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## **Default Orders, Income Imputation, and Implications for Child Support Outcomes**

**2022–2024 Child Support Policy Research Agreement: Task 4**

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## INTRODUCTION

What is the “right” amount of child support that a parent living apart from children should be ordered to pay? In recent years, policymakers, practitioners, and researchers have called for setting child support orders that align with obligors’ actual financial situations. Wisconsin, like other states, provides court officials responsible for setting child support orders with a set of presumptive guidelines that serve as the basis for order amounts and encompass a wide array of family situations (e.g., child placement and adjustments for obligors with multiple orders) and obligor circumstances (e.g., alternate calculations for obligors with low and high incomes).<sup>1</sup> These guidelines are a useful tool for ensuring obligations are consistent, predictable, and align with income in many situations, including those in which income information is known and accurate.

When income information is not known, or when court officials believe known information does not accurately reflect an obligor’s earning capacity, courts can attribute income to an obligor to use as the basis of the order amount (Wis. Stat § DCF 150.03(1), 2023). However, the practice of income imputation has raised substantial concerns in recent years. Evidence suggests that imputed income amounts often do not align with actual earnings, especially for those with low incomes (Demyan & Passarella, 2018; Plotnick & Kennedy, 2018). Imputed amounts have the potential to cause problems whether they result in orders that are higher or lower than order amounts that would result from actual earnings (Plotnick & Kennedy, 2018), and once set, obligors may encounter challenges obtaining modifications (Brito, 2019; Vogel et al., 2022a) even if income changes (Ha et al., 2010). Obligor are less likely to comply

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<sup>1</sup>Wisconsin’s child support guidelines are explicated as Chapter 150 of the Wisconsin Administrative Code.

with orders, and less likely to make regular payments, when orders set are outsized to earnings, as can occur when order amounts are imputed (Hodges et al., 2020; Huang et al., 2005; Meyer et al., 2008; Takayesu 2011). Low-earning obligors are at particular risk of being unable to meet their own basic needs when child support orders are set excessively high (Hodges & Vogel, 2021). Further, orders imputed at income levels higher than actual income are sometimes perceived as unfair by parents, with potential consequences for their willingness to engage with the child support program (Lin, 2000; Plotnick & Kennedy, 2018; Vogel, 2020a; Vogel, 2020b; Vogel et al., 2022a; Waller & Plotnick, 2001). On the other hand, very low orders can leave custodial parents with insufficient resources to meet childrens' needs (Brustin, 2012; Plotnick & Kennedy, 2018), and orders set at income levels *lower* than actual income often feel unfair to custodial parents (Harris, 2015; Vogel et al., 2022a; Vogel et al., 2023). Setting orders based on actual income is particularly challenging when obligors lack earnings in the formal labor market and when orders are set without obligor participation in court processes (i.e., by default) (Brito, 2019; Vogel et al., 2022b).

Given these concerns, the federal Office of Child Support Enforcement's<sup>2</sup> 2016 Final Rule included directives intended to limit the use of imputed orders and orders set by default (i.e., without the obligor's participation in court) (U.S. DHHS, 2016a). The state of Wisconsin considered the Final Rule's guidance during its most recent quadrennial review in 2021, and the Child Support Guidelines Review Advisory Committee recommended changes to Chapter 150 consistent with the new Final Rule provisions (Wisconsin Department of Children and Families, 2021); changes were implemented into Wisconsin's administrative code as of January 1, 2024.

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<sup>2</sup>In 2023, the federal Office of Child Support Enforcement was renamed the Office of Child Support Services.

Given this shifting post-Final Rule policy environment, this report explores how imputed and default orders were used in Wisconsin during this period of change, between the years following issuance of the Final Rule and Wisconsin's administrative code changes. We explore their prevalence, differences in obligors' likelihoods of experiencing them, and their relationships with child support measures.

## **BACKGROUND**

### **Setting Child Support Orders in Wisconsin**

In Wisconsin, child support orders are set and changed by the courts (Gentry, 2023). Wisconsin's guidelines serve as the rebuttable presumption for determining child support order amounts, and guidelines are important for promoting consistency and fairness in treatment across cases (Pirog et al., 1998; Venohr, 2013). Orders are calculated by accounting for both family circumstances—including placement for children and adjustments for obligors with multiple orders—as well as obligor financial situations (DCF 150.03(3)). Income is calculated using gross income from “salary and wages, interest and investment income, Social Security disability and old-age insurance benefits [...], net proceeds from worker's compensation or other personal injury awards intended to replace income, unemployment insurance, income continuation benefits, voluntary deferred compensation, employee contributions to any employee benefit plan or profit sharing and employment contributions to any pension or retirement account [...], veterans disability compensation benefits and military allowances [...], undistributed income of a corporation [...]”, and all other income except for child support, foster care and kinship care payments, public assistance, and Supplemental Security Income (DCF 150.02(13)).

When an obligor's income is known, accurately reported, and used as the income basis for determining the amount of an order, the guidelines yield amounts that numerically and

predictably align with an obligor's actual earnings. A recent observational study of Wisconsin courtrooms found that when obligors had current employment, a regular employment history, and all parties to a case agreed on earnings, determining the income basis of an order amount was observed to be a relatively straightforward process (Vogel et al., 2022b). Determining the income basis of an order becomes much less straightforward, however, when parents have irregular or sporadic employment, work for cash, or are self-employed; or when parties disagree about an obligor's actual income; or when obligors do not appear in court to provide information about their earnings and other information is not available (Brito, 2019; Griffin, 2014; Hodges et al., 2019; Kaplan, 2010; Miller & Mincy, 2012; Vogel et al., 2022b).

Prior to January 1, 2024, Wisconsin's child support guidelines specified, in DCF 150.03(3), that courts may impute income to set child support orders in situations where the income of a parent is "less than the parent's earning capacity or is unknown... at an amount that represents the parent's ability to earn." The guidelines explicated factors that the courts should consider when considering ability to earn, including "parent's education, training and recent work experience, earnings during previous periods, current physical and mental health, history of child care responsibilities as the parent with primary physical placement, and the availability of work in or near the parent's community," and that due diligence to determine actual income or the parent's ability to earn should occur prior to imputation. If this evidentiary standard was met, the court could impute income based on minimum wage (\$7.25) at 35 hours per week.

## **Use of Imputed and Default Orders**

### ***Prevalence and Disparities in Use***

Child support orders set based on imputed income are not a rare occurrence, particularly among lower-earning obligors. A recent study on use of imputed and default orders in

Wisconsin, examining a sample of cases filed between 2007 and 2010 or in 2013, identified that 21% of all obligors with a child support order had orders set using imputed income, while twice as many (42%) low-earning obligors with orders had orders set using imputed income (Cancian et al., 2019). In a 2022 observational study of Wisconsin court proceedings, Vogel et al. (2022b) found that 39% of cases had orders set using imputed income versus actual earnings. These findings align with recent work from other states. An analysis of paternity cases filed in an Indiana county between 2008 and 2010 found that roughly half (47%) of obligors appeared to have orders set on an imputed value (Brinig & Garrison, 2018), and a Maryland analysis, drawing on a sample of cases used in the state's 2011–2014 quadrennial guidelines review, identified that 24% of cases were set using imputed income (Demyan & Passarella, 2018).

A limited body of prior research has identified differences in the characteristics of obligors who have orders set based on imputed income compared to those with orders set based on actual earnings. The aforementioned Maryland analysis found that imputed-order obligors were disproportionately likely to be young, to owe support across multiple orders, to be unemployed, have fewer quarters of employment, and to have lower incomes than obligors whose orders were calculated using actual income (Demyan & Passarella, 2018). The Indiana study examined predictors of fathers' having orders imputed at minimum wage earnings assumptions and found that those with minimum wage-imputed orders were disproportionately more likely to be Black (vs. Hispanic or White non-Hispanic) and to have had an order set by default due to failure to appear in court (vs. having appeared in court) (Brinig & Garrison, 2018).

Information about the prevalence of orders set by default and the characteristics of obligors with these types of cases, is scant. Cancian et al.'s (2019) analysis of Wisconsin cases (filed between 2007 and 2010 or in 2013) found that 8% of all obligors with orders had their

orders set by default, though this share was nearly double—15%—for obligors with low incomes. Vogel et al.’s (2022b) observational study found a slightly higher share of orders set by default, at 24%. Brito (2012), citing a 2000 study of obligors who owed child support arrears in California, characterizes the prevalence of default orders as “widespread” and particularly problematic for obligors with low incomes. Brito notes these obligors are at greater risk of accruing substantial child support debt due to order amounts being imputed and therefore set at unrealistic levels, as well as the difficulty of changing these orders once set (Brito, 2012, p.641).

### ***Concerns About Consequences***

Previous studies have found that compliance with obligations declines when orders are set at levels outsized to earnings, with thresholds for compliance declines ranging from approximately 15–30% of obligor earnings (Hodges et al., 2019; Meyer et al., 2008; Saunders et al., 2014; Takayesu, 2011). There are concerns that orders set using imputed income fail to accurately represent obligor income, resulting in order amounts that are higher than can be realistically paid. Downstream, noncompliance for these imputed-order obligors means that they also accrue more in child support arrears after order establishment than those whose earnings are based on actual income; they are also at greater risk of experiencing civil contempt as an enforcement action in response to nonpayment (Brinig & Garrison, 2018).

