Attachment E — Figures

Each figure states, under its title, the custody arrangement, the number of children, whether child care is included in the order, and the incomes used. The text below says what each one shows and what it does not.

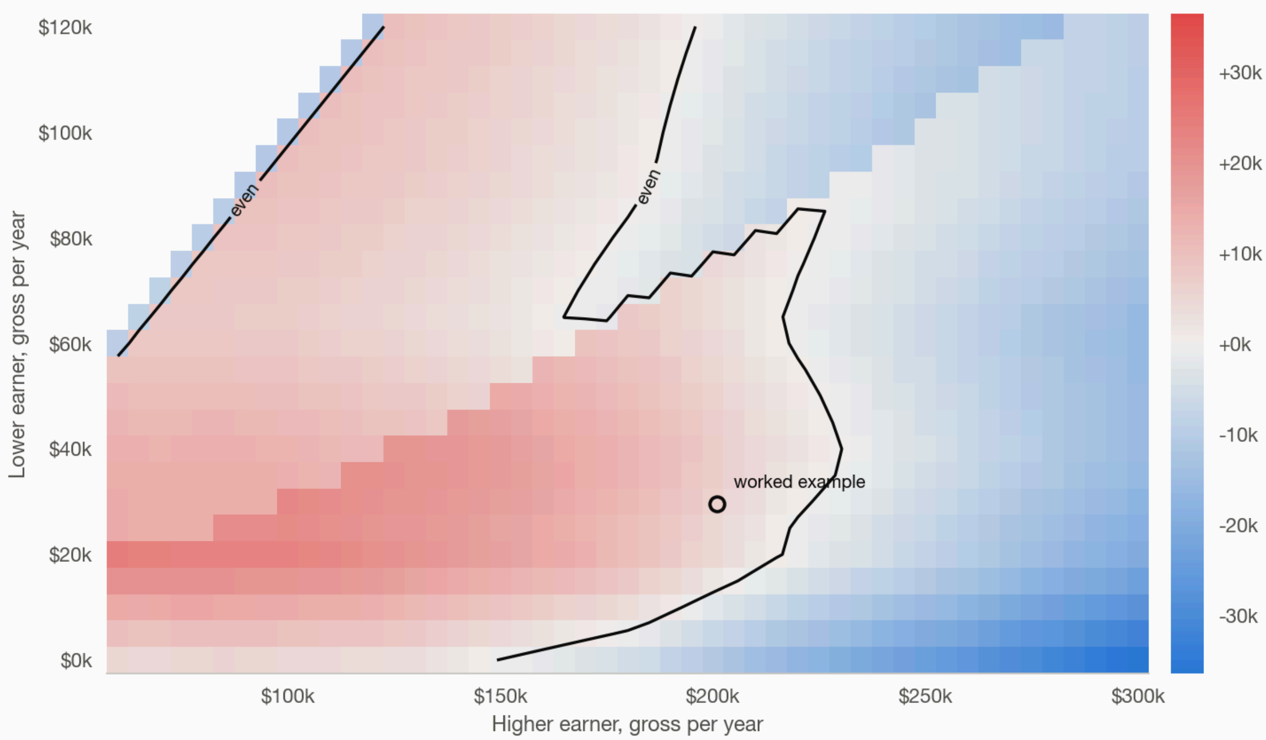
Who holds more after the order

E01. Below about $230,000 of higher-earner income the recipient household usually holds more after the order; above it, the payor does. Three children, joint custody, no child care. The colour is the recipient household's net income minus the payor's, per year, across every combination of a higher earner from $60,000 to $300,000 and a lower earner from $0 to $120,000. The recipient household is ahead in 55 percent of the grid, and in 96 percent of it below $150,000 of higher-earner income; nowhere above $230,000. The closed contour inside the red region is not noise: it is Line 6e's limitation ceasing to bind once the payor's Line 6d crosses 10 percent, at which point the order drops by about $110 a week in a single step.

The recipient household holds more below about $230k of higher-earner income; the payor above it

Recipient household net minus payor net, per year.

CUSTODY Joint, equal time (Box 1) · CHILDREN 3 · CHILD CARE None (base support) · INCOMES Vary (axes)



Notes: Recipient ahead in 55% of cells. The inner 'even' loop is Line 6e's limit ending at 6d = 10%: the order drops ~$110/wk in one step. Masked where the lower earner would out-earn the higher. Premiums $43/$33 a week; MA under-13 credit set to zero.

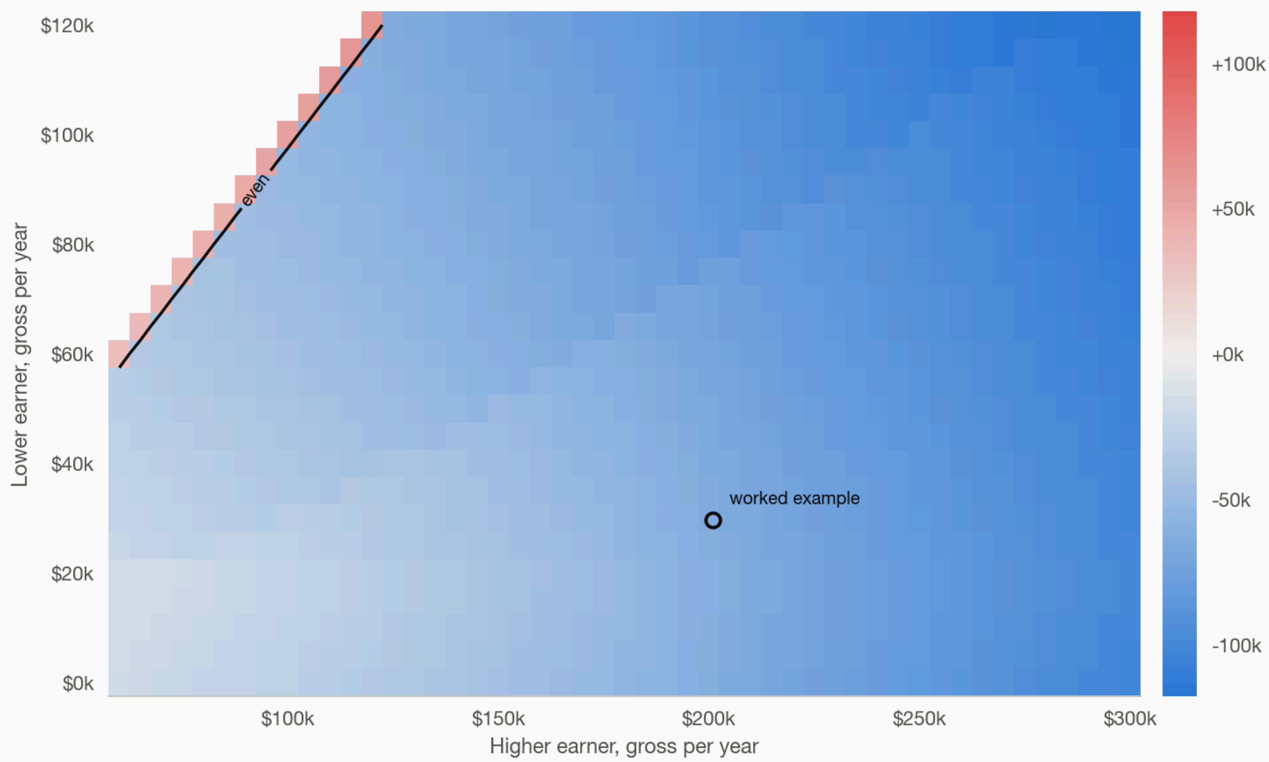
Source: model/worksheet.py (CJ-D 304, matches the form's own scripts); model/net_position.py (TY2026 federal + MA tax)

E02. Per person, the payor holds more almost everywhere. The same grid divided by household size, one against four. The payor is ahead in 99 percent of the grid. This figure travels with E01 wherever E01 is shown, because the per-person comparison is the one a reader will raise first.

Per person, the payor holds more almost everywhere

Recipient household net ÷ 4, minus payor net. Companion to E01.

CUSTODY Joint, equal time (Box 1) · CHILDREN 3 · CHILD CARE None (base support) · INCOMES Vary (axes)



Notes: Payor ahead in 99% of cells. Masked where the lower earner would out-earn the higher. Premiums $43/$33 a week; MA under-13 credit set to zero.

