217	937	989	48%	37%	39%
24300	1974	2526	2337	2372	552	362	397	28%	18%	20%	2514	3732	3452	3504	1218	938	990	48%	37%	39%
24350	1977	2529	2339	2375	552	362	398	28%	18%	20%	2518	3737	3457	3509	1219	939	992	48%	37%	39%
24400	1981	2532	2342	2379	551	362	398	28%	18%	20%	2521	3742	3461	3514	1221	940	993	48%	37%	39%
24450	1984	2535	2345	2382	551	361	398	28%	18%	20%	2525	3747	3466	3519	1222	941	994	48%	37%	39%
24500	1987	2539	2348	2386	552	361	398	28%	18%	20%	2529	3752	3471	3524	1223	942	996	48%	37%	39%
24550	1991	2542	2351	2389	551	360	398	28%	18%	20%	2533	3757	3475	3529	1224	943	997	48%	37%	39%
24600	1994	2545	2354	2392	551	360	399	28%	18%	20%	2536	3762	3480	3534	1226	944	998	48%	37%	39%
24650	1997	2548	2357	2396	551	360	399	28%	18%	20%	2540	3767	3485	3539	1227	945	999	48%	37%	39%
24700	2000	2551	2360	2399	551	359	399	28%	18%	20%	2544	3772	3489	3544	1228	946	1001	48%	37%	39%
24750	2004	2554	2363	2403	550	359	399	27%	18%	20%	2547	3777	3494	3549	1230	947	1002	48%	37%	39%
24800	2007	2557	2366	2406	550	359	399	27%	18%	20%	2551	3782	3498	3554	1231	947	1003	48%	37%	39%
24850	2010	2560	2368	2410	550	358	400	27%	18%	20%	2555	3787	3503	3559	1232	948	1005	48%	37%	39%
24900	2014	2564	2371	2413	550	358	400	27%	18%	20%	2558	3792	3508	3564	1234	949	1006	48%	37%	39%
24950	2017	2567	2374	2417	550	357	400	27%	18%	20%	2562	3797	3512	3569	1235	950	1007	48%	37%	39%
25000	2020	2570	2377	2420	550	357	400	27%	18%	20%	2566	3802	3517	3574	1236	951	1009	48%	37%	39%
25050	2023	2573	2380	2424	550	357	400	27%	18%	20%	2569	3807	3522	3579	1238	952	1010	48%	37%	39%
25100	2027	2576	2383	2427	549	356	400	27%	18%	20%	2573	3812	3526	3584	1239	953	1011	48%	37%	39%
25150	2030	2579	2386	2431	549	356	401	27%	18%	20%	2577	3817	3531	3589	1240	954	1013	48%	37%	39%

	1 Child										2 Children									
		A.1	B.1	C.2	Dollar Change			% Change				A.1	B.1	C.2	Dollar Change			% Change		
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1
25200	2033	2582	2389	2434	549	355	401	27%	17%	20%	2581	3822	3536	3594	1241	955	1014	48%	37%	39%
25250	2036	2585	2392	2438	549	355	401	27%	17%	20%	2584	3827	3540	3599	1243	956	1015	48%	37%	39%
25300	2040	2589	2394	2441	549	355	401	27%	17%	20%	2588	3832	3545	3604	1244	957	1017	48%	37%	39%
25350	2043	2592	2397	2444	549	354	401	27%	17%	20%	2592	3837	3549	3609	1245	958	1018	48%	37%	39%
25400	2046	2595	2400	2448	549	354	402	27%	17%	20%	2595	3842	3554	3614	1247	959	1019	48%	37%	39%
25450	2050	2598	2403	2451	548	354	402	27%	17%	20%	2599	3847	3559	3619	1248	960	1021	48%	37%	39%
25500	2053	2601	2406	2455	548	353	402	27%	17%	20%	2603	3852	3563	3624	1249	961	1022	48%	37%	39%
25550	2056	2604	2409	2458	548	353	402	27%	17%	20%	2606	3857	3568	3629	1251	962	1023	48%	37%	39%
25600	2059	2607	2412	2462	548	352	402	27%	17%	20%	2610	3862	3573	3634	1252	963	1024	48%	37%	39%
25650	2063	2611	2415	2465	548	352	403	27%	17%	20%	2614	3867	3577	3639	1253	964	1026	48%	37%	39%
25700	2066	2614	2418	2469	548	352	403	27%	17%	19%	2617	3872	3582	3645	1255	964	1027	48%	37%	39%
25750	2069	2617	2421	2472	548	351	403	26%	17%	19%	2621	3877	3586	3650	1256	965	1028	48%	37%	39%
25800	2073	2620	2423	2476	547	351	403	26%	17%	19%	2625	3882	3591	3655	1257	966	1030	48%	37%	39%
25850	2076	2623	2426	2479	547	351	403	26%	17%	19%	2628	3887	3596	3660	1259	967	1031	48%	37%	39%
25900	2079	2626	2429	2483	547	350	403	26%	17%	19%	2632	3892	3600	3665	1260	968	1032	48%	37%	39%
25950	2082	2629	2432	2486	547	350	404	26%	17%	19%	2636	3897	3605	3670	1261	969	1034	48%	37%	39%
26000	2086	2632	2435	2489	546	349	404	26%	17%	19%					1263	970	1035	48%	37%	39%
26050	2089	2636	2438	2493	547	349	404	26%	17%	19%	2643	3907	3614	3680	1264	971	1036	48%	37%	39%
26100	2092	2639	2441	2496	547	349	404	26%	17%	19%	2647	3912	3619	3685	1265	972	1038	48%	37%	39%
26150	2095	2642	2444	2500	547	348	404	26%	17%	19%	2651	3917	3624	3690	1266	973	1039	48%	37%	39%
26200	2099	2645	2447	2503	546	348	405	26%	17%	19%	2654	3922	3628	3695	1268	974	1040	48%	37%	39%
26250	2102	2648	2449	2507	546	347	405	26%	17%	19%	2658	3927	3633	3700	1269	975	1042	48%	37%	39%
26300	2105	2651	2452	2510	546	347	405	26%	16%	19%	2662	3932	3637	3705	1270	976	1043	48%	37%	39%
26350	2109	2654	2455	2514	545	347	405	26%	16%	19%	2665	3937	3642	3710	1272	977	1044	48%	37%	39%
26400	2112	2657	2458	2517	545	346	405	26%	16%	19%	2669	3942	3647	3715	1273	978	1045	48%	37%	39%
26450	2115	2661	2461	2521	546	346	406	26%	16%	19%	2673	3947	3651	3720	1274	978	1047	48%	37%	39%
26500	2118	2664	2464	2524	546	346	406	26%	16%	19%	2676	3952	3655	3725	1276	979	1048	48%	37%	39%
26550	2122	2667	2467	2528	545	345	406	26%	16%	19%	2680	3957	3660	3730	1277	980	1049	48%	37%	39%
26600	2125	2670	2470	2531	545	345	406	26%	16%	19%	2684	3961	3664	3735	1277	980	1051	48%	37%	39%
26650	2128	2674	2473	2535	546	345	406	26%	16%	19%	2688	3966	3668	3740	1278	981	1052	48%	36%	39%
26700	2132	2677	2476	2538	545	345	406	26%	16%	19%	2691	3971	3673	3745	1280	982	1053	48%	36%	39%
26750	2135	2680	2479	2541	545	344	407	26%	16%	19%	2695	3975	3677	3750	1280	982	1055	47%	36%	39%
26800	2138	2683	2482	2545	545	344	407	25%	16%	19%	2699	3980	3681	3755	1281	983	1056	47%	36%	39%
26850	2141	2687	2485	2548	546	344	407	25%	16%	19%	2702	3985	3686	3760	1283	983	1057	47%	36%	39%
26900	2145	2690	2488	2552	545	344	407	25%	16%	19%	2706	3989	3690	3765	1283	984	1059	47%	36%	39%
26950	2148	2693	2491	2555	545	343	407	25%	16%	19%	2710	3994	3694	3770	1284	985	1060	47%	36%	39%
27000	2151	2696	2494	2559	545	343	408	25%	16%	19%	2713	3998	3699	3775	1285	985	1061	47%	36%	39%
27050	2154	2700	2497	2562	546	343	408	25%	16%	19%	2717	4003	3703	3780	1286	986	1063	47%	36%	39%
27100	2158	2703	2500	2566	545	343	408	25%	16%	19%	2721	4008	3707	3785	1287	987	1064	47%	36%	39%
27150	2161	2706	2503	2569	545	343	408	25%	16%	19%	2724	4012	3712	3790	1288	987	1065	47%	36%	39%
27200	2164	2710	2506	2573	546	342	409	25%	16%	19%	2728	4017	3716	3795	1289	988	1067	47%	36%	39%
27250	2167	2713	2509	2576	546	342	409	25%	16%	19%	2731	4022	3720	3800	1291	989	1068	47%	36%	39%
27300	2170	2716	2512	2580	546	342	409	25%	16%	19%	2735	4026	3724	3805	1291	990	1070	47%	36%	39%
27350	2173	2719	2515	2583	546	342	410	25%	16%	19%	2738	4031	3729	3810	1293	990	1071	47%	36%	39%

	1 Child										2 Children									
		A.1	B.1	C.2	Dollar Change			% Change				A.1	B.1	C.2	Dollar Change			% Change		
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1
27400	2177	2723	2518	2587	546	342	410	25%	16%	19%	2742	4036	3733	3815	1294	991	1073	47%	36%	39%
27450	2180	2726	2521	2590	546	342	410	25%	16%	19%	2746	4040	3737	3820	1294	992	1074	47%	36%	39%
27500	2183	2729	2524	2593	546	341	410	25%	16%	19%	2749	4045	3742	3825	1296	993	1075	47%	36%	39%
27550	2186	2732	2527	2597	546	341	411	25%	16%	19%	2753	4050	3746	3830	1297	993	1077	47%	36%	39%
27600	2189	2736	2530	2600	547	341	411	25%	16%	19%	2756	4054	3750	3835	1298	994	1078	47%	36%	39%
27650	2193	2739	2533	2604	546	341	411	25%	16%	19%	2760	4059	3755	3840	1299	995	1080	47%	36%	39%
27700	2196	2742	2536	2607	546	341	412	25%	16%	19%	2764	4064	3759	3845	1300	995	1081	47%	36%	39%
27750	2199	2745	2539	2611	546	341	412	25%	15%	19%	2767	4068	3763	3850	1301	996	1083	47%	36%	39%
27800	2202	2749	2542	2614	547	340	412	25%	15%	19%	2771	4073	3768	3855	1302	997	1084	47%	36%	39%
27850	2205	2752	2545	2618	547	340	412	25%	15%	19%	2774	4078	3772	3860	1304	998	1085	47%	36%	39%
27900	2208	2755	2548	2621	547	340	413	25%	15%	19%	2778	4082	3776	3865	1304	998	1087	47%	36%	39%
27950	2212	2758	2551	2625	546	340	413	25%	15%	19%	2781	4087	3781	3870	1306	999	1088	47%	36%	39%
28000	2215	2762	2555	2628	547	340	413	25%	15%	19%	2785	4092	3785	3875	1307	1000	1090	47%	36%	39%
28050	2218	2765	2558	2632	547	340	414	25%	15%	19%	2789	4096	3789	3880	1307	1001	1091	47%	36%	39%
28100	2221	2768	2561	2635	547	339	414	25%	15%	19%	2792	4101	3793	3885	1309	1001	1093	47%	36%	39%
28150	2224	2771	2564	2638	547	339	414	25%	15%	19%	2796	4106	3798	3890	1310	1002	1094	47%	36%	39%
28200	2227	2775	2567	2642	548	339	414	25%	15%	19%	2799	4110	3802	3895	1311	1003	1095	47%	36%	39%
28250	2231	2778	2570	2645	547	339	415	25%	15%	19%	2803	4115	3806	3900	1312	1003	1097	47%	36%	39%
28300		2781	2573	2649								4120	3811	3905						
28350		2784	2576	2652								4124	3815	3910						
28400		2788	2579	2656								4129	3819	3915						
28450		2791	2582	2659								4134	3824	3920						
28500		2794	2585	2663								4138	3828	3925						
28550		2797	2588	2666								4143	3832	3930						
28600		2801	2591	2670								4148	3837	3935						
28650		2804	2594	2673								4152	3841	3940						
28700		2807	2597	2677								4157	3845	3945						
28750		2810	2600	2680								4162	3849	3950						
28800		2814	2603	2684								4166	3854	3955						
28850		2817	2606	2687								4171	3858	3960						
28900		2820	2609	2690								4176	3862	3965						
28950		2824	2612	2694								4180	3867	3970						
29000		2827	2615	2697								4185	3871	3975						
29050		2830	2618	2701								4190	3875	3980						
29100		2833	2621	2704								4194	3880	3985						
29150		2837	2624	2708								4199	3884	3990						
29200		2840	2627	2711								4204	3888	3995						
29250		2843	2630	2715								4208	3893	4000						
29300		2846	2633	2718								4213	3897	4005						
29350		2850	2636	2722								4218	3901	4010						
29400		2853	2639	2725								4222	3906	4015						
29450		2856	2642	2729								4227	3910	4020						
29500		2859	2645	2732								4232	3914	4025						
29550		2863	2648	2736								4236	3918	4030						

	1 Child									2 Children								
		A.1	B.1	C.2	Dollar Change			% Change			A.1	B.1	C.2	Dollar Change			% Change	
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1
29600		2866	2651	2739								4241	3923	4035						
29650		2869	2654	2742								4246	3927	4040						
29700		2872	2657	2746								4250	3931	4045						
29750		2876	2660	2749								4255	3936	4050						
29800		2879	2663	2753								4259	3940	4055						
29850		2882	2666	2756								4264	3944	4060						
29900		2885	2669	2760								4269	3949	4065						
29950		2889	2672	2763								4273	3953	4070						
30000		2892	2675	2767								4278	3957	4075						
30050		2895	2678	2770								4283	3962	4080						
30100		2898	2681	2774								4287	3966	4085						
30150		2902	2684	2777								4292	3970	4090						
30200		2905	2687	2781								4297	3975	4095						
30250		2908	2690	2784								4301	3979	4100						
30300		2911	2693	2787								4306	3983	4105						
30350		2915	2696	2791								4311	3987	4110						
30400		2918	2699	2794								4315	3992	4115						
30450		2921	2702	2798								4320	3996	4120						
30500		2924	2705	2801								4325	4000	4125						
30550		2928	2708	2805								4329	4005	4130						
30600		2931	2711	2808								4334	4009	4135						
30650		2934	2714	2812								4339	4013	4140						
30700		2938	2717	2815								4343	4018	4145						
30750		2941	2720	2819								4348	4022	4150						
30800		2944	2723	2822								4353	4026	4155						
30850		2947	2726	2826								4357	4031	4160						
30900		2951	2729	2829								4362	4035	4165						
30950		2954	2732	2833								4367	4039	4170						
31000		2957	2735	2836								4371	4043	4175						
31050		2960	2738	2839								4376	4048	4180						
31100		2964	2741	2843								4381	4052	4185						
31150		2967	2744	2846								4385	4056	4190						
31200		2970	2747	2850								4390	4061	4195						
31250		2973	2750	2853								4395	4065	4200						
31300		2977	2753	2857								4399	4069	4205						
31350		2980	2756	2860								4404	4074	4210						
31400		2983	2759	2864								4409	4078	4215						
31450		2986	2762	2867								4413	4082	4220						
31500		2990	2765	2871								4418	4087	4225						
31550		2993	2768	2874								4423	4091	4230						
31600		2996	2771	2878								4427	4095	4235						
31650		2999	2774	2881								4432	4100	4240						
31700		3003	2777	2884								4437	4104	4245						
31750		3006	2780	2888								4441	4108	4250						

	1 Child									2 Children								
		A.1	B.1	C.2	Dollar Change			% Change			A.1	B.1	C.2	Dollar Change			% Change	
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1
31800		3009	2783	2891								4446	4112	4255						
31850		3012	2786	2895								4451	4117	4260						
31900		3016	2790	2898								4455	4121	4265						
31950		3019	2793	2902								4460	4125	4270						
32000		3022	2796	2905								4465	4130	4275						
32050		3025	2799	2909								4469	4134	4280						
32100		3029	2802	2912								4474	4138	4285						
32150		3032	2805	2916								4479	4143	4290						
32200		3035	2808	2919								4483	4147	4295						
32250		3038	2811	2923								4488	4151	4300						
32300		3042	2814	2926								4493	4156	4305						
32350		3045	2817	2930								4497	4160	4310						
32400		3048	2820	2933								4502	4164	4315						
32450		3052	2823	2936								4506	4169	4320						
32500		3055	2826	2940								4511	4173	4325						
32550		3058	2829	2943								4516	4177	4330						
32600		3061	2832	2947								4520	4181	4335						
32650		3065	2835	2950								4525	4186	4340						
32700		3068	2838	2954								4530	4190	4345						
32750		3071	2841	2957								4534	4194	4350						
32800		3074	2844	2961								4539	4199	4355						
32850		3078	2847	2964								4544	4203	4360						
32900		3081	2850	2968								4548	4207	4365						
32950		3084	2853	2971								4553	4212	4370						
33000		3087	2856	2975								4558	4216	4375						
33050		3091	2859	2978								4562	4220	4380						
33100		3094	2862	2982								4567	4225	4385						
33150		3097	2865	2985								4572	4229	4390						
33200		3100	2868	2988								4576	4233	4395						
33250		3104	2871	2992								4581	4237	4400						
33300		3107	2874	2995								4586	4242	4405						
33350		3110	2877	2999								4590	4246	4410						
33400		3113	2880	3002								4595	4250	4415						
33450		3117	2883	3006								4600	4255	4420						
33500		3120	2886	3009								4604	4259	4425						
33550		3123	2889	3013								4609	4263	4430						
33600		3126	2892	3016								4614	4268	4435						
33650		3130	2895	3020								4618	4272	4440						
33700		3133	2898	3023								4623	4276	4445						
33750		3136	2901	3027								4628	4281	4450						
33800		3139	2904	3030								4632	4285	4455						
33850		3143	2907	3033								4637	4289	4460						
33900		3146	2910	3037								4642	4294	4465						
33950		3149	2913	3040								4646	4298	4470						

