Challenges for child support schemes:

Accounting for shared care and complex families

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Introduction

Child support schemes currently used in Western countries have diverse histories and differ in many ways (Corden, 1999). Nevertheless, as these schemes developed throughout the twentieth century, the calculation of child support generally targeted the post-divorce family predominant at the time – one mother with custody of the children and one father who pays child support to compensate for the unequal share of childcare costs (Meyer et al., 2005). Over recent decades, two important trends have steadily undermined the dominance of this 'classic' post-divorce family model. Firstly, increasing legal and social support for joint physical custody has resulted in a general tendency towards shared care arrangements, where separated parents more equally share the residential care of children (Fehlberg et al., 2011). Secondly, subsequent unions, separations and childbearing with multiple partners are contributing to the growing complexity of family ties, making households with multiple parental or step-parental relationships and step- and half-siblings increasingly common (Cancian and Meyer, 2011).

These trends create challenges for child support schemes which remain based on a two-parent, sole custody model. When a parent contributes 'in kind' to childcare costs through residency or has a new family to support, it becomes necessary to consider a reduction to the child support order (Melli, 1999; Cancian and Meyer, 2011). While comparative research has shown that most child support schemes currently take shared care and/or complex families into account in determining child support (Skinner et al., 2007; Skinner and Davidson, 2009), how this is achieved has not been thoroughly investigated. As similar challenges are faced throughout Western society, gaining further insight into how different child support schemes work is important with respect to accommodating the needs of the modern post-divorce family.
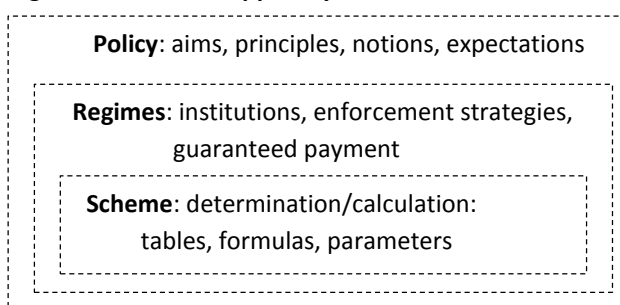
This paper contributes to the limited comparative research on child support schemes by investigating how shared care and complex families are included in the determination and calculation of child support in eight different countries. The similarities and differences between countries may deepen

our understanding of how Western child support schemes are being challenged and also provide useful insights into how to better address these issues.

Conceptual framework

In order to conduct a meaningful cross-national comparison, we must first clarify how we define a child support scheme. Child support research often uses terms such as 'scheme', 'regime' and 'policy' interchangeably, seemingly without giving

Figure 1: The child support system

> **Policy**: aims, principles, notions, expectations
>
> > **Regimes**: institutions, enforcement strategies, guaranteed payment
> >
> > > **Scheme**: determination/calculation: tables, formulas, parameters

much consideration to their distinct meanings. In this paper, we view these terms as referring to three tiers within the larger child support system of a country. Based on existing interdisciplinary frameworks concerning child benefit policies and practices (Duquette et al., 1997; Kröger, 2010) and large-scale comparisons of child support systems (Corden, 1999; Skinner et al., 2007), we have developed a conceptual model presented in Figure 1. We consider the 'scheme' to be the most applied tier, representing how child support orders are determined: referring to both the method used to calculate child support and the parameters considered. These schemes do not, however, refer to the processes of organizing and supplying child support, or to the institutions responsible for determining child support. These elements are situated at a higher level that encompasses the scheme and which we call the child support 'regime'. At the third level we place child support 'policy', which guides the elaboration of these regimes. Child support policy is the most encompassing tier, representing policy principles and policy aims such as tackling child poverty, equality in child support orders (Skinner et al., 2007), as well as reflecting societal, cultural, political and other notions concerning family relationships that influence the entire child support system.

These three tiers constitute the child support system, which is in turn embedded in a country's political, cultural, historical, social and economic context, as well as governed by social policy and family law. Existing comparative child support research has found that this interaction often makes it difficult – if not impossible – to develop a complete understanding of cross-country differences in child support systems (Hakovirta, 2011). We overcome this difficulty by only focusing on child support schemes, as an evaluation of how schemes take shared care or complex families into account does not require active consideration of policy aims, enforcement strategies or various within-country contextual policy interactions. As such, this 'single component' approach makes a large-scale and detailed cross-national comparison viable (Ciccia and Bleijenbergh, 2014).