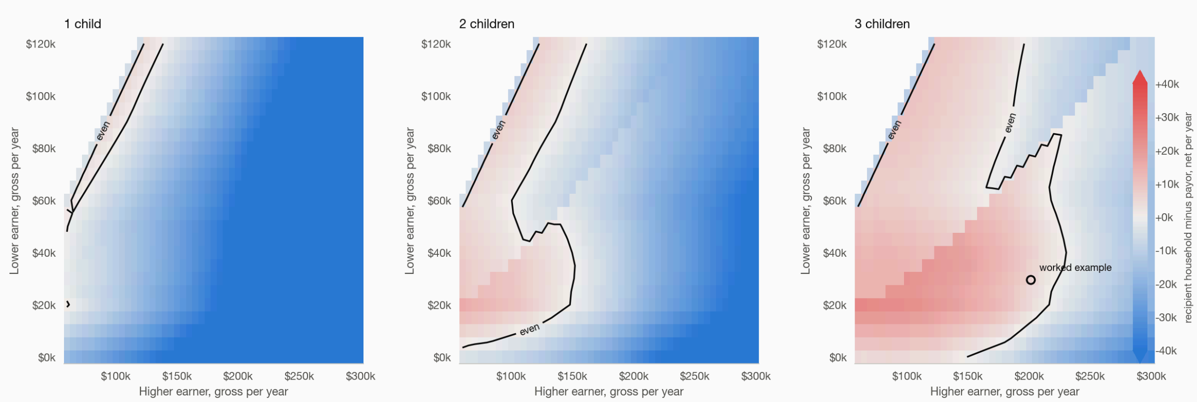
Source: model/worksheet.py (CJ-D 304, matches the form's own scripts); model/net_position.py (TY2026 federal + MA tax)

E03. The number of children decides which household holds more after the order. E01 repeated for one, two and three children. With one child the payor is ahead across nearly the whole grid; with three the picture inverts below $230,000. The finding is about the child-count multiplier, Table B, not about any one family.

The number of children decides which household holds more after the order

Recipient household net minus payor net. Red: recipient ahead; blue: payor ahead.

CUSTODY Joint, equal time (Box 1) · CHILDREN 1, 2 and 3 · CHILD CARE None (base support) · INCOMES Vary (axes)



Notes: Per person the payor leads throughout (E02). Colour capped at ±$40k. Masked where the lower earner would out-earn the higher. Premiums $43/$33 a week; MA under-13 credit set to zero.

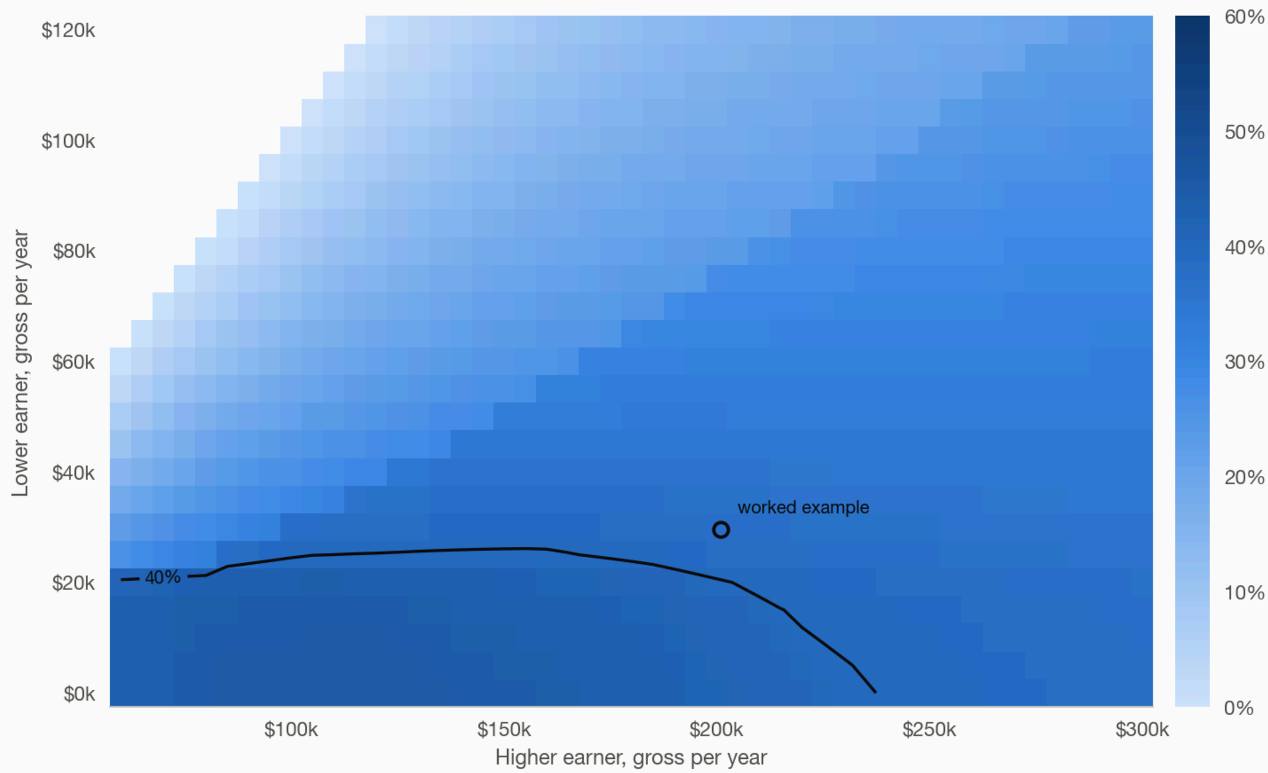
Source: model/worksheet.py (CJ-D 304, matches the form's own scripts); model/net_position.py (TY2026 federal + MA tax)

E04. The order exceeds 40 percent of the payor's net income only where the lower earner makes about $25,000 or less. The 40 percent contour, computed on net income, sits at a lower-earner income of about $25,000 up to roughly $235,000 of higher-earner income; above that, the order never reaches 40 percent of net at any lower-earner income on the grid. The region under the contour is the one Section IV.C's hardship presumption is written for, and E05 shows what the Worksheet reports there.

The order tops 40% of the payor's net only when the lower earner makes under about $25,000

Order as a share of payor net; line at 40%.

CUSTODY Joint, equal time (Box 1) · CHILDREN 3 · CHILD CARE None (base support) · INCOMES Vary (axes)



Notes: 15% of cells. Scale fixed 0–60%. Masked where the lower earner would out-earn the higher. Premiums $43/$33 a week; MA under-13 credit set to zero.

Source: model/worksheet.py (CJ-D 304, matches the form's own scripts); model/net_position.py (TY2026 federal + MA tax)