The aforementioned 2018 Maryland analysis included an examination of actual earnings captured in state administrative versus earnings used to calculate child support obligations, and found that obligors with imputed earnings had actual earnings that were 72% less than the amounts used to calculate their child support orders (Demyan & Passarella, 2018). Similarly, Plotnick and Kennedy (2018) compared actual earnings captured in administrative data to annual income imputed assuming full-time work at the minimum wage as a measure of how close actual

median earnings are to hypothetical imputed income. The authors found that actual earnings were only about 2/3 of imputed earnings for workers earning up to \$11 an hour and identified assumptions about actual hours worked as an important factor in this discrepancy. Median hours worked by employees in their sample ranged from 25–27 hours per week.

Perhaps not surprisingly given the prevalence of precarious employment situations among these obligors, prior research has also identified that obligors whose orders are set based on imputed income make fewer payments, pay lower share of their obligation amount, and generally, pay less than other obligors. Demyan and Passerella's (2018) examination of Maryland obligors illustrates this relationship. The authors found that two-thirds of obligors with imputed orders (versus 33% with orders based on actual income) had support orders that exceeded 25% of their actual income reflected in administrative data, and over one-third with orders exceeding 75% of known actual earnings. Further, only two-thirds of obligors with imputed orders included in the analysis made any payment in the year following order establishment, compared to over 90% of those whose orders were based on actual earnings, and obligors with imputed orders paid only 43% of their obligated amount during this period (vs. 66% for those whose orders were set based on actual income) (Demyan and Passerella, 2018). Similarly, Takayesu's (2011) analysis of cases established between 2009 and 2010 in California found that compliance rates for obligors whose orders were set using imputed income were only 20%, compared to 59% of all obligors, and an analysis of New Mexico cases established or modified between 2016 and 2017 guidelines review cases found lower payments (\$1,908 per year versus \$2,944 per year) and lower compliance rates (52% versus 63%) among imputed-order cases than non-imputed cases (Venohr, 2018).



Cancian et al.'s (2019) analysis of Wisconsin cases offers additional insight. Similar to the previously mentioned studies, the authors' bivariate analyses found that obligors whose orders were set using imputed income were less likely to make any payment than other obligors, with 62% of all imputed income obligors (vs. 85% of non-imputed obligors) making any payment in the first year after order establishment, and 59% of low-income imputed obligors (vs. 69% of non-imputed low-income obligors) doing so. The authors also observed lower compliance rates among imputed income obligors in the first year after order establishment (31% among all imputed income obligors compared to 72% of all non-imputed obligors, and 27% of low-income imputed obligors compared to 43% of non-imputed low-income obligors), as well as substantially lower payment amounts across both imputed and non-imputed groups. However, the authors also found a smaller relationship (and sometimes no relationship) between imputation status and child support outcomes when controlling for several case and parent characteristics. Among all obligors, the authors' multivariate models identified no relationship between imputation status and total payment amounts, and a smaller—though still significant—relationship between imputation status and compliance rates, with obligors whose orders were set based on imputed income paying a lower percentage of support owed than those with non-imputed orders. Among low-income obligors, authors' multivariate models found that obligors with imputed orders paid less in total child support, and had lower compliance rates in the first year after case filing, than obligors with non-imputed orders (Cancian et al., 2019).

A smaller body of evidence exists regarding the relationship between orders set by default and child support outcomes. Tayakesu's (2011) analysis of California orders set between 2009 and 2010 found that default orders have significantly lower rates of compliance than those set by stipulation or with the obligor's presence in court (Takayesu, 2011). Cancian et al.'s

(2019) bivariate analyses found that obligors whose orders were set by default were significantly less likely to make any payment in the first year after order establishment than those who appeared in court, with 55% of all obligors whose orders were set by default made any payment in the first year after order establishment (compared to 82% of all non-default obligors), and 48% of low-income obligors with orders set by default making a payment in the first year (compared to 68% of low-income obligors whose orders were not set by default). The authors also identified lower total payment amounts and lower compliance rates among all obligors and low-income obligors. As with the analysis of imputed orders, however, these relationships diminished in the authors' multivariate analyses, with no differences observed between all obligors or low-income obligors by default status in total payment amounts, and smaller—though still statistically significant—relationships between default status and compliance among all obligors and low-income obligors (Cancian et al., 2019).

### **A Changing Policy Landscape**

The federal and Wisconsin state policy landscape related to imputed and default orders has undergone several important shifts in recent years, given these concerns about potential negative consequences. The 2016 Final Rule provided guidance related to these practices, with an explicit goal of setting orders at levels reflecting obligors' ability to pay, and thereby increasing obligor support for children. The Final Rule specifically indicated that state guidelines need to "take into consideration the basic subsistence needs" of obligors with limited ability to pay by incorporating low-income adjustments (U.S. DHHS, 2016a, p. 93562), directed states to engage in evidence-gathering steps so that order amounts are set on a documented "factual basis" and based on actual income and earnings "whenever available" (U.S. DHHS, 2016a, p. 93563—

4), and specified that incarceration may not be treated as “voluntary unemployment” when establishing and modifying child support orders (U.S. DHHS, 2016a, p. 93562).

In addition to these directives intended to limit the frequency of use of imputation, the Final Rule also provided specific considerations for states to take into account when deciding order amounts when in situations when evidence of income is “unavailable or insufficient” (U.S. DHHS, 2016a, p. 93563–93564). These factors include “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” (U.S. DHHS, 2016a, p. 93562). Further, the Office of Child Support Enforcement’s Final Rule Guidelines specifically called for limiting the use of income imputation when orders are set by default, noting child support agencies “will no longer be able to impute standard amounts in default cases based on a state minimum wage or statewide occupational wage rates because these practices are not based on evidence of the noncustodial parent’s ability to pay and therefore are unlikely to result in an order that reflects the specific facts of the case” (U.S. DHHS, 2016b, p.2).

As directed by the Final Rule, during its most recent quadrennial review in 2021, the state of Wisconsin considered alignment between Wisconsin’s current guidelines and the Final Rule’s guidance. The Guidelines Review Advisory Committee then summarized recommended changes in a final report (Wisconsin Department of Children and Families, 2021). Regarding income imputation, the guidelines committee recommended several changes to Wisconsin’s current child support guidelines, differentiated by situations in which information about parent circumstances is known or unknown. The committee recommended revising DCF 150.03(3) to include a

broader range of factors for the courts to consider when determining imputed income based on earning capacity than was reflected in the guidelines, taking into account federal guidance provided in the Final Rule, and recommended adding language to specify that incarceration may not be treated as voluntary unemployment when setting or changing orders. The factors recommended by the guidelines committee were (Wisconsin Department of Children and Families, 2021, p.4):

- a. The parent's age;
- b. The parent's education;
- c. The parent's training and recent work experience;
- d. The parent's job skills;
- e. Earnings during previous periods of employment;
- f. The parent's history of incarceration and criminal history;
- g. Employment barriers (e.g., homelessness, license, alcohol or other drug dependence);
- h. Record of seeking work;
- i. The parent's assets;
- j. The parent's residence and cost of housing;
- k. Vocational evaluation, if available;
- l. If the parent is unemployed or under employed, whether the unemployment is due to the parent's own voluntary conduct or misconduct on the job.
- m. A parent is engaged in reasonable career or occupational training to establish basic skills or that is reasonably calculated to enhance earning capacity.
- n. Unusual emotional or physical needs of a natural or adopted child common to the parties if that child requires that parent's presence in the home; or
- o. A parent is a caretaker of a child common to the parties and the cost of childcare is prohibitive.
- p. The parent's receipt of TANF cash assistance;
- q. The parent's receipt of SSI;
- r. Any other factor the court deems relevant.

In situations when "evidence is presented that due diligence has been exercised to ascertain information on the parent's actual income or ability to earn and that information is unavailable," the committee recommended revising the standard assumption of 35 hours of work per week at minimum wage earnings to a more individualized formula: "10 to 35 hours per week, based on the availability of work in or near the parent's community for individuals in similar

circumstances of the parent” at minimum wage (Wisconsin Department of Children and Families, 2021, p.5).

## **THE CURRENT STUDY**

To summarize the state of the field, a limited body of previous research raises significant concerns about the prevalence and consequences of the use of default and imputed orders. However, the existing studies examine samples that pre-date changes to the policy environment resulting from the 2016 Final Rule, and it is reasonable to expect that practices related to imputed and default orders changed in the shifting post-Final Rule policy landscape. Wisconsin considered and ultimately enacted changes reflecting recommendations from the guidelines committee related to income imputation and determination of earning capacity to Chapter 150 in January 2024, but questions remain about what happened in practice in the period between the Final Rule’s implementation—which stimulated discussions in Wisconsin leading to the recent administrative code changes—and the ultimate changes to the Wisconsin administrative code. Further, evidence is very limited regarding disparities in which families are most at risk of experiencing default and imputed orders. The current study aims to address these gaps.

### **Data**

Our primary data source was the Wisconsin Court Record Database (CRD). The CRD includes data from a sample of court records for divorce and paternity cases from 21 of the 72 counties in Wisconsin; selected cases are weighted with the intention of being representative of all divorcing and paternity cases, respectively, coming to court within the county. For this study, our sample was comprised of cases that came to court in 2017 and 2018 (CRD cohorts 37 and 38). We supplemented data from the court record with additional administrative data from the Wisconsin Administrative Data Core (WADC). These data elements included demographic

information available from other administrative data systems, child support measures available from the Kids Information Data System (KIDS) including order and payment amounts, and earnings and employment history from state Unemployment Insurance (UI) records. Our sample included 2,787 cases with current child support orders, including \$0 orders. We used information from the court record to determine which parent was the obligor.

