The Solution to the Child Support Guideline Problem

Roger F. Gay, March 15, 1998

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Introduction:

The purpose of this submission is to provide legislators with a proven solution to the problem of properly adapting to the federal requirement to use a child support guideline as a rebuttable presumption in every child support case. The article discusses briefly the relevant history of child support law and mathematics and presents a model statute and references to advanced work on child support mathematics. What is proposed to legislators is to place a statute similar to the model provided here at the center of their state's child support policy. The historical support for this approach as well as a discussion of the benefits will be presented in this article as well.

The recommendations presented here are based on conclusions drawn from work that began in 1989, the year that new requirement for application of presumptive child support guidelines went into effect as a result of passage of the Family Support Act of 1988. Initial exploratory work was done within Intelligent Systems Research Corporation. (I was the president of that company.) The work showed promise in translating established child support policy into formal mathematics and logic and continued as a long term project under the name Project for the Improvement of Child Support Litigation Technology (PICSLT).

Interest was shown in PICSLT primarily by public policy interest groups. Some interest in the work was shown by the Office of Child Support Enforcement after President Clinton took office but this appeared to be of political rather than

problem solving character and I was not able to find a funding opportunity. In general, I have found no interest in advanced research on child support mathematics within government even though there is a federal mandate for its use.

History of Child Support Law & Mathematics:

Efforts to produce mathematical formulae to assist in child support decisions have gone on for decades in the United States. Historically, mathematics as an integrated part of child support law has been more prevalent in other countries. This has been a particular characteristic of child support law in socialist countries where award decisions are made in relation to an array of welfare state benefits. In the United States, their formal use was previously limited primarily to welfare cases. As in other countries, states and the federal government wanted a highly consistent formalized way of calculating an appropriate amount to be recouped from non-custodial parents for assistance provided to custodial parents and children by government programs.

In a 1981 case that sparked national interest, the Oregon Supreme Court went to lengths to explain established child support doctrine. (In the Marriage of Smith, Or 626 P2d 342 (1981).) At issue was whether the child support formula used in Oregon welfare cases should be used in non-welfare cases. The Oregon Supreme Court found that the welfare formula did not correspond to child support law written for non-welfare cases and it was therefore inappropriate to apply it outside the limits of the welfare system.

Although the Oregon Supreme Court did not recommend the use of any alternative mathematical formula, they cited work on an Income-Shares model that had been presented by Maurice R. Franks as coming closer to representing established child support law. (*How to Calculate Child Support*, Case & Comment, January-February, 1981.) Franks model was significantly different than the Income-Shares model so widely in use today. Practically the only characteristic it shares is that the non-custodial parent's share of the "child support obligation" is taken to be in proportion to his share of the parents' combined income.

After the political success of Robert Williams' model became apparent, which he describes as an "Income-Shares" model, it has become increasingly necessary to refer to Mr. Franks' model by some other name because of the significant differences in Williams' ideas. It has often been called a Cost Sharing model because legal experts often referred to parental spending on children using the term "cost". (*Child Support Guidelines: Resolving the Dilemma, A Summary Report on Design of Federally Mandated Child Support Schedules*, Intelligent Systems Research Corporation; Special Report No. ISR-091490.01, Child Support Series Report No. 2, September 30, 1990.)

Prior to the federal requirement for development of state-wide child support

guidelines in the Child Support Enforcement Amendments of 1984, ”guidelines” had already come into use in state courts. Many were developed by judges and local bar associations. Some were simply used informally by judges and attorneys while others were used as county-wide guidelines. It is important to note that judicious use of a simple formula and / or numeric table as a ” guideline” does not necessarily contradict the decision of the Oregon Supreme Court cited above. There is a fundamental and significant difference between using such tools as a guideline to assist in decision making and the presumptive use of a child support formula.

Robert Williams’ 1987 report provides a small sample of such guidelines without probing into the details of their correspondence with established law or the subtleties of their use. (*Development of Guidelines for Child Support Orders: Final Report*, U.S. Department of Health and Human Services, Office of Child Support Enforcement)

Faults in Income / Cost Sharing Models / Improvements:

The Income / Cost Sharing models have some real and perceived flaws. Many people have argued that the cost sharing model (of the sort Franks described) led to ”inadequate” child support awards. There were and still are only a very few serious non-advocacy studies published on child support mathematics and no complete solutions. No real insight can be gained from the political discussion of this issue. The situation was treated by advocates as an opportunity to suggest more radical reforms under the guise of improving policy implementation and enforcement. Certain flaws did actually exist however which have been repeatedly pointed out.