The hardship test and its units

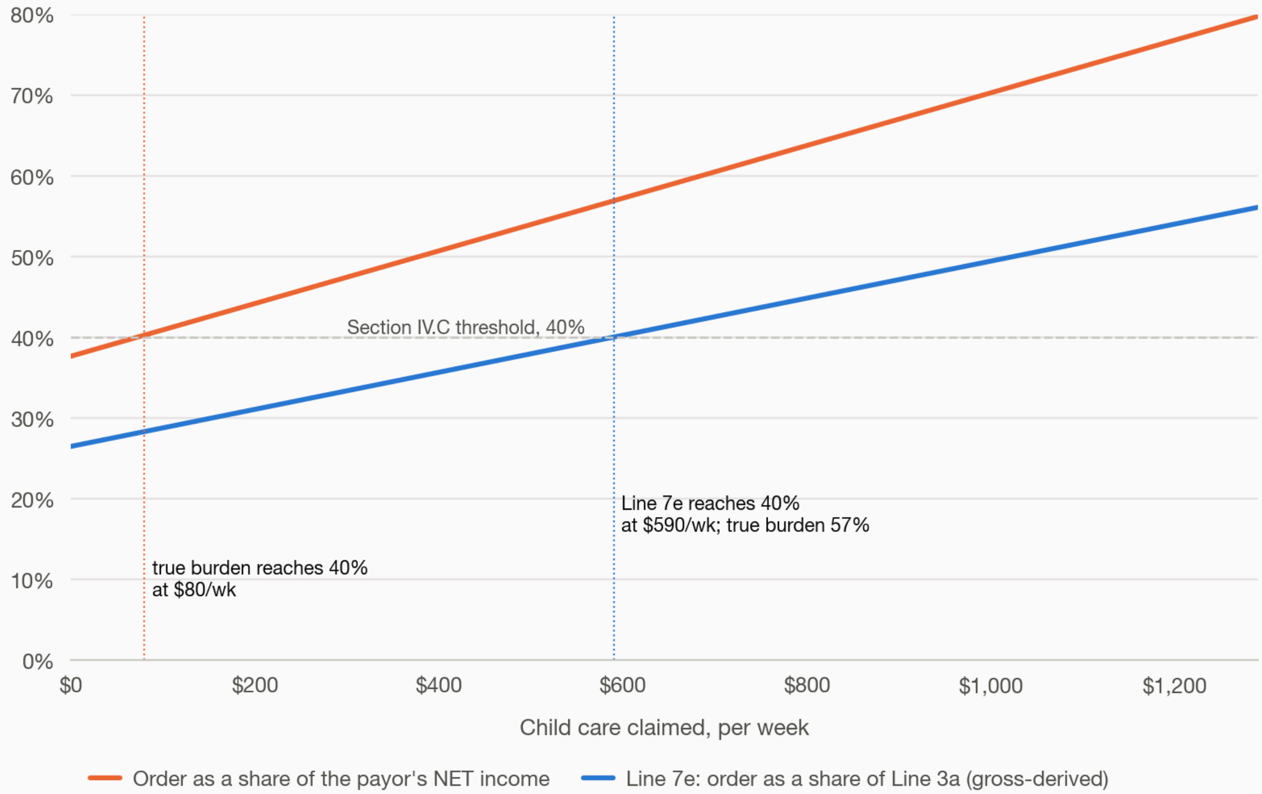
E05. The hardship valve fires late because it reads the wrong income. At the worked example, Line 7e divides the order by gross-derived available income while the order is paid from net income. As child care claimed by the recipient rises, the true burden passes 40 percent of net at $80 a week of child care; Line 7e reports 40 percent at $590 a week, by which point the true burden is 57 percent. Nothing on the form flags the gap.

The hardship valve fires late because it reads the wrong income

Line 7e's reading vs the true share of net income as claimed child care rises.

CUSTODY Joint, equal time (Box 1) · CHILDREN 3 · CHILD CARE Rises to the $430/child ceiling (recipient)

INCOMES $201,000 / $29,640



Notes: Child care is included in the order. 7e is what the form computes; net is what is paid. Two of three children under 13 (MA credit); premiums $43/$33.

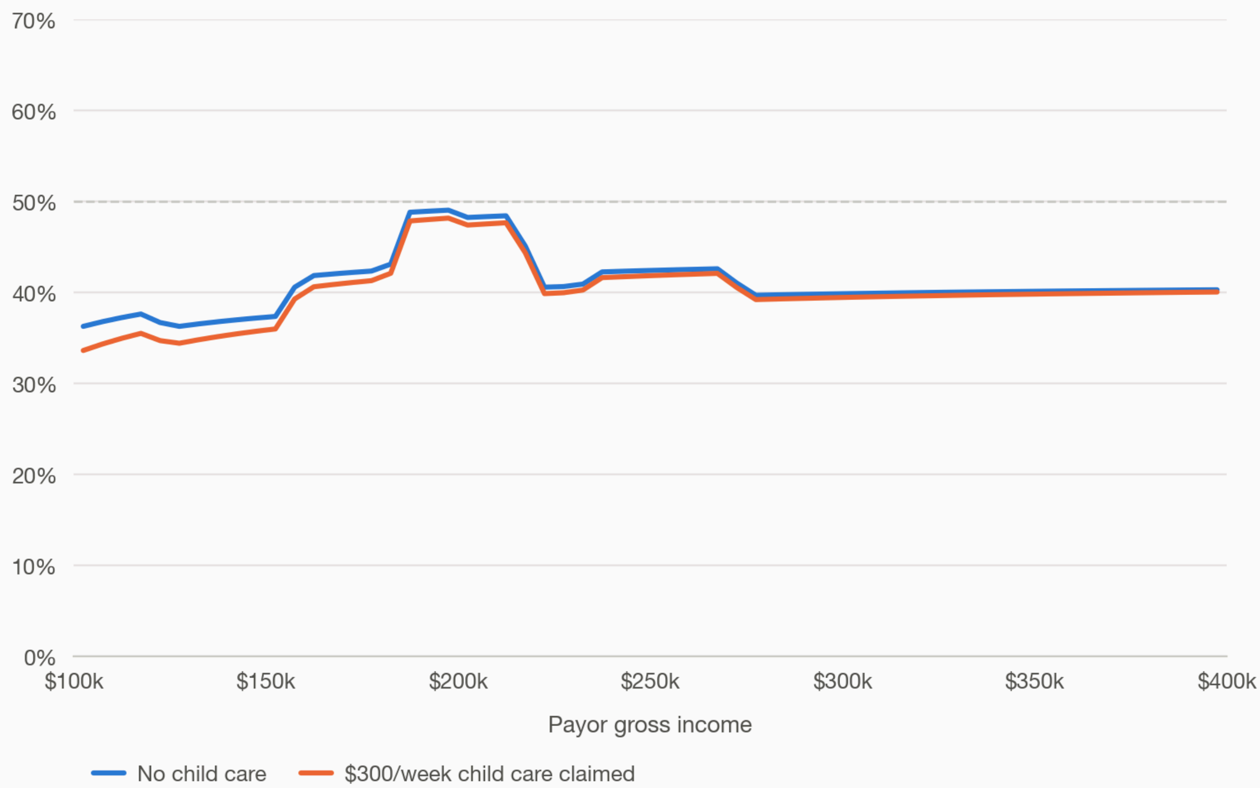
Source: model/submission_figures.py

E10. Of the payor's next dollar, the payor keeps between a third and a half. Marginal retention after federal and state tax and the resulting change in the order, from $100,000 to $400,000 of payor income, with and without $300 a week of child care. The order's marginal take runs near 20 percent because the child-count multiplier and the rising income share both scale with the payor's income, so the effective rate exceeds Table A's 10 percent top bracket.

Of the next dollar, the payor keeps between a third and a half

After federal and state tax and the change in the order.

CUSTODY Joint, equal time (Box 1) · CHILDREN 3 · CHILD CARE None vs $300/wk (recipient) · INCOMES Varies / $29,640