The CRD also contains cases with no child support orders ( $n=938$  for the cohorts we use for our sample), which we excluded from our analysis. We differentiated cases with no order from cases with a \$0 order by whether the court record included information about an order and how it was set. That is, the CRD includes measures for how an order was set and the order amount; for cases in which this was missing, and for which matched KIDS data did not indicate an existing order amount, we designated these cases as no-order cases and excluded them from our analysis. In contrast, we distinguished \$0 order cases as those in which the court record included information about how an order (\$0) was reached; these cases are primarily divorce cases in which parents have shared placement and similar incomes or cases with incarcerated payors. For \$0 orders, we used data from the court record and supplemented from KIDS to determine presumptive obligor (i.e., which parent was the obligor and which was the payee).

We note that prior IRP reports (e.g., Cancian et al., 2019; Hodges & Cook, 2019) have not always distinguished between cases with \$0 orders and cases without orders or have focused their main analyses on cases with positive orders. By doing so, the interpretation of child support outcome measures, such as payment and compliance, is more straightforward; in cases with \$0 orders, compliance is complicated to measure, and non-payment, rather than being a negative outcome, is the expected outcome. However, changes in the child support policy landscape suggest the importance of including these orders, particularly for understanding cases set by

default and imputation. Zero-dollar orders have been increasing over time for all child support cases, and, according to data from OCSE, made up 10% of orders nationally in FY2016 (Sorensen, 2018).<sup>3</sup> Additionally, and perhaps most saliently for this analysis, there is reason to expect that the 2016 Final Rule may increase the prevalence of \$0 orders, particularly for orders set by default (Sorensen, 2018). Therefore, because we anticipated an increase in cases with \$0 orders, excluding these cases from our sample could obscure potentially important changes in the use of default and imputation, and, in how these methods for setting orders are associated with child support outcomes for obligors. The downside to this approach is that our primary results may not be directly comparable with previous IRP work in this area. To mitigate this concern, we also included overall prevalence estimates based on a sample that is comparable to previous results; this is similar to the approach used by Cancian and colleagues (2019) who provide prevalence of default and imputed orders for both samples of obligors.

## **Measures**

### ***Imputed/Default Cases***

We drew our primary independent measure from the court record based on indicators for whether the child support order was set by default or imputation. The CRD contains information about how an order was set. We used the same strategy as two recent IRP reports on this topic (Cancian et al., 2019; Hodges & Cook, 2019). To identify orders set by imputation, we used two different measures from the court record: (1) an indicator that the support order is based on percentage of potential income; or (2) an indicator of deviation from the guideline amount due to potential earnings based on the federal minimum wage. If either was true, we considered the

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<sup>3</sup>In the CRD data, the unweighted proportion of cases with \$0 orders has increased from approximately 20% of all cases in 2008 to 29% of all cases in 2018.

order to be set by imputation. We identified default orders as those in which the court record indicated that the support order was determined by the “default method for arriving at a support amount when the payor fails to appear in court” (Wisconsin Court Record Data, 2024).<sup>4</sup> We also note that default and imputation orders can overlap; that is, an order may be set by default and imputation. In our sample, 1.4% of cases (n=38) were set by both default and imputation.

### ***Child Support Measures***

Our child support measures were constructed using matched data from KIDS, available through the WADC. Orders, payments, and arrears were matched from KIDS to the specific case in the court record. We describe each in more detail below.

*Orders:* We report the monthly order amount available in the court record. However, for our primary measure, we summed monthly orders from KIDS across the 12-months and then the 13<sup>th</sup>–24<sup>th</sup> months following the final judgement to create measures of the total amounts owed during these two periods. As noted, some cases had a current support order set to \$0, regardless of how the order may have been set. In our sample, most \$0 orders were orders set by default, and the majority of \$0 orders that were not set by default were cases in which parents shared placement of the child and had similar incomes. Other circumstances that may lead to \$0 orders include: incarcerated payors, which may be particularly relevant for orders set by default; very low-income payors; or other circumstances as decided by the court official.

*Payments:* We analyzed both whether the obligor made any payments in the 12-months and 24-months following the final judgement and the amount of payments made. We used

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<sup>4</sup>We do not consider whether the obligor was represented by counsel in defining default orders, differing from Cancian and colleagues (2019) who exclude orders in which the obligor was represented by counsel. Given the small number of cases in which this applies (n=6), we do not expect this would substantively change our estimates. In some default cases, it was clear that the obligor failed to appear in court, but in other default cases the court record is less clear about the obligor’s attendance.



monthly KIDS payment data for these measures. We considered a payment to have been made if the obligor made any payment to current child support. We summed monthly payment information across months 1–12 and months 13–24 to create total payments across these two periods.

*Compliance:* We calculated compliance as the ratio of the amount paid to the amount owed. This is calculated monthly and averaged across the 12-months following final judgement (and again in the 13<sup>th</sup>–24<sup>th</sup> month following final judgement). For our bivariate analyses, we categorized compliance into five different categories: less than 25% compliance, 26–50% compliance, 51–75% compliance, greater than 75% compliance, and \$0 orders. For regression analyses, we considered compliance a continuous measure, and we classify \$0 orders as 100% compliance. We also include estimates excluding \$0 orders.

*Arrears:* We constructed an estimated arrears balance based on the annualized order amount and annual payments.<sup>5</sup> We used this constructed value to determine the presence and amount of arrears, including both state-owed and family-owed arrears. We instituted a cut-off of \$75 to approximate cases that were at least one month behind on support (versus cases in which a payment for a given month might simply have posted late). Cases with at least \$75 of arrears were determined to have arrears. Due to extreme outliers, we top-coded the arrears amount at the 95th percentile.

### ***Employment and Earnings Measures***

Employment and earnings measures were drawn from the UI wage data available through the WADC. These records provided quarterly wages by employer for individuals who were

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<sup>5</sup>Arrears balance is also available from KIDS. However, we used the constructed amount to isolate arrears balance resulting from the order in the CRD.

employed in the state of Wisconsin.<sup>6</sup> We examined employment outcomes in the first and second years following final judgement, defined in these data as quarters one through four and then quarters five through eight following final judgement. We constructed a measure of employment based on whether the obligor has any wages in the quarters of interest. Wages are summed across the four quarters to calculate earnings.

### *Case/Parent Characteristics*

Because we were interested in understanding differences by characteristics, and particularly how these measures might be related to how orders are set, we used a variety of additional case and parent measures. We used these measures both in our descriptive analyses and as control variables in our multivariate analyses. We were particularly interested in the role of race/ethnicity and other measures of structural disadvantage. We used data from the WADC to identify the race/ethnicity and high school degree status of obligors and payees. We note that while we had race and ethnicity data for most obligors, there were many cases with missing data on educational attainment. We drew most of the remaining case characteristics from the court record itself. These included obligor age; whether the mother is the obligor; the number of children involved in the case; the age of the youngest child; parents' legal representation during the case; whether the case was a divorce case, a voluntary paternity case, or an adjudicated paternity case; and child placement (e.g., equal or split placement, mother or father sole custody, and mother or father primary custody). Obligor's and payees' wages in the four-quarters prior to final judgement were considered as well. We used both a categorial measure of wages, and, in

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<sup>6</sup>The UI wage data include individuals with any earnings from a job in the state of Wisconsin covered by UI. Therefore, employment and wages for obligors who are employed outside of Wisconsin or those who are self-employed, employed informally, or work for employers not covered by the state UI system (e.g., the federal government) are not included. We may, therefore, be undercounting employment and wages for obligors in our sample.

some analyses, policy-relevant or program-defined income levels to operationalize low-income obligors. Specifically, we looked at obligors with income below the low-income guidelines amount (i.e., below 75% of the federal poverty guidelines), income that falls within the low-income guidelines amount (75%–150% of federal poverty guidelines), and income within the regular guideline amount. We considered low-income obligors to be those with income of 150% of the federal poverty threshold or less.<sup>7</sup> We also examined differences by county in which the case came to court. Here, we examine counties by their population size, looking at large counties, medium-sized counties, small counties, and Milwaukee County separately. These classifications are based on the number of child support cases in a county, following the Wisconsin Department of Children and Family’s Bureau of Regional Operations classification of size while combining large and extra-large counties into one category.

## **Methods**

Our first research question explores the prevalence of orders set by imputation and orders set by default, and how these vary by different case characteristics. We examined descriptive statistics to address this question. Then, to further explore differences by obligor characteristics, and particularly how these might vary for groups of parents from historically disadvantaged backgrounds, we looked at the prevalence of orders set by imputation and default for Black obligors (compared to White obligors), by income, and finally by the county of the court case. Finally, we used logistic regression models to estimate the association between case characteristics and whether an order was set by default or imputation; we note that results are robust to linear specifications as well.

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<sup>7</sup>To determine the obligor’s income-to-poverty ratio, we assume a household size of one.

After examining the prevalence and associated characteristics of cases with orders set by default or imputation, we then turned to child support and employment measures in the first and second year after final judgement. We focus on the first year in our discussion, though present data for the second year in appendix tables. We began with bivariate differences in child support and employment measures, and then turned to multivariate models—Ordinary Least Squares (OLS) regression models—to explore these associations while holding constant any potential confounding characteristics. To further understand differences by social characteristics, we looked at associations in the full sample as well as for key subgroups including Black obligors, low-income obligors (i.e., income at or below 150% of federal poverty thresholds), and obligors in Milwaukee County.