The remainder of this paper is divided into five parts. The first section illustrates the challenges in accounting for shared care and complex families. The second section explains our analytical approach to investigating the inclusion of both aspects in child support schemes. The comparative results are presented in the third section, followed by a discussion of our findings in the fourth section. We conclude by highlighting relevant policy and other implications.

Challenges

Shared care

After parental separation, children are increasingly dividing their time between the households of mother and father (Sodermans et al., 2013). It is generally considered 'fair' that when both parents contribute to a child's care 'in kind' through residency, the child support order is set at a lower amount than in the case of sole (one-parent) custody (Smyth et al., 2014). Nevertheless, previous child support research (often in light of reforms) has shown that implementing a reduction based on the sharing of care requires several considerations.

Firstly, it is necessary to determine the minimal amount of time that a child should spend with each parent to warrant a reduction to the child support order. This is an important consideration, as it creates a threshold that distinguishes ordinary visitation rights (in the case of sole custody) from residential shared care (Garfinkel et al., 1994). The ideal threshold is still debated, with child support scholars advising time shares ranging from 25 percent to 35 percent (Bauserman, 2002; Garfinkel et al., 1994; Melli, 1999). This discrepancy is largely due to the complex shift in expenses that occurs as a result of sharing care. If a child resides with both parents, certain expenses (e.g. food) are divided, while others (e.g. housing) are duplicated (Venohr and Griffith, 2005). The expenses for the parent taking on the major share of residential care are therefore immediately high, while the other parent only notices substantial cost reductions when the time share is relatively balanced (Melli and Brown, 1994; Rogerson, 1998). This creates a second challenge for child support schemes: to take account of the qualitative difference between the unequal and near equal sharing of care. Simply applying reductions proportionate to the percentage of time a child spends with the paying parent may disadvantage the receiving parent, as unequal time shares do not always entail a significant cost reduction. Melli (1999), therefore, suggests incorporating a wide range of possible shared care arrangements linked to different reductions, varying from the minimal threshold (permitting smaller-than-proportional reductions) to perfectly equal shared care.

A final consideration for child support schemes is indicating what precisely constitutes 'caring' for the child. Child support researchers generally consider overnight stays within a short time period the best indicator, as this requires a parent to at least provide dinner and breakfast and take part in the child's school and weekend/holiday routine (Maccoby and Mnookin, 1992; Melli, 1999). This is not guaranteed if care time is considered in terms of days or percentage of time in a year, as 'shared' care may, for example, mean only spending the summer holidays with the other parent.

Complex families

The multitude of possible relationships in a post-divorce family challenge child support schemes to reshape approaches to 'the family'. As with shared care, several considerations must be taken into account, each of which may result in very different approaches to complex family ties. First of all, either parent may have a new partner living in their household. While new partners may have no financial obligations towards children for whom the parent pays or receives child support (Morgan, 2008), their financial status does influence the household income (Ellman and Ellman, 2008), either as an expense or a resource. If the paying parent has a financially dependent partner, their capacity to pay child support is reduced. Child support schemes can either ignore this financial burden or calculate child support after considering these expenses. A financially dependent partner of the receiving parent reduces the resources of the child's household. If a child support scheme also considers the income of the receiving parent when calculating child support, it must decide whether lower household resources warrant a higher child support payment. Conversely, if partners who are living together are expected to support each other financially, a new partner may increase the available household income. If shared debts (e.g. loans, housing) are taken into account when calculating parental resources, child support schemes may halve these expenses after consideration of the new partner. For a paying parent, this may increase the capacity to pay and possibly affect the child support order. Similarly, a new partner's resources may reduce a receiving parent's need for child support, possibly resulting in a lower child support order. These are challenging issues, as each case essentially disadvantages either the paying parent or the receiving parent (and therefore the child) (Coleman et al., 1999).

Another challenge arises when a separated parent has a child with a new partner. Child support schemes may ignore financial obligations towards a new child, judging that children from a previous relationship should not be deprived of parental resources (Cancian and Meyer, 2011). However, a new child has the same rights to these resources as the child already receiving child support. This can be acknowledged in various ways, from deducting a fixed expense for each new child in the household, to

dividing the parental resources equally across all children (Meyer et al., 2005). A similar consideration must be made if a parent is due child support for children from multiple partners. Is the capacity to pay determined on the basis of child support already paid for other children, or are the parental resources equally divided (Meyer et al., 2011)? Finally, child support schemes may also consider resident stepchildren as an expense. As with financially dependent new partners, taking new children or stepchildren into account has different consequences for the resources of the paying parent (reduction in the capacity to pay, possibly reducing the amount of child support) and the receiving parent (reduction in resources, possibly increasing the amount of child support).