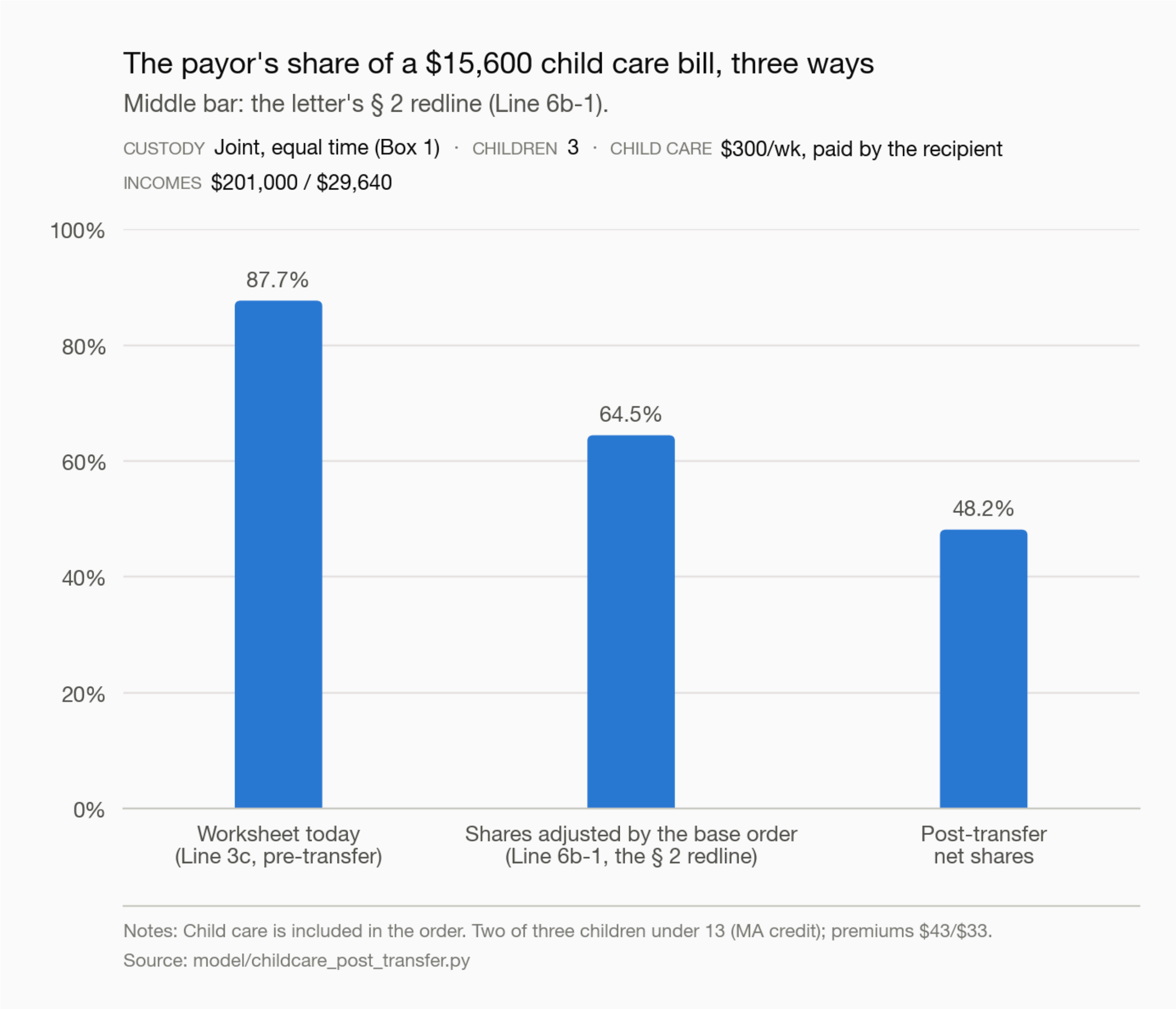


Notes: $5,000 steps. Dashed: 50 cents. Two of three children under 13 (MA credit); premiums $43/$33.

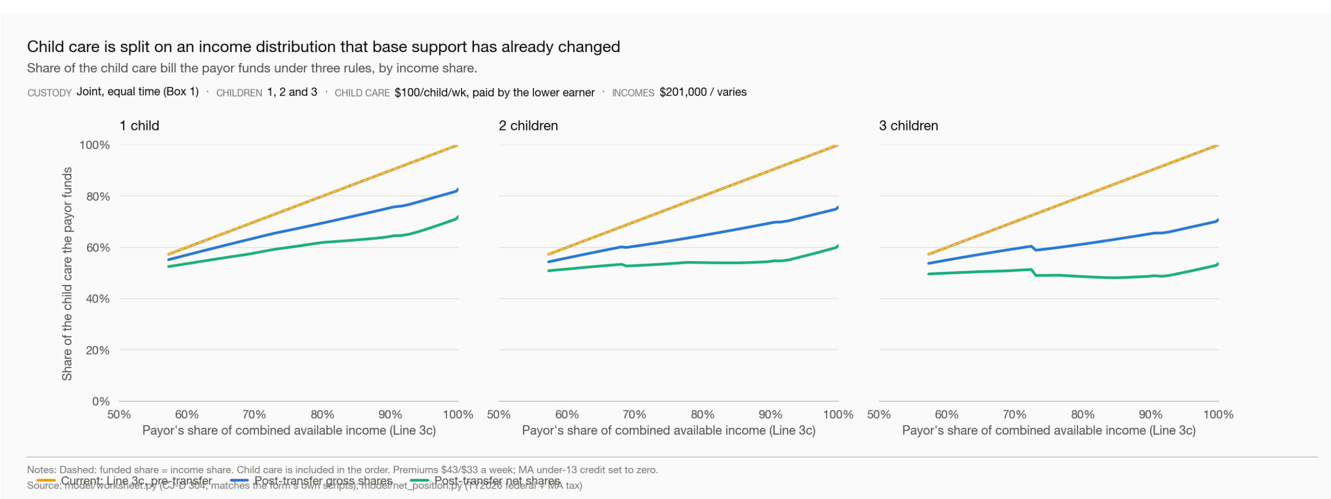
Source: model/marginal_retention.py

Child care

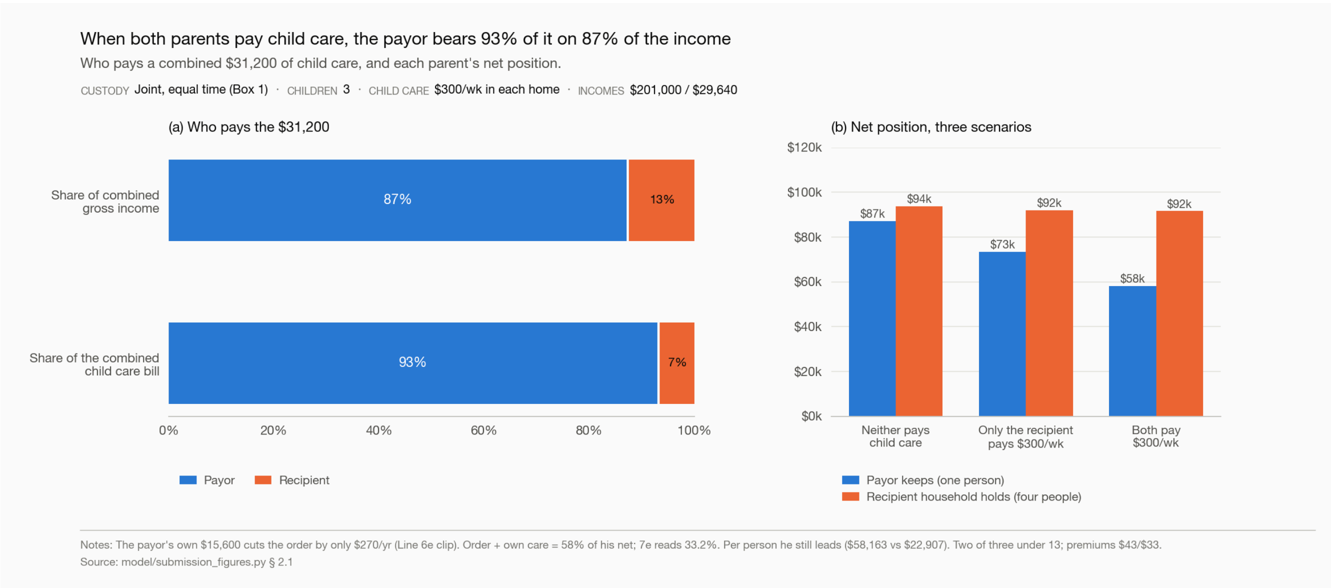
E06. The payor's share of a $15,600 child care bill, three ways to split it. Line 3c allocates 87.7 percent to the payor on pre-transfer income shares. Adjusting the shares by the base order, the letter's § 2 redline, gives 64.5 percent. Post-transfer net shares give 48.2 percent. The middle bar is the redline; the right bar is where the argument goes once net income is admitted.



E07. Child care is split on an income distribution that base support has already changed. The same three rules across the income range for one, two and three children, with $100 per child per week paid by the lower earner. The gap between the current rule and either alternative widens with the number of children and with the income gap.