## **FINDINGS**

### **Prevalence and Characteristics of Cases with Orders Set by Default and/or Imputation**

Approximately 10% of orders for cases coming to court in 2017 and 2018, as captured in the Court Record Data, were set using imputed income, considering both (1) all cases with an order and (2) all cases with a positive order amount. This is lower than findings from previous studies (i.e., Demyan & Passarella, 2018; Vogel et al 2022b), including the 21% that Cancian and colleagues found using cohorts from before the final rule change (and 16% for all cases). We found that approximately 7% of cases had orders set by default, which is comparable to findings from earlier cohorts; in the sample excluding \$0 orders, this proportion drops to approximately 5% (Table 1).

**Table 1: Proportion of Wisconsin Child Support Cases Set by Imputation and Default, 2017–2018**

	Sample of Cases (Including \$0)		Sample of Cases with a Positive Order	
	N	Weighted %	N	Weighted %
<b>All Obligor</b>	2,784		1,978	
Orders Set by Imputation	285	10.3%	262	10.4%
Orders Set by Default	191	7.4%	86	5.2%

**Note:** Data from cases coming to court in 2017 and 2018. Proportions are weighted to adjust for differences in sampling.

We found several notable differences in characteristics of default and imputation cases as evidenced in Table 2. Obligor, payee, and (youngest) children in both imputed and default cases were, on average, younger than their peers in the overall sample of cases. Both types of orders were disproportionately nonmarital cases; 81% of orders set with imputation and 87% of orders set by default were nonmarital compared to 56% of cases with orders set otherwise and 60% of cases in the full sample. These differences were driven by adjudicated paternity cases rather than cases in which the obligor voluntarily acknowledges paternity (VPA). This is particularly true for orders set by default, for which 75% of all cases were adjudicated paternity cases compared to 39% of cases in the full sample. We also found racial differences in comparing how the order was set. Whereas 44% of obligors for all cases were White and 24% were Black, for obligors with imputed orders, the proportions were 41% and 33% respectively. The differences were even starker for orders set by default. For these cases, 21% of obligors were White and 57% were Black, 30 percentage points higher than the distribution of all cases. Finally, we also found differences by geography. Though 23% of all cases in our sample were from Milwaukee County, only 6% of imputed cases were Milwaukee cases, while, by contrast, 44% of default cases were from Milwaukee. Just over a quarter of all cases were drawn from other large-sized counties, though 35% of all imputed cases came from these counties. Medium-sized counties, likewise, made up another quarter of our sample, but similarly 35% of imputed

cases were from medium-sized counties. In contrast, medium-sized counties had a much smaller proportion of cases set by default (17% compared to 26% of all cases). Default cases were less common in small counties with just 9% of all default cases from small counties compared to 25% of all cases.

**Table 2: Sample Case Characteristics by Type of Order**

	Overall Mean or %	Imputed Order Mean or %	Default Order Mean or %	Not Default/Imputed Order Mean or %
<b>Obligor Age (years)</b>	33.2	30.005***	29.4***	33.834
(SD)	(9.116)	(8.621)	(7.088)	(9.164)
<b>Payee Age</b>	31.280	28.068***	27.128***	31.942
(SD)	(8.631)	(7.378)	(6.743)	(8.708)
<b>Mother is Obligor</b>	6.640	4.560	5.240	6.980
(SD)	(0.249)	(0.209)	(0.223)	(0.255)
<b>Total Kids</b>	1.538	1.365**	1.398**	1.569
(SD)	(0.864)	(0.827)	(0.725)	(0.874)
<b>Kids that are only obligors</b>	0.397	0.456	0.466	0.384
(SD)	(1.002)	(0.924)	(1.009)	(1.007)
<b>Kids That Are Only Payees</b>	0.214	0.137	0.251*	0.219
(SD)	(0.698)	(0.589)	(0.725)	(0.707)
<b>Age Youngest Kids to Both (in days)</b>	1445.284	892.489***	862.643***	1551.156
(SD)	(1635.958)	(1234.676)	(1177.907)	(1681.927)
<b>Nonmarital Case</b>	59.99	81.05***	87.43***	55.68
(SD)	(0.490)	(0.393)	(0.332)	(0.497)
<b>Nonmarital VPA Case</b>	20.99	20.70	12.57***	21.71
(SD)	(0.407)	(0.406)	(0.332)	(0.412)
<b>Obligor Marital Status</b>				
Never Married	30.65	33.68***	35.08***	29.56
Married	0.65	0.00	1.05	0.68
Divorced/Separated	40.17	18.95	12.57	44.51
Missing	28.54	0.47	51.31	25.26
<b>Payee Marital Status</b>				
Never Married	39.04	49.47***	57.07***	36.09
Married	1.65	3.16	1.57	1.49
Divorced/Separated	40.51	20.00	13.09	44.80
Missing	18.80	27.37	28.27	17.62
<b>Obligor Race</b>				
White	43.86	40.70***	20.94***	46.04
Black	24.12	33.33	56.54	20.66
Hispanic	3.95	2.11	3.66	4.13
Other	13.39	15.09	14.66	13.16
Missing	14.68	8.77	4.19	16.01
<b>Payee Race</b>				

	<b>Overall</b> Mean or %	<b>Imputed Order</b> Mean or %	<b>Default Order</b> Mean or %	<b>Not Default/Imputed Order</b> Mean or %
White	54.06	54.39***	29.32***	56.02
Black	19.81	25.26	47.12	17.15
Hispanic	3.70	1.05	1.05	4.18
Other	13.62	16.84	21.99	12.54
Missing	8.81	2.46	0.52	10.11
<b>Geography</b>				
Milwaukee County	23.13	6.32***	43.98***	23.23
Other Large County	26.08	35.09	29.84	24.85
Medium County	25.68	35.79	16.75	25.49
Small County	25.11	22.81	9.42	26.43
<b>Obligor Education</b>				
< HS	24.64	28.42***	34.55**	23.57
HS or more	47.81	57.89	55.50	46.21
Missing	27.55	13.68	9.95	30.22
<b>Obligor Earnings</b>				
Mean	\$22,518.18	\$8620.20***	\$5670.63***	\$25,300.01
Median	\$5,195.50	\$38.00***	\$0.00***	\$9,585.50
<b>Payee Earnings</b>				
Mean	\$15,797.17	\$9886.13***	\$9466.78***	\$16,805.96
Median	\$7,581.00	\$4332.00**	\$4190.00***	\$8,595.00
N	2784	285	191	2348

**Notes:** \*\*\*p<0.001; \*\*p<0.01; \*p<0.05; Tests for significant differences in means (t-test for continuous or chi-square for categorical variables) between order type and overall sample. Obligor and payee information (including indication of which parent is the obligor), case details, and case location retrieved from Wisconsin's Court Record Data. Earnings data are supplemented by data from the UI wage data. Other information, unless otherwise noted, retrieved from the Wisconsin Administrative Data Core (WADC).

Given differences in case characteristics and concerns about potential disparities, we also examined differences in the prevalence of default and imputed orders by relevant subgroups (Table 3). Having an order set by either imputation or default was much more common for Black obligors than for White obligors. For Black obligors, 14.1% of orders were set by imputation and 16.1% were set by default (compared to 10.3% and 7.4% for the full sample, respectively). Obligor with income above the low-income guidelines were unlikely to have orders set by default or imputation, while 11.2% of obligors with income within the low-income guidelines had orders set by imputation and 6.6% had orders set by default. As would be expected, obligors with income below the low-income guidelines had higher rates of imputation and default orders,

at 14.9% and 10.1%, respectively. We also found differences in prevalence by county. Just 2.8% of cases in Milwaukee County were set by imputation while 13.0% of orders were set by default. Other urban, or larger population-size, counties had a prevalence of 13.8% imputed orders and 7.9% default, and medium counties similarly had about 14.3% of orders set by imputation, though just 4.5% set by default. Small counties had lower levels of both; 9.3% of orders were set by imputation and just 2.6% by default.

**Table 3: Proportion of Wisconsin Child Support Cases Set by Imputation and Default, by Subgroups of Interest, 2017–2018**

	Race/Ethnicity		Income			Geography			
	White	Black	Income > LI Guidelines	LI Guidelines	Income < LI Guidelines	MKE	Other Urban	Medium	Small
<b>Imputed Income</b>									
Yes	9.5%	14.1%	3.1%	11.2%	14.9%	2.8%	13.8%	14.3%	9.3%
No	90.5%	85.9%	96.9%	88.8%	85.1%	97.2%	86.2%	85.7%	90.7%
<b>Default</b>									
Yes	3.3%	16.1%	2.1%	6.6%	10.1%	13.0%	7.9%	4.5%	2.6%
No	96.7%	83.9%	97.9%	93.4%	89.9%	87.0%	92.1%	95.5%	97.4%

**Note:** Race/ethnicity, income, and education information retrieved from WADC; county information retrieved from CRD.

To further examine characteristics related to how orders might be set, we also used multivariate regression models to estimate the association between setting orders by default and imputation, respectively, and various case characteristics (Table 4). We found important differences in case characteristics in this multivariate context. Notably, the race of the obligor remained statistically significant. Black obligors had a significantly higher likelihood of having an order set either by default or imputation compared with White obligors, even when controlling for other case characteristics. We also found that cases in small-population counties—generally encompassing more rural areas than other counties—had lower likelihoods of having an order set by default compared with Milwaukee County, and that cases from medium and large population-size counties had much higher likelihoods of having orders set by



imputation compared with Milwaukee County. We also found that, compared to divorce cases, adjudicated paternity cases had a higher likelihood of having orders set by imputation.