	1 Child									2 Children								
		A.1	B.1	C.2	Dollar Change			% Change			A.1	B.1	C.2	Dollar Change			% Change	
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1
34000		3152	2916	3044								4651	4302	4475						
34050		3156	2919	3047								4656	4306	4480						
34100		3159	2922	3051								4660	4311	4485						
34150		3162	2925	3054								4665	4315	4490						
34200		3166	2928	3058								4670	4319	4495						
34250		3169	2931	3061								4674	4324	4500						
34300		3172	2934	3065								4679	4328	4505						
34350		3175	2937	3068								4684	4332	4510						
34400		3179	2940	3072								4688	4337	4515						
34450		3182	2943	3075								4693	4341	4520						
34500		3185	2946	3079								4698	4345	4525						
34550		3188	2949	3082								4702	4350	4530						
34600		3192	2952	3085								4707	4354	4535						
34650		3195	2955	3089								4712	4358	4540						
34700		3198	2958	3092								4716	4363	4545						
34750		3201	2961	3096								4721	4367	4550						
34800		3205	2964	3099								4726	4371	4555						
34850		3208	2967	3103								4730	4375	4560						
34900		3211	2970	3106								4735	4380	4565						
34950		3214	2973	3110								4740	4384	4570						
35000		3218	2976	3113								4744	4388	4575						
35050		3221	2979	3117								4749	4393	4580						
35100		3224	2982	3120								4754	4397	4585						
35150		3227	2985	3124								4758	4401	4590						
35200		3231	2988	3127								4763	4406	4595						
35250		3234	2991	3131								4767	4410	4600						
35300		3237	2994	3134								4772	4414	4606						
35350		3240	2997	3137								4777	4419	4611						
35400		3244	3000	3141								4781	4423	4616						
35450		3247	3003	3144								4786	4427	4621						
35500		3250	3006	3148								4791	4431	4626						
35550		3253	3009	3151								4795	4436	4631						
35600		3257	3012	3155								4800	4440	4636						
35650		3260	3015	3158								4805	4444	4641						
35700		3263	3018	3162								4809	4449	4646						
35750		3266	3021	3165								4814	4453	4651						
35800		3270	3025	3169								4819	4457	4656						
35850		3273	3028	3172								4823	4462	4661						
35900		3276	3031	3176								4828	4466	4666						
35950		3280	3034	3179								4833	4470	4671						
36000		3283	3037	3182								4837	4475	4676						
36050		3286	3040	3186								4842	4479	4681						
36100		3289	3043	3189								4847	4483	4686						
36150		3293	3046	3193								4851	4488	4691						

	1 Child									2 Children								
		A.1	B.1	C.2	Dollar Change			% Change			A.1	B.1	C.2	Dollar Change			% Change	
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1
36200		3296	3049	3196								4856	4492	4696						
36250		3299	3052	3200								4861	4496	4701						
36300		3302	3055	3203								4865	4500	4706						
36350		3306	3058	3207								4870	4505	4711						
36400		3309	3061	3210								4875	4509	4716						
36450		3312	3064	3214								4879	4513	4721						
36500		3315	3067	3217								4884	4518	4726						
36550		3319	3070	3221								4889	4522	4731						
36600		3322	3073	3224								4893	4526	4736						
36650		3325	3076	3228								4898	4531	4741						
36700		3328	3079	3231								4903	4535	4746						
36750		3332	3082	3234								4907	4539	4751						
36800		3335	3085	3238								4912	4544	4756						
36850		3338	3088	3241								4917	4548	4761						
36900		3341	3091	3245								4921	4552	4766						
36950		3345	3094	3248								4926	4557	4771						
37000		3348	3097	3252								4931	4561	4776						
37050		3351	3100	3255								4935	4565	4781						
37100		3354	3103	3259								4940	4569	4786						
37150		3358	3106	3262								4945	4574	4791						
37200		3361	3109	3266								4949	4578	4796						
37250		3364	3112	3269								4954	4582	4801						
37300		3367	3115	3273								4959	4587	4806						
37350		3371	3118	3276								4963	4591	4811						
37400		3374	3121	3279								4968	4595	4816						
37450		3377	3124	3283								4973	4600	4821						
37500		3380	3127	3286								4977	4604	4826						
37550		3384	3130	3290								4982	4608	4831						
37600		3387	3133	3293								4987	4613	4836						
37650		3390	3136	3297								4991	4617	4841						
37700		3394	3139	3300								4996	4621	4846						
37750		3397	3142	3304								5001	4625	4851						
37800		3400	3145	3307								5005	4630	4856						
37850		3403	3148	3311								5010	4634	4861						
37900		3407	3151	3314								5014	4638	4866						
37950		3410	3154	3318								5019	4643	4871						
38000		3413	3157	3321								5024	4647	4876						
38050		3416	3160	3325								5028	4651	4881						
38100		3420	3163	3328								5033	4656	4886						
38150		3423	3166	3331								5038	4660	4891						
38200		3426	3169	3335								5042	4664	4896						
38250		3429	3172	3338								5047	4669	4901						
38300		3433	3175	3342								5052	4673	4906						
38350		3436	3178	3345								5056	4677	4911						

	1 Child									2 Children								
		A.1	B.1	C.2	Dollar Change			% Change			A.1	B.1	C.2	Dollar Change			% Change	
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Option A.1	Option B.1	Option C.1
38400		3439	3181	3349								5061	4682	4916						
38450		3442	3184	3352								5066	4686	4921						
38500		3446	3187	3356								5070	4690	4926						
38550		3449	3190	3359								5075	4694	4931						
38600		3452	3193	3363								5080	4699	4936						
38650		3455	3196	3366								5084	4703	4941						
38700		3459	3199	3370								5089	4707	4946						
38750		3462	3202	3373								5094	4712	4951						
38800		3465	3205	3377								5098	4716	4956						
38850		3468	3208	3380								5103	4720	4961						
38900		3472	3211	3383								5108	4725	4966						
38950		3475	3214	3387								5112	4729	4971						
39000		3478	3217	3390								5117	4733	4976						
39050		3481	3220	3394								5122	4738	4981						
39100		3485	3223	3397								5126	4742	4986						
39150		3488	3226	3401								5131	4746	4991						
39200		3491	3229	3404								5136	4750	4996						
39250		3494	3232	3408								5140	4755	5001						
39300		3498	3235	3411								5145	4759	5006						
39350		3501	3238	3415								5150	4763	5011						
39400		3504	3241	3418								5154	4768	5016						
39450		3508	3244	3422								5159	4772	5021						
39500		3511	3247	3425								5164	4776	5026						
39550		3514	3250	3428								5168	4781	5031						
39600		3517	3253	3432								5173	4785	5036						
39650		3521	3256	3435								5178	4789	5041						
39700		3524	3260	3439								5182	4794	5046						
39750		3527	3263	3442								5187	4798	5051						
39800		3530	3266	3446								5192	4802	5056						
39850		3534	3269	3449								5196	4807	5061						
39900		3537	3272	3453								5201	4811	5066						
39950		3540	3275	3456								5206	4815	5071						
40000		3543	3278	3460								5210	4819	5076						

	3 Children							4 Children							5+ Children						
		A.1	B.1	C.2	Dollar Change				A.1	B.1	C.2	Dollar Change				A.1	B.1	C.2	Dollar Change		
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option B.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1
950	100	100	100	100	0	0	0	100	100	100	100	0	0	0	100	100	100	100	0	0	0
1000	107	100	100	100	-7	-7	-7	119	100	100	100	-19	-19	-19	131	100	100	100	-19	-19	-19
1050	142	100	100	100	-42	-42	-42	154	100	100	100	-54	-54	-54	166	100	100	100	-54	-54	-54
1100	177	100	100	100	-77	-77	-77	189	100	100	100	-89	-89	-89	201	100	100	100	-89	-89	-89
1150	212	100	100	100	-112	-112	-112	224	100	100	100	-124	-124	-124	236	100	100	100	-124	-124	-124
1200	247	116	116	116	-131	-131	-131	259	120	120	120	-139	-139	-139	271	123	123	123	-136	-136	-136
1250	282	151	151	151	-131	-131	-131	294	155	155	155	-139	-139	-139	306	158	158	158	-136	-136	-136
1300	317	186	186	186	-131	-131	-131	329	190	190	190	-139	-139	-139	341	193	193	193	-136	-136	-136
1350	352	221	221	221	-131	-131	-131	364	225	225	225	-139	-139	-139	376	228	228	228	-136	-136	-136
1400	387	256	256	256	-131	-131	-131	399	260	260	260	-139	-139	-139	411	263	263	263	-136	-136	-136
1450	422	291	291	291	-131	-131	-131	434	295	295	295	-139	-139	-139	446	298	298	298	-136	-136	-136
1500	457	326	326	326	-131	-131	-131	469	330	330	330	-139	-139	-139	481	333	333	333	-136	-136	-136
1550	492	361	361	361	-131	-131	-131	504	365	365	365	-139	-139	-139	516	368	368	368	-136	-136	-136
1600	527	396	396	396	-131	-131	-131	539	400	400	400	-139	-139	-139	551	403	403	403	-136	-136	-136
1650	562	431	431	431	-131	-131	-131	574	435	435	435	-139	-139	-139	586	438	438	438	-136	-136	-136
1700	597	466	466	466	-131	-131	-131	609	470	470	470	-139	-139	-139	621	473	473	473	-136	-136	-136
1750	612	501	501	501	-111	-111	-111	644	505	505	505	-139	-139	-139	656	508	508	508	-136	-136	-136
1800	628	536	536	536	-92	-92	-92	679	540	540	540	-139	-139	-139	691	543	543	543	-136	-136	-136
1850	644	571	571	571	-73	-73	-73	714	575	575	575	-139	-139	-139	726	578	578	578	-136	-136	-136
1900	657	606	606	606	-51	-51	-51	733	610	610	610	-123	-123	-123	761	613	613	613	-120	-120	-120
1950	671	641	641	641	-30	-30	-30	748	645	645	645	-103	-103	-103	796	648	648	648	-100	-100	-100
2000	685	676	676	676	-9	-9	-9	764	680	680	680	-84	-84	-84	831	683	683	683	-81	-81	-81
2050	699	711	711	711	12	12	12	779	715	715	715	-64	-64	-64	857	718	718	718	-61	-61	-61
2100	713	746	731	746	33	18	33	795	750	750	750	-45	-45	-45	874	753	753	753	-42	-42	-42
2150	727	781	747	781	54	20	54	810	785	785	785	-25	-25	-25	891	788	788	788	-22	-22	-22
2200	741	816	763	809	75	22	69	826	820	820	820	-6	-6	-6	908	823	823	823	-3	-3	-3
2250	754	842	779	827	88	25	72	841	855	855	855	14	14	14	925	858	858	858	17	17	17
2300	768	859	795	843	91	27	75	857	890	888	890	33	31	33	942	893	893	893	36	36	36
2350	782	877	811	860	95	29	78	872	925	906	925	53	34	53	959	928	928	928	56	56	56
2400	796	894	827	877	98	31	81	887	960	923	960	73	36	73	976	963	963	963	76	76	76
2450	809	911	842	894	102	34	85	902	995	941	995	93	39	93	992	998	998	998	96	96	96
2500	821	928	858	911	107	37	89	916	1030	959	1017	114	43	101	1007	1033	1033	1033	117	117	117
2550	834	945	874	927	111	40	93	930	1056	976	1036	126	46	106	1023	1068	1068	1068	138	138	138
2600	847	962	890	944	115	43	97	945	1075	994	1055	130	50	110	1039	1103	1093	1103	158	149	158
2650	860	979	906	961	119	46	101	959	1094	1012	1073	135	53	115	1055	1138	1113	1138	179	154	179
2700	873	996	922	978	123	49	105	973	1113	1029	1092	140	56	119	1070	1173	1132	1173	200	159	200
2750	886	1013	937	995	127	52	109	987	1132	1047	1111	145	60	123	1086	1208	1152	1208	221	164	221
2800	898	1031	953	1011	133	55	113	1002	1151	1065	1130	149	63	128	1102	1243	1171	1243	241	169	241
2850	911	1048	969	1028	137	59	118	1015	1170	1082	1148	155	67	133	1117	1278	1191	1263	263	175	248
2900	922	1065	985	1045	143	63	123	1028	1189	1100	1167	161	72	139	1130	1308	1210	1284	280	182	256
2950	933	1082	1001	1061	149	68	128	1040	1208	1118	1186	168	78	145	1144	1329	1230	1304	289	189	264
3000	945	1099	1017	1078	154	72	133	1053	1228	1135	1204	175	82	150	1159	1350	1249	1324	297	196	271
3050	957	1116	1032	1094	159	75	137	1067	1247	1153	1222	180	86	154	1174	1371	1268	1344	304	201	277
3100	970	1133	1048	1110	163	78	140	1081	1266	1171	1240	185	89	159	1190	1392	1288	1364	311	207	283
3150	982	1150	1064	1126	168	82	144	1095	1285	1189	1258	190	93	163	1205	1413	1307	1384	318	212	289
3200	995	1167	1080	1143	172	85	148	1109	1304	1206	1276	195	97	167	1220	1434	1327	1404	325	217	295
3250	1007	1185	1096	1159	178	88	151	1123	1323	1224	1295	200	101	171	1236	1455	1346	1424	332	223	301
3300	1020	1202	1112	1175	182	92	155	1137	1342	1242	1313	205	104	175	1251	1476	1366	1444	339	228	307

	3 Children							4 Children							5+ Children						
		A.1	B.1	C.2	Dollar Change				A.1	B.1	C.2	Dollar Change				A.1	B.1	C.2	Dollar Change		
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option B.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1
3350	1032	1219	1127	1191	187	95	159	1151	1361	1259	1331	210	108	180	1266	1497	1385	1464	346	234	313
3400	1045	1236	1143	1208	191	98	163	1165	1380	1277	1349	215	112	184	1282	1518	1405	1484	353	239	319
3450	1058	1253	1159	1224	195	101	166	1179	1400	1295	1367	221	115	188	1297	1540	1424	1504	361	245	325
3500	1070	1270	1175	1240	200	105	170	1193	1419	1312	1385	226	119	192	1312	1561	1444	1524	368	250	331
3550	1083	1287	1191	1257	204	108	174	1207	1438	1330	1404	231	123	196	1328	1582	1463	1544	375	256	337
3600	1095	1304	1206	1273	209	111	178	1221	1457	1348	1422	236	127	201	1343	1603	1482	1564	382	261	343
3650	1106	1321	1222	1289	215	117	183	1233	1476	1365	1440	243	132	207	1356	1624	1502	1584	391	269	351
3700	1116	1339	1238	1305	223	122	190	1244	1495	1383	1458	251	139	214	1368	1645	1521	1604	401	277	360
3750	1126	1356	1254	1322	230	128	196	1255	1514	1401	1476	259	146	221	1381	1666	1541	1624	411	286	369
3800	1136	1373	1270	1338	237	134	202	1266	1533	1418	1494	267	152	228	1393	1687	1560	1644	421	294	378
3850	1145	1390	1286	1354	245	140	208	1277	1552	1436	1512	275	159	235	1405	1708	1580	1664	431	302	386
3900	1155	1407	1301	1370	252	146	215	1288	1572	1454	1530	284	165	242	1417	1729	1599	1683	441	311	395
3950	1165	1424	1317	1386	259	152	221	1299	1591	1471	1548	292	172	249	1429	1750	1619	1703	451	319	403
4000	1175	1441	1333	1402	266	158	227	1310	1610	1489	1566	300	179	255	1441	1771	1638	1722	461	328	412
4050	1185	1456	1347	1418	271	161	233	1322	1626	1504	1584	304	183	262	1454	1789	1655	1742	467	333	421
4100	1195	1470	1360	1434	275	165	239	1333	1642	1519	1602	309	186	269	1466	1806	1671	1762	473	338	429
4150	1205	1484	1373	1450	279	168	245	1344	1658	1534	1619	314	190	276	1478	1824	1687	1781	480	343	438
4200	1215	1498	1386	1466	283	171	251	1355	1674	1548	1637	319	193	282	1490	1841	1703	1801	486	348	446
4250	1225	1513	1399	1482	288	174	257	1366	1690	1563	1655	324	197	289	1502	1859	1719	1821	493	353	455
4300	1228	1527	1412	1498	299	184	269	1370	1706	1578	1673	336	208	303	1507	1876	1735	1840	506	366	470
4350	1231	1541	1426	1514	310	195	283	1372	1721	1592	1691	349	220	318	1510	1894	1752	1860	522	379	487
4400	1233	1555	1439	1530	322	206	297	1375	1737	1607	1709	362	232	334	1512	1911	1768	1879	536	393	505
4450	1235	1570	1452	1546	335	216	310	1377	1753	1622	1726	376	244	349	1515	1929	1784	1899	552	406	522
4500	1238	1584	1465	1562	346	227	324	1380	1769	1636	1744	389	256	364	1518	1946	1800	1919	566	420	539
4550	1240	1598	1478	1577	358	238	337	1383	1785	1651	1762	402	269	379	1521	1964	1816	1938	581	434	556
4600	1242	1612	1491	1593	370	249	351	1385	1801	1666	1780	416	281	395	1524	1981	1832	1958	596	447	573
4650	1245	1627	1505	1602	382	260	358	1388	1817	1681	1790	429	293	402	1527	1998	1849	1969	610	461	581
4700	1247	1643	1519	1609	396	273	363	1390	1835	1697	1798	445	307	407	1529	2018	1867	1978	628	477	587
4750	1249	1659	1535	1617	410	285	367	1393	1853	1714	1806	460	321	413	1532	2039	1886	1986	646	493	593
4800	1252	1675	1550	1624	423	298	372	1395	1871	1731	1814	476	336	418	1535	2059	1904	1995	664	509	599
4850	1254	1692	1565	1631	438	311	377	1398	1890	1748	1821	492	350	423	1538	2079	1923	2003	681	525	605
4900	1256	1708	1580	1638	452	324	381	1401	1908	1765	1829	507	364	429	1541	2099	1941	2012	698	541	612
4950	1261	1725	1595	1645	464	334	384	1406	1926	1782	1837	520	376	431	1546	2119	1960	2021	713	554	615
5000	1266	1741	1610	1652	475	345	386	1411	1945	1799	1845	534	388	434	1552	2139	1979	2029	728	568	618
5050	1270	1757	1626	1659	487	355	388	1417	1963	1816	1853	546	399	436	1558	2159	1997	2038	742	581	622
5100	1275	1774	1641	1666	499	366	391	1422	1981	1833	1861	559	411	439	1564	2179	2016	2047	757	594	625
5150	1280	1790	1656	1673	510	376	393	1427	2000	1850	1869	573	422	441	1570	2200	2035	2055	773	607	628
5200	1285	1807	1671	1680	522	386	395	1432	2018	1867	1876	586	434	444	1576	2220	2053	2064	788	621	632
5250	1290	1823	1686	1687	533	397	397	1438	2036	1883	1884	598	446	446	1582	2240	2072	2073	802	634	635
5300	1294	1839	1701	1694	545	407	399	1443	2054	1900	1892	611	457	449	1587	2259	2090	2081	816	647	638
5350	1299	1850	1711	1700	551	412	401	1448	2066	1911	1899	618	463	450	1593	2273	2102	2089	825	654	640
5400	1304	1860	1721	1706	556	417	402	1454	2078	1922	1906	624	468	452	1599	2286	2114	2096	832	661	642
5450	1309	1871	1731	1712	562	422	404	1459	2090	1933	1913	631	474	453	1605	2299	2126	2104	840	667	645
5500	1313	1882	1740	1718	569	427	405	1464	2102	1944	1919	638	480	455	1611	2312	2138	2111	848	674	647
5550	1318	1892	1750	1725	574	432	406	1470	2114	1955	1926	644	485	456	1617	2325	2151	2119	855	681	649
5600	1324	1903	1760	1731	579	437	407	1476	2125	1966	1933	649	490	457	1623	2338	2163	2126	862	687	651
5650	1329	1913	1770	1737	584	441	408	1482	2137	1977	1940	655	495	458	1630	2351	2175	2134	869	693	652
5700	1334	1924	1780	1743	590	445	409	1488	2149	1988	1947	661	500	459	1636	2364	2187	2142	876	699	654