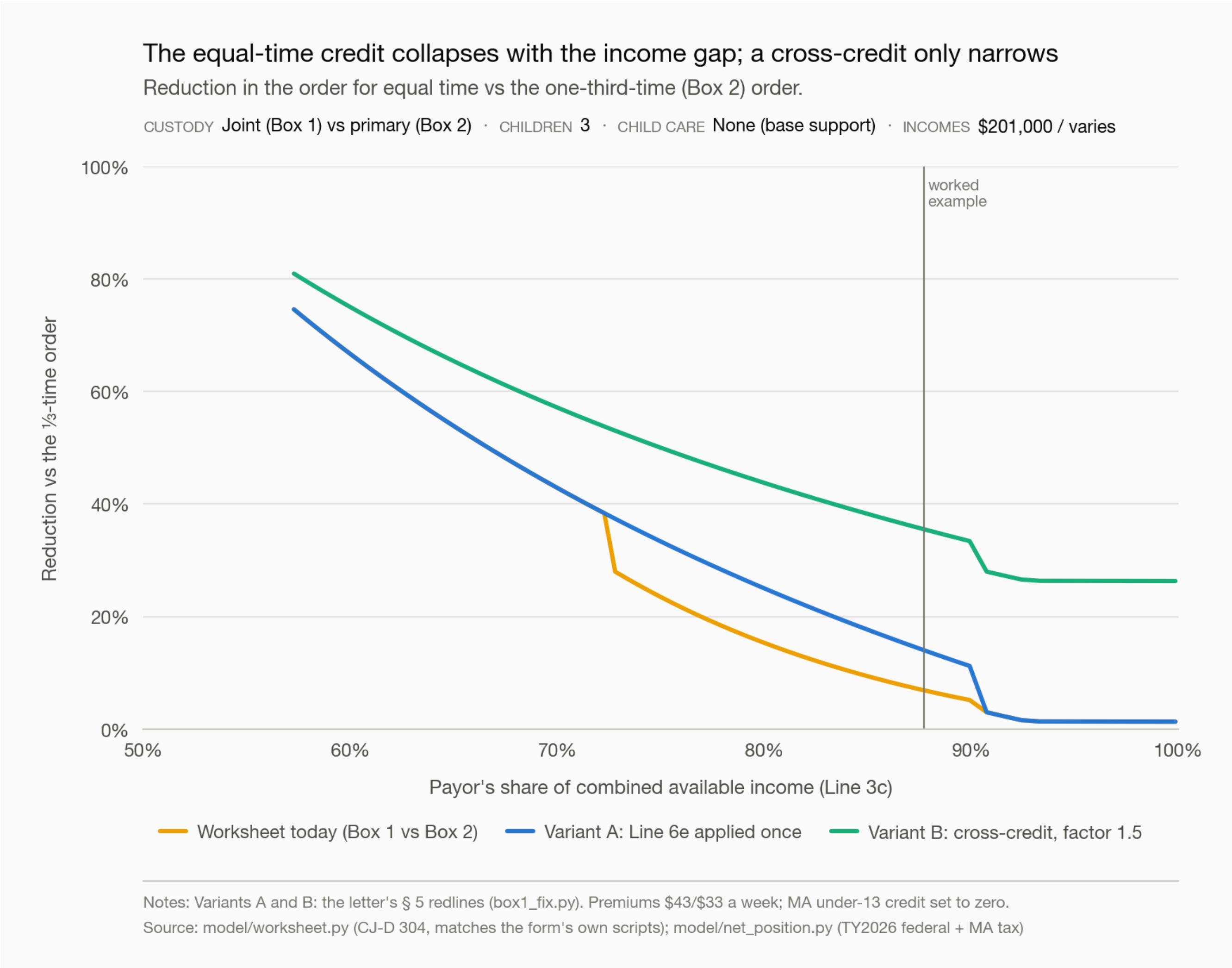


E15. When both parents pay child care, the payor bears 93 percent of it on 87 percent of the income. Each parent pays $300 a week during their own parenting time, the ordinary case at equal time. The Worksheet allocates the recipient's cost to the payor through Line 6b and passes the payor's own cost back through Line 6e at about two cents on the dollar, so his own $15,600 reduces the order by $270 a year. Order plus his own child care reaches 58 percent of his net income while Line 7e reads 33 percent. Per person the payor still leads.



Parenting time

E08. The Worksheet's credit for equal parenting time collapses as the income gap widens; a cross-credit narrows without collapsing. The reduction in the order for equal time, against the one-third-time order, falls from about 75 percent at a 57 percent payor income share to 7 percent at 88 percent and 1 percent at 96 percent, because no parenting-time quantity enters any line. Variant A, applying Line 6e once, lifts the curve; Variant B, the standard cross-credit at a 1.5 duplication factor used by 23 states, stops it collapsing.

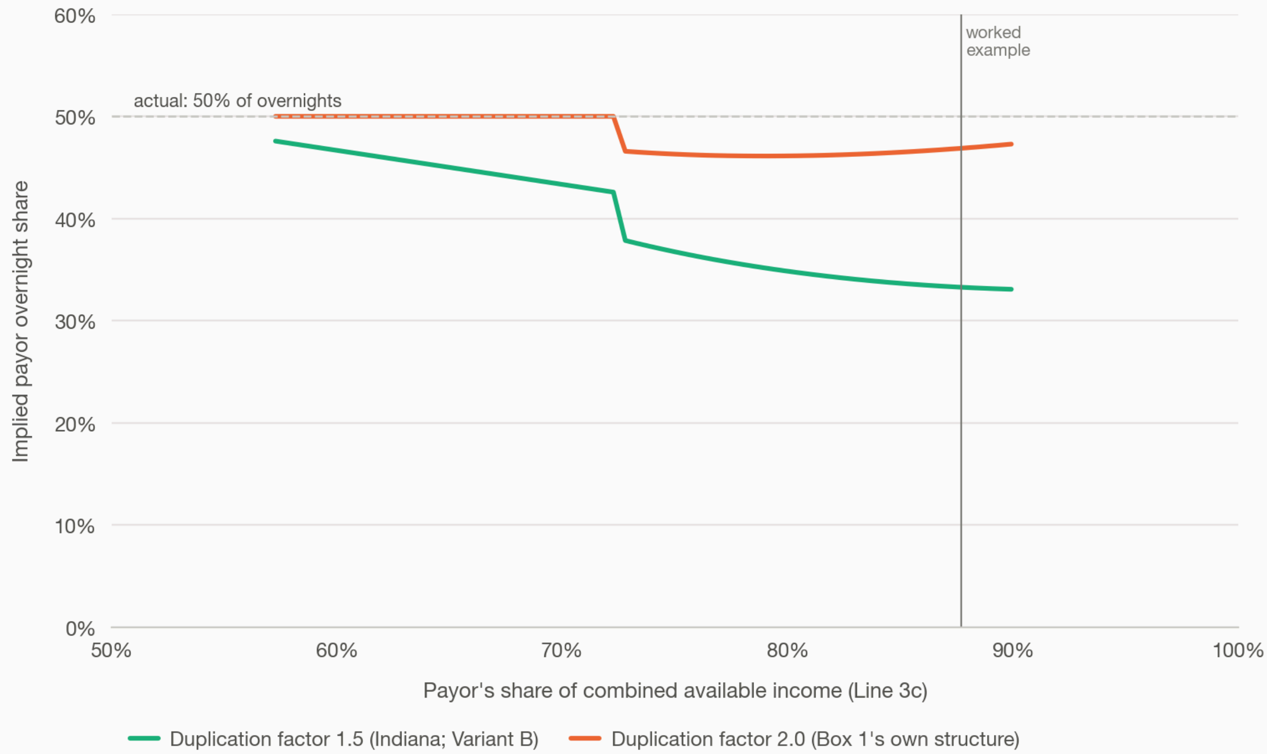


E09. At the worked example, equal parenting time is priced as a third of overnights at factor 1.5, and 47 percent at factor 2.0. The overnight share that reproduces the Box 1 order under a standard cross-credit. The number depends on the duplication factor, so the factor is always stated beside it. The curve is blank below the Line 5c floor, where the order is no longer a cross-credit.

Equal time is priced as a third of overnights at factor 1.5, and 47% at factor 2.0

Overnight share that reproduces the Box 1 order under a cross-credit.