One of the problems with early Income-Shares or Cost Sharing models is their simple use of income for dividing the support obligation into a proportionate share for each parent. Later in this article, the difference between ”ability to pay” and income is discussed. For the purpose of this section it is useful to provide an example to illustrate how it is related to the ”adequacy” problem.

Consider a custodial mother who makes $8,000 per year take home pay and a non-custodial father who takes home $16,000 per year. For the purpose of this illustration, please assume that exactly $8,000 per year is required for basic support for one adult living alone. An Income-Shares type formula would distribute the obligation in proportion to each parent’s income. The custodial mother in this example, who earns just enough to care for herself, would have an obligation to provide one third of the additional money needed for support of their children. If that amount is say, $1,000 per year, then she’s left with only $7,000 per year for her own support, which is not adequate. This would likely lead to inadequate support of their children.

A simple but much more rational formula for ”ability to pay” was proposed by

Melson (Judge who developed the late-80s Delaware model), Cassety (government worker in Texas), and others. Their basic model of ”ability to pay” is net income minus an adult ”self-support reserve”. In the case above, the mother’s total income would be hers - the amount she needs to support herself - plus the additional amount needed in her household for care of the children; which she would receive in child support. That is exactly the result that is needed. The effect of income disparity is most obvious when one of the incomes is near or below subsistence level. It’s my opinion that this definition of ”ability to pay” passes all reasonable logical tests when applied to all cases.

Williams’ special version of the Income-Shares model has this problem just as any other Income-Shares model does, but with a twist. Rather than fixing the problem, Williams’ uses artificially high ”estimates” of the ”cost” of raising children which are unrelated to the economic circumstances of the split family. Although this can be said to compensate for the design problem in some crude way, it doesn’t produce appropriate results. Even if both parents have a take home income of $16,000 the compensation for income disparity still exists. In such a situation, the payer would be ordered to over-pay.

Franks’ model is more advanced than Williams’ in dealing with shared parenting and visitation. Franks presented a method known as ”cross crediting”. There has since been discussion on whether the cross crediting formula should be applied strictly according to the amount of time children spend in each household when one or both parents’ income is low. This question is resolvable and the cross crediting concept provides a very solid theoretical basis for dealing with the sharing of direct expenditures by parents.

Williams’ simply filters out the vast majority of credits for visitation and shared parenting arrangements. The tenacity with which he has fought to eliminate visitation credits is one of the reasons that he, rather than just his work, has often been characterized as extremely biased against non-custodial fathers. With the elimination of proper visitation credits, the income of many fathers is reduced beyond the point where they are able to afford normal visitation. Those who still can afford visitation are usually not convinced that they should be forced to pay many expenses twice; once directly during visits and again in the form of a child support payment calculated as if the children never visit.

Studies have shown that there is a very strong correlation between non-custodial parent income (the amount they are allowed to keep) and the long term continuation of regular visitation. The objective evidence is telling us that much of the reason for lack of regular visitation is because the non-custodial father cannot afford to support the children during visitation. This problem increases dramatically without proper credit for visitation in the formulation of child support awards.

A long-standing problem with all models has been the lack of a theoretical solution to the question of adjusting the standard of living in the custodial parent

household. This issue arises because traditional child support law intended to provide some reasonable protection for children against the decrease in living standard that often accompanies divorce when the mother does not remarry. (See *Smith*, cited above.)

Franks doesn't deal with the question. Cassety made a very direct and pointed issue of the problem but did not solve it. In developing the late-80s version of the Delaware formula, Judge Melson went to significant personal effort to solve the problem using data he collected and reasonable judgment. He decided to add 5% of remaining income after deducting the self-support reserve and a basic amount of child support. Williams does not deal explicitly with the standard of living adjustment problem but his model produces such high results that in many cases they exceed "child support" and contain a margin of alimony.

A theoretical solution to the standard of living adjustment problem was not presented until 1994. (*New Equations for Calculating Child Support and Spousal Maintenance With Discussion on Child Support Guidelines*, Final Report of the Project for Improvement of Child Support Litigation Technology, 1994.)