The situation becomes even more complex when considering multiple family ties and different shared care arrangements. To date, this interaction has received little attention in child support research. Our analysis, therefore, also considers the distinct challenges faced by child support schemes when attempting to simultaneously account for shared care and complex families.

The challenging interaction between shared care and family complexity

Consider a straightforward post-divorce situation where a parent pays child support for two children who both live with the other parent. Due to economies of scale, the total child support order for these two children is less than twice the order for one child (Meyer et al., 2011). If both children have the same shared care arrangement, this principle would continue to apply: the costs for childcare borne by either parent are less than twice the cost for one child. However, as children's post-divorce residency patterns may depend on age, gender and the parent-child relationship, it is plausible that separated parents have different shared care arrangements for their common children. This creates a specific form of family complexity. If one child resides solely with the mother while a sibling has a 50/50 shared care arrangement, the economies of scale principle is only applicable 50 percent of the time (i.e. when both children are in the mother's household). Similar issues arise in an 'actual' complex family where one parent has children with multiple

partners. If one of these ex-partners has custody over multiple common children, economies of scale are again present. However, this is not the case when these children live with different parents or have different shared care arrangements. Furthermore, if a new partner brings children from a previous relationship into the household, one household may become an extremely complex amalgam of resources, expenses and time-sharing.

Child support determination is thus faced with many challenges in taking shared care and complex families into account. Below, we investigate and compare how they are acknowledged in various child support schemes to gain further insight into how countries accommodate these aspects of modern post-divorce families.

Analytical approach

This paper focuses on the determination of child support in eight countries: Canada, Denmark, Finland, France, Germany, Sweden, the Netherlands and the UK. Previous large-scale comparisons show that these countries provide a varied mix of methods and parameters for determining child support orders. Furthermore, they all use clearly defined formulas or guidelines rather than case-by-case discretion (Corden, 1999; Skinner et al., 2007; Skinner and Davidson, 2009). While case-specific deviations are always possible, we focus solely on how shared care and complex families are included in the child support scheme. France recently ended its use of a discretionary model (Bourreau-Dubois et al., 2010), making this paper one of the first to investigate the new French scheme within a cross-national setting.

Our analysis begins with a brief description of the various child support schemes, asking whether or not they account for shared care and various complex family ties when determining child support. We then move on to examine how shared care and complex families are currently accounted for within these schemes. Based on the above-mentioned challenges, we analyse the acknowledgement of shared care in the determination of child support by means of three distinct considerations: 1) At what level of time share is

the ordinary visitation threshold surpassed and a reduction in the child support order warranted? 2) On which scale is time-sharing measured (few/many reduction thresholds)? 3) Which time unit is used to define time-sharing? This is followed by an analysis of how complex families are accounted for, again through three considerations: 1) Is a new partner included as an expense or a resource? 2) How are expenses for other children or stepchildren of the paying parent taken into account? 3) Are new family members considered for the paying parent and/or the receiving parent? When considering 'new partners', we refer to new spouses or legal partners living in the household of the parent. 'Other children' are children that the parent has with this new partner or other children from the parent's previous relationships (i.e. siblings and half-siblings of the child requiring child support). 'Stepchildren' are children of the new partner from a previous relationship. Finally, we investigate whether the child support schemes have a method that takes into account the interaction between family complexity and shared care, and if so, how.

The analysis considered the most recent child support scheme in each country by consulting legal reports, public government documentation and official information for separating parents. Our main results are presented in a table which provides an overview of similarities and differences between the various child support schemes.

Results

An overview of child support schemes

Before examining how shared care and complex families are accounted for, we provide a brief description of the method and parameters of the eight countries included in our analysis. The term 'method' usually refers to the rigour of the child support scheme. Denmark makes use of a strict formula, while Canada has formal guidelines which allow only minimal deviations and must, by law, be used to calculate child support. The other six countries make use of informal guidelines which are generally consulted as a tool to assist in the calculation of child support, although their use is not legally obligated and deviations are possible

(Skinner and Davidson, 2009). While most schemes have special measures for exceptional cases (e.g. 'undue hardship' in Canada, incapacity to pay, etc.), we only consider the general process described in the child support scheme. We do not distinguish between couples who are divorcing, separating or have never lived together, as all countries apply the same method to all parents, whatever their relationship.