**Table 4: Multivariate Logistic Regression Examining Association between Imputation and Default Orders by Case Characteristics**

	Default Order		Imputed Order	
	Odds Ratio	Std. Error	Odds Ratio	Std. Error
<b>Obligor Race (compared to White)</b>				
Black	2.373*	(0.805)	2.095**	(0.494)
Hispanic	1.623	(0.943)	0.816	(0.461)
Other	1.33	(0.512)	1.006	(0.244)
Missing	1.097	(0.715)	1.457	(0.582)
<b>Obligor Education (compared to HS)</b>				
<HS	1.149	(0.318)	1.042	(0.208)
Missing	0.918	(0.452)	0.505*	(0.165)
<b>Payee Education (compared to HS)</b>				
<HS	1.133	(0.285)	1.081	(0.221)
Missing	0.053**	(0.055)	0.999	(0.494)
<b>Placement (compared to mother sole)</b>				
Equal Placement	0.027***	(0.028)	0.527	(0.268)
Father Primary	0.753	(0.799)	0.976	(0.300)
Mother Primary	PP		0.244	(0.306)
Father Sole	3.420*	(1.859)	0.856	(0.350)
Other	PP		PP	
Missing	2.023	(1.340)	2.196*	(0.834)
<b>Paternity (compared to divorce)</b>				
Adjudicated Paternity	1.889	(0.714)	1.863*	(0.543)
Voluntary Paternity	1.064	(0.443)	1.295	(0.394)
<b>Petition Date (compared to 2017)</b>				
2018	0.568*	(0.141)	0.72*	(0.122)
<b>County (compared to Milwaukee)</b>				
Other Urban	1.142	(0.270)	7.490***	(2.306)
Medium	0.706	(0.232)	7.965***	(2.641)
Small	0.391**	(0.141)	5.288***	(1.782)
<b>Number of Children (compared to one)</b>				
Two	1.996*	(0.674)	0.987	(0.230)
Three or more	0.6	(0.282)	1.254	(0.433)
<b>Age of Youngest Child (compared to under 2)</b>				
Three to Five	1.093	(0.426)	0.989	(0.260)
Six to Ten	1.695	(0.744)	1.124	(0.375)
Eleven to 18	0.451	(0.230)	0.925	(0.373)
<b>Obligor Earnings (compared to \$1–10,000)</b>				
\$10,001–20,000	1.022	(0.442)	0.462*	(0.144)
\$20,001–30,000	0.589	(0.345)	0.331**	(0.138)
\$30,001–40,000	0.752	(0.479)	0.074***	(0.037)
\$40,001–50,000	0.88	(0.538)	0.182**	(0.116)

	Default Order		Imputed Order	
	Odds Ratio	Std. Error	Odds Ratio	Std. Error
\$50,000+	0.213	(0.174)	0.089***	(0.037)
No Earnings	1.411	(0.470)	0.733	(0.161)
<b>Payee Earnings (compared to \$1–10,000)</b>				
\$10,001–20,000	1.446	(0.530)	1.018	(0.274)
\$20,001–30,000	0.989	(0.454)	0.865	(0.302)
\$30,001–40,000	0.6	(0.377)	0.675	(0.297)
\$40,001–50,000	0.249	(0.216)	0.986	(0.596)
\$50,000+	2.16	(1.625)	0.493	(0.290)
No Earnings	0.931	(0.321)	0.911	(0.206)
<b>Legal Representation (compared to mother only)</b>				
Both	0.030***	(0.031)	0.948	(0.267)
Father Only	0.911	(0.620)	1.667	(0.710)
Neither	0.527	(0.195)	0.643	(0.175)

**Notes:** \*\*\*p<0.001; \*\*p<0.01; \*p<0.05; Comparison groups are those without a defaulted order or imputed order, where applicable. PP = Perfectly Predicts (i.e., all cases in this category are not imputed or default). Obligor and payee earnings are annual earnings from four quarters prior to final action. All measures drawn from court record at final action. Estimates reported as odds ratios. Standard errors in parentheses.

Unsurprisingly, obligor earnings were also associated with how orders are set. Obligors in all earnings categories above \$10,000 in annual earnings had lower likelihoods of having an order set by imputation compared with obligors with earnings less than \$10,000 (but more than \$0). For default orders, though not statistically significant, estimates indicate that obligor earnings of less than \$10,000 (but more than \$0) were associated with a higher likelihood of having an order set by default, and earnings above \$20,000 were less likely to have orders set by default. Cases that came to court in 2018 were less likely to be set by default or imputation compared to those that came to court in 2017, suggesting a decreased likelihood as time passed from the passing of the Final Rule. Equal shared placement cases had lower likelihoods of having orders set by default compared with mother sole placement. Finally, cases in which both parents had legal representation have lower likelihoods of having orders set by default compared with cases where only the payee has representation (this is to be expected given that cases set by

default almost uniformly do not include cases in which the obligor has representation). There was no association between legal representation or placement and likelihood of an order set by imputation.

### **Child Support Outcomes**

We also found bivariate differences in child support measures by how orders were set (Table 5). Orders set by neither imputation nor default (i.e., based on income and potentially following the guidelines) were on average set at \$406 per month at the final judgement, according to the court record. In KIDS, these cases owed on average \$4,703 in the first year after the order and \$4,136 in the second year after the order. By contrast, orders set by default were significantly lower. In the court record, these averaged \$133 per month, and KIDS data similarly indicated that cases owed on average \$1,487 in the year after the order and \$1,512 in the second year. For orders set by imputation, the order amounts indicated in the court record averaged \$387 monthly, with KIDS data indicating that cases owed on average \$3,044 in the first year and \$2,547 in the second year. Therefore, both default and imputed orders were lower than orders set by income, but default orders were significantly lower at nearly one-third the level of other orders. Some of this difference is likely driven by \$0 orders given that nearly half of cases with orders set by default had \$0 orders.

**Table 5: Child Support Outcomes by Order Types; Wisconsin Cases with an Order Coming to Court, 2017–2018**

	Order Set by Default			Order Set by Imputation			Order Set by Neither Imputation nor Default
	Yes	No	Sig.	Yes	No	Sig.	
<b>Child Support Order Amount</b>							
Mean Monthly Order Amount at Final Judgement (CRD)	\$133.24	\$393.55	***	\$272.97	\$387.40	***	\$406.03
Median Monthly Order Amount at Final Judgement (CRD)	\$0.00	\$250.00	***	\$187.00	\$249.00	***	\$268.33
% Zero Dollar Orders at Final Judgement (CRD)	55.0%	27.0%	***	8.0%	31.0%	***	29.0%
25th Percentile Monthly Order Amount at Final Judgement (CRD)	\$0.00	\$0.00		\$138.67	\$0.00		\$0.00
75th Percentile Monthly Order Amount at Final Judgement (CRD)	\$187.00	\$515.67		\$294.67	\$520.00		\$539.00
Yearly Order Amount, Year After Order (KIDS)	\$1,487.01	\$4,545.78	***	\$3,043.92	\$4,483.28	***	\$4,702.62
Yearly Order Amount, Second Year after Order (KIDS)	\$1,511.56	\$3,977.03	***	\$2,546.77	\$3,951.71	***	\$4,135.84
<b>Any Child Support Payment</b>							
First Year after Order	38.2%	68.4%	***	74.4%	65.4%	**	67.8%
Second Year after Order	36.6%	64.6%	***	71.9%	61.6%	***	63.8%
<b>Total CS Paid</b>							
First Year after Order	\$718.82	\$3,718.35	***	\$1,800.05	\$3,707.87	***	\$3,908.84
Second Year After Order	\$662.26	\$3,281.45	***	\$1,590.13	\$3,274.16	***	\$3,451.72
<b>Compliance</b>							
First Year After Order							
Zero Dollar Order	56.1%	26.4%	***	7.7%	30.6%		28.2%
1–25%	17.2%	8.3%		30.7%	6.7%	***	6.3%
26–50%	5.0%	6.8%		15.3%	5.8%		6.0%
51–75%	10.6%	8.7%		14.5%	8.2%		8.2%
75+%	11.1%	49.8%		31.9%	48.7%		51.3%
Second Year After Order							
Zero Dollar Order	56.1%	30.4%	***	15.7%	33.9%		31.9%
1–25%	16.7%	7.9%		27.4%	6.6%	***	6.2%
26–50%	4.4%	6.3%		12.9%	5.5%		5.7%
51–75%	10.0%	8.0%		14.1%	7.6%		7.5%
75+%	12.8%	47.3%		29.8%	46.5%		48.7%
<b>Any Arrears Accrued - Constructed</b>							
First Year After Order	23.6%	31.4%	***	38.6%	30.0%	***	30.8%
Second Year After Order	20.9%	25.4%	***	32.3%	24.2%	***	24.8%
<b>\$75 Arrears Accrued - Constructed</b>							
First Year After Order	22.5%	28.1%		36.5%	26.7%	**	27.4%
Second Year After Order	20.9%	22.6%		30.5%	21.5%	**	21.9%
<b>Amt of Arrears Accrued - Constructed</b>							
First Year After Order	\$550.63	\$479.52		\$632.04	\$467.56	***	\$475.54
Second Year After Order	\$734.77	\$593.62	*	\$802.37	\$580.60	***	\$586.84

	Order Set by Default			Order Set by Imputation			Order Set by Neither Imputation nor Default
	Yes	No	Sig.	Yes	No	Sig.	
<b>EMPLOYMENT MEASURES</b>							
<b>Employment</b>							
First Year After Order	40.3%	60.2%	***	48.1%	60.1%	***	61.5%
Second Year After Order	44.0%	62.9%	***	51.9%	62.7%	***	64.1%
<b>Earnings</b>							
First Year After Order	\$6,435.70	\$24,671.12	***	\$10,172.26	\$24,930.90	***	\$26,132.71
Second Year After Order	\$8,588.73	\$26,899.37	***	\$10,609.32	\$27,357.69	***	\$28,614.87
N	191	2,583		285	2,499		2,346

**Notes:** \*\*\* $p < 0.001$ ; \*\* $p < 0.01$ ; \* $p < 0.05$ . Tests for significant differences in means (t-test for continuous or chi-square for categorical variables) between order type and orders not set by the order type of interest. Order, payment, and compliance information retrieved from WADC, unless otherwise noted. Constructed arrears data created by researchers by subtracting monthly payments from order amounts; may not coincide with official arrear balances. Earnings are drawn from the first four and second four quarters following final action (i.e., quarterly rather than monthly).