Another "model", which is used in several states is the simple Percentage-of-Income formula. Advocates for its use like to call it "The Percentage-of-Income Standard". This method is so obviously over-simplified and unrelated to sincere policy modeling efforts that it is reasonably left out of much general discussion. The Percentage-of-Income approach has its origin in old Soviet Russian law and there is no reasonable argument for using it in the United States. A slightly reformed version still exists in Russian law today as Article 81 of The Russian Family Code, adopted in 1995. Its use was promoted in the United States by Irwin Garfinkel as part of a suite of Communist policy which became known to us as "The Wisconsin Model". The Wisconsin Model then became a center-piece for the national child support and welfare reform movement.

<u>Major Fault in the Popular (Williams') Approach:</u>

All of the child support guidelines used in the states today are based on the opinions of a very small group of people whose work has been questioned continuously since the publication of Robert Williams' report in 1987. Most child support guidelines used in the states today are based directly on the recommendations of Robert Williams and David Betson, a consultant and an academic who were hired by OCSE to provide technical support in relation to a radical change in child support policy that the OCSE began promoting during the Reagan Administration. Those guidelines which in some way had a separate history have been radically altered to produce results similar to those of Williams' model.

Although the opinions of Williams and Betson on child support policy are not scientifically established and have no special legal standing, their relationship

with OCSE has apparently provided them much political clout. Before moving to the primary focus of this section, it seems that aspect of the problem is well worth considering. It is clear from review of the history of the technical support work provided under federal funding that the federal government is coming nowhere near taking responsibility for seeing that child support policy is properly constructed or that guidelines are properly designed and implemented. This is an obligation that each state has to its people, to its constitution, and upon acceptance of the terms and conditions of federal funding also required by federal law.

I have spoken with many people in the states however, who seem to have been mislead. At least during the first few years after the federal reform movement was underway, many people were led to believe that Robert Williams' opinions were somehow synonymous with the federal mandates. The conclusion I came to from discussions around the country was that Williams' model became well established because people were intimidated. Many believed that they needed to comply with Williams' recommendations or the state would stand to lose federal funding. In order to make this discussion meaningful it is essential to have one thing perfectly clear. States are not obligated in any way to comply with the opinions of Robert Williams or David Betson.

The argument in favor of Williams' model rests on rather crude statistical models which Robert Williams typically refers to as "economic studies". There is no appropriate economic data at the heart of these models. The data that Williams, Betson, and a few others have related to their "studies" is so off target that there is very little reason to refer to them as "statistical". The data used has very little effect on the numbers produced. The numbers produced by these "economic studies" are primarily the result of the choices the modelers make when constructing their model. The modelers arbitrarily choose the portion of family income "distributed" to adults and to children. That information does not exist in national data on family spending and there is no way to divine it from that source. Here is what two competent researchers said about such "studies".

> *. . . the presumption that underlies the focus of much of the empirical research and policy debate on income distribution [within households] seems born of ignorance and is supported by neither theory nor fact.*
>
> Edward P. Lazear and Robert T. Michael, *Allocation of Income Within the Household*, University of Chicago Press, 1988

> *… it is possible that achieving confidence in the data base through use of a simple methodology which explicitly relies on "user opinion" will be more effective in moving practices more uniformly toward a fair standard than does reliance on opaque and highly derivative expert interpretations of existing but fundamentally off-target primary economic data.*
>
> *Washington State Superior Court Judges Association (1982)*

The focus on the limited and off-target type of study Williams relies upon has led state policy off track and held it there. Over the years I've been involved in this discussion, I've seen the pattern repeated again and again. We're reasonable people trying to discuss an important policy question. But the discussion is typically re-focused on these junk pseudo-scientific "studies". Then we become reasonable people engaged in a discussion about junk. Then the discussion itself becomes junk. Then the state selects the default - the model they began using around 1990 because they were mislead into believing they had to.

One report purchased by the OCSE actually does point to the problem. A summary of evaluation of child support guidelines can be found at the OCSE web site.

http://www.acf.dhhs.gov/programs/cse/rpt/gdl_m.htm

The following specific comments can be found in the executive summary of volume II of the report.

> Surprisingly, few States reviewed their core guideline model or methodology. Rather, guideline reviews focused on issues relating to income, adjustments to income, adjustments to the guideline amount, and deviations from the guideline amount.
>
> According to the records, guideline models were generally not considered by reviewers. When considered, states usually recommended that the current model be kept. Of the two states which recommended changes only one adopted the change.