	3 Children							4 Children							5+ Children						
		A.1	B.1	C.2	Dollar Change				A.1	B.1	C.2	Dollar Change				A.1	B.1	C.2	Dollar Change		
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option B.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1
5750	1339	1934	1789	1749	595	450	410	1493	2161	1999	1954	668	505	461	1643	2377	2199	2150	884	705	656
5800	1345	1945	1799	1756	600	454	411	1499	2173	2010	1961	674	510	462	1649	2390	2211	2158	891	711	658
5850	1350	1956	1809	1762	606	459	413	1505	2184	2021	1969	679	515	463	1656	2403	2223	2166	898	717	660
5900	1355	1966	1819	1769	611	463	414	1511	2196	2032	1976	685	520	465	1662	2416	2235	2174	905	724	662
5950	1361	1977	1829	1775	616	468	415	1517	2208	2042	1983	691	525	466	1669	2429	2247	2182	912	730	665
6000	1366	1987	1838	1782	621	473	416	1523	2220	2053	1990	697	531	468	1675	2442	2259	2190	919	736	667
6050	1371	1998	1848	1788	627	477	418	1528	2231	2064	1998	703	536	469	1681	2454	2270	2198	926	742	669
6100	1376	2004	1853	1795	628	478	419	1534	2238	2070	2005	704	536	471	1687	2462	2277	2205	928	743	671
6150	1381	2010	1859	1801	629	478	421	1540	2245	2076	2012	705	537	473	1694	2469	2284	2213	929	745	674
6200	1386	2016	1865	1808	630	479	422	1545	2252	2083	2020	707	537	474	1700	2477	2291	2221	932	746	676
6250	1391	2022	1870	1814	631	479	424	1551	2258	2089	2027	707	538	476	1706	2484	2298	2229	933	747	679
6300	1396	2028	1876	1821	632	480	425	1557	2265	2095	2034	708	539	478	1712	2492	2305	2237	935	748	681
6350	1401	2034	1881	1827	633	480	426	1562	2272	2102	2041	710	539	479	1718	2499	2312	2245	937	750	683
6400	1406	2040	1887	1834	634	481	428	1568	2279	2108	2049	711	540	481	1725	2507	2319	2253	939	751	686
6450	1411	2046	1893	1841	635	481	429	1573	2286	2114	2056	713	541	482	1731	2514	2326	2261	941	752	688
6500	1416	2052	1898	1847	636	482	431	1579	2292	2120	2063	713	541	484	1737	2522	2332	2269	943	753	690
6550	1420	2058	1904	1854	638	484	433	1583	2299	2127	2070	716	543	487	1742	2529	2339	2277	946	756	694
6600	1421	2064	1909	1860	643	489	439	1584	2306	2133	2078	722	549	493	1743	2536	2346	2285	952	762	701
6650	1422	2070	1915	1867	648	493	445	1585	2313	2139	2085	728	554	500	1744	2544	2353	2293	959	768	708
6700	1423	2076	1921	1873	653	498	450	1586	2319	2145	2092	733	559	506	1745	2551	2360	2301	965	774	715
6750	1424	2083	1926	1880	659	503	456	1587	2326	2152	2099	739	564	512	1746	2559	2367	2309	972	780	722
6800	1424	2088	1931	1886	664	507	462	1588	2332	2157	2107	744	569	518	1747	2565	2373	2317	977	785	729
6850	1425	2091	1935	1893	666	509	467	1589	2336	2161	2114	747	572	525	1748	2570	2377	2325	981	788	736
6900	1426	2095	1938	1899	669	512	473	1590	2340	2165	2121	750	574	531	1749	2574	2381	2333	984	791	743
6950	1427	2098	1941	1906	671	514	479	1591	2344	2168	2128	753	577	537	1750	2578	2385	2341	987	794	750
7000	1428	2102	1944	1912	674	517	484	1592	2348	2172	2136	756	580	544	1751	2583	2389	2349	991	797	757
7050	1429	2106	1948	1919	677	519	490	1593	2352	2175	2143	759	582	550	1752	2587	2393	2357	994	800	764
7100	1430	2109	1951	1925	679	521	496	1594	2356	2179	2150	762	585	556	1753	2591	2397	2365	997	803	771
7150	1430	2113	1954	1932	683	524	501	1595	2360	2183	2158	765	588	563	1754	2596	2401	2373	1001	806	778
7200	1431	2116	1957	1938	685	526	506	1596	2364	2186	2164	768	590	568	1755	2600	2405	2381	1004	809	785
7250	1432	2120	1961	1941	688	528	509	1597	2368	2190	2168	771	593	571	1757	2604	2409	2384	1007	812	788
7300	1433	2123	1964	1944	690	531	511	1598	2371	2194	2171	773	596	573	1758	2609	2413	2388	1011	815	790
7350	1434	2127	1967	1947	693	533	513	1599	2375	2197	2174	776	598	576	1759	2613	2417	2392	1014	818	793
7400	1435	2130	1970	1950	695	535	515	1600	2379	2201	2178	779	601	578	1760	2617	2421	2396	1017	821	796
7450	1436	2134	1974	1953	698	538	517	1601	2383	2205	2181	782	604	580	1761	2622	2425	2399	1021	824	798
7500	1437	2137	1977	1956	700	540	519	1602	2387	2208	2185	785	606	583	1762	2626	2429	2403	1024	827	801
7550	1438	2144	1983	1959	706	545	521	1603	2394	2215	2188	791	612	585	1763	2634	2436	2407	1031	833	804
7600	1439	2154	1992	1962	715	554	523	1604	2406	2225	2191	802	621	587	1765	2646	2448	2410	1042	844	806
7650	1440	2164	2002	1965	724	562	525	1605	2417	2236	2195	812	631	589	1766	2659	2460	2414	1054	854	809
7700	1441	2174	2011	1968	733	571	527	1606	2429	2247	2198	823	640	592	1767	2672	2471	2418	1066	865	812
7750	1442	2185	2021	1971	743	579	529	1607	2440	2257	2201	833	650	594	1768	2684	2483	2422	1077	876	814
7800	1442	2195	2030	1974	753	588	531	1608	2452	2268	2205	844	660	596	1769	2697	2495	2425	1089	886	817
7850	1446	2205	2040	1977	759	594	531	1613	2463	2279	2208	850	666	596	1774	2710	2506	2429	1097	894	816
7900	1454	2216	2049	1980	762	596	526	1621	2475	2289	2212	854	668	591	1783	2722	2518	2433	1101	897	812
7950	1461	2226	2059	1983	765	598	522	1629	2486	2300	2215	857	671	586	1792	2735	2530	2436	1106	901	807
8000	1469	2236	2068	1986	767	600	517	1637	2498	2310	2218	861	673	581	1801	2748	2541	2440	1111	904	803
8050	1476	2246	2078	1989	770	602	513	1646	2509	2321	2222	863	675	576	1810	2760	2553	2444	1114	907	798
8100	1483	2257	2087	1992	774	604	509	1654	2521	2332	2225	867	678	571	1819	2773	2565	2448	1119	911	794

	3 Children							4 Children							5+ Children						
		A.1	B.1	C.2	Dollar Change				A.1	B.1	C.2	Dollar Change				A.1	B.1	C.2	Dollar Change		
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option B.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1
8150	1491	2267	2097	1995	776	606	504	1662	2532	2342	2228	870	680	566	1829	2785	2577	2451	1123	914	789
8200	1498	2277	2106	1998	779	608	500	1671	2544	2353	2232	873	682	561	1838	2798	2588	2455	1127	918	784
8250	1506	2288	2116	2001	782	610	495	1679	2555	2364	2235	876	685	556	1847	2811	2600	2459	1132	921	780
8300	1513	2293	2121	2004	780	608	491	1687	2562	2369	2239	875	682	551	1856	2818	2606	2462	1131	919	775
8350	1521	2296	2124	2007	775	603	487	1695	2565	2372	2242	870	677	547	1865	2821	2609	2466	1126	914	771
8400	1528	2299	2126	2012	771	598	484	1704	2568	2375	2247	864	671	543	1874	2824	2613	2472	1120	909	768
8450	1535	2301	2129	2020	766	593	484	1712	2571	2378	2256	859	666	544	1883	2828	2616	2482	1116	904	770
8500	1543	2304	2131	2028	761	589	485	1720	2574	2381	2265	854	660	545	1892	2831	2619	2491	1111	899	771
8550	1550	2307	2134	2036	757	584	485	1728	2577	2383	2274	849	655	545	1901	2834	2622	2501	1106	893	773
8600	1558	2310	2136	2044	752	579	486	1737	2580	2386	2283	843	650	546	1910	2838	2625	2511	1101	888	774
8650	1565	2312	2139	2052	747	574	487	1745	2583	2389	2292	838	644	547	1920	2841	2628	2521	1096	883	776
8700	1572	2315	2141	2060	743	569	487	1753	2586	2392	2301	833	639	547	1929	2844	2631	2531	1091	878	777
8750	1580	2318	2144	2068	738	564	488	1762	2589	2395	2309	827	633	548	1938	2848	2634	2540	1086	873	779
8800	1587	2320	2146	2076	733	559	488	1770	2592	2397	2318	822	628	549	1947	2851	2637	2550	1081	867	780
8850	1595	2323	2149	2084	728	554	489	1778	2595	2400	2327	817	622	549	1956	2854	2640	2560	1076	862	782
8900	1602	2326	2151	2092	724	549	489	1786	2598	2403	2336	812	617	550	1965	2858	2643	2570	1072	857	783
8950	1610	2329	2154	2099	719	544	490	1795	2601	2406	2345	806	611	550	1974	2861	2647	2580	1066	852	785
9000	1617	2331	2156	2107	714	539	491	1803	2604	2409	2354	801	606	551	1983	2864	2650	2589	1061	847	787
9050	1624	2336	2161	2115	712	536	491	1811	2609	2414	2363	798	602	552	1992	2870	2655	2599	1059	844	788
9100	1629	2341	2166	2123	712	536	494	1817	2615	2419	2372	798	602	555	1998	2877	2661	2609	1060	844	792
9150	1634	2347	2171	2131	713	537	497	1822	2621	2425	2381	799	603	559	2004	2883	2667	2619	1061	845	797
9200	1639	2352	2175	2139	713	537	501	1827	2627	2430	2390	800	603	563	2010	2890	2673	2629	1063	846	802
9250	1643	2357	2180	2147	714	537	504	1832	2633	2435	2399	801	603	566	2016	2896	2679	2639	1064	847	806
9300	1648	2362	2185	2155	714	537	507	1838	2639	2441	2408	801	603	570	2021	2903	2685	2648	1065	848	811
9350	1653	2368	2190	2163	715	538	511	1843	2645	2446	2416	802	604	574	2027	2909	2691	2658	1066	848	815
9400	1657	2373	2195	2171	716	538	514	1848	2651	2452	2425	803	604	578	2033	2916	2697	2668	1068	849	820
9450	1662	2378	2200	2179	716	538	517	1853	2657	2457	2434	804	604	581	2038	2922	2703	2678	1069	850	825
9500	1667	2384	2205	2187	717	538	521	1858	2663	2463	2443	805	605	585	2044	2929	2709	2688	1071	851	829
9550	1671	2389	2210	2195	718	539	524	1863	2668	2468	2452	805	605	589	2050	2935	2715	2697	1072	852	834
9600	1676	2394	2215	2203	718	539	527	1869	2674	2474	2461	805	605	593	2055	2942	2721	2707	1073	853	839
9650	1681	2399	2220	2211	718	539	531	1874	2680	2479	2470	806	605	596	2061	2948	2727	2717	1074	853	843
9700	1685	2405	2224	2219	720	539	534	1879	2686	2485	2479	807	606	600	2067	2955	2733	2727	1076	854	848
9750	1690	2410	2229	2227	720	540	537	1884	2692	2490	2488	808	606	604	2073	2961	2739	2737	1077	855	853
9800	1694	2419	2238	2235	725	543	541	1889	2702	2500	2497	813	610	607	2078	2972	2750	2746	1083	860	857
9850	1699	2428	2246	2243	729	547	544	1894	2713	2509	2506	819	615	611	2084	2984	2760	2756	1090	866	862
9900	1704	2438	2255	2250	734	551	546	1900	2723	2519	2513	823	619	613	2090	2995	2770	2764	1095	871	865
9950	1708	2447	2263	2255	739	555	547	1905	2733	2528	2519	828	623	614	2095	3006	2781	2771	1101	876	866
10000	1713	2456	2271	2260	743	558	547	1910	2743	2537	2525	833	627	615	2101	3017	2791	2777	1107	881	867
10050	1718	2465	2280	2266	747	562	548	1915	2753	2546	2531	838	631	616	2107	3028	2801	2784	1113	886	869
10100	1722	2474	2288	2271	752	566	549	1920	2763	2556	2537	843	635	616	2112	3039	2811	2791	1119	891	870
10150	1727	2483	2296	2276	756	569	550	1926	2773	2565	2543	847	639	617	2118	3050	2821	2797	1124	896	872
10200	1732	2492	2305	2282	760	573	550	1931	2783	2574	2549	852	644	618	2124	3061	2832	2804	1130	901	873
10250	1736	2500	2313	2287	764	577	551	1936	2793	2584	2555	857	648	619	2130	3072	2842	2810	1136	906	874
10300	1741	2509	2321	2292	768	580	552	1941	2803	2593	2561	862	652	620	2135	3083	2852	2817	1142	911	876
10350	1746	2518	2330	2298	772	584	552	1946	2813	2602	2567	867	656	620	2141	3094	2862	2823	1148	916	877
10400	1750	2527	2338	2303	777	588	553	1951	2823	2611	2573	872	660	621	2147	3106	2873	2830	1155	921	878
10450	1755	2536	2346	2309	781	591	554	1957	2833	2621	2579	876	664	622	2152	3117	2883	2836	1160	926	880
10500	1759	2545	2355	2314	786	595	554	1962	2843	2630	2585	881	668	623	2158	3128	2893	2843	1166	931	881