There were also differences in the likelihood and amount of current support payments. Of all cases, 67.8% had at least one payment in the year following the order while 63.8% had at least one payment in the second year following an order. For default orders, this proportion was nearly half (many of which were set at \$0, meaning a payment was not required); 38.2% had any payment in the first year and 36.6% had any payment in the second year. In contrast, a higher proportion of orders set by imputation had a payment with nearly three-quarters having a payment in the first year and 71.9% with any payment in the second year. Looking at the amount of child support paid, however, provides some additional information. While imputed orders are more likely to have had any payment than orders not set by imputation, the average total amount paid in the first year was less than half of the average amount paid for all other orders—\$1,800 compared to \$3,909—with a similar pattern in the second year after the order was set. Given that just over one-third of default orders had any payment in the first year, the average payment amount for these orders is much lower. On average, default orders had \$719 in payments in the first year and \$662 in the second year.

Differences in payments and orders resulted in bivariate differences in compliance. Most cases set by income (i.e., not by default or imputation) had compliance of at least 75% in the two years following an order (51.3%); this proportion was far lower for orders set by default and imputation. Notably, 56.1% of orders set by default had \$0 orders, rendering compliance a complicated concept for these cases. For the remaining cases, compliance was low, with 17.2% of cases having compliance of less than 25%, and just 11.1% of cases having compliance above 75%. Compliance was much lower for orders set by imputation. For these cases, just 31.9% of cases had compliance of at least 75%, and 30.7% of cases had compliance below 25%, compared to just 6.3% of other cases.

This also translated into differences in arrears. Perhaps because of the number of orders set at \$0, slightly fewer of these orders had arrears of at least \$75 in the first year compared to other cases (22.5% compared to 27.4% of all cases).<sup>8</sup> For orders set by imputation, the proportion with arrears after the first year was higher, with over one-third of cases accruing arrears in the first year (36.5%). Cases with default orders accrued \$551 in arrears, on average, the first year after the order was set compared to \$476 for all cases. Cases with imputed orders accrued \$632 in the first year after the order, on average.

Some of these results held in a multivariate context (Table 6). When controlling for other case characteristics, default orders were associated with lower order amounts by a magnitude of approximately \$550 annually (or \$45 per month). Though the association with imputed orders is negative, it was not statistically significant, indicating that, when accounting for confounding characteristics, having an order set by imputation may not result in lower order amounts

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<sup>8</sup>If we remove the \$75 minimum, the results are similar. Of all cases, 30.8% accrue arrears in the first year compared with 23.6% of cases with default orders and 38.6% of imputed orders.

compared to other cases. As with the bivariate estimates, the associations between both default and imputed orders and payments were negative and statistically significant, indicating that obligors in these cases were paying less child support, all else equal; this result also held in the sample of cases with positive orders. Both were also associated with significantly lower levels of compliance. Notably the magnitude of the estimate for the association between compliance and orders set by imputation was nearly twice as large than the association between compliance and default. On average, compliance for orders set by imputation was 27.6 percentage points lower than for orders set by income alone. The point estimate for default orders was 15.8 percentage points lower. Though we did not find a statistically significant association between the amount of arrears in the first year of the order and orders set by default, we did find that orders set by imputation accrued on average \$640 more in arrears than orders set by income alone, all else being equal.

**Table 6: Multivariate Analysis of Child Support Outcomes by Order Type in the First Year after Final Action—Wisconsin Cases with an Order Coming to Court: 2017–2018**

	Orders		Payments		Compliance		Arrears	
	Coeff	Std. Error	Coeff	Std. Error	Coeff	Std. Error	Coeff	Std. Error
<b>Full Sample of Obligor with Orders</b>								
Imputed Income	-150.934	(201.562)	-729.000***	(173.444)	-0.276***	(0.035)	640.160***	(114.696)
Default Order	-549.917*	(265.146)	-984.917***	(196.380)	-0.158***	(0.044)	325.724	(166.622)
<b>Low-Income Obligor</b>								
Impute	-108.81	(218.481)	-661.279***	(181.799)	-0.287***	(0.036)	686.070***	(121.206)
Default	-365.508	(311.000)	-841.223***	(216.393)	-0.163**	(0.051)	402.022*	(197.930)
<b>Black Obligor</b>								
Impute	427.638	(280.914)	-243.722	(242.293)	-0.349***	(0.052)	557.821**	(173.163)
Default	90.218	(257.113)	-182.381	(200.531)	-0.113*	(0.054)	281.206	(182.482)
<b>Milwaukee Obligor</b>								
Impute	1199.43	(902.326)	1133.267	(599.571)	-0.143	(0.099)	91.926	(382.349)
Default	-758.162*	(319.874)	-179.296	(258.148)	0.138***	(0.038)	-572.465***	(133.925)
<b>Positive Order Amounts Only</b>								
Impute	-996.911***	(226.444)	-1378.734***	(202.678)	-0.221***	(0.037)	377.850**	(123.061)
Default	-496.472	(307.613)	-1264.759***	(253.445)	-0.289***	(0.043)	655.144**	(203.962)

**Notes:** \*\*\*p<0.001; \*\*p<0.01; \*p<0.05; Comparison group for regressions are those with neither an imputed nor defaulted order. Estimates shown are coefficients on point estimate for type of order. Estimates in the top panel are for full sample of obligors with orders, including \$0 orders. Estimates in the following panels are limited to subgroups of interest as noted. Each estimate corresponds to an OLS regression predicting the outcome noted across the top (i.e., order amounts, payment amounts, compliance, and arrears) in the year following final action. All regressions contain the control variables included in Table 4 (i.e., obligor race, obligor and payee education, number of children, age of youngest child, obligor and payee earnings prior to final action, placement type, case type, year of action, legal representation, and county size).



Limiting the sample to cases with positive order amounts underscores the role of the \$0 orders in driving the lower order amounts in default cases; with this sample, we found no statistically significant association between default orders and order amounts. When we excluded \$0 orders, we found that imputed orders were statistically significantly lower than other order amounts, potentially because of the exclusion of the non-trivial number of \$0 orders for cases with equal placement in the non-imputed comparison group (i.e., the \$0 orders impact the overall mean of non-imputed orders for the full sample). Considering orders with only positive order amounts, we also found an association with lower levels of payments for both types of orders, both larger in magnitude than for the sample with \$0 orders. Excluding \$0 orders paints a different picture of compliance for default cases, as well; without these cases, the point estimate for compliance remains negative and nearly doubles. Finally, important differences in arrears accrual also emerged, indicating that cases with orders set above \$0 are more likely to accrue arrears, as would be expected.

To further understand potential differences by obligor characteristics, we examined multivariate models by subgroups of interest. For low-income obligors (i.e., those with income below 175% of the federal poverty threshold), we did not find statistically significant associations between order amount and either default or imputed orders. As with the full sample, we did find that both imputed and default orders were associated with significantly lower levels of payments in the first year, though the magnitude was smaller than for the full sample. We also found both types of orders were significantly associated with lower levels of compliance, with estimates of similar—though slightly larger—magnitude as the estimates for the full sample. Like the full sample, there was a statistically significant association with increased arrears

accrual for orders set by imputation for low-income obligors, and unlike the full sample, for low-income obligors, orders set by default were also associated with increased arrears.

Unlike for the full sample, for Black obligors, orders set by imputation and default were associated with an increased order amount in the first year—though not statistically significant. We did not find an association between payments and the type of order for Black obligors, unlike in the full sample. We did, however, find that orders set by imputation were associated with a 34.9 percentage point lower level of compliance for Black obligors. This was a larger magnitude than for the full sample or for low-income obligors by 7 and 6 percentage points, respectively, perhaps reflecting the suggestive pattern of higher order amounts. Orders set by default for Black obligors were also associated with significantly lower compliance, though by a smaller magnitude than for the full sample. We did not find any statistically significant associations between type of order and outcomes for Hispanic obligors (results not shown).

In Milwaukee County, we found no statistically significant associations for orders set by imputation and any of our child support measures. This likely reflects the limited sample size given the lack of imputed orders put in place in Milwaukee County during this period. Notably, the pattern of findings for default orders in Milwaukee County was also different from the full sample. Similar to the full sample and as expected mechanically, Milwaukee County orders set by default were associated with lower overall order amount in the first year. Unlike in the full sample, however, default orders were not associated with a lower—or higher—payments. As such, default orders in Milwaukee County were actually associated with a significantly higher level of compliance, by a magnitude of 13.8 percentage points, compared to a lower level in the full sample. Default orders in Milwaukee County were also associated with lower arrears accrual

in the first year, though this estimate was not statistically significant. Appendix Table 2 shows results for all subgroups in the second year after the final action.