It is surprising that the OCSE reporters find this result surprising. Let's take a step by step approach. The policy discussion has been focused on junk " economic studies" which in themselves mean nothing. Even if proper data existed so that a worthwhile statistical study could be carried out, there would still be issues to confront on the structure and purpose of those studies.

To an economist, there is a fundamental difference between "cost" and " spending". Many of the forerunner discussions on child support guidelines made note of the fact that information on the amount parents spend on children would be needed in order to construct a complete child support formula - although non-economists also used the term "cost" indiscriminately. (Perhaps the "cost sharing" model should be called the "spend sharing" model. Some advocates have even proposed a price model.) "Cost", which is the key issue in the " studies" used by Williams, is much higher than spending depending (assuming excellent data) on what set of benefits the modeler chooses to bestow.

Even if we did have an appropriate data set there would still be a fundamental problem. Economic studies, even good ones, can at the very best provide only limited information that can provide limited help in putting together a final guideline and using it properly. Even if we had the perfect data set, there is no statistical formula for extracting child support policy from spending data. Yet, the distraction caused by the focus on these ”studies” has prevented reasonable and much needed discussion about child support policy.

I understand that Robert Williams has repeatedly countered criticism with some form of name-calling, that he has a particular tendency toward attacking individual credibility using the word ”misleading” and even ”father”. I’m sorry that discussion on this important policy issue has reached such a low state but I can hardly see how it would be different with Robert Williams at the center of it. His accusations seem to presume that his work is somehow neutral while all others are ”advocacy” positions.

Williams’ model is significantly different from those that were developed from traditional child support policy. It is most closely related to the ideas presented by women’s groups that had been lobbying for increased alimony. Failing sufficient political support for increased alimony, attention turned to increasing the amount paid under the rubric of ”child support”. This is the only relationship I have found between Williams’ model and the history of debate on the child support issue. I find it extraordinarily dishonest that Williams would claim not to be advocating a non-traditional policy favored by one group and opposed by others. It’s a case of a cold lump of charcoal lying outside the hearth calling the fire black. It’s bewildering to me that Mr. Williams has been receiving government funding for his national lobbying efforts.

Even more ludicrous has been the claim of some federal / state interest in Williams, NOW, et al., reforms. The claim has been that some vast reduction in welfare dependency would result. At this point the experience of eight years of this strange policy has proven that it does not. But this result was expected. Child support formulae were already in use in the welfare system prior to the reforms. Arbitrary increasing the amounts awarded in non-welfare cases does nothing to reduce welfare dependency.

<u>Legal Construction:</u>

The PICSLT studies took into consideration the entire field of questions involved in the development and application of child support formulae. In a 1993 conference paper, a step-by-step list was provided for development of a well integrated child support policy. ”Well integrated” policy begins with a child support policy put in place by a state legislature. Child support guidelines are then developed to correspond to the state’s legally established policy. The overall process is one in which guideline engineering is integrated with the well established traditional process of *legal construction*. (*Rational Basis is the Key*

Focus in Emerging 'Third Generation' Child Support Technology, in Proceedings of the Seventh Annual Conference of the Children's Rights Council, Holiday Inn, Bethesda, MD, April 28 - May 2, 1993.)

A reasonably broad survey of state child support statutes was made. Of necessity, the laws surveyed where those which were in place prior to the date the federal mandate for use of child support formulae took effect. What was needed was the essentials of well established definitions, relevant doctrine, and an understanding of the legally established considerations in child support award decision making. The survey included review of some important case law.

The model child support statute given below is based directly on the Oregon child support statutes and contains much of the original language. It is typical of many state child support statutes that were in place prior to 1990. The work was facilitated by the *Smith* case cited above. This brought a great deal of detailed understanding and clarity to the established law that would not have existed simply from reading the statute and reviewing a few less comprehensive decisions. The question in *Smith* was in fact the appropriate use of child support formulae, making it the perfect case study, especially since the judges chose the occasion to provide their most extensive discussion on child support law. The inclusion of the presumptive use of a child support guideline (rebuttable) explicitly brings the statute into perfect compliance with federal requirements.