CUSTODY Joint, equal time (Box 1) · CHILDREN 3 · CHILD CARE None (base support) · INCOMES $201,000 / varies



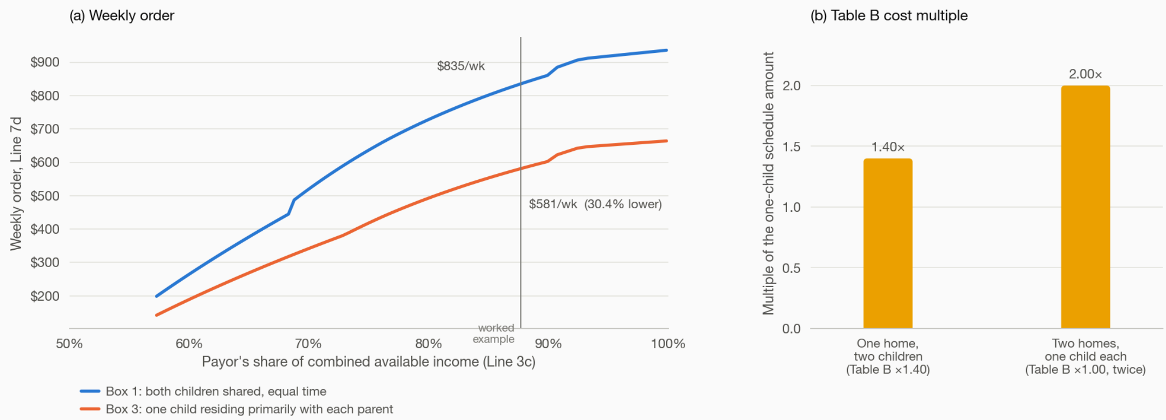
Notes: Blank below the Line 5c floor. State the factor with the number. Premiums $43/$33 a week; MA under-13 credit set to zero.
Source: model/worksheet.py (CJ-D 304, matches the form's own scripts); model/net_position.py (TY2026 federal + MA tax); box1_fix.py

E14. Splitting the siblings cuts the order by a third while the schedule's own cost measure rises 43 percent. Two children. Under Box 1 both are shared; under Box 3 one lives primarily with each parent. The payor's care responsibility is one child-share either way, but Line 6g nets the columns on the one-child schedule (Table B 1.00 against 1.40), so the Box 3 order comes out at 70 percent of the Box 1 order, while two homes each carrying a first child cost 2.00 on Table B against 1.40 in one. This one cuts against the lower earner.

Splitting the siblings cuts the order by a third while the schedule's own cost rises 43%

Weekly order under Box 1 and Box 3 for the same two children, and Table B's cost of each.

CUSTODY Joint (Box 1) vs split (Box 3) · CHILDREN 2 · CHILD CARE None (base support) · INCOMES $201,000 / varies

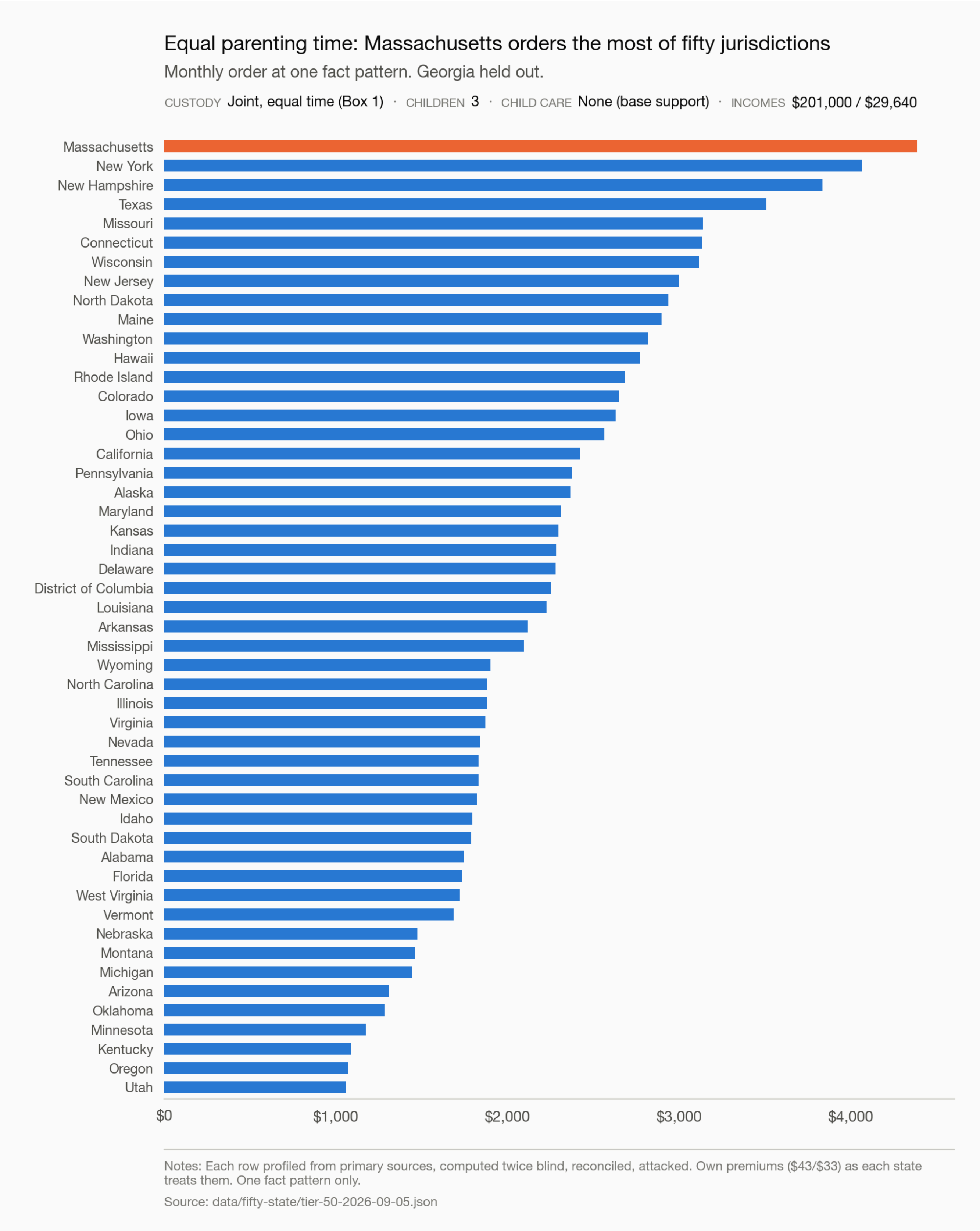


Notes: Box 3 = Table B(1)/B(2) = 71.4% of Box 1. Cuts against the lower earner. Letter § 5.1. Premiums $43/$33 a week; MA under-13 credit set to zero.

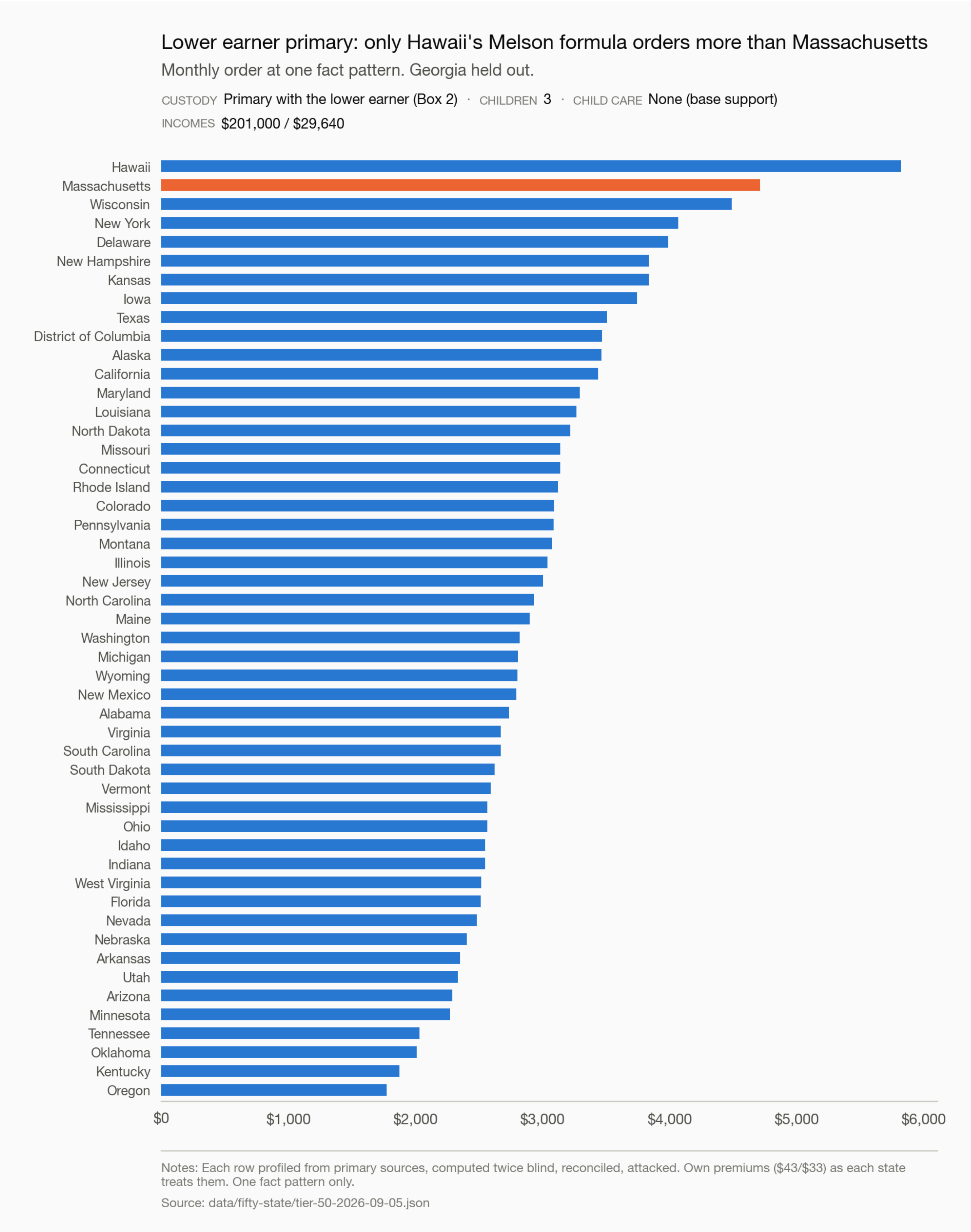
Source: model/worksheet.py (CJ-D 304, matches the form's own scripts); model/net_position.py (TY2026 federal + MA tax)