### **Employment and Earnings Measures**

As shown on page 27, the bottom panel of Table 5 includes bivariate estimates for the association between imputed and default orders and employment and earnings measures. Unsurprisingly, given the reasons orders are set by default and imputation, obligors with orders set by default and imputation had lower levels of employment in the first and second year following final judgement. While 61.5% of obligors in our full sample were employed in the first year, just 40.3% of obligors with orders set by default and 48.1% of those with orders set by imputation had any employment. Earnings were also lower for both sets of obligors—compared to the full sample of obligors (\$26,133 annual earnings, on average)—though those with orders set by imputation had higher earnings (\$10,172) than those with orders set by default (\$6,436). The low levels of employment and low wages likely indicate that unemployed and low-income obligors were likely to have orders set using alternate methods.

In a multivariate context, we did not find any differences in associations with employment or earnings in the year after final action for orders set by default or imputation (Table 7). This was true for the full sample of obligors as well as for Black obligors and obligors in Milwaukee County. For low-income obligors, imputed income orders were marginally associated with employment in the first year, perhaps reflecting that an imputed order was set only for low-income obligors with some employment history. Appendix Table 3 shows results from an analysis of employment and earnings in the second year after final action.

**Table 7: Multivariate Analysis of Employment Measures by Order Type in the Four Quarters after Final Action—Wisconsin Cases with an Order Coming to Court, 2017–2018**

	Any Employment		Annual Earnings	
	Coeff	Std. Error	Coeff	Std. Error
<b>Full Sample of Obligor with Orders</b>				
Imputed Income	0.040	(0.027)	0.192	(921.534)
Default Order	-0.050	(0.040)	-1579.083	(1077.892)
<b>Low-Income Obligor</b>				
Imputed Income	0.075**	(0.028)	96.781	(739.192)
Default Order	-0.069	(0.048)	-1135.855	(937.214)
<b>Black Obligor</b>				
Imputed Income	0.083	(0.064)	-742.48	(1028.740)
Default Order	0.028	(0.044)	-94.89	(1037.360)
<b>Milwaukee Obligor</b>				
Imputed Income	-0.037	(0.047)	755.56	(1262.11)
Default Order	0.130	(0.081)	3575.99	(2930.61)
<b>All Obligor with Positive Order Amounts</b>				
Imputed Income	0.027	(0.028)	-2759.914	(1532.905)
Default Order	-0.037	(0.058)	207.251	(1015.780)

**Notes:** \*\*\* $p < 0.001$ ; \*\* $p < 0.01$ ; \* $p < 0.05$ . Estimates shown are coefficients on point estimate for type of order. Estimates in the top panel are for full sample of obligors with orders, including \$0 orders. Estimates in the following panels are limited to subgroups of interest as noted. Each estimate corresponds to an OLS regression predicting the outcome noted across the top (i.e., any employment and annual earnings) in the four quarters following final action. All regressions contain the control variables included in Table 4 (i.e., obligor race, obligor and payee education, number of children, age of youngest child, obligor and payee earnings prior to final action, placement type, case type, year of action, legal representation, and county size).

### What Can We Learn from KIDS?

Because KIDS offers a more complete sample of obligors in Wisconsin (i.e., all obligors with an open IV-D case in Wisconsin), we also investigated whether the KIDS data available to IRP through the WADC would allow us to identify orders set by default or imputation. We learned that the Wisconsin Bureau of Child Support (BCS) instituted a project in February 2021 to capture additional court information in KIDS, with additional fields added to the TDEVIATION table. This includes flags for orders set by default and orders set using imputed income information for obligors. Because of the mismatch with the timing of the current court record data available, we were unable to triangulate available data with this indicator for specific cases in our sample. However, comparisons of the prevalence of these indicators offers helpful insights. Table 8 indicates the incidence of default and imputed orders in KIDS for cases since February 2021 through June 2023 that include an indicator in the relevant field. We observe

higher prevalence of indicators for default and imputed orders in KIDS than we observed in our CRD sample. IRP will continue to monitor these fields, but we suspect that this field will allow for exploration of imputed and default orders using samples from KIDS, should BCS continue to consistently include the court data in KIDS going forward.

**Table 8: Default/Imputed Orders Indicated in KIDS**

	Default		Obligor Imputation	
	Frequency	Percent	Frequency	Percent
N	73,410	86.0%	60,600	74.6%
Y	11,927	14.0%	20,648	25.4%
Total	85,337		81,248	

## DISCUSSION

Our analysis offers insight into how often, and for whom, orders were set by default and imputation in the time period following the Final Rule but preceding statewide guideline changes in Wisconsin. Notably, results are suggestive of declines in the prevalence of cases set by imputation and by default. In 2017 and 2018 we find that 7% of cases in the CRD had orders set by default and 10% by imputation, which compares with 9% and 16%, respectively, in Cancian and colleagues' 2019 analysis of cases filed between 2007 and 2010 in the same Wisconsin counties.<sup>9</sup> Additionally, we find declines from 2017 to 2018 in this analysis, even when controlling for other case factors. Taken together, these results offer some indication of declines in use of imputation for setting orders during the transitional time period in which the Final Rule had been implemented but there had not yet been a corresponding change in state guidelines. That we find variation in county uses of both types of orders may also reflect this transition;

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<sup>9</sup>Considering only cases with positive order amounts (i.e., excluding \$0 orders), the proportion of cases with orders set by imputation was 10% in 2017–2018 compared with 21% in the 2007–2013 period, and the proportion of cases with orders set by default was 5.2% compared with 8.0% in the previous period.

some counties may have already begun adjusting for the Final Rule yet statewide changes had not been implemented, potentially resulting in different approaches across counties.

In addition to overall prevalence of orders set with these two methods, we also examined correlates of cases with default and imputed orders. Similar to previous work, we find that orders set by imputation are more likely for Black and low-income obligors, even in a multivariate context. We also find important differences by county; Milwaukee County has very few orders set by imputation in this time period, and all other counties represented in the CRD are more likely to use imputation compared to Milwaukee. Though not statistically significant in a multivariate context, these cases are also disproportionately adjudicated paternity cases (compared to voluntary paternity or divorce cases). We find some similar associations for orders set by default. Like imputation, orders set by default are more likely to be orders for Black obligors. Though not statistically significant, the pattern of results—and the prevalence of orders for those with income below 150% of the federal poverty threshold—indicate that orders set by default are likely to be in cases where the obligor has very limited, and potentially no, earnings. Additionally, like imputed orders, default orders occur disproportionately among adjudicated paternity cases. Unlike orders set by imputation, Milwaukee County accounts for a disproportionate number of orders set by default, though in a multivariate context, small counties are the only group less likely to use default than Milwaukee.

Considering child support measures, we find that orders set by imputation and default have a different pattern of orders, payments, and compliance. Orders set by imputation tend to have lower order amounts, though, notably order amounts are not significantly lower than order amounts for other cases when controlling for case characteristics. A higher proportion of cases with imputed orders make at least one child support payment compared to other cases, though

the overall payments are significantly lower. The combination of roughly-equal order amounts and lower payments results in significantly lower compliance rates in the first and second years, and a higher accrual of arrears.

Compared with orders set by imputation (or orders set neither by default nor imputation), orders set by default more clearly result in lower orders. Notably, we find that 55% of cases with orders set by default were set to \$0. Given that most default cases had orders set to \$0, this indicates the importance of carefully thinking through distinguishing \$0 orders and no orders for future analyses. Default orders are: less likely to have had any payment made in the first or second year following the order; associated with lower overall payments; and also associated with lower compliance. However, in Milwaukee County, which uses default orders more than other counties, orders set by default are actually associated with an increase in compliance. Default orders are not significantly related to arrears accrual.

Our analysis indicates an association with orders and compliance amounts, but we find essentially no associations with subsequent employment and earnings. However, this may not be surprising given that obligors who already have limited earnings and low or no employment are most likely to have orders set by default and imputation. That is, it would be difficult to observe an association with decreased earnings and employment if the obligor did not have either to begin with.

Taken together our findings indicate that some obligors are more likely to have orders set by default or imputation than others, and that how the order is set is associated with different patterns of child support payments, compliance, and arrears accrual. Of note, we find that Black obligors disproportionately have orders set by both default and imputation, and that this increased likelihood is true even when holding other case factors constant. Our analysis does not

provide insight into the mechanisms behind this but suggests additional analysis may be warranted, particularly given potential implications for equity.

Additionally, we find important differences in likelihood of counties using default and imputation to set orders, but we are unable to determine what might be causing this difference. We anticipate that incarceration may play an important role in both types of orders but is likely particularly salient for default orders. Specifically, incarcerated payors may be driving the large number of \$0 orders as it has become relatively common practice for some counties to hold orders open (i.e., set current support to \$0 with minimum payment on arrears) for incarcerated obligors (see Costanzo, 2018 for more information). This may also explain the large number of default orders in Milwaukee County compared to other counties given that nearly one-third of prisoners in Wisconsin were convicted in Milwaukee County (Wisconsin Department of Corrections, 2023).

Finally, we note that our examination of outcomes indicates differences for obligors, and likely children and payees, by whether an order is set by default, imputation, or using income alone. Our measures indicate that orders set by imputation are likely to result in increased amount of arrears, while not yielding higher payment amounts for payees or children, particularly for low-income obligors.