	3 Children							4 Children							5+ Children						
		A.1	B.1	C.2	Dollar Change				A.1	B.1	C.2	Dollar Change				A.1	B.1	C.2	Dollar Change		
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option B.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1
10550	1764	2554	2363	2319	790	599	555	1967	2853	2639	2591	886	672	624	2164	3139	2903	2850	1172	936	883
10600	1769	2563	2371	2325	794	602	556	1972	2863	2649	2596	891	676	624	2169	3150	2914	2856	1178	941	884
10650	1773	2572	2380	2330	799	606	556	1977	2873	2658	2602	896	681	625	2175	3161	2924	2863	1184	946	885
10700	1778	2581	2388	2335	803	610	557	1983	2883	2667	2608	900	685	626	2181	3172	2934	2869	1189	951	887
10750	1783	2590	2396	2341	807	613	558	1988	2894	2677	2614	906	689	627	2187	3183	2944	2876	1195	956	888
10800	1787	2599	2404	2346	812	617	559	1993	2904	2686	2620	911	693	627	2192	3194	2954	2882	1201	961	889
10850	1792	2608	2413	2351	816	621	559	1998	2914	2695	2626	916	697	628	2198	3205	2965	2889	1207	967	891
10900	1797	2617	2421	2357	820	624	560	2003	2924	2704	2632	921	701	629	2204	3216	2975	2895	1213	972	892
10950	1801	2626	2429	2362	825	628	561	2008	2933	2713	2638	925	705	630	2209	3227	2985	2902	1219	977	894
11000	1805	2635	2437	2367	830	632	562	2013	2943	2723	2644	930	710	631	2214	3238	2995	2909	1225	982	896
11050	1809	2644	2445	2373	835	636	563	2018	2953	2732	2650	935	714	633	2219	3248	3005	2915	1230	987	898
11100	1814	2653	2454	2378	839	640	564	2022	2963	2741	2656	941	718	634	2225	3259	3015	2922	1237	992	899
11150	1818	2661	2462	2383	843	644	565	2027	2973	2750	2662	946	723	635	2230	3270	3025	2928	1243	998	901
11200	1822	2670	2470	2389	848	648	566	2032	2983	2759	2668	951	727	636	2235	3281	3035	2935	1249	1003	903
11250	1826	2679	2478	2394	853	652	567	2037	2992	2768	2674	955	731	637	2240	3292	3045	2941	1255	1008	905
11300	1831	2688	2486	2399	857	655	568	2041	3002	2777	2680	961	736	639	2245	3302	3055	2948	1261	1013	907
11350	1835	2697	2494	2405	862	659	570	2046	3012	2786	2686	966	740	640	2251	3313	3065	2955	1267	1019	908
11400	1839	2705	2502	2410	866	663	571	2051	3022	2795	2692	971	744	641	2256	3324	3075	2961	1273	1024	910
11450	1844	2714	2511	2415	870	667	572	2056	3032	2804	2698	976	749	642	2261	3335	3085	2968	1279	1029	912
11500	1848	2723	2519	2421	875	671	573	2060	3041	2813	2704	981	753	644	2266	3346	3095	2974	1286	1034	914
11550	1852	2732	2527	2426	880	675	574	2065	3051	2822	2710	986	757	645	2272	3356	3105	2981	1291	1040	916
11600	1856	2740	2535	2431	884	679	575	2070	3061	2831	2716	991	762	646	2277	3367	3115	2987	1297	1045	918
11650	1861	2749	2543	2437	888	682	576	2075	3071	2841	2722	996	766	647	2282	3378	3125	2994	1303	1050	919
11700	1865	2758	2551	2442	893	686	577	2079	3081	2850	2728	1002	770	648	2287	3389	3135	3000	1310	1055	921
11750	1869	2767	2559	2447	898	690	578	2084	3091	2859	2734	1007	775	650	2292	3400	3145	3007	1316	1061	923
11800	1873	2776	2567	2453	903	694	579	2089	3100	2868	2740	1011	779	651	2298	3410	3155	3014	1321	1066	925
11850	1878	2784	2576	2458	906	698	580	2094	3110	2877	2746	1016	783	652	2303	3421	3165	3020	1327	1071	927
11900	1882	2793	2584	2463	911	702	581	2098	3120	2886	2752	1022	788	653	2308	3432	3175	3027	1334	1076	928
11950	1886	2802	2592	2469	916	706	582	2103	3130	2895	2757	1027	792	654	2313	3443	3185	3033	1340	1081	930
12000	1890	2811	2600	2474	921	709	584	2108	3140	2904	2763	1032	796	656	2319	3454	3195	3040	1346	1087	932
12050	1895	2818	2607	2479	923	712	585	2113	3148	2912	2769	1035	800	657	2324	3463	3203	3046	1350	1091	934
12100	1899	2823	2612	2485	924	713	586	2117	3154	2917	2775	1037	800	658	2329	3469	3209	3053	1352	1092	936
12150	1903	2828	2616	2490	925	713	587	2122	3159	2922	2781	1037	800	659	2334	3475	3214	3059	1353	1092	937
12200	1907	2833	2621	2495	926	713	588	2127	3165	2927	2787	1038	800	660	2340	3481	3220	3066	1354	1093	939
12250	1912	2838	2625	2501	926	713	589	2132	3170	2932	2793	1038	801	662	2345	3487	3226	3073	1355	1094	941
12300	1916	2843	2630	2506	927	714	590	2136	3176	2937	2799	1040	801	663	2350	3493	3231	3079	1357	1095	943
12350	1920	2848	2634	2511	928	714	591	2141	3181	2942	2805	1040	801	664	2355	3499	3237	3086	1358	1096	945
12400	1925	2853	2639	2517	928	714	592	2146	3186	2947	2811	1040	802	665	2360	3505	3242	3092	1359	1096	946
12450	1929	2858	2643	2522	929	714	593	2151	3192	2952	2817	1041	802	666	2366	3511	3248	3099	1360	1097	948
12500	1933	2862	2648	2528	929	715	595	2155	3197	2958	2824	1042	802	669	2371	3517	3253	3106	1362	1098	951
12550	1937	2867	2652	2535	930	715	598	2160	3203	2963	2832	1043	802	672	2376	3523	3259	3115	1363	1099	955
12600	1942	2872	2657	2543	930	715	601	2165	3208	2968	2840	1043	803	675	2381	3529	3264	3124	1364	1100	959
12650	1946	2877	2661	2550	931	715	604	2170	3214	2973	2848	1044	803	679	2387	3535	3270	3133	1365	1100	963
12700	1950	2882	2666	2557	932	716	607	2174	3219	2978	2856	1045	804	682	2391	3541	3276	3142	1367	1101	968
12750	1954	2887	2670	2564	933	717	611	2178	3225	2983	2864	1047	804	686	2396	3547	3281	3151	1369	1103	972
12800	1958	2892	2675	2572	934	717	614	2183	3230	2988	2872	1047	805	690	2401	3553	3287	3160	1370	1104	977
12850	1962	2897	2679	2579	935	718	617	2187	3236	2993	2880	1049	806	693	2406	3559	3292	3169	1372	1105	981
12900	1966	2902	2684	2586	936	718	620	2192	3241	2998	2889	1049	806	697	2411	3565	3298	3177	1373	1106	986

	3 Children							4 Children							5+ Children						
		A.1	B.1	C.2	Dollar Change				A.1	B.1	C.2	Dollar Change				A.1	B.1	C.2	Dollar Change		
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option B.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1
12950	1970	2906	2688	2593	936	719	624	2196	3246	3003	2897	1050	807	700	2416	3571	3303	3186	1375	1107	990
13000	1974	2911	2693	2600	937	719	627	2201	3252	3008	2905	1051	807	704	2421	3577	3309	3195	1376	1108	995
13050	1978	2916	2697	2608	938	720	630	2205	3257	3013	2913	1052	808	708	2425	3583	3314	3204	1378	1109	999
13100	1982	2921	2702	2615	939	720	633	2209	3263	3018	2921	1054	809	711	2430	3589	3320	3213	1380	1111	1004
13150	1985	2926	2706	2622	941	721	637	2214	3268	3023	2929	1054	809	715	2435	3595	3325	3222	1381	1112	1008
13200	1989	2931	2711	2629	942	722	640	2218	3274	3029	2937	1056	810	719	2440	3601	3331	3231	1383	1113	1012
13250	1993	2937	2717	2637	944	723	643	2223	3280	3034	2945	1057	812	722	2445	3609	3338	3240	1386	1115	1017
13300	1997	2943	2722	2644	946	725	646	2227	3287	3040	2953	1060	813	726	2450	3616	3344	3248	1389	1117	1021
13350	2001	2948	2727	2651	947	726	650	2231	3293	3046	2961	1062	815	730	2455	3623	3351	3257	1392	1119	1026
13400	2005	2954	2732	2658	949	727	653	2236	3300	3052	2969	1064	816	733	2459	3630	3357	3266	1394	1122	1030
13450	2009	2960	2738	2665	951	729	656	2240	3306	3058	2977	1066	818	737	2464	3637	3364	3275	1397	1124	1035
13500	2013	2966	2743	2673	953	730	659	2245	3312	3064	2985	1067	819	741	2469	3644	3370	3284	1399	1126	1039
13550	2017	2971	2748	2680	954	731	663	2249	3319	3070	2993	1070	821	744	2474	3651	3377	3293	1402	1128	1044
13600	2021	2977	2754	2687	956	733	666	2254	3325	3076	3002	1071	822	748	2479	3658	3383	3302	1404	1130	1048
13650	2025	2983	2759	2694	958	734	669	2258	3332	3082	3010	1074	824	752	2484	3665	3390	3311	1407	1132	1053
13700	2029	2988	2764	2702	959	735	673	2262	3338	3088	3018	1076	825	755	2489	3672	3396	3319	1410	1134	1057
13750	2033	2994	2770	2709	961	737	676	2267	3344	3094	3026	1077	827	759	2493	3679	3403	3328	1412	1136	1062
13800	2036	3000	2775	2716	964	739	681	2270	3351	3100	3034	1081	830	764	2497	3686	3409	3337	1416	1140	1068
13850	2038	3006	2780	2723	968	742	685	2273	3357	3105	3042	1084	833	769	2500	3693	3416	3346	1420	1143	1073
13900	2041	3011	2785	2730	970	745	690	2276	3364	3111	3050	1088	836	774	2503	3700	3423	3355	1424	1147	1079
13950	2044	3017	2791	2738	973	747	694	2279	3370	3117	3058	1091	839	779	2506	3707	3429	3364	1428	1150	1085
14000	2046	3023	2796	2745	977	750	699	2282	3376	3123	3066	1094	842	785	2510	3714	3436	3373	1432	1154	1091
14050	2049	3029	2801	2752	980	752	703	2285	3383	3129	3074	1098	845	790	2513	3721	3442	3382	1436	1157	1097
14100	2052	3034	2807	2759	982	755	708	2288	3389	3135	3082	1101	847	795	2516	3728	3449	3390	1440	1161	1103
14150	2054	3040	2812	2767	986	758	712	2291	3396	3141	3090	1105	850	800	2520	3735	3455	3399	1444	1165	1109
14200	2057	3046	2817	2774	989	760	717	2294	3402	3147	3098	1108	853	805	2523	3742	3462	3408	1448	1168	1115
14250	2060	3051	2823	2781	991	763	721	2297	3408	3153	3106	1111	856	810	2526	3749	3468	3417	1452	1172	1121
14300	2062	3057	2828	2788	995	766	726	2300	3415	3159	3115	1115	859	815	2529	3756	3475	3426	1456	1175	1126
14350	2065	3063	2833	2796	998	768	730	2303	3421	3165	3123	1118	862	820	2533	3763	3481	3435	1460	1179	1132
14400	2068	3069	2838	2803	1001	771	735	2306	3428	3171	3131	1122	865	825	2536	3770	3488	3444	1464	1182	1138
14450	2070	3074	2844	2810	1004	773	740	2309	3434	3176	3139	1125	868	830	2539	3777	3494	3453	1468	1186	1144
14500	2073	3080	2849	2817	1007	776	744	2312	3440	3182	3147	1128	871	835	2543	3784	3501	3461	1472	1189	1150
14550	2076	3086	2854	2824	1010	779	749	2315	3447	3188	3155	1132	874	840	2546	3792	3507	3470	1477	1193	1156
14600	2078	3092	2860	2832	1014	781	753	2317	3453	3194	3163	1136	877	845	2549	3799	3514	3479	1482	1196	1162
14650	2081	3097	2865	2839	1016	784	758	2320	3460	3200	3171	1140	880	851	2553	3806	3520	3488	1486	1200	1168
14700	2084	3103	2870	2846	1019	787	763	2323	3466	3206	3179	1143	883	856	2556	3813	3527	3497	1490	1203	1174
14750	2087	3107	2874	2854	1020	787	768	2326	3470	3210	3188	1144	884	862	2559	3817	3531	3507	1491	1205	1181
14800	2089	3110	2877	2862	1021	788	773	2329	3474	3214	3197	1145	884	868	2562	3822	3535	3517	1493	1206	1187
14850	2092	3114	2880	2870	1022	789	778	2332	3478	3217	3206	1146	885	873	2566	3826	3539	3526	1494	1207	1194
14900	2095	3117	2884	2878	1022	789	783	2335	3482	3221	3215	1147	886	879	2569	3830	3543	3536	1495	1208	1201
14950	2097	3121	2887	2886	1024	790	789	2338	3486	3225	3223	1148	886	885	2572	3835	3547	3546	1497	1209	1207
15000	2100	3124	2890	2894	1024	790	794	2341	3490	3228	3232	1149	887	891	2576	3839	3551	3555	1498	1210	1214
15050	2103	3128	2893	2902	1025	791	799	2344	3494	3232	3241	1150	887	897	2579	3843	3555	3565	1499	1211	1221
15100	2105	3132	2897	2909	1027	791	804	2347	3498	3236	3250	1151	888	902	2582	3848	3559	3575	1501	1212	1227
15150	2108	3135	2900	2917	1027	792	809	2350	3502	3239	3259	1152	889	908	2585	3852	3563	3585	1502	1213	1234
15200	2111	3139	2903	2925	1028	792	815	2353	3506	3243	3267	1153	889	914	2589	3856	3567	3594	1503	1214	1241
15250	2113	3142	2906	2933	1029	793	820	2356	3510	3246	3276	1154	890	920	2592	3861	3571	3604	1505	1215	1247
15300	2116	3146	2910	2941	1030	794	825	2359	3514	3250	3285	1155	891	926	2595	3865	3575	3614	1506	1216	1254

	3 Children							4 Children							5+ Children						
		A.1	B.1	C.2	Dollar Change				A.1	B.1	C.2	Dollar Change				A.1	B.1	C.2	Dollar Change		
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option B.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1
15350	2119	3149	2913	2949	1030	794	830	2362	3518	3254	3294	1156	891	931	2599	3869	3579	3623	1507	1217	1261
15400	2121	3153	2916	2957	1032	795	835	2365	3521	3257	3303	1156	892	937	2602	3874	3583	3633	1509	1218	1268
15450	2124	3156	2919	2965	1032	795	840	2368	3525	3261	3311	1157	893	943	2605	3878	3587	3643	1510	1219	1274
15500	2127	3160	2923	2972	1033	796	845	2371	3529	3265	3320	1158	893	949	2609	3882	3591	3652	1511	1220	1281
15550	2130	3163	2926	2980	1033	796	850	2374	3533	3268	3328	1159	894	954	2612	3887	3595	3661	1513	1221	1287
15600	2132	3167	2929	2987	1035	797	855	2377	3537	3272	3337	1160	894	959	2615	3891	3599	3670	1514	1222	1293
15650	2135	3170	2932	2995	1035	797	860	2380	3541	3275	3345	1161	895	965	2618	3895	3603	3680	1515	1223	1299
15700	2138	3174	2936	3002	1036	798	865	2383	3545	3279	3354	1162	896	970	2622	3899	3607	3689	1516	1224	1306
15750	2140	3177	2939	3010	1037	799	870	2386	3549	3283	3362	1163	896	976	2625	3904	3611	3698	1518	1225	1312
15800	2143	3181	2942	3017	1038	799	874	2389	3553	3286	3370	1164	897	981	2628	3908	3615	3707	1519	1226	1318
15850	2146	3184	2945	3025	1038	800	879	2392	3557	3290	3379	1165	898	986	2632	3912	3619	3717	1520	1227	1324
15900	2148	3188	2949	3032	1040	800	884	2395	3561	3294	3387	1166	898	992	2635	3917	3623	3726	1522	1228	1330
15950	2151	3191	2952	3040	1040	801	889	2398	3565	3297	3395	1167	899	997	2638	3921	3627	3735	1523	1229	1337
16000	2154	3195	2955	3047	1041	801	894	2401	3568	3301	3404	1167	899	1003	2641	3925	3631	3744	1524	1230	1343
16050	2156	3198	2958	3055	1042	802	898	2404	3572	3304	3412	1168	900	1008	2645	3930	3635	3753	1526	1231	1349
16100	2159	3202	2962	3062	1043	803	903	2407	3576	3308	3421	1169	901	1013	2648	3934	3639	3763	1527	1232	1355
16150	2162	3210	2969	3070	1048	808	908	2410	3586	3317	3429	1176	906	1019	2651	3944	3648	3772	1534	1238	1362
16200	2164	3219	2977	3077	1055	813	913	2413	3595	3325	3437	1182	912	1024	2655	3955	3658	3781	1542	1245	1368
16250	2167	3227	2985	3085	1060	818	918	2416	3605	3334	3446	1189	918	1029	2658	3965	3668	3790	1549	1251	1374
16300	2170	3236	2993	3092	1066	823	923	2419	3614	3343	3454	1195	924	1035	2661	3976	3677	3800	1557	1258	1380
16350	2172	3244	3001	3100	1072	828	927	2422	3624	3352	3463	1202	930	1040	2665	3986	3687	3809	1564	1265	1386
16400	2175	3253	3009	3107	1078	833	932	2425	3633	3361	3471	1208	935	1046	2668	3996	3697	3818	1571	1271	1393
16450	2178	3261	3017	3115	1083	839	937	2428	3643	3369	3479	1215	941	1051	2671	4007	3706	3827	1579	1278	1399
16500	2181	3270	3024	3122	1089	844	942	2431	3652	3378	3488	1221	947	1056	2674	4017	3716	3836	1586	1285	1405
16550	2183	3278	3032	3130	1095	849	947	2434	3662	3387	3496	1228	953	1062	2678	4028	3726	3846	1594	1291	1411
16600	2186	3287	3040	3137	1101	854	951	2437	3671	3396	3504	1234	959	1067	2681	4038	3735	3855	1601	1298	1418
16650	2189	3295	3048	3145	1106	859	956	2440	3681	3405	3513	1241	964	1073	2684	4049	3745	3864	1609	1305	1424
16700	2191	3304	3056	3152	1113	865	961	2443	3690	3413	3521	1247	970	1078	2688	4059	3755	3873	1616	1311	1430
16750	2194	3312	3064	3160	1118	870	966	2446	3700	3422	3529	1254	976	1083	2691	4070	3764	3882	1624	1318	1436
16800	2197	3320	3071	3167	1123	875	970	2449	3709	3431	3538	1260	982	1088	2694	4080	3774	3891	1631	1325	1442
16850	2199	3329	3079	3175	1130	880	975	2452	3718	3439	3546	1266	987	1094	2697	4090	3783	3901	1638	1331	1448
16900	2202	3337	3087	3182	1135	885	980	2455	3728	3448	3554	1273	993	1099	2701	4101	3793	3910	1646	1338	1454
16950	2205	3346	3095	3189	1141	890	985	2458	3737	3457	3563	1279	999	1104	2704	4111	3803	3919	1653	1344	1461
17000	2207	3354	3103	3197	1147	895	989	2461	3747	3466	3571	1286	1004	1110	2707	4121	3812	3928	1660	1351	1467
17050	2210	3363	3110	3204	1153	900	994	2464	3756	3474	3579	1292	1010	1115	2711	4132	3822	3937	1668	1357	1473
17100	2213	3371	3118	3212	1158	905	999	2467	3765	3483	3587	1298	1016	1120	2714	4142	3831	3946	1675	1364	1479
17150	2215	3379	3126	3219	1164	910	1004	2470	3775	3492	3596	1305	1021	1125	2717	4152	3841	3955	1682	1371	1485
17200	2218	3388	3134	3226	1170	916	1008	2473	3784	3500	3604	1311	1027	1131	2721	4163	3850	3964	1690	1377	1491
17250	2221	3396	3141	3234	1175	921	1013	2476	3794	3509	3612	1318	1033	1136	2724	4173	3860	3973	1697	1384	1497
17300	2223	3405	3149	3241	1182	926	1018	2479	3803	3518	3620	1324	1039	1141	2727	4183	3869	3983	1704	1390	1503
17350	2226	3413	3157	3249	1187	931	1022	2482	3812	3526	3629	1330	1044	1147	2730	4194	3879	3992	1712	1397	1509
17400	2229	3421	3165	3256	1192	936	1027	2485	3822	3535	3637	1337	1050	1152	2734	4204	3889	4001	1719	1403	1516
17450	2232	3430	3173	3263	1198	941	1032	2488	3831	3544	3645	1343	1056	1157	2737	4214	3898	4010	1726	1410	1522
17500	2234	3438	3180	3271	1204	946	1037	2491	3841	3553	3654	1350	1061	1162	2740	4225	3908	4019	1734	1417	1528
17550	2237	3447	3188	3278	1210	951	1041	2494	3850	3561	3662	1356	1067	1168	2744	4235	3917	4028	1741	1423	1534
17600	2240	3455	3196	3286	1215	956	1046	2497	3859	3570	3670	1362	1073	1173	2747	4245	3927	4037	1748	1430	1540
17650	2242	3464	3204	3293	1222	961	1051	2500	3869	3579	3678	1369	1078	1178	2750	4256	3936	4046	1756	1436	1546
17700	2245	3472	3211	3300	1227	966	1055	2503	3878	3587	3687	1375	1084	1183	2753	4266	3946	4055	1763	1443	1552