In order to make the transformation from traditional legal principles to the process of formulating a mathematical model, a set of concrete statements was extracted and organized in a way that is convenient for a logistician / mathematician. Writing as logistician, the basic elements of any valid child support law / formula are described below as the ”fundamental laws of child support”.

A. Fundamental laws of child support

1. Child support is for the care and maintenance of children.
2. Both parents have an equal duty to support their children.
3. All relevant circumstantial information may effect the amount of the award.

These ”fundamental laws” are typically found in traditional child support statutes. The ”first law” seems almost trivial. But it is essential to build upon a basic statement of purpose. Without such a basic defining statement, all else is arbitrary. The ”second law” was originally found in a separate statute (ORS 109.010; 109.030, 1988). Logically, once one decides what child support is, one must also decide who is responsible for paying it. I’ve not found any reason to doubt the wisdom of those commentators who insist that ”equal duty” is Constitutionally mandated. (See for example; Doris Freed and Timothy Walker, “Family Law in the Fifty States: An Overview”, Family Law Quarterly, Vol. XIX, No. 4 (Winter 1986), pp. 331-442, 411)

The necessity of the ”third law” can easily be explained from consideration of the second. Although both parents have an ”equal duty” to support their children, it has never been held that each parent must pay an equal amount toward support. How much each parent should contribute is determined by the careful consideration of the circumstances of each parent - among other things, each parent’s ability to contribute to that support. There is no way to produce results conforming to the ”second law” without application of the ”third law”. In the end, the best decision can only come from reasonable consideration of the circumstances of each parent and the needs of their children. (For commentary on this point, see; *Fitzgerald v. Fitzgerald*, 566 A 2d 719 (D.C. App. 1990).)

It is not the purpose of this article to document a full detailed expansion of the modern mathematics of child support. In the traditional process, interpretation and detailed expansion of the rule of law was, of practical necessity, left to the courts. By providing a statute that resembles traditional state law, the legislature offers the state courts the benefit of the decades of legal development that preceded the Family Support Act. As shown by the model statute below, it is a rather simple matter to modify the statute to comply with current federal requirements.

But the discussion above does carry with it the intent to argue that this is the only proper way to construct child support law. The three ”fundamental laws” are essential to any valid child support statute and so any valid child support formula as well. It is my opinion that Constitutionally acceptable child support law cannot be constructed without the central inclusion of the three ”fundamental laws” given above. My recommendation is that state child support policy must consist of these three ”fundamental laws”.

This leads to a recommendation on the method of implementation of child support guidelines. The most convenient and appropriate method is to place responsibility for maintenance of child support guidelines in the hands of the state supreme court. Whenever the courts determine, in the light of case decisions, that some adjustment must be made in the rule of law (including the guidelines), guideline engineers may work directly with the courts to assure that the guidelines are adjusted to conform to the rule of law to the best degree possible, with the possible assistance of recommendations from local bar association groups and others.

If this procedure is followed, it is reasonable to expect that the percentage of cases in which large deviations from the guidelines are granted by the courts should diminish with time. In the past, the incidence of deviations was reduced simply by ignoring the inadequacy of child support guideline design, often including gross technical errors; cheating parents for the sake of a ”good” statistical result. Instead, it is recommended that case experience be used to direct pressure toward improving the quality of child support guidelines and thus reduce the need for deviation by improving the quality of the results they produce.

The Numeric Component:

Above, it has been pointed out that there is at present no national data base which provides sufficient information on parental expenditures on children. Yet, we know that expected expenditure on children is one of the key questions in making an award. Traditionally, the courts would attempt to determine what the custodial parent had historically spent and in effect attempt to predict spending on children in the future. This process of course, led courts and bar association groups to develop guidelines from which one could quickly and consistently determine a ”reasonable amount”.

In the section above which explains one of the major faults of the popular Williams’ approach, William Hewitt, a researcher in Washington State, is quoted as pointing out that ”user opinion” is likely to provide the best improvements to the numeric table. It seems apparent that those who are experienced in the direct application of guidelines can best contribute to their improvement. Nonetheless, there are important conclusions that basic research can provide.

The combined income of the parents is random in relation to spending on children (”the needs of children”) in split households. The income of both parents can be appropriately considered in the award decision only if that consideration is consistent with the fact that the parents do not live together and therefore do not use their income jointly. The only approach that provides an appropriate outcome begins with consideration of the financial circumstances in the custodial parent home. The full effect of non-custodial income can properly be included in the detailed mathematical model, but not by a numeric table with values related to combined parental income.