In this article, we go further than the level of discretion and consider the 'method' as the tool used to determine the child support amount due. This divides the sample into two groups. Firstly, indicative child support amounts can be presented in tables, as is the case for Canada (the federal table), France and Germany (the Düsseldorf table). Secondly, in Denmark, Finland, Sweden, the Netherlands and the UK, parameter values are entered into a formula to calculate each child support amount. While formulas also lie behind child support tables, there may be an important difference in how shared care and complex families are incorporated into such tables and how this is achieved with a formula. Adding several parameters may, for example, 'overcrowd' a table, but be more easily incorporated into a formula.

Parental resources and the number of children requiring child support make up the foundation of all child support determinations, but the treatment of these parameters varies. Within the group of countries using reference tables, all schemes consider work-related earnings along with income from other sources (e.g. benefits, assets). The child support amounts provided by the Canadian, French and German tables take basic living expenses into account, but allow different additional deductions from income, with only the resources of the paying parent considered. Only the German table incorporates the child's age. The formula-based child support schemes also exhibit much diversity. Sweden and Finland, contrary to Denmark, the Netherlands and the UK, do not consider benefits received by the parent as an income source. The Danish and UK schemes do not take basic living expenses into account and Denmark does not allow the deduction of additional personal expenses from income. Finland, Sweden and the Netherlands take into account the income of both parents and the age of the child, while this is not the case in the UK or Denmark.

While all eight child support schemes take shared care into account in some way, this is not the case for complex families. Apart from Canada, all of the countries take into account the expenses a paying parent has for their other children. Expenses for new partners and the income of both parents are only considered in Finland, Sweden and the Netherlands. Finally, the UK and the Netherlands always take expenses for stepchildren into consideration, while in Sweden this depends on the resources of this child's parents (Jeandidier et al., 2012; Skinner et al., 2007; Skinner and Davidson, 2009; Rossin-Slater and Wüst, 2015; Försäkringskassan, 2015).

The various approaches to establishing 'basic' child support orders thus reflect, to some extent, whether or not complex families are considered. However, while we have substantial information on the methods and parameters included in child support schemes and whether or not shared care and complex families are considered, it remains unclear how they are factored into the calculation. Thus, our analysis will now compare how aspects of the current post-divorce family model are incorporated into the determination of child support, while also distinguishing between the use of reference tables and formulas (results presented in Table 1).

Table 1. Accounting for shared care and complex families

	Shared Care			Complex Families			
Country	Threshold	Time unit	Scale	New partner	Other children	Step children	Which parent
Table							
Canada	40%	% of time	One cut-off point	N/A	N/A	N/A	N/A
France	25%	% of time	25% / 50%	N/A	Parental resources divided equally over all children	N/A	Paying parent
Germany	Discretion	Discretion	Discretion	N/A	Parental resources divided equally over all children	N/A	Paying parent
Formula							
Denmark	50%	% of time	One cut-off point	N/A	Parental resources divided equally over all children	N/A	Paying parent
Finland	7 nights	Nights per month	7 / 10 / 13 nights (3 age groups)	Expense & resource	Expense deducted from income	N/A	Both parents
Netherlands	1 day	Days per week	1 / 2 / 3 days	Expense	Expense deducted from income	Expense deducted from income	Both parents
Sweden	Five subsequent days and nights/six days and nights	Nights per month	5 or 6 days / equal	Expense & resource	Expense deducted from income	N/A	Both parents
UK	53 nights	Nights per year	53 / 104 / 156 / 175+ nights	N/A	Expense deducted from income	Expense deducted from income	Paying parent

Shared care

We first consider how shared care arrangements are incorporated into child support schemes that make use of reference tables. In the Canadian scheme, shared care is only considered in the determination of child support when a child resides with each parent for at least 40 percent of the time (Brinig and Allen, 2011), with no other scale indicated. Thus, as soon as the 40 percent time-share threshold is passed, only one reduction in the child support order is warranted. What this 'time' pertains to is not further specified. The reduced child support amount is also not explicitly included in the table. The amount due in the case of shared care is determined by first looking up what both parents would have to pay in a sole custody situation given the number of children and their individual resources. The difference between these two amounts is then paid by the parent with the larger income (Department of Justice, 2014). For a reduction in the child support order according to the French reference table, a child must reside with the parent paying child support for at least 25 percent of the time. After this, another reduction is due when parents equally share the care of their children. As in the Canadian system, equally shared care still requires the parent with the highest income to pay child support. However, the reduced amount at the 25 percent and 50 percent time-share points are explicitly stated in the reference table, rather than requiring a separate calculation (Bourreau-Dubois et al., 2010). The German Düsseldorf table does not directly incorporate a measure for shared care arrangements. This is left to the discretion of the court. Nevertheless, the German Civil Code on Family Law states that both parents must contribute to the child's care according to their own resources and that a parent assuming care for a child must fulfil at least part of the maintenance obligation towards the child through care (Bundesministerium der Justiz und für Verbraucherschutz, 2015). When there is substantial shared care, a calculation of what both parents would owe according to their own resources is made and, as in Canada, this leads to the parent with the higher income paying the difference (Skinner et al., 2007).