	3 Children							4 Children							5+ Children						
		A.1	B.1	C.2	Dollar Change				A.1	B.1	C.2	Dollar Change				A.1	B.1	C.2	Dollar Change		
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option B.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1
17750	2248	3479	3218	3307	1231	971	1059	2506	3886	3595	3694	1380	1089	1188	2757	4275	3954	4063	1769	1448	1557
17800	2250	3487	3225	3314	1237	975	1063	2509	3895	3603	3701	1386	1093	1192	2760	4284	3963	4071	1775	1454	1562
17850	2253	3494	3232	3320	1241	979	1067	2512	3903	3610	3709	1391	1098	1197	2763	4293	3971	4080	1781	1459	1567
17900	2256	3502	3239	3327	1246	983	1071	2515	3911	3618	3716	1396	1103	1201	2767	4303	3980	4088	1788	1465	1573
17950	2258	3509	3246	3333	1251	988	1075	2518	3920	3626	3723	1402	1108	1205	2770	4312	3988	4096	1794	1470	1578
18000	2261	3517	3253	3340	1256	992	1079	2521	3928	3634	3731	1407	1112	1210	2773	4321	3997	4104	1800	1476	1583
18050	2264	3524	3260	3347	1260	996	1083	2524	3937	3641	3738	1413	1117	1214	2777	4330	4006	4112	1806	1481	1588
18100	2266	3532	3267	3353	1266	1000	1087	2527	3945	3649	3746	1418	1122	1218	2780	4339	4014	4120	1812	1487	1593
18150	2269	3539	3274	3360	1270	1005	1091	2530	3953	3657	3753	1423	1127	1223	2783	4349	4023	4128	1819	1492	1598
18200	2272	3547	3281	3366	1275	1009	1095	2533	3962	3665	3760	1429	1132	1227	2786	4358	4031	4136	1825	1498	1603
18250	2275	3554	3288	3373	1279	1013	1099	2536	3970	3672	3768	1434	1136	1232	2790	4367	4040	4144	1831	1504	1608
18300	2277	3562	3295	3380	1285	1017	1102	2539	3979	3680	3775	1440	1141	1236	2793	4376	4048	4153	1837	1509	1614
18350	2280	3569	3302	3386	1289	1022	1106	2542	3987	3688	3782	1445	1146	1240	2796	4386	4057	4161	1844	1515	1619
18400	2283	3577	3309	3393	1294	1026	1110	2545	3995	3696	3790	1450	1151	1245	2800	4395	4065	4169	1850	1520	1624
18450	2285	3584	3315	3400	1299	1030	1114	2548	4004	3703	3797	1456	1155	1249	2803	4404	4074	4177	1856	1526	1629
18500	2288	3592	3322	3406	1304	1034	1118	2551	4012	3711	3805	1461	1160	1254	2806	4413	4082	4185	1862	1531	1634
18550	2291	3599	3329	3413	1308	1039	1122	2554	4020	3719	3812	1466	1165	1258	2809	4422	4091	4193	1868	1537	1639
18600	2293	3607	3336	3419	1314	1043	1126	2557	4029	3727	3819	1472	1170	1262	2813	4432	4099	4201	1875	1542	1644
18650	2296	3614	3343	3426	1318	1047	1130	2560	4037	3734	3827	1477	1174	1267	2816	4441	4108	4209	1881	1548	1649
18700	2299	3622	3350	3433	1323	1051	1134	2563	4046	3742	3834	1483	1179	1271	2819	4450	4116	4218	1887	1553	1655
18750	2301	3629	3357	3439	1328	1056	1138	2566	4054	3750	3842	1488	1184	1275	2823	4459	4125	4226	1893	1559	1660
18800	2304	3637	3364	3446	1333	1060	1142	2569	4062	3758	3849	1493	1189	1280	2826	4469	4133	4234	1900	1564	1665
18850	2307	3644	3371	3452	1337	1064	1146	2572	4071	3765	3856	1499	1193	1284	2829	4478	4142	4242	1906	1570	1670
18900	2309	3652	3378	3459	1343	1068	1150	2575	4079	3773	3864	1504	1198	1289	2833	4487	4150	4250	1912	1575	1675
18950	2312	3659	3385	3466	1347	1073	1153	2578	4087	3781	3871	1509	1203	1293	2836	4496	4159	4258	1918	1581	1680
19000	2315	3667	3392	3472	1352	1077	1157	2581	4096	3789	3878	1515	1208	1297	2839	4505	4167	4266	1924	1586	1685
19050	2318	3674	3399	3479	1356	1081	1161	2584	4104	3796	3886	1520	1212	1302	2842	4515	4176	4274	1931	1592	1690
19100	2321	3682	3406	3485	1361	1085	1164	2588	4113	3804	3893	1525	1216	1305	2847	4524	4185	4283	1936	1597	1695
19150	2324	3689	3413	3492	1365	1088	1168	2592	4121	3812	3901	1529	1220	1309	2851	4533	4193	4291	1941	1601	1699
19200	2328	3697	3420	3499	1369	1092	1171	2596	4129	3820	3908	1533	1224	1312	2855	4542	4202	4299	1946	1606	1703
19250	2331	3704	3426	3505	1373	1095	1174	2600	4138	3827	3915	1538	1228	1316	2859	4551	4210	4307	1951	1611	1707
19300	2335	3712	3433	3512	1377	1099	1177	2603	4146	3835	3923	1543	1232	1319	2864	4561	4219	4315	1958	1615	1712
19350	2338	3719	3440	3518	1381	1102	1180	2607	4154	3843	3930	1547	1236	1323	2868	4570	4227	4323	1963	1620	1716
19400	2342	3727	3447	3525	1385	1105	1183	2611	4163	3851	3937	1552	1239	1326	2872	4579	4236	4331	1968	1625	1720
19450	2345	3734	3454	3532	1389	1109	1186	2615	4171	3858	3945	1556	1243	1330	2877	4588	4244	4339	1973	1629	1724
19500	2349	3742	3461	3538	1393	1112	1189	2619	4180	3866	3952	1561	1247	1333	2881	4598	4253	4347	1979	1634	1729
19550	2352	3749	3468	3545	1397	1116	1193	2623	4188	3874	3960	1565	1251	1337	2885	4607	4261	4356	1984	1638	1733
19600	2356	3757	3475	3551	1401	1119	1196	2627	4196	3882	3967	1569	1255	1340	2889	4616	4270	4364	1989	1643	1737
19650	2359	3764	3482	3558	1405	1123	1199	2631	4205	3889	3974	1574	1259	1344	2894	4625	4278	4372	1994	1648	1741
19700	2363	3772	3489	3565	1409	1126	1202	2634	4213	3897	3982	1579	1263	1347	2898	4634	4287	4380	2000	1652	1746
19750	2366	3779	3496	3571	1413	1130	1205	2638	4221	3905	3989	1583	1267	1351	2902	4644	4295	4388	2006	1657	1750
19800	2370	3787	3503	3578	1417	1133	1208	2642	4230	3913	3997	1588	1270	1354	2906	4653	4304	4396	2011	1662	1754
19850	2373	3794	3510	3584	1421	1137	1211	2646	4238	3920	4004	1592	1274	1358	2911	4662	4312	4404	2016	1666	1758
19900	2377	3801	3516	3591	1424	1140	1215	2650	4246	3928	4011	1596	1278	1361	2915	4671	4320	4412	2021	1670	1762
19950	2380	3808	3522	3598	1428	1142	1218	2654	4254	3934	4019	1600	1281	1365	2919	4679	4328	4421	2025	1674	1767
20000	2384	3815	3529	3604	1431	1145	1220	2658	4261	3941	4026	1603	1284	1368	2923	4687	4336	4428	2029	1678	1771
20050	2387	3821	3535	3610	1434	1148	1223	2662	4268	3948	4032	1606	1287	1371	2928	4695	4343	4436	2033	1682	1774
20100	2390	3828	3541	3616	1438	1150	1225	2665	4276	3955	4039	1611	1290	1374	2932	4703	4351	4443	2038	1685	1778

	3 Children							4 Children							5+ Children						
		A.1	B.1	C.2	Dollar Change				A.1	B.1	C.2	Dollar Change				A.1	B.1	C.2	Dollar Change		
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option B.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1
20150	2394	3835	3547	3622	1441	1153	1228	2669	4283	3962	4046	1614	1293	1376	2936	4712	4358	4450	2043	1689	1781
20200	2397	3841	3553	3628	1444	1156	1231	2673	4291	3969	4052	1618	1296	1379	2940	4720	4366	4458	2047	1693	1785
20250	2401	3848	3559	3634	1447	1158	1233	2677	4298	3976	4059	1621	1299	1382	2945	4728	4373	4465	2051	1696	1788
20300	2404	3855	3566	3640	1451	1161	1236	2681	4306	3983	4066	1625	1302	1385	2949	4736	4381	4472	2055	1700	1792
20350	2408	3861	3572	3646	1453	1164	1238	2685	4313	3990	4073	1628	1305	1388	2953	4744	4389	4480	2059	1704	1795
20400	2411	3868	3578	3652	1457	1167	1241	2689	4321	3996	4079	1632	1308	1391	2958	4753	4396	4487	2064	1707	1799
20450	2415	3875	3584	3658	1460	1169	1243	2693	4328	4003	4086	1635	1311	1393	2962	4761	4404	4495	2068	1711	1802
20500	2418	3881	3590	3664	1463	1172	1246	2696	4335	4010	4093	1639	1314	1396	2966	4769	4411	4502	2073	1715	1806
20550	2422	3888	3596	3670	1466	1175	1248	2700	4343	4017	4099	1643	1317	1399	2970	4777	4419	4509	2077	1719	1809
20600	2425	3895	3603	3676	1470	1177	1251	2704	4350	4024	4106	1646	1320	1402	2975	4785	4426	4517	2081	1722	1813
20650	2429	3901	3609	3682	1472	1180	1253	2708	4358	4031	4113	1650	1323	1405	2979	4794	4434	4524	2086	1726	1816
20700	2432	3908	3615	3688	1476	1183	1256	2712	4365	4038	4119	1653	1326	1408	2983	4802	4442	4531	2090	1730	1820
20750	2436	3915	3621	3694	1479	1185	1258	2716	4373	4045	4126	1657	1329	1410	2987	4810	4449	4539	2094	1733	1823
20800	2439	3921	3627	3700	1482	1188	1261	2720	4380	4052	4133	1660	1332	1413	2992	4818	4457	4546	2098	1737	1827
20850	2443	3928	3633	3706	1485	1191	1263	2724	4388	4058	4140	1664	1335	1416	2996	4826	4464	4554	2102	1741	1830
20900	2446	3935	3640	3712	1489	1193	1266	2727	4395	4065	4146	1668	1338	1419	3000	4834	4472	4561	2107	1744	1834
20950	2450	3941	3646	3718	1491	1196	1268	2731	4402	4072	4153	1671	1341	1422	3004	4843	4479	4568	2112	1748	1837
21000	2453	3948	3652	3724	1495	1199	1271	2735	4410	4079	4160	1675	1344	1425	3009	4851	4487	4576	2116	1752	1841
21050	2457	3955	3658	3730	1498	1201	1273	2739	4417	4086	4166	1678	1347	1427	3013	4859	4495	4583	2120	1756	1844
21100	2460	3961	3664	3736	1501	1204	1276	2743	4425	4093	4173	1682	1350	1430	3017	4867	4502	4590	2124	1759	1848
21150	2463	3968	3670	3742	1505	1207	1279	2747	4432	4100	4180	1685	1353	1433	3021	4875	4510	4598	2128	1763	1851
21200	2467	3975	3677	3748	1508	1210	1281	2751	4440	4107	4187	1689	1356	1436	3026	4884	4517	4605	2133	1767	1855
21250	2470	3981	3683	3754	1511	1212	1284	2755	4447	4114	4193	1692	1359	1439	3030	4892	4525	4613	2137	1770	1858
21300	2474	3988	3689	3760	1514	1215	1286	2758	4455	4120	4200	1697	1362	1442	3034	4900	4532	4620	2142	1774	1862
21350	2477	3995	3695	3766	1518	1218	1289	2762	4462	4127	4207	1700	1365	1444	3038	4908	4540	4627	2146	1778	1865
21400	2481	4001	3701	3772	1520	1220	1291	2766	4469	4134	4213	1703	1368	1447	3043	4916	4548	4635	2150	1781	1869
21450	2484	4008	3707	3778	1524	1223	1294	2770	4477	4141	4220	1707	1371	1450	3047	4925	4555	4642	2155	1785	1872
21500	2488	4015	3714	3784	1527	1226	1296	2774	4484	4148	4227	1710	1374	1453	3051	4933	4563	4649	2159	1789	1876
21550	2491	4021	3720	3790	1530	1228	1299	2778	4492	4155	4233	1714	1377	1456	3056	4941	4570	4657	2163	1793	1879
21600	2495	4028	3726	3796	1533	1231	1301	2782	4499	4162	4240	1717	1380	1458	3060	4949	4578	4664	2167	1796	1883
21650	2498	4035	3732	3802	1537	1234	1304	2786	4507	4169	4247	1721	1383	1461	3064	4957	4586	4672	2171	1800	1886
21700	2502	4041	3738	3808	1539	1236	1306	2789	4514	4176	4254	1725	1386	1464	3068	4965	4593	4679	2176	1804	1890
21750	2505	4048	3744	3814	1543	1239	1309	2793	4522	4182	4260	1729	1389	1467	3073	4974	4601	4686	2181	1807	1893
21800	2509	4055	3750	3820	1546	1242	1311	2797	4529	4189	4267	1732	1392	1470	3077	4982	4608	4694	2185	1811	1897
21850	2512	4061	3757	3826	1549	1245	1314	2801	4536	4196	4274	1735	1395	1473	3081	4990	4616	4701	2189	1815	1900
21900	2516	4068	3763	3832	1552	1247	1316	2805	4544	4203	4280	1739	1398	1475	3085	4998	4623	4708	2193	1818	1904
21950	2519	4075	3769	3838	1556	1250	1319	2809	4551	4210	4287	1742	1401	1478	3090	5006	4631	4716	2197	1822	1907
22000	2523	4081	3775	3844	1558	1253	1321	2813	4559	4217	4294	1746	1404	1481	3094	5015	4639	4723	2202	1826	1911
22050	2526	4088	3781	3850	1562	1255	1324	2817	4566	4224	4300	1749	1407	1484	3098	5023	4646	4731	2206	1830	1914
22100	2530	4095	3787	3856	1565	1258	1327	2820	4574	4231	4307	1754	1410	1487	3102	5031	4654	4738	2211	1833	1918
22150	2533	4101	3794	3862	1568	1261	1329	2824	4581	4237	4314	1757	1413	1489	3107	5039	4661	4745	2215	1837	1921
22200	2536	4107	3799	3868	1571	1263	1331	2828	4588	4244	4320	1760	1416	1492	3111	5047	4668	4752	2219	1840	1924
22250	2540	4114	3805	3873	1574	1265	1333	2832	4595	4251	4327	1763	1418	1495	3115	5055	4676	4759	2223	1844	1927
22300	2543	4120	3811	3879	1577	1268	1336	2836	4602	4257	4333	1766	1421	1497	3119	5062	4683	4766	2226	1847	1930
22350	2547	4127	3817	3885	1580	1270	1338	2840	4609	4264	4339	1769	1424	1500	3124	5070	4690	4773	2230	1850	1933
22400	2550	4133	3823	3891	1583	1273	1340	2844	4616	4270	4346	1772	1427	1502	3128	5078	4697	4780	2234	1854	1937
22450	2554	4139	3829	3896	1585	1275	1342	2848	4624	4277	4352	1776	1429	1505	3132	5086	4704	4787	2238	1857	1940
22500	2557	4146	3835	3902	1589	1277	1345	2851	4631	4283	4359	1780	1432	1507	3137	5094	4712	4794	2243	1860	1943