Regardless of what a freshman economics textbook might say, ”ability to pay” is not equal to income. Traditional statutes and case law provided that one of the important determining factors in the award of child support is the parents’ relative ability to pay. Courts also concluded, on basic legal grounds, that so much could not be taken from the person ordered to pay support that they are unable to support themselves. Mathematical study has shown that there is no consistency of logic unless this rule is also applied to the income of the custodial parent. It is also apparent from this study that children are best protected against inadequate award levels when parental income is reduced by adult needs and the remainder is taken as ”ability to pay”. This view of ”ability to pay” has been investigated by others as well, and was applied in the Melson formula used in Delaware (and several other states - approximately 17-20+ if I recall correctly).

Unusual case circumstances (those which deviate from the circumstances presumed in developing the guideline) cannot be adequately considered unless the numeric table is categorically divided (food, clothing, shelter, transportation, entertainment, etc.) I believe it was the State of Vermont that first tried categorical division with a presumptive child support formula. The experiment

was tried early this decade when support for forcing an overly simple statistical consistency in awards was particularly high. The State quickly abandoned this feature when it produced a much higher number of deviations. The experience illustrates the poor quality of the design of their formula, which happened to have been a version of Williams' Income-Shares model. As stated above, the acceptable approach is to allow such problems to force improvement in the design of the guidelines.

Required Review:

It is apparent from the OCSE report mentioned above and from my own discussions with people around the country that most states have not carried out any meaningful structured review process. From private contact with people involved in the process, I get the impression that many states are simply repeating the political process they began with. Supplementary to that, Robert Willliams has been making appearances to reassert his personal support for his own policy preferences.

One thing that would improve the review process tremendously would be to actually have a child support policy. In *Fitzgerald*, cited above, the Court characterizes the litigants view in trying to exercise the right of rebuttal to the presumption that the guideline amount is correct. Without an explicit and clear conceptual basis for the award a litigant attempting to rebut the presumptive amount on the basis that it is unjust or inappropriate must do so without knowing what just and appropriate means. (Obviously impossible, and thus unconstitutional.)

The same situation obviously exists in regard to state review of child support guidelines. Federal law requires reviews be conducted to assure that application of a guideline results in a just and appropriate award in each case. Without a credible child support statute, reviewers are in the same position as litigants (and judges). They have no basis for judgment.

With a proper statute, including proper authorization for the courts to apply it (see model statute) the courts themselves will review the guidelines in the best and most comprehensive way - the way the Constitution intends.

Model Child Support Statute:

Model Child Support Statute
Based on OREGON REVISED STATUTE, ORS 107.105, 1989

Whenever the court grants a decree of marital annulment, dissolution or separation, it has power further to decree as follows;

For the recovery from the party not allowed the care and custody of such children, or from either party or both parties if joint custody is decreed, such amount of money, in gross or in installments, or both, as constitutes just and proper contribution toward the support and welfare of such children. The court may at any time require an accounting from the custodial parent with reference to the use of the money received as child support. The court is not required to order support for any minor child who has become self-supporting, emancipated or married, or who has ceased to attend school after becoming 18 years of age. In determining the amount of the child support, the court shall consider the economic needs of the children and determine payment by the parents in proportion to their respective ability to pay on the basis that each parent has an equal duty to provide financial support for their children. There shall be in any proceeding for determination of the child support award, a presumption that the [child support schedule] provides the proper award. Each presumptive award is subject to review at the request of either party. The court shall determine whether the presumptive award is just and appropriate under the terms of this statute and others in force. In all cases, the court shall provide a written statement listing the relevant considerations and pertinent facts related to its' decision. In making its' determination, the court shall consider, but not limit itself to, the following factors:

(A) The financial resources of both parents;
(B) The ability of each parent to support themselves;
(C) The cost of day-care if the custodial parent works outside the home;
(D) The expenses attributable to the physical, emotional and educational needs of the child;
(E) The tax consequences to both parties resulting from spousal support awarded, if any, and the child support award, and determination of which parent will claim the child as a dependent;
(F) Expenses in the exercise of visitation;
(G) The existence of children of other relationships; and
(H) Expenses arising from other factors as the court may determine relevant in a particular case.