Fifty-one jurisdictions

E11. Equal parenting time: Massachusetts orders the most of fifty jurisdictions. Monthly order at one fact pattern, three children, $201,000 and $29,640, no child care. Fifty of fifty-one survived every verification stage; Georgia is held out because its enacted formula produces a lower order under primary custody than under equal time, which the state's own calculator reproduces. One fact pattern; the ranking generalises to nothing else.



E12. Lower earner primary: only Hawaii's Melson formula orders more than Massachusetts. The same fact pattern with the children primarily with the lower earner. Hawaii's design is shared with Delaware and Montana; at this income gap it exhausts the self-support reserve differently from an income-shares schedule.

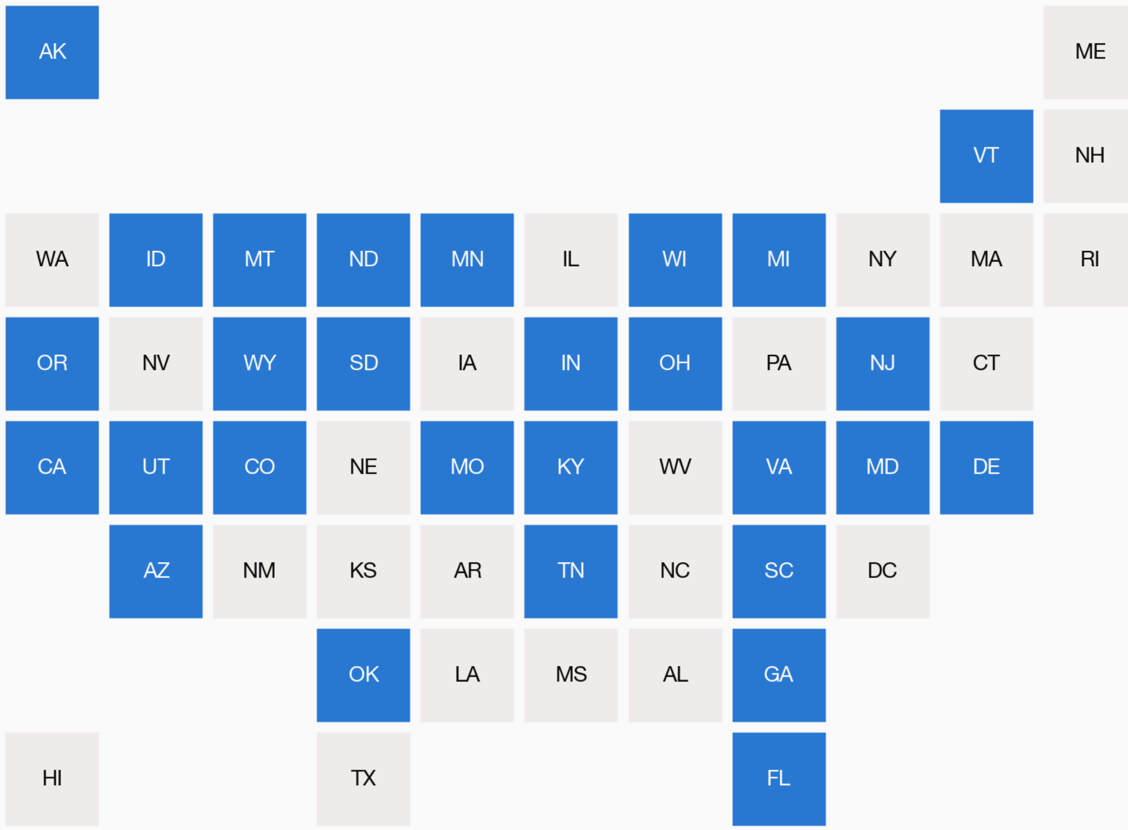


E13. A parent with the children a third of the time gets a formula credit in 28 jurisdictions and none in 23. A count, not a dollar amount. Massachusetts is among the 23; its Box 2 is the one-third case. In the one clean pairing with a credit-giving state the dollar effect runs the other way, so the count is a structural fact and nothing more.

A parent with the children a third of the time gets a formula credit in 28 jurisdictions and none in 23

Blue: a formula credit at 122 overnights a year. Grey: none.

COUNTED Any formula credit at 122 overnights · CHILDREN 3 · CHILD CARE None · INCOMES $201,000 / $29,640



Notes: A count, not a dollar amount. Massachusetts's Box 2 is the one-third case.

Source: data/fifty-state/credit-at-122-2026-09-05.json

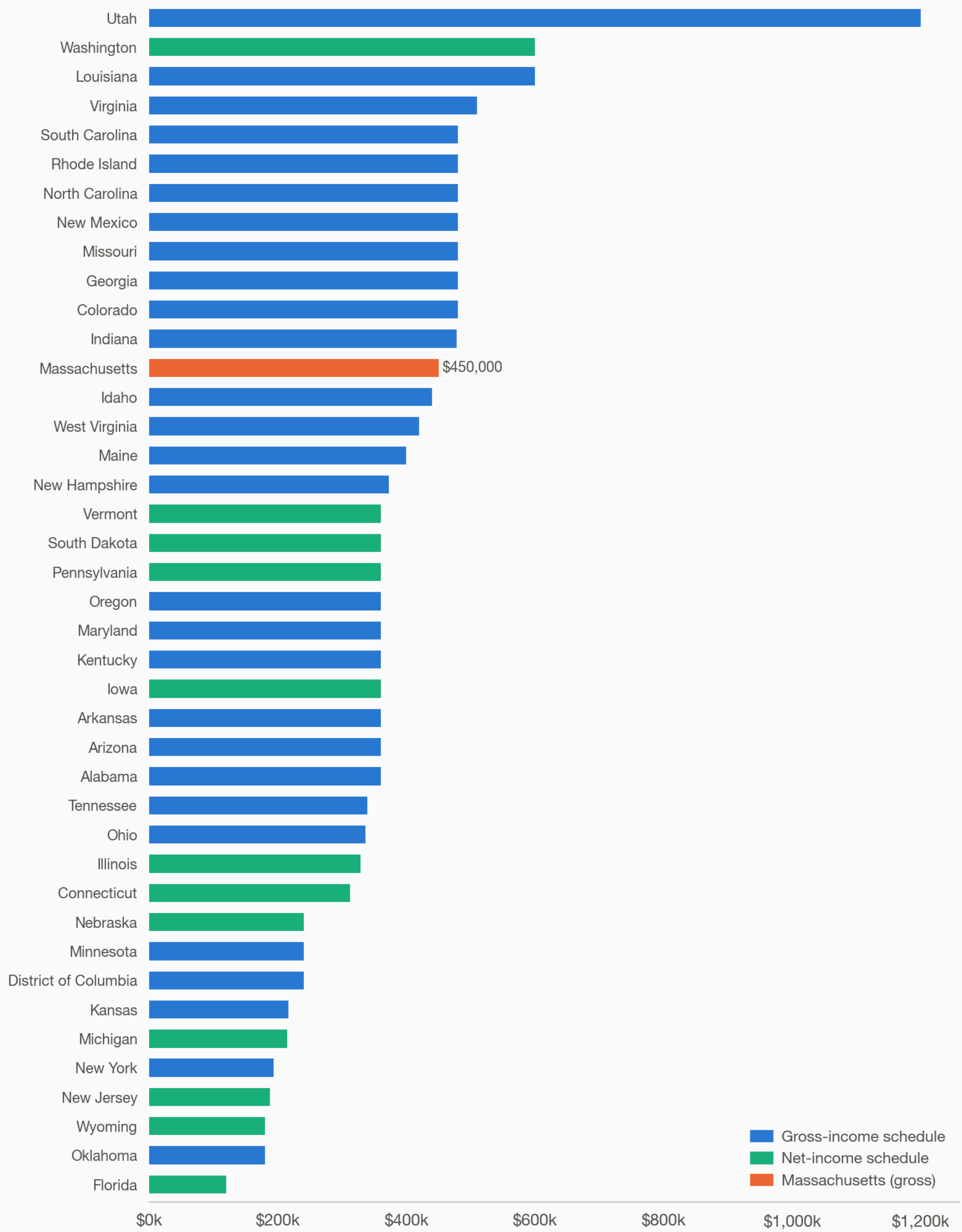
E16. Massachusetts's presumptive formula runs to $450,000; 12 schedules run higher, 28 stop lower. Forty-one jurisdictions have a combined-income schedule that stops at a stated figure; the median is $360,000, seven stop at exactly $40,000 a month, and Utah's runs to $1.2 million. Ten jurisdictions use a percentage-of-obligor, Melson or open formula with no combined ceiling. Net-income ceilings are not dollar-for-dollar comparable with gross ones. This figure corrects an earlier comparison against nine benchmark states, in which Massachusetts appeared second; of the 41 jurisdictions with a stated combined-income ceiling it is thirteenth.