	3 Children							4 Children							5+ Children						
		A.1	B.1	C.2	Dollar Change				A.1	B.1	C.2	Dollar Change				A.1	B.1	C.2	Dollar Change		
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option B.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1
22550	2561	4152	3841	3908	1591	1280	1347	2855	4638	4290	4365	1783	1435	1510	3141	5102	4719	4801	2247	1864	1946
22600	2564	4158	3846	3913	1594	1282	1349	2859	4645	4297	4371	1786	1437	1512	3145	5109	4726	4808	2250	1867	1949
22650	2568	4165	3852	3919	1597	1285	1351	2863	4652	4303	4378	1789	1440	1515	3149	5117	4733	4815	2254	1870	1952
22700	2571	4171	3858	3925	1600	1287	1354	2867	4659	4310	4384	1792	1443	1517	3154	5125	4741	4823	2258	1874	1956
22750	2575	4177	3864	3931	1602	1289	1356	2871	4666	4316	4391	1795	1445	1520	3158	5133	4748	4830	2262	1877	1959
22800	2578	4184	3870	3936	1606	1292	1358	2875	4673	4323	4397	1798	1448	1522	3162	5141	4755	4837	2266	1880	1962
22850	2582	4190	3876	3942	1608	1294	1360	2879	4680	4329	4403	1801	1451	1525	3166	5148	4762	4844	2269	1884	1965
22900	2585	4197	3882	3948	1612	1297	1363	2882	4688	4336	4410	1806	1454	1527	3171	5156	4770	4851	2274	1887	1968
22950	2589	4203	3888	3954	1614	1299	1365	2886	4695	4343	4416	1809	1456	1530	3175	5164	4777	4858	2278	1890	1971
23000	2592	4209	3894	3959	1617	1301	1367	2890	4702	4349	4423	1812	1459	1532	3179	5172	4784	4865	2282	1894	1975
23050	2596	4216	3899	3965	1620	1304	1369	2894	4709	4356	4429	1815	1462	1535	3183	5180	4791	4872	2286	1897	1978
23100	2599	4222	3905	3971	1623	1306	1372	2898	4716	4362	4435	1818	1464	1537	3188	5188	4798	4879	2290	1901	1981
23150	2602	4228	3911	3976	1626	1309	1374	2902	4723	4369	4442	1821	1467	1540	3192	5195	4806	4886	2293	1904	1984
23200	2606	4235	3917	3982	1629	1311	1376	2906	4730	4375	4448	1824	1470	1542	3196	5203	4813	4893	2297	1907	1987
23250	2609	4241	3923	3988	1632	1314	1378	2910	4737	4382	4454	1827	1472	1545	3200	5211	4820	4900	2301	1911	1990
23300	2613	4247	3929	3994	1634	1316	1381	2913	4744	4389	4461	1831	1475	1547	3205	5219	4827	4907	2306	1914	1994
23350	2616	4254	3935	3999	1638	1318	1383	2917	4751	4395	4467	1834	1478	1550	3209	5227	4835	4914	2310	1917	1997
23400	2620	4260	3941	4005	1640	1321	1385	2921	4759	4402	4474	1838	1481	1553	3213	5234	4842	4921	2313	1921	2000
23450	2623	4266	3946	4011	1643	1323	1387	2925	4766	4408	4480	1841	1483	1555	3218	5242	4849	4928	2317	1924	2003
23500	2627	4273	3952	4017	1646	1326	1390	2929	4773	4415	4486	1844	1486	1558	3222	5250	4856	4935	2321	1927	2006
23550	2630	4279	3958	4022	1649	1328	1392	2933	4780	4421	4493	1847	1489	1560	3226	5258	4864	4942	2325	1931	2009
23600	2634	4286	3964	4028	1652	1330	1394	2937	4787	4428	4499	1850	1491	1563	3230	5266	4871	4949	2329	1934	2013
23650	2637	4292	3970	4034	1655	1333	1396	2941	4794	4435	4506	1853	1494	1565	3235	5273	4878	4956	2332	1937	2016
23700	2641	4298	3976	4039	1657	1335	1399	2944	4801	4441	4512	1857	1497	1568	3239	5281	4885	4963	2337	1941	2019
23750	2644	4305	3982	4045	1661	1338	1401	2948	4808	4448	4518	1860	1499	1570	3243	5289	4892	4970	2341	1944	2022
23800	2648	4311	3988	4051	1663	1340	1403	2952	4815	4454	4525	1863	1502	1573	3247	5297	4900	4977	2345	1948	2025
23850	2651	4317	3994	4057	1666	1342	1405	2956	4822	4461	4531	1866	1505	1575	3252	5305	4907	4984	2349	1951	2028
23900	2655	4324	3999	4062	1669	1345	1408	2960	4830	4467	4538	1870	1507	1578	3256	5313	4914	4991	2353	1954	2032
23950	2658	4330	4005	4068	1672	1347	1410	2964	4837	4474	4544	1873	1510	1580	3260	5320	4921	4998	2356	1958	2035
24000	2662	4336	4011	4074	1674	1350	1412	2968	4844	4481	4550	1876	1513	1583	3264	5328	4929	5006	2360	1961	2038
24050	2665	4343	4017	4080	1678	1352	1415	2972	4851	4487	4557	1879	1516	1585	3269	5336	4936	5013	2364	1964	2041
24100	2669	4349	4023	4085	1680	1354	1417	2975	4858	4494	4563	1883	1518	1588	3273	5344	4943	5020	2369	1968	2044
24150	2672	4356	4029	4091	1684	1357	1419	2979	4865	4500	4570	1886	1521	1590	3277	5352	4950	5027	2373	1971	2047
24200	2675	4362	4035	4097	1687	1359	1421	2983	4872	4507	4576	1889	1524	1593	3281	5359	4957	5034	2376	1974	2051
24250	2679	4368	4041	4102	1689	1362	1424	2987	4879	4513	4582	1892	1526	1595	3286	5367	4965	5041	2380	1978	2054
24300	2682	4375	4047	4108	1693	1364	1426	2991	4886	4520	4589	1895	1529	1598	3290	5375	4972	5048	2384	1981	2057
24350	2686	4381	4052	4114	1695	1366	1428	2995	4894	4527	4595	1899	1532	1600	3294	5383	4979	5055	2388	1984	2060
24400	2689	4387	4058	4120	1698	1369	1430	2999	4901	4533	4602	1902	1534	1603	3299	5391	4986	5062	2392	1988	2063
24450	2693	4394	4064	4125	1701	1371	1433	3003	4908	4540	4608	1905	1537	1606	3303	5399	4994	5069	2396	1991	2066
24500	2696	4400	4070	4131	1704	1374	1435	3006	4915	4546	4614	1909	1540	1608	3307	5406	5001	5076	2400	1994	2069
24550	2700	4406	4076	4137	1706	1376	1437	3010	4922	4553	4621	1912	1543	1611	3311	5414	5008	5083	2404	1998	2073
24600	2703	4413	4082	4143	1710	1379	1439	3014	4929	4559	4627	1915	1545	1613	3316	5422	5015	5090	2408	2001	2076
24650	2707	4419	4088	4148	1712	1381	1442	3018	4936	4566	4634	1918	1548	1616	3320	5430	5023	5097	2412	2005	2079
24700	2710	4425	4094	4154	1715	1383	1444	3022	4943	4573	4640	1921	1551	1618	3324	5438	5030	5104	2416	2008	2082
24750	2714	4432	4099	4160	1718	1386	1446	3026	4950	4579	4646	1924	1553	1621	3328	5445	5037	5111	2419	2011	2085
24800	2717	4438	4105	4165	1721	1388	1448	3030	4957	4586	4653	1927	1556	1623	3333	5453	5044	5118	2423	2015	2088
24850	2721	4445	4111	4171	1724	1391	1451	3034	4965	4592	4659	1931	1559	1626	3337	5461	5051	5125	2427	2018	2092
24900	2724	4451	4117	4177	1727	1393	1453	3037	4972	4599	4666	1935	1561	1628	3341	5469	5059	5132	2432	2021	2095

	3 Children							4 Children							5+ Children						
		A.1	B.1	C.2	Dollar Change				A.1	B.1	C.2	Dollar Change				A.1	B.1	C.2	Dollar Change		
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option B.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1
24950	2728	4457	4123	4183	1729	1395	1455	3041	4979	4605	4672	1938	1564	1631	3345	5477	5066	5139	2436	2025	2098
25000	2731	4464	4129	4188	1733	1398	1457	3045	4986	4612	4678	1941	1567	1633	3350	5484	5073	5146	2439	2028	2101
25050	2735	4470	4135	4194	1735	1400	1460	3049	4993	4619	4685	1944	1570	1636	3354	5492	5080	5153	2443	2031	2104
25100	2738	4476	4141	4200	1738	1403	1462	3053	5000	4625	4691	1947	1572	1638	3358	5500	5088	5160	2447	2035	2107
25150	2742	4483	4147	4206	1741	1405	1464	3057	5007	4632	4698	1950	1575	1641	3362	5508	5095	5167	2451	2038	2111
25200	2745	4489	4152	4211	1744	1407	1466	3061	5014	4638	4704	1953	1578	1643	3367	5516	5102	5174	2455	2041	2114
25250	2748	4495	4158	4217	1747	1410	1469	3065	5021	4645	4710	1956	1580	1646	3371	5524	5109	5181	2459	2045	2117
25300	2752	4502	4164	4223	1750	1412	1471	3068	5029	4651	4717	1961	1583	1648	3375	5531	5117	5188	2463	2048	2120
25350	2755	4508	4170	4228	1753	1415	1473	3072	5036	4658	4723	1964	1586	1651	3380	5539	5124	5196	2467	2051	2123
25400	2759	4515	4176	4234	1756	1417	1475	3076	5043	4665	4730	1967	1588	1653	3384	5547	5131	5203	2471	2055	2126
25450	2762	4521	4182	4240	1759	1419	1478	3080	5050	4671	4736	1970	1591	1656	3388	5555	5138	5210	2475	2058	2130
25500	2766	4527	4188	4246	1761	1422	1480	3084	5057	4678	4742	1973	1594	1658	3392	5563	5145	5217	2479	2062	2133
25550	2769	4534	4194	4251	1765	1424	1482	3088	5064	4684	4749	1976	1596	1661	3397	5570	5153	5224	2482	2065	2136
25600	2773	4540	4199	4257	1767	1427	1484	3092	5071	4691	4755	1979	1599	1664	3401	5578	5160	5231	2486	2068	2139
25650	2776	4546	4205	4263	1770	1429	1487	3096	5078	4697	4762	1982	1602	1666	3405	5586	5167	5238	2490	2072	2142
25700	2780	4553	4211	4269	1773	1432	1489	3099	5085	4704	4768	1986	1605	1669	3409	5594	5174	5245	2495	2075	2145
25750	2783	4559	4217	4274	1776	1434	1491	3103	5092	4711	4774	1989	1607	1671	3414	5602	5182	5252	2499	2078	2149
25800	2787	4565	4223	4280	1778	1436	1493	3107	5100	4717	4781	1993	1610	1674	3418	5610	5189	5259	2503	2082	2152
25850	2790	4572	4229	4286	1782	1439	1496	3111	5107	4724	4787	1996	1613	1676	3422	5617	5196	5266	2506	2085	2155
25900	2794	4578	4235	4291	1784	1441	1498	3115	5114	4730	4794	1999	1615	1679	3426	5625	5203	5273	2510	2088	2158
25950	2797	4585	4241	4297	1788	1444	1500	3119	5121	4737	4800	2002	1618	1681	3431	5633	5211	5280	2514	2092	2161
26000	2801	4591	4247	4303	1790	1446	1502	3123	5128	4743	4806	2005	1621	1684	3435	5641	5218	5287	2518	2095	2164
26050	2804	4597	4252	4309	1793	1448	1505	3127	5135	4750	4813	2008	1623	1686	3439	5649	5225	5294	2522	2098	2168
26100	2808	4604	4258	4314	1796	1451	1507	3130	5142	4757	4819	2012	1626	1689	3443	5656	5232	5301	2526	2102	2171
26150	2811	4610	4264	4320	1799	1453	1509	3134	5149	4763	4826	2015	1629	1691	3448	5664	5239	5308	2530	2105	2174
26200	2814	4616	4270	4326	1802	1456	1511	3138	5156	4770	4832	2018	1632	1694	3452	5672	5247	5315	2534	2108	2177
26250	2818	4623	4276	4332	1805	1458	1514	3142	5164	4776	4838	2022	1634	1696	3456	5680	5254	5322	2538	2112	2180
26300	2821	4629	4282	4337	1808	1460	1516	3146	5171	4783	4845	2025	1637	1699	3460	5688	5261	5329	2542	2115	2183
26350	2825	4635	4288	4343	1810	1463	1518	3150	5178	4789	4851	2028	1640	1701	3465	5695	5268	5336	2545	2119	2186
26400	2828	4642	4294	4349	1814	1465	1520	3154	5185	4796	4858	2031	1642	1704	3469	5703	5276	5343	2549	2122	2190
26450	2832	4647	4299	4354	1815	1467	1523	3158	5191	4802	4864	2033	1644	1706	3473	5710	5282	5350	2552	2125	2193
26500	2835	4653	4304	4360	1818	1468	1525	3161	5197	4807	4870	2036	1646	1709	3478	5717	5288	5357	2556	2127	2196
26550	2839	4658	4309	4366	1819	1470	1527	3165	5203	4813	4877	2038	1647	1711	3482	5723	5294	5364	2558	2129	2199
26600	2842	4663	4314	4372	1821	1471	1529	3169	5209	4818	4883	2040	1649	1714	3486	5730	5300	5371	2561	2131	2202
26650	2846	4669	4318	4377	1823	1473	1532	3173	5215	4824	4890	2042	1651	1717	3490	5736	5306	5378	2563	2133	2205
26700	2849	4674	4323	4383	1825	1474	1534	3177	5221	4829	4896	2044	1652	1719	3495	5743	5312	5386	2566	2135	2209
26750	2853	4679	4328	4389	1826	1475	1536	3181	5227	4835	4902	2046	1654	1722	3499	5749	5318	5393	2568	2137	2212
26800	2856	4684	4333	4395	1828	1477	1538	3185	5232	4840	4909	2047	1655	1724	3503	5756	5324	5400	2571	2139	2215
26850	2860	4690	4338	4400	1830	1478	1541	3189	5238	4845	4915	2049	1657	1727	3507	5762	5330	5407	2573	2142	2218
26900	2863	4695	4343	4406	1832	1480	1543	3192	5244	4851	4922	2052	1659	1729	3512	5769	5336	5414	2577	2144	2221
26950	2867	4700	4348	4412	1833	1481	1545	3196	5250	4856	4928	2054	1660	1732	3516	5775	5342	5421	2579	2146	2224
27000	2870	4706	4353	4417	1836	1482	1547	3200	5256	4862	4934	2056	1662	1734	3520	5782	5348	5428	2582	2148	2228
27050	2874	4711	4357	4423	1837	1484	1550	3204	5262	4867	4941	2058	1663	1737	3524	5788	5354	5435	2584	2150	2231
27100	2877	4716	4362	4429	1839	1485	1552	3208	5268	4873	4947	2060	1665	1739	3529	5795	5360	5442	2587	2152	2234
27150	2880	4721	4367	4435	1841	1487	1554	3211	5274	4878	4954	2063	1667	1742	3533	5801	5366	5449	2590	2155	2237
27200	2884	4727	4372	4440	1843	1488	1557	3215	5280	4884	4960	2065	1668	1745	3537	5808	5372	5456	2593	2157	2241
27250	2887	4732	4377	4446	1845	1490	1559	3219	5286	4889	4966	2067	1670	1747	3541	5814	5378	5463	2595	2159	2244
27300	2890	4737	4382	4452	1847	1492	1561	3223	5291	4895	4973	2068	1672	1750	3545	5821	5384	5470	2598	2161	2247