We now turn to formula-based child support schemes. Similar to the Canadian scheme, Denmark only considers one cut-off point when considering shared care, expressed in percentage of time. Rather than reducing the child support amount, the Danish scheme annuls the support order altogether when parents equally share the care of their children (Rossin-Slater and Wüst, 2015). While, in reality, this practice is not restricted to Denmark – with all eight countries possibly cancelling child support payments when care is roughly equally shared (Skinner et al., 2007) – the Danish scheme is notably different from the schemes mentioned above in not providing an indicative child support amount for unequal shared care arrangements.

Finland, another Nordic country that uses a formula-based approach, treats shared care quite differently. When the paying parent assumes care of the child for at least seven nights per month they receive a reduction in the child support order. Two subsequent cut-off points are set when the time share reaches 10 and 13 nights per month. The reductions due at these points are further dependent on which of three age groups the child is in, providing nine possible reduction amounts. Equally shared care implies that the child resides with the paying parent for at least 15 nights per month. This does not necessarily lead to an annulment of the support order (e.g. as in Denmark), but the amount of the remaining support is a discretionary matter (Skinner et al., 2012; Hakovirta and Hiilamo, 2012). In Sweden, no child support is required from either parent when a child spends an equal amount of time in both households (Hakovirta and Rantalaiho, 2011), and until this point is reached the increasing amount of time spent with the paying parent progressively lowers the child support order. To warrant any reduction, the child must stay in the household of the paying parent for either five days and five nights in a row or six days and nights within a one-month period (Skinner et al., 2007). The Dutch formula, laid down in the Tremanorms, considers the average number of days per week a child stays with the paying parent when determining the child support order. The threshold to receive a reduction is set at one day per week. Further reductions are warranted when a child stays with the parent at least two and then three days per week, on average. As in Finland, an equally shared care arrangement still warrants a discretionary child support order (Expertgroep

Alimentatienormen, 2015). Finally, in the UK, a reduction in the child support order is made as soon as a child spends 53 nights per year with the paying parent. Further reductions may be given when the time share reaches 104 and then 156 nights. Shared care is considered to be equal when a child spends at least 175 nights per year with the paying parent. The UK scheme still provides an indicative child support amount for the parent with the higher income (Child Maintenance Service, 2013; Skinner, 2012).

In summary, formulaic schemes have more elaborate scales to measure shared care and also make use of more detailed time units. Denmark is an exception, strongly resembling tabular schemes. This may be due to the fact that, prior to the formulaic calculation, the Danish scheme uses a table to determine which percentage of the base child support amount is owed according to income level and number of children. As tabular representations of child support amounts are more restricted with respect to the number of parameters that can be included, this may explain why, in relation to shared care parameters, the Danish scheme strongly resembles countries using reference tables. This leads to the question of whether the same pattern is present when considering complex families. Expenses for new partners and children have an impact on parental resources and as such do not add extra parameters to either a table or a formula. Consequently, there may be fewer differences between tabular and formulaic schemes in relation to how complex family ties are accounted for than is the case for shared care. Conversely, the general simplicity of tabular representations may also be preceded by a more simple determination of the parental resources. We investigate this in the following section.