### **Limitations**

We note several important caveats to our analysis. First, this analysis is associational and cannot offer evidence on either the causes of default or imputed orders, nor whether default or imputed orders cause different child support outcomes. Second, our data are drawn from a small, select sample of cases coming to court in 21 Wisconsin counties. These cases may not be representative of all cases in their respective counties, nor in Wisconsin as a whole. We are also



limited in measuring what is available in the court record. It is possible that we are not able to capture all orders set using default or imputation if this is not included in the court record itself. Should BCS continue to add this information to KIDS, future research could better address the prevalence of default and imputation orders in the full sample of child support cases in Wisconsin. Finally, as noted, this analysis treats \$0 orders differently than prior IRP analyses by including them in our sample. While their inclusion provides policy-relevant insights into the prevalence and use of these orders, this change in sample composition limits the comparability of our findings to prior IRP research.

In addition, future research should move beyond description and attend to the decision-making processes behind how orders are set and when default and imputation are used. This could help inform practice and policy guidance, particularly around consistency across the state. Finally, our data pre-date statewide guideline changes in response to the Final Rule. Future research, with later cohorts of cases, should examine the period after statewide guidelines changes are in effect to better understand any relevant changes in how default and imputation are used and for whom.

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## APPENDIX

**Appendix Table 1: Multivariate Regression Examining Association between Imputation and Default Orders by Case Characteristics**

	Default Order		Imputed Order	
	Coeff	Std. Error	Coeff	Std. Error
<b>Obligor Race (compared to White)</b>				
Black	0.081**	(0.026)	0.108**	(0.034)
Hispanic	0.015	(0.030)	-0.008	(0.038)
Other	0.015	(0.020)	0.004	(0.028)
Missing	0.005	(0.014)	0.024	(0.024)
<b>Education Obligor (compared to HS)</b>				
<HS	0.008	(0.015)	0.004	(0.024)
Missing	-0.007	(0.017)	-0.051*	(0.024)
<b>Education Payee (compared to HS)</b>				
<HS	0.004	(0.014)	0.005	(0.022)
Missing	-0.02	(0.014)	0.008	(0.033)
<b>Placement (compared to mother sole)</b>				
Equal Placement	-0.035***	(0.008)	-0.029	(0.023)
Father Primary	-0.004	(0.016)	-0.001	(0.018)
Mother Primary	-0.043*	(0.018)	-0.079	(0.049)
Father Sole	0.068	(0.036)	-0.017	(0.037)
Other	-0.067**	(0.026)	-0.118*	(0.055)
Missing	0.032	(0.045)	0.106	(0.063)
<b>Paternity (compared to divorce)</b>				
Adjudicated Paternity	0.027	(0.016)	0.049	(0.026)
Voluntary Paternity	-0.001	(0.017)	0.005	(0.024)
<b>Petition Date (compared to 2017)</b>				
2018	-0.025*	(0.011)	-0.035*	(0.017)
<b>County (Compared to Milwaukee)</b>				
Other Urban	0.007	(0.018)	0.141***	(0.019)
Medium	-0.024	(0.020)	0.147***	(0.022)
Rural	-0.044*	(0.020)	0.105***	(0.022)
<b>Number of Children (compared to one)</b>				
Two	0.03	(0.016)	-0.004	(0.018)
Three or more	-0.004	(0.014)	0.009	(0.024)
<b>Age of Youngest Child (compared to under 2)</b>				
Three to Five	0.005	(0.017)	0.002	(0.024)
Six to Ten	0.02	(0.020)	0.008	(0.025)
Eleven to 18	-0.012	(0.012)	-0.003	(0.024)
<b>Obligor Earnings (compared to \$1-10,000)</b>				
\$10,001–20,000	0.003	(0.024)	-0.108**	(0.038)
\$20,001–30,000	-0.02	(0.022)	-0.136***	(0.038)
\$30,001–40,000	-0.011	(0.026)	-0.185***	(0.030)
\$40,001–50,000	-0.005	(0.021)	-0.154***	(0.035)
\$50,000+	-0.011	(0.017)	-0.152***	(0.030)
No Earnings	0.021	(0.020)	-0.056	(0.033)

	Default Order		Imputed Order	
	Coeff	Std. Error	Coeff	Std. Error
<b>Payee Earnings (compared to \$1–10,000)</b>				
\$10,001–20,000	0.016	(0.020)	-0.001	(0.029)
\$20,001–30,000	0.001	(0.021)	-0.01	(0.032)
\$30,001–40,000	-0.01	(0.018)	-0.024	(0.031)
\$40,001–50,000	-0.017	(0.015)	-0.003	(0.039)
\$50,000+	0.019	(0.026)	-0.023	(0.026)
No Earnings	-0.003	(0.017)	-0.003	(0.026)
<b>Legal Representation (compared to mother only)</b>				
Both	-0.045***	(0.011)	-0.008	(0.022)
Father Only	-0.004	(0.032)	0.029	(0.038)
Neither	-0.03	(0.016)	-0.037	(0.023)

**Notes:** \*\*\* $p < 0.001$ ; \*\* $p < 0.01$ ; \* $p < 0.05$ . Comparison groups are those without a defaulted order or imputed order, where applicable. Obligor and payee earnings are annual earnings from four quarters prior to final action. All measures drawn from court record at final action. Estimates reported as odds ratios. Standard errors in parentheses. Corresponds to estimates in Table 3 but displays estimates from a linear regression instead of a logistic regression.

**Appendix Table 2: Multivariate Analysis of Child Support Measures by Order Type in the Second Year after Final Action—Wisconsin Cases with an Order Coming to Court: 2017–2018**

	Orders in the Second Year		Payments Second Year		Compliance Second Year		Arrears Second Year	
	Coeff	Std. Error	Coeff	Std. Error	Coeff	Std. Error	Coeff	Std. Error
<b>Full Sample of Obligor with Orders</b>								
Imputed Income	-367.667*	(183.486)	-592.799**	(189.434)	-0.155***	(0.040)	902.597***	(189.838)
Default Order	-495.143	(254.348)	-981.848***	(190.653)	-0.120*	(0.049)	739.519**	(281.222)
<b>Low-Income Obligor</b>								
Impute	-367.325	(200.119)	-539.488**	(201.814)	-0.144**	(0.046)	936.559***	(203.603)
Default	-312.622	(294.878)	-736.977**	(225.517)	-0.109	(0.060)	717.197*	(337.419)
<b>Black Obligor</b>								
Impute	455.582	(265.350)	-27.219	(257.193)	-0.180*	(0.071)	832.126**	(268.336)
Default	105.536	(255.526)	-46.194	(212.741)	-0.099	(0.058)	442.685	(308.892)
<b>Milwaukee Obligor</b>								
Impute	1325.437	(759.128)	1042.695	(574.133)	-0.047	(0.126)	557.807	(662.535)
Default	-641.586*	(287.558)	-320.361	(250.303)	0.120**	(0.046)	-700.334**	(223.057)
<b>Obligor Positive Order Amounts</b>								
Impute	-1019.058***	(186.755)	-1139.953***	(218.595)	-0.112*	(0.045)	651.667**	(214.999)
Default	-511.893	(321.135)	-1351.587***	(283.739)	-0.194**	(0.065)	1362.180***	(354.552)

**Notes:** \*\*\* $p < 0.001$ ; \*\* $p < 0.01$ ; \* $p < 0.05$ . Comparison group for regressions are those with neither an imputed nor defaulted order. Estimates shown are coefficients on point estimate for type of order. Estimates in the top panel are for full sample of obligors with orders, including \$0 orders. Estimates in the following panels are limited to subgroups of interest as noted. Each estimate corresponds to an OLS regression predicting the outcome noted across the top (i.e., order amounts, payment amounts, compliance, and arrears) in the second year following final action. All regressions contain the control variables included in Table 4 (i.e., obligor race, obligor and payee education, number of children, age of youngest child, obligor and payee earnings prior to final action, placement type, case type, year of action, legal representation, and county size).

**Appendix Table 3: Multivariate Analysis of Employment Measures by Order Type in the 5th through 8th Quarters after Final Action—Wisconsin Cases with an Order Coming to Court: 2017–2018**

	All NCPs with Orders			
	Employment		Earnings	
	Coeff	Std. Error	Coeff	Std. Error
<b>Full Sample of Obligor with Orders</b>				
Imputed Income	0.015	(0.025)	724.329	(1748.343)
Default Order	-0.068	(0.038)	-2278.546	(2318.194)
<b>Low-Income Obligor</b>				
Imputed Income	0.031	(0.028)	1370.267	(1424.706)
Default Order	-0.077	(0.045)	-1536.274	(1975.342)
<b>Black Obligor</b>				
Impute	0.045	(0.044)	-172.03	(1105.786)
Default	0.08	(0.062)	-711.21	(1055.666)
<b>Milwaukee Obligor</b>				
Impute	0.159*	(0.077)	4591.157	(3189.709)
Default	-0.037	(0.048)	1286.006	(1320.012)
<b>Obligor With Positive Order Amounts</b>				
Impute	0.034	(0.026)	1108.565	(2091.41)
Default	-0.036	(0.052)	-4824.663	(3395.320)

**Notes:** \*\*\* $p < 0.001$ ; \*\* $p < 0.01$ ; \* $p < 0.05$ . Estimates shown are coefficients on point estimate for type of order. Estimates in the top panel are for full sample of obligors with orders, including \$0 orders. Estimates in the following panels are limited to subgroups of interest as noted. Each estimate corresponds to an OLS regression predicting the outcome noted across the top (i.e., any employment and annual earnings) in the four quarters following final action. All regressions contain the control variables included in Table 4 (i.e., obligor race, obligor and payee education, number of children, age of youngest child, obligor and payee earnings prior to final action, placement type, case type, year of action, legal representation, and county size).