	3 Children							4 Children							5+ Children						
		A.1	B.1	C.2	Dollar Change				A.1	B.1	C.2	Dollar Change				A.1	B.1	C.2	Dollar Change		
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option B.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Option C.1
27350	2894	4742	4387	4458	1848	1493	1564	3227	5297	4900	4979	2070	1673	1753	3549	5827	5390	5477	2600	2163	2250
27400	2897	4748	4392	4463	1851	1495	1566	3230	5303	4905	4985	2073	1675	1755	3553	5834	5396	5484	2604	2166	2254
27450	2900	4753	4397	4469	1853	1496	1569	3234	5309	4911	4992	2075	1677	1758	3557	5840	5402	5491	2606	2168	2257
27500	2904	4758	4401	4475	1854	1498	1571	3238	5315	4916	4998	2077	1679	1761	3562	5846	5408	5498	2608	2170	2260
27550	2907	4764	4406	4480	1857	1499	1573	3242	5321	4922	5005	2079	1680	1763	3566	5853	5414	5505	2611	2172	2264
27600	2911	4769	4411	4486	1858	1501	1576	3245	5327	4927	5011	2082	1682	1766	3570	5859	5420	5512	2614	2175	2267
27650	2914	4774	4416	4492	1860	1502	1578	3249	5333	4933	5017	2084	1684	1768	3574	5866	5426	5519	2617	2177	2270
27700	2917	4779	4421	4498	1862	1504	1580	3253	5339	4938	5024	2086	1685	1771	3578	5872	5432	5526	2619	2179	2273
27750	2921	4785	4426	4503	1864	1505	1583	3257	5344	4944	5030	2087	1687	1774	3582	5879	5438	5533	2622	2181	2277
27800	2924	4790	4431	4509	1866	1507	1585	3260	5350	4949	5037	2090	1689	1776	3586	5885	5444	5540	2625	2184	2280
27850	2927	4795	4436	4515	1868	1508	1587	3264	5356	4955	5043	2092	1690	1779	3590	5892	5450	5547	2628	2186	2283
27900	2931	4800	4440	4521	1869	1510	1590	3268	5362	4960	5049	2094	1692	1782	3595	5898	5456	5554	2630	2188	2287
27950	2934	4806	4445	4526	1872	1511	1592	3272	5368	4965	5056	2096	1694	1784	3599	5905	5462	5561	2633	2190	2290
28000	2938	4811	4450	4532	1873	1513	1594	3275	5374	4971	5062	2099	1696	1787	3603	5911	5468	5568	2636	2193	2293
28050	2941	4816	4455	4538	1875	1514	1597	3279	5380	4976	5069	2101	1697	1790	3607	5918	5474	5576	2639	2195	2296
28100	2944	4822	4460	4543	1878	1516	1599	3283	5386	4982	5075	2103	1699	1792	3611	5924	5480	5583	2641	2197	2300
28150	2948	4827	4465	4549	1879	1517	1602	3287	5392	4987	5081	2105	1701	1795	3615	5931	5486	5590	2644	2199	2303
28200	2951	4832	4470	4555	1881	1519	1604	3290	5398	4993	5088	2108	1702	1797	3619	5937	5492	5597	2647	2202	2306
28250	2954	4837	4475	4561	1883	1520	1606	3294	5403	4998	5094	2109	1704	1800	3624	5944	5498	5604	2650	2204	2310
28300		4843	4479	4566					5409	5004	5101					5950	5504	5611			
28350		4848	4484	4572					5415	5009	5107					5957	5510	5618			
28400		4853	4489	4578					5421	5014	5113					5963	5516	5625			
28450		4859	4494	4584					5427	5020	5120					5970	5522	5632			
28500		4864	4499	4589					5433	5025	5126					5976	5528	5639			
28550		4869	4504	4595					5439	5031	5133					5983	5534	5646			
28600		4874	4509	4601					5445	5036	5139					5989	5540	5653			
28650		4880	4514	4606					5451	5042	5145					5996	5546	5660			
28700		4885	4519	4612					5456	5047	5152					6002	5552	5667			
28750		4890	4523	4618					5462	5053	5158					6009	5558	5674			
28800		4895	4528	4624					5468	5058	5165					6015	5564	5681			
28850		4901	4533	4629					5474	5064	5171					6022	5570	5688			
28900		4906	4538	4635					5480	5069	5177					6028	5576	5695			
28950		4911	4543	4641					5486	5074	5184					6035	5582	5702			
29000		4917	4548	4647					5492	5080	5190					6041	5588	5709			
29050		4922	4553	4652					5498	5085	5197					6047	5594	5716			
29100		4927	4558	4658					5504	5091	5203					6054	5600	5723			
29150		4932	4562	4664					5509	5096	5209					6060	5606	5730			
29200		4938	4567	4669					5515	5102	5216					6067	5612	5737			
29250		4943	4572	4675					5521	5107	5222					6073	5618	5744			
29300		4948	4577	4681					5527	5113	5229					6080	5624	5751			
29350		4954	4582	4687					5533	5118	5235					6086	5630	5759			
29400		4959	4587	4692					5539	5124	5241					6093	5636	5766			
29450		4964	4592	4698					5545	5129	5248					6099	5642	5773			
29500		4969	4597	4704					5551	5134	5254					6106	5648	5780			
29550		4975	4602	4710					5557	5140	5261					6112	5654	5787			
29600		4980	4606	4715					5563	5145	5267					6119	5660	5794			
29650		4985	4611	4721					5568	5151	5273					6125	5666	5801			
29700		4990	4616	4727					5574	5156	5280					6132	5672	5808			

Combined Gross Income	3 Children							4 Children							5+ Children						
	Existing	A.1 BR5 (US prices) & SSR 90% 2025 FPG	B.1 BR5 (TN prices) & SSR 90% 2025 FPG	C.2 BR5 (Income Realignment & SSR 90% 2025 FPG	Dollar Change Option B.1	Dollar Change Option B.1	Dollar Change Option C.1	Existing	A.1 BR5 (US prices) & SSR 90% 2025 FPG	B.1 BR5 (TN prices) & SSR 90% 2025 FPG	C.2 BR5 (Income Realignment & SSR 90% 2025 FPG	Dollar Change Option A.1	Dollar Change Option B.1	Dollar Change Option C.1	Existing	A.1 BR5 (US prices) & SSR 90% 2025 FPG	B.1 BR5 (TN prices) & SSR 90% 2025 FPG	C.2 BR5 (Income Realignment & SSR 90% 2025 FPG	Dollar Change Option A.1	Dollar Change Option B.1	Dollar Change Option C.1
29750		4996	4621	4732					5580	5162	5286					6138	5678	5815			
29800		5001	4626	4738					5586	5167	5293					6145	5684	5822			
29850		5006	4631	4744					5592	5173	5299					6151	5690	5829			
29900		5012	4636	4750					5598	5178	5305					6158	5696	5836			
29950		5017	4641	4755					5604	5184	5312					6164	5702	5843			
30000		5022	4645	4761					5610	5189	5318					6171	5708	5850			
30050		5027	4650	4767					5616	5194	5325					6177	5714	5857			
30100		5033	4655	4773					5621	5200	5331					6184	5720	5864			
30150		5038	4660	4778					5627	5205	5337					6190	5726	5871			
30200		5043	4665	4784					5633	5211	5344					6197	5732	5878			
30250		5048	4670	4790					5639	5216	5350					6203	5738	5885			
30300		5054	4675	4795					5645	5222	5357					6210	5744	5892			
30350		5059	4680	4801					5651	5227	5363					6216	5750	5899			
30400		5064	4684	4807					5657	5233	5369					6223	5756	5906			
30450		5070	4689	4813					5663	5238	5376					6229	5762	5913			
30500		5075	4694	4818					5669	5243	5382					6235	5768	5920			
30550		5080	4699	4824					5675	5249	5389					6242	5774	5927			
30600		5085	4704	4830					5680	5254	5395					6248	5780	5934			
30650		5091	4709	4836					5686	5260	5401					6255	5786	5941			
30700		5096	4714	4841					5692	5265	5408					6261	5792	5949			
30750		5101	4719	4847					5698	5271	5414					6268	5798	5956			
30800		5107	4724	4853					5704	5276	5421					6274	5804	5963			
30850		5112	4728	4858					5710	5282	5427					6281	5810	5970			
30900		5117	4733	4864					5716	5287	5433					6287	5816	5977			
30950		5122	4738	4870					5722	5293	5440					6294	5822	5984			
31000		5128	4743	4876					5728	5298	5446					6300	5828	5991			
31050		5133	4748	4881					5733	5303	5453					6307	5834	5998			
31100		5138	4753	4887					5739	5309	5459					6313	5840	6005			
31150		5143	4758	4893					5745	5314	5465					6320	5846	6012			
31200		5149	4763	4899					5751	5320	5472					6326	5852	6019			
31250		5154	4767	4904					5757	5325	5478					6333	5858	6026			
31300		5159	4772	4910					5763	5331	5485					6339	5864	6033			
31350		5165	4777	4916					5769	5336	5491					6346	5870	6040			
31400		5170	4782	4921					5775	5342	5497					6352	5876	6047			
31450		5175	4787	4927					5781	5347	5504					6359	5882	6054			
31500		5180	4792	4933					5787	5353	5510					6365	5888	6061			
31550		5186	4797	4939					5792	5358	5517					6372	5894	6068			
31600		5191	4802	4944					5798	5363	5523					6378	5900	6075			
31650		5196	4807	4950					5804	5369	5529					6385	5906	6082			
31700		5202	4811	4956					5810	5374	5536					6391	5912	6089			
31750		5207	4816	4962					5816	5380	5542					6398	5918	6096			
31800		5212	4821	4967					5822	5385	5548					6404	5924	6103			
31850		5217	4826	4973					5828	5391	5555					6411	5930	6110			
31900		5223	4831	4979					5834	5396	5561					6417	5936	6117			
31950		5228	4836	4985					5840	5402	5568					6424	5942	6124			
32000		5233	4841	4990					5845	5407	5574					6430	5948	6131			
32050		5238	4846	4996					5851	5412	5580					6436	5954	6139			
32100		5244	4850	5002					5857	5418	5587					6443	5960	6146			

	3 Children						4 Children						5+ Children					
		A.1	B.1	C.2	Dollar Change			A.1	B.1	C.2	Dollar Change			A.1	B.1	C.2	Dollar Change	
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option B.1	Option B.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1
32150		5249	4855	5007				5863	5423	5593				6449	5966	6153		
32200		5254	4860	5013				5869	5429	5600				6456	5972	6160		
32250		5260	4865	5019				5875	5434	5606				6462	5978	6167		
32300		5265	4870	5025				5881	5440	5612				6469	5984	6174		
32350		5270	4875	5030				5887	5445	5619				6475	5990	6181		
32400		5275	4880	5036				5893	5451	5625				6482	5996	6188		
32450		5281	4885	5042				5898	5456	5632				6488	6002	6195		
32500		5286	4889	5048				5904	5462	5638				6495	6008	6202		
32550		5291	4894	5053				5910	5467	5644				6501	6014	6209		
32600		5296	4899	5059				5916	5472	5651				6508	6020	6216		
32650		5302	4904	5065				5922	5478	5657				6514	6026	6223		
32700		5307	4909	5070				5928	5483	5664				6521	6032	6230		
32750		5312	4914	5076				5934	5489	5670				6527	6038	6237		
32800		5318	4919	5082				5940	5494	5676				6534	6044	6244		
32850		5323	4924	5088				5946	5500	5683				6540	6050	6251		
32900		5328	4929	5093				5952	5505	5689				6547	6056	6258		
32950		5333	4933	5099				5957	5511	5696				6553	6062	6265		
33000		5339	4938	5105				5963	5516	5702				6560	6068	6272		
33050		5344	4943	5111				5969	5522	5708				6566	6074	6279		
33100		5349	4948	5116				5975	5527	5715				6573	6080	6286		
33150		5355	4953	5122				5981	5532	5721				6579	6086	6293		
33200		5360	4958	5128				5987	5538	5728				6586	6092	6300		
33250		5365	4963	5133				5993	5543	5734				6592	6098	6307		
33300		5370	4968	5139				5999	5549	5740				6599	6104	6314		
33350		5376	4972	5145				6005	5554	5747				6605	6110	6322		
33400		5381	4977	5151				6010	5560	5753				6612	6116	6329		
33450		5386	4982	5156				6016	5565	5760				6618	6122	6336		
33500		5391	4987	5162				6022	5571	5766				6624	6128	6343		
33550		5397	4992	5168				6028	5576	5772				6631	6134	6350		
33600		5402	4997	5174				6034	5581	5779				6637	6140	6357		
33650		5407	5002	5179				6040	5587	5785				6644	6146	6364		
33700		5413	5007	5185				6046	5592	5792				6650	6152	6371		
33750		5418	5012	5191				6052	5598	5798				6657	6158	6378		
33800		5423	5016	5196				6058	5603	5804				6663	6164	6385		
33850		5428	5021	5202				6064	5609	5811				6670	6170	6392		
33900		5434	5026	5208				6069	5614	5817				6676	6176	6399		
33950		5439	5031	5214				6075	5620	5824				6683	6182	6406		
34000		5444	5036	5219				6081	5625	5830				6689	6188	6413		
34050		5450	5041	5225				6087	5631	5836				6696	6194	6420		
34100		5455	5046	5231				6093	5636	5843				6702	6200	6427		
34150		5460	5051	5237				6099	5641	5849				6709	6206	6434		
34200		5465	5055	5242				6105	5647	5856				6715	6212	6441		
34250		5471	5060	5248				6111	5652	5862				6722	6218	6448		
34300		5476	5065	5254				6117	5658	5868				6728	6224	6455		
34350		5481	5070	5259				6122	5663	5875				6735	6230	6462		
34400		5486	5075	5265				6128	5669	5881				6741	6236	6469		
34450		5492	5080	5271				6134	5674	5888				6748	6242	6476		
34500		5497	5085	5277				6140	5680	5894				6754	6248	6483		

	3 Children						4 Children						5+ Children					
		A.1	B.1	C.2	Dollar Change			A.1	B.1	C.2	Dollar Change			A.1	B.1	C.2	Dollar Change	
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option B.1	Option B.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1
34550		5502	5090	5282				6146	5685	5900				6761	6254	6490		
34600		5508	5094	5288				6152	5691	5907				6767	6260	6497		
34650		5513	5099	5294				6158	5696	5913				6774	6266	6504		
34700		5518	5104	5300				6164	5701	5920				6780	6272	6512		
34750		5523	5109	5305				6170	5707	5926				6787	6278	6519		
34800		5529	5114	5311				6176	5712	5932				6793	6284	6526		
34850		5534	5119	5317				6181	5718	5939				6800	6290	6533		
34900		5539	5124	5322				6187	5723	5945				6806	6296	6540		
34950		5544	5129	5328				6193	5729	5952				6813	6302	6547		
35000		5550	5134	5334				6199	5734	5958				6819	6308	6554		
35050		5555	5138	5340				6205	5740	5964				6825	6314	6561		
35100		5560	5143	5345				6211	5745	5971				6832	6320	6568		
35150		5566	5148	5351				6217	5751	5977				6838	6326	6575		
35200		5571	5153	5357				6223	5756	5984				6845	6332	6582		
35250		5576	5158	5363				6229	5761	5990				6851	6338	6589		
35300		5581	5163	5368				6234	5767	5996				6858	6344	6596		
35350		5587	5168	5374				6240	5772	6003				6864	6350	6603		
35400		5592	5173	5380				6246	5778	6009				6871	6356	6610		
35450		5597	5177	5385				6252	5783	6016				6877	6362	6617		
35500		5603	5182	5391				6258	5789	6022				6884	6368	6624		
35550		5608	5187	5397				6264	5794	6028				6890	6374	6631		
35600		5613	5192	5403				6270	5800	6035				6897	6380	6638		
35650		5618	5197	5408				6276	5805	6041				6903	6386	6645		
35700		5624	5202	5414				6282	5810	6048				6910	6392	6652		
35750		5629	5207	5420				6287	5816	6054				6916	6398	6659		
35800		5634	5212	5426				6293	5821	6060				6923	6404	6666		
35850		5639	5217	5431				6299	5827	6067				6929	6410	6673		
35900		5645	5221	5437				6305	5832	6073				6936	6416	6680		
35950		5650	5226	5443				6311	5838	6080				6942	6422	6687		
36000		5655	5231	5448				6317	5843	6086				6949	6428	6694		
36050		5661	5236	5454				6323	5849	6092				6955	6434	6702		
36100		5666	5241	5460				6329	5854	6099				6962	6440	6709		
36150		5671	5246	5466				6335	5860	6105				6968	6445	6716		
36200		5676	5251	5471				6341	5865	6111				6975	6451	6723		
36250		5682	5256	5477				6346	5870	6118				6981	6457	6730		
36300		5687	5260	5483				6352	5876	6124				6988	6463	6737		
36350		5692	5265	5489				6358	5881	6131				6994	6469	6744		
36400		5698	5270	5494				6364	5887	6137				7001	6475	6751		
36450		5703	5275	5500				6370	5892	6143				7007	6481	6758		
36500		5708	5280	5506				6376	5898	6150				7013	6487	6765		
36550		5713	5285	5511				6382	5903	6156				7020	6493	6772		
36600		5719	5290	5517				6388	5909	6163				7026	6499	6779		
36650		5724	5295	5523				6394	5914	6169				7033	6505	6786		
36700		5729	5299	5529				6399	5920	6175				7039	6511	6793		
36750		5734	5304	5534				6405	5925	6182				7046	6517	6800		
36800		5740	5309	5540				6411	5930	6188				7052	6523	6807		
36850		5745	5314	5546				6417	5936	6195				7059	6529	6814		
36900		5750	5319	5552				6423	5941	6201				7065	6535	6821		

	3 Children						4 Children						5+ Children					
		A.1	B.1	C.2	Dollar Change			A.1	B.1	C.2	Dollar Change			A.1	B.1	C.2	Dollar Change	
Combined Gross Income	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option B.1	Option B.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1	Existing	BR5 (US prices) & SSR 90% 2025 FPG	BR5 (TN prices) & SSR 90% 2025 FPG	BR5 (Income Realignment & SSR 90% 2025 FPG	Option A.1	Option B.1
36950		5756	5324	5557				6429	5947	6207				7072	6541	6828		
37000		5761	5329	5563				6435	5952	6214				7078	6547	6835		
37050		5766	5334	5569				6441	5958	6220				7085	6553	6842		
37100		5771	5339	5574				6447	5963	6227				7091	6559	6849		
37150		5777	5343	5580				6453	5969	6233				7098	6565	6856		
37200		5782	5348	5586				6458	5974	6239				7104	6571	6863		
37250		5787	5353	5592				6464	5979	6246				7111	6577	6870		
37300		5792	5358	5597				6470	5985	6252				7117	6583	6877		
37350		5798	5363	5603				6476	5990	6259				7124	6589	6885		
37400		5803	5368	5609				6482	5996	6265				7130	6595	6892		
37450		5808	5373	5615				6488	6001	6271				7137	6601	6899		
37500		5814	5378	5620				6494	6007	6278				7143	6607	6906		
37550		5819	5382	5626				6500	6012	6284				7150	6613	6913		
37600		5824	5387	5632				6506	6018	6291				7156	6619	6920		
37650		5829	5392	5637				6511	6023	6297				7163	6625	6927		
37700		5835	5397	5643				6517	6029	6303				7169	6631	6934		
37750		5840	5402	5649				6523	6034	6310				7176	6637	6941		
37800		5845	5407	5655				6529	6039	6316				7182	6643	6948		
37850		5851	5412	5660				6535	6045	6323				7189	6649	6955		
37900		5856	5417	5666				6541	6050	6329				7195	6655	6962		
37950		5861	5421	5672				6547	6056	6335				7202	6661	6969		
38000		5866	5426	5678				6553	6061	6342				7208	6667	6976		
38050		5872	5431	5683				6559	6067	6348				7214	6673	6983		
38100		5877	5436	5689				6565	6072	6355				7221	6679	6990		
38150		5882	5441	5695				6570	6078	6361				7227	6685	6997		
38200		5887	5446	5700				6576	6083	6367				7234	6691	7004		
38250		5893	5451	5706				6582	6089	6374				7240	6697	7011		
38300		5898	5456	5712				6588	6094	6380				7247	6703	7018		
38350		5903	5461	5718				6594	6099	6387				7253	6709	7025		
38400		5909	5465	5723				6600	6105	6393				7260	6715	7032		
38450		5914	5470	5729				6606	6110	6399				7266	6721	7039		
38500		5919	5475	5735				6612	6116	6406				7273	6727	7046		
38550		5924	5480	5741				6618	6121	6412				7279	6733	7053		
38600		5930	5485	5746				6623	6127	6419				7286	6739	7060		
38650		5935	5490	5752				6629	6132	6425				7292	6745	7067		
38700		5940	5495	5758				6635	6138	6431				7299	6751	7075		
38750		5946	5500	5763				6641	6143	6438				7305	6757	7082		
38800		5951	5504	5769				6647	6148	6444				7312	6763	7089		
38850		5956	5509	5775				6653	6154	6451				7318	6769	7096		
38900		5961	5514	5781				6659	6159	6457				7325	6775	7103		
38950		5967	5519	5786				6665	6165	6463				7331	6781	7110		
39000		5972	5524	5792				6671	6170	6470				7338	6787	7117		
39050		5977	5529	5798				6676	6176	6476				7344	6793	7124		
39100		5982	5534	5804				6682	6181	6483				7351	6799	7131		
39150		5988	5539	5809				6688	6187	6489				7357	6805	7138		
39200		5993	5544	5815				6694	6192	6495				7364	6811	7145		
39250		5998	5548	5821				6700	6198	6502				7370	6817	7152		
39300		6004	5553	5826				6706	6203	6508				7377	6823	7159		