Massachusetts's presumptive formula runs to $450,000; 12 schedules run higher, 28 stop lower

Combined income at which each state's presumptive schedule ends; above it, support is discretionary.

RANKED 41 combined-income schedules (29 gross, 11 net)

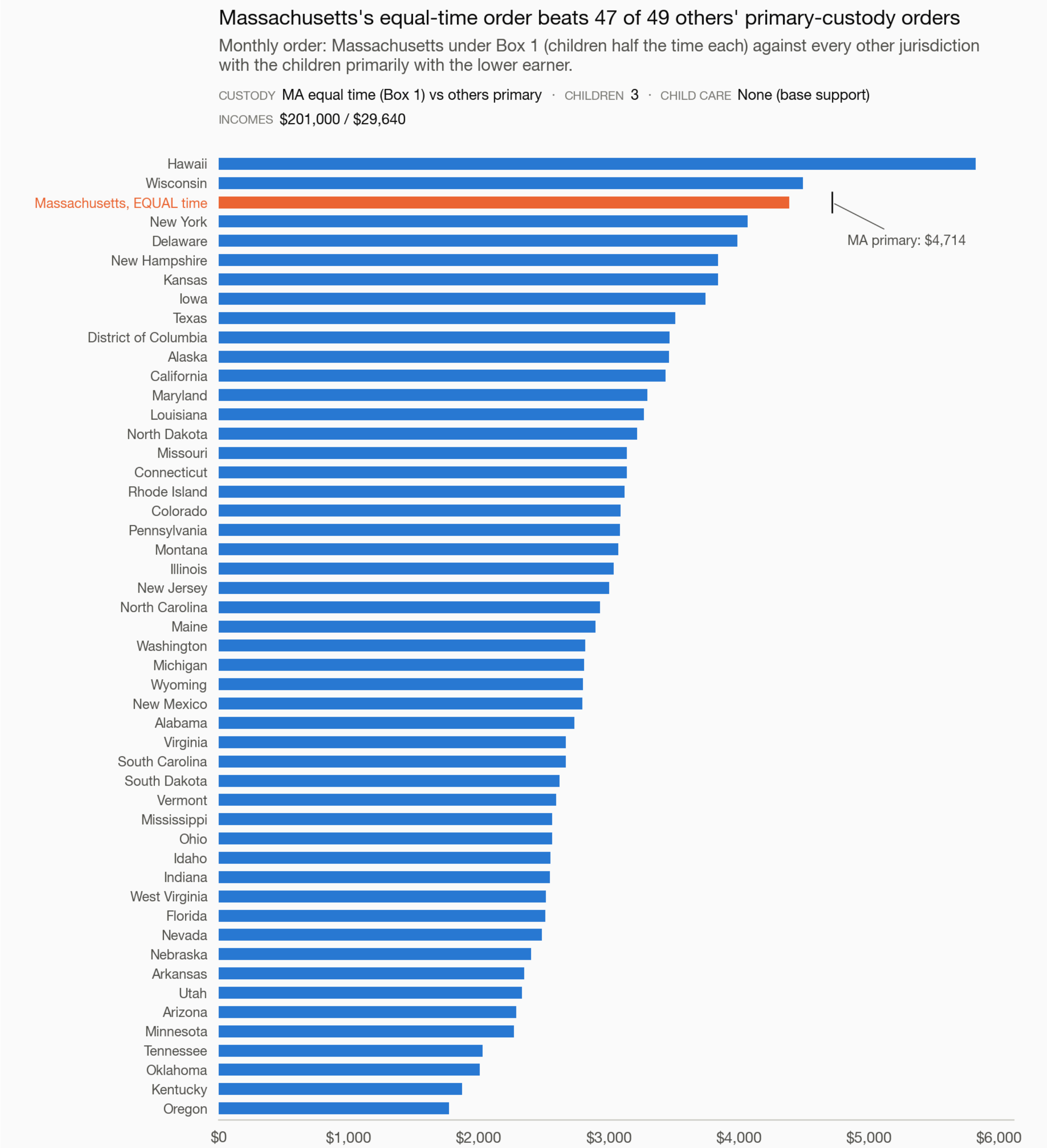
NOT RANKED 10: percentage-of-obligor, Melson or open formula · BASIS Annual; monthly ×12, weekly ×52



Notes: Median of the 41: $360,000; 7 stop at exactly $40,000 a month. Net-income ceilings are not dollar-for-dollar comparable with gross ones. Not ranked: Alaska, California, Delaware, Hawaii, Mississippi, Montana, Nevada, North Dakota, Texas, Wisconsin.

Source: data/fifty-state/ceilings-2026-09-06.json (verified-run profiles completed from local primary documents)

E17. Massachusetts's equal-time order exceeds the primary-custody order of 47 of the 49 other ranked jurisdictions. The same fact pattern as E11 and E12, with Massachusetts computed under Box 1, the children half the time with each parent, and every other jurisdiction computed with the children primarily with the lower earner. Only Hawaii and Wisconsin order more at primary custody than Massachusetts does at equal time; Massachusetts's own primary-custody order, $4,714, is marked for scale. The Commonwealth's consultant attributes the higher amounts to the cost of living, which bears on both households in the order; whatever it explains about the level, it does not explain why an arrangement that gives each parent half the children's time is priced here where sole primary custody is priced almost everywhere else.



Notes: One fact pattern. Georgia held out. Above Massachusetts: Wisconsin, Hawaii. Each row profiled from primary sources, computed twice blind, reconciled, attacked. Own premiums $43/$33 as each state treats them.

Source: data/fifty-state/tier-50-2026-09-05.json

Sources

Every figure names its script and data on its own Source line. Models: `model/worksheet.py` (CJ-D 304, matched line for line to the form's own calculation scripts on six scenarios), `model/net_position.py` (TY2026 federal and Massachusetts tax), `model/box1_fix.py`, `model/childcare_post_transfer.py`, `model/marginal_retention.py`. Fifty-one-jurisdiction data: `data/fifty-state/tier-50-2026-09-05.json`, `credit-at-122-2026-09-05.json`, `ceilings-2026-09-06.json`. Each figure's plotted values: the CSV of the same name in `output/charts/`.