	3 Children					4 Children					5+ Children				
Combined Gross Income	Existing	A.1 BR5 (US prices) & SSR 90% 2025 FPG	B.1 BR5 (TN prices) & SSR 90% 2025 FPG	C.2 BR5 (Income Realignment & SSR 90% 2025 FPG	Dollar Change Option B.1 / Option B.1 / Option C.1	Existing	A.1 BR5 (US prices) & SSR 90% 2025 FPG	B.1 BR5 (TN prices) & SSR 90% 2025 FPG	C.2 BR5 (Income Realignment & SSR 90% 2025 FPG	Dollar Change Option A.1 / Option B.1 / Option C.1	Existing	A.1 BR5 (US prices) & SSR 90% 2025 FPG	B.1 BR5 (TN prices) & SSR 90% 2025 FPG	C.2 BR5 (Income Realignment & SSR 90% 2025 FPG	Dollar Change Option A.1 / Option B.1 / Option C.1
39350		6009	5558	5832			6712	6208	6515			7383	6829	7166	
39400		6014	5563	5838			6718	6214	6521			7390	6835	7173	
39450		6019	5568	5844			6724	6219	6527			7396	6841	7180	
39500		6025	5573	5849			6730	6225	6534			7402	6847	7187	
39550		6030	5578	5855			6735	6230	6540			7409	6853	7194	
39600		6035	5583	5861			6741	6236	6547			7415	6859	7201	
39650		6040	5587	5867			6747	6241	6553			7422	6865	7208	
39700		6046	5592	5872			6753	6247	6559			7428	6871	7215	
39750		6051	5597	5878			6759	6252	6566			7435	6877	7222	
39800		6056	5602	5884			6765	6258	6572			7441	6883	7229	
39850		6062	5607	5889			6771	6263	6579			7448	6889	7236	
39900		6067	5612	5895			6777	6268	6585			7454	6895	7243	
39950		6072	5617	5901			6783	6274	6591			7461	6901	7250	
40000		6077	5622	5907			6788	6279	6598			7467	6907	7257	

APPENDIX C: EXAMPLES OF INCOME IMPUTATION PROVISIONS FROM OTHER STATES

The table on the next page shows the income imputation provisions for selected states when income information is unknown. Income may be unknown for a variety of reasons. The parent did not complete and submit a financial affidavit or income statement, the parent did not work for an employer who reported income to the state unemployment agency (which shares its information with the child support agency), the parent was recently released from an institution, the parent had long periods in which they were not working, the parent changed jobs often, and other reasons. The states were selected for a variety of reasons. Colorado's provision is shown for several reasons:

- It provides an exception to income imputation for parents caring for young children, which Tennessee also does;
- It explicitly states that when income is unknown, it should be determined using earning capacity of the parent and as part of determining earning capacity, it should consider the 14 factors identified in federal regulation (e.g., literacy and age);
- It refers to federal and state department of labor (called the department of labor and employment in Colorado) and using that data to determine usual hours and earnings for the parent according to that parent's occupation and region;
- It explicitly states that what most states call "quarterly wage data" can be used (employers report it quarterly to a state's department of labor and that information is shared with the child support agency);
- After the consideration of all these factors and if evidence is still limited, Colorado provides for income imputation at a 32-hour workweek (which is Colorado's average workweek) and 50 weeks per year (instead of 52 weeks per year to account for the lack of paid-time off in most low-paying jobs), and
- It provides for the referral to employment.

For Colorado, after consideration of all factors mentioned, it still means income can be imputed at minimum wage, but it must be imputed at 32-hours per week assuming 50 work weeks a year, unless other evidence is presented. To be clear, Tennessee is in the minority of states that mention a wage other than minimum wage for these circumstances. (Another notable exception is North Dakota.)

The income imputation provision of District of Columbia is unusual because it explicitly states oral testimony as a source of income information. West Virginia explicitly mentions accepting oral testimony from the parent who shows to the court proceeding. And, it directs the use of that testimony in default orders. In contrast, most states do not mention default in their guidelines. North Carolina provides that if the parent has no recent work history or vocational training, potential income shall not be less than minimum wage at a 35-hour work week.

Virginia's guidelines provision pertaining to income imputation is not that explicit; however, when income information is not provided, the child support program manual directs the use of last know income if it is less than a year old and zero income if there is no income information on file or the information is older than a year.

State	Provision
Colorado (guideline set in state statute)	(b) If a parent is voluntarily unemployed or underemployed, child support must be calculated based on a determination of potential income; except that a determination of potential income must not be made for: (A) A parent who is physically or mentally incapacitated; (B) A parent who is caring for a child under the age of twenty-four months for whom the parents owe a joint legal responsibility; or (C) An incarcerated parent sentenced to one hundred eighty days or more. (I.5) If the court or delegate child support enforcement unit imputes income pursuant to this subsection (5), the provisions of subsection (5)(b.5) of the section apply. (II) If a noncustodial parent who owes past-due child support is unemployed and not incapacitated and has an obligation of support to a child receiving assistance pursuant to part 7 of article 2 of title 26, C.R.S., the court or delegate child support enforcement unit may order the parent to pay support in accordance with a plan approved by the court or to participate in work activities. Work activities may include one or more of the following: (A) Private or public sector employment; (B) Job search activities; (C) Community services; (D) Vocational training; or (E) Any other employment-related activities available to that particular individual. (III) For the purposes of this section, a parent is not deemed "underemployed" if: (A) The employment is temporary and is reasonably intended to result in higher income with the foreseeable future; or (B) The employment is a good faith career choice that is not intended to deprive a child of support and does not unreasonably reduce the support available to a child; or (C) The parent is enrolled full-time in an educational or vocational program or is employed part-time while enrolled in a part=time educational or vocational program, based on the institution's enrollment definitions, and the program is reasonably intended to result in a degree or certification with a reasonable period of time; completing the program will result in a higher income; the program is a good faith career choice that is not intended to deprive the child of support; and the parent's participation in the program does not unreasonably reduce the amount of child support available to a child). (b.5) (I) Except as otherwise provided in this section, if the court or delegate child support enforcement unit determines that a parent is voluntarily unemployed or underemployed or employment information is unreliable, the court or delegate child support enforcement unit shall determine and document, for the record, the parent's potential income. (II) In determining potential income, the court or delegate child support enforcement unit shall consider, to the extent known, the specific circumstances of the parent, including consideration of the following information, when available: (A) The parent's assets; (B) Residence; (C) Employment and earnings history; (D) Job skills; (E) Educational attainment; (F) Literacy; (G) Age; (H) Health; (I) Criminal record; (J) Other employment barriers; (K) Record of seeking work; (L) The local job market; (M) The availability of employers hiring in the community, without changing existing law regarding the burden of proof:

	(N) Prevailing earnings level in the local community. The typical hours available to workers in the parent's job sector as established by any reliable source generally used and relied on by the public or persons in a particularly occupation, including, but not limited to, verified statements, work history the United States department of labor's bureau of labor statistics or other reliable compilations, the department of labor and employment, or other information provided by the parent. In the absence of any such information, the court or delegate child support enforcement unit shall determine the parent's income on a reasonable rate of pay for a thirty-two hour workweek for fifty weeks each year, subject to other factors set forth in this section that may affect the number of hours the parent is capable of working, such as age, health or the specific needs of the subject child. (O) Transportation; and (P) Other relevant background factors in the case. (c) Income statements of the parent shall be verified with documentation of both current and past earnings. Suitable documentation of current earnings includes pay stubs, employer statements, or receipts and expenses if self-employed. Documentation of current earnings shall be supplemented with copies of the most recent tax return to provide verification of earnings over a longer period. A copy of wage statements or other wage information obtained from the computer database maintained by the department of labor and employment shall be admissible into evidence for purposes of determining income under this subsection (5).
District of Columbia[79] (guidelines set in statute)	(10) If the judicial officer finds that a parent is voluntarily unemployed or underemployed as a result of the parent's bad faith or deliberate effort to suppress income, to avoid or minimize the parent's child support obligation, or to maximize the other parent's obligation, the judicial officer may impute income to this parent and calculate the child support obligation based on the imputed income. The judicial officer shall not impute income to a parent who is physically or mentally unable to work or who is receiving means-tested public assistance benefits. The judicial officer shall issue written factual findings stating the reasons for imputing income at the specified amount. (11) The judicial officer shall determine the adjusted gross income of each parent based on evidence, including pay stubs, tax returns, employer statements, affidavits, and oral testimony provided under oath.
Missouri (Guidelines set in court rule)	H. COMMENT: Imputed Income: When determining whether to include imputed income and, if so, the amount to include in a parent's "gross income," a court or administrative agency shall consider all relevant factors, including: (1) The parent's probable earnings based on the parent's work history during the three years, or such time period as may be appropriate, immediately before the beginning of the proceeding and during any other relevant time periods; and (2) The parent's assets, residence, age, and health; and (3) The parent's occupational qualifications, employment potential, educational attainments, and record of seeking work; and (4) The parent's criminal record or other employment barriers; and (5) The available work or employment opportunities in the community and the prevailing earnings level in the local community; and (6) Whether the parent is custodian of a child whose condition or circumstances make it appropriate that the parent not be required to seek employment outside the home; and (7) Other relevant background factors in the case. When a parent paying support is sentenced to be incarcerated for at least six consecutive months from the date the support order is entered, actual income, and not imputed income, shall be used. When imputing income based on a parent's occupational qualifications and employment opportunities in the community, the court or administrative agency may take judicial notice and consider the statistical records maintained by the Bureau of Labor Statistics or the Missouri Economic Research and Information Center on the Internet.
North Carolina[80] (guidelines set in court rule)	(3) Potential or Imputed Income. If the court finds that the parent's voluntary unemployment or underemployment is the result of the parent's bad faith or deliberate suppression of income to avoid or minimize his or her child support obligation, child support may be calculated based on the parent's potential, rather than actual, income. Potential income may not be imputed to a parent who is physically or mentally incapacitated and, in compliance with 45 C.F.R. § 302.56(c)(3), incarceration may not be treated as voluntary unemployment in establishing or modifying a child support order. In determining whether a parent's

[79] Retrieved from https://code.dccouncil.gov/us/dc/council/code/sections/16-916.01.
[80] Retrieved from https://ncchildsupport.ncdhhs.gov/ecoa/cseGuideLineDetails.htm.

	voluntary unemployment or underemployment is the result of the parent's bad faith or deliberate suppression of income, the court shall consider the specific circumstances of the parent, including the presence of a young or physically or mentally disabled child in the home of the parent impacting the parent's ability to work. The amount of potential income imputed to a parent must be based on the parent's assets, residence, employment potential and probable earnings level based on the parent's recent work history, occupational qualifications and prevailing job opportunities and earning levels in the community and other relevant background factors relating to the parent's actual earning potential. If the parent has no recent work history or vocational training, potential income should not be less than the minimum hourly wage for a 35-hour work week. (4)Income Verification. Child support calculations under the guidelines are based on the parents' current incomes at the time the order is entered. Income statements of the parents should be verified through documentation of both current and past income. Suitable documentation of current earnings (at least one full month) includes pay stubs, employer statements, or business receipts and expenses, if self-employed. Documentation of current income must be supplemented with copies of the most recent tax return to provide verification of earnings over a longer period. Sanctions may be imposed for failure to comply with this provision on the motion of a party or by the court on its own motion.
Virginia (guidelines set in statute)	VA Guidelines § 20-108.1.B.3 Imputed income to a party who is voluntarily unemployed or voluntarily underemployed, provided that (i) income may not be imputed to a custodial parent when a child is not in school, child care services are not available, and the cost of such child care services are not included in the computation; (ii) any consideration of imputed income based on a change in a party's employment shall be evaluated with consideration of the good faith and reasonableness of employment decisions made by the party, including to attend and complete an educational or vocational program likely to maintain or increase the party's earning potential; and (iii) a party's current incarceration, as defined in § 8.01-195.10, for 180 or more consecutive days shall not be deemed voluntary unemployment or voluntary underemployment. In addition, notwithstanding subsection F, a party's incarceration for 180 or more consecutive days shall be a material change in circumstances upon which a modification of child support may be based; Ch. 6: 2.G of the Program Manual discusses deviation from the child support guidelines. a. When either parent is found to be voluntarily unemployed or fails to provide financial information upon request, it may be appropriate to impute income to that parent. 1) Imputing income to a parent is determining what that parent reasonably could be expected to earn. The Division deems a parent voluntarily unemployed when he or she quits a job without good cause or is fired for cause. 2) When either parent fails to provide financial information upon request, impute income to establish current support for an ongoing obligation by using an average of any earning information on file for the last year (all earnings on file for the last 12 months divided by 12). If there is no earning information on file for the last year, count zero income for the parent when computing the obligation."
West Virginia[81] (guidelines set in statute)	**§48-1-205. Attributed income defined.** (a) "Attributed income" means income not actually earned by a parent, but which may be attributed to the parent because he or she is unemployed, is not working full time, or is working below full earning capacity, or has nonperforming or underperforming assets. Income may be attributed to a parent if the court evaluates the specific circumstances of the parent to the extent known, including such factors as the parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, physical and mental health, criminal record, and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the parent, prevailing earnings level in the local community, and other relevant background factors in the case. Income may also be attributed to a parent if the court finds that the obligor has nonperforming or underperforming assets.

[81] Retrieved from https://code.wvlegislature.gov/48-13-804/

	(b) If an obligor: (1) Voluntarily leaves employment or voluntarily alters his or her pattern of employment so as to be unemployed, underemployed, or employed below full earning capacity; (2) is able to work and is available for full-time work for which he or she is fitted by prior training or experience; and (3) is not seeking employment in the manner that a reasonably prudent person in his or her circumstances would do, then an alternative method for the court to determine gross income is to attribute to the person an earning capacity based on his or her previous income. If the obligor's work history, qualifications, education, or physical or mental condition cannot be determined, or if there is an inadequate record of the obligor's previous income, the court may, as a minimum, base attributed income on full-time employment (at 40 hours per week) at the federal minimum wage in effect at the time the support obligation is established. In order for the court to consider attribution of income, it is not necessary for the court to find that the obligor's termination or alteration of employment was for the purpose of evading a support obligation. (c) Income shall not be attributed to an obligor who is unemployed, underemployed, or is otherwise working below full earning capacity if any of the following conditions exist: (1) The parent is providing care required by the children to whom both of the parties owe a legal responsibility for support and the children are of preschool age, or are handicapped, or otherwise in a situation requiring particular care by the parent; (2) The parent is pursuing a plan of economic self-improvement which will result, within a reasonable time, in an economic benefit to the children to whom the support obligation is owed, including, but not limited to, self-employment or education: Provided, That if the parent is involved in an educational program, the court shall ascertain that the person is making substantial progress toward completion of the program; (3) The parent is, for valid medical reasons, earning an income in an amount less than previously earned; or (4) The court makes a written finding that other circumstances exist which would make the attribution of income inequitable: Provided, That in the case the court may decrease the amount of attributed income to an extent required to remove inequity. (d) The court may attribute income to a parent's nonperforming or underperforming assets, other than the parent's primary residence. Assets may be considered to be nonperforming or underperforming to the extent that they do not produce income at a rate equivalent to the current six-month certificate of deposit rate or any other rate that the court determines is reasonable. (e) Income shall not be attributed to an obligor who is incarcerated. Incarceration shall not be treated as voluntary unemployment in establishing or modifying a support obligation. **§48-13-804. Default orders.** (a) In any proceeding in which support is to be established, if a party has been served with proper pleadings and notified of the date, time and place of a hearing before a family court judge and does not enter an appearance or file a response, the family court judge shall prepare a default order for entry establishing the defaulting party's child support obligation consistent with the child support guidelines contained in this article. (1) When applying the child support guidelines, the court may accept financial information from the other party as accurate, pursuant to rule 13(b) of the Rules of Practice and Procedure for Family Court; or (2) If financial information is not available, the court may attribute income to the party based upon either: (i) The party's work history; (ii) Minimum wage, if appropriate; or (iii) At a minimum, enter a child support order in a nominal amount unless, in the court's discretion, a zero support order should be entered. (b) All orders shall provide for automatic withholding from income of the obligor pursuant to part 4, article fourteen of this chapter.