Complex families

The Canadian child support scheme gives absolute priority to the obligation to common children. Therefore, in order to grant a child full access to parental resources, the obligations towards new partners, other children (previous child support orders or own children in the household) and stepchildren are not considered. The income of a new parent is also ignored (Skinner and Davidson, 2009; Department of

Justice, 2014). The decision of the French Supreme Court, which guides the French reference table, states that a child support obligation is a personal debt of the paying parent and that, as in the Canadian scheme, all other debts are inferior to the child support order. The German Düsseldorf table follows similar principles. As such, in the French and the German schemes, neither the income nor the expenses related to a new partner or stepchild may affect the child support order. However, contrary to the Canadian tables, all children of the paying parent, whether they are from a prior or a new relationship, are entitled to maintenance and an equal share of the parent's resources (Oberlandesgericht Düsseldorf, 2015; Bourreau-Dubois et al., 2010; Jeandidier et al., 2012). As with shared care, the Danish scheme strongly resembles the tabular schemes' approach to complex families. Neither the expenses nor the resources of a new partner are taken into account. As in France and Germany, the paying parent's own children are considered an expense; that is, the amount of the child support order is dependent on the total number of children of the paying parent, irrespective of their living arrangement, ensuring an equal share for each child. Stepchildren, however, do not affect the child support order (Skinner et al., 2007; Ministeriet for Børn Ligestilling Integration og Sociale Forhold, 2014).

Although Finland is also a formula-based country, its approach to complex families has greater depth than Denmark. First of all, the legal obligation of married or legally cohabiting couples to financially support each other is incorporated into the calculation of child support. The guidelines laid out by the Finnish Ministry of Justice state that as a new partner in the household is expected to carry part of the shared costs, the deduction for housing expenses when calculating the maintenance capacity is halved. The deduction for basic living expenses is also lowered, although not simply halved, as the new partner may also create expenses for the parent (e.g. through illness, unemployment). As the Finnish scheme considers the maintenance capacity of both parents when determining child support, a new partner of either parent is taken into account.

In Sweden, which also considers the maintenance capacity of both parents, the deduction for living expenses is not lowered due to income provided by a new partner. However, if the latter is financially dependent on the paying parent, a fixed amount is deducted from the maintenance capacity. In both the Finnish and the Swedish schemes, other children are accounted for by deducting a fixed expense from both parents' resources. If the parent lives with that child's other parent, the Finnish scheme halves the expenses considered for the child. If, in the Swedish scheme, the income of the other resident parent is sufficient to support the child, no costs for that child are taken into account for the paying parent. Stepchildren are generally not taken into account, except when the biological parents cannot support the child (Skinner et al., 2007; Hakovirta and Hiilamo, 2012; Försäkringskassan, 2015). The Dutch Tremanorms also take the maintenance capacity of both parents into account when determining child support. Contrary to Sweden and Finland, both parents are considered to be independent economic units and the resources of new partners are therefore never considered. If new partners are incapable of financially supporting themselves, a larger portion of the parental resources are reserved to cover living expenses. Financial obligations towards other children and stepchildren are also considered by deducting an expense from the parental resources (Expertgroep Alimentatienormen, 2015). Finally, the UK formula, which only considers the paying parent's resources, does not take new partners into account. However, the children for whom this partner is financially responsible (i.e. stepchildren of the paying parent) as well as other children of the paying parent are taken into account in the calculation. This is done by reducing the parental income by a percentage according to the number of other children requiring maintenance (Child Maintenance Service, 2013).

As with shared care, complex families are considered more elaborately in schemes using a formula than those using a table. In this respect, we see that Denmark again more closely resembles the tabular schemes. In the formulaic schemes, other children of the paying parent (and the receiving parent, if both incomes are considered) are taken into account by deducting a fixed expense from the maintenance

capacity, while the tabular schemes divide the parental resources between all of the children. Stepchildren are also considered a fixed expense in some formulaic schemes. How new partners are considered – as an expense and/or as a resource – varies. The simplicity of the tabular schemes was obvious in the case of shared care, as incorporating multiple time shares is more difficult in a tabular representation of child support than in formulas. This consideration is not as evident for complex families. Taking family resources and expenses into account impacts on the capacity to pay child support, and this makes up a basic parameter of both formulas and tables. Nevertheless, tabular schemes may be inherently simpler.

Interaction between shared care and family complexity

Finally, we will consider whether and how child support schemes incorporate the interaction between shared care and family complexity. None of the countries studied provide a clear-cut solution. Nevertheless, some schemes indicate how this complex interaction is dealt with when calculating child support. The Canadian guidelines in the federal table specifically suggest judiciary discretion when siblings have different residency arrangements (Department of Justice, 2014) – advice that is also explicitly given in other guidelines (e.g. the Netherlands; see van Riemsdijk, 2013). It is only in the Finnish and Swedish schemes that we find an indication of how the calculation of child support can incorporate the interaction between family complexity and shared care, with the expense deducted from the parental resources for each child supported. For a resident child that the parent has with a new partner, this deduction is a fixed amount (in Finland it is also age dependent). If a resident child (i.e. a child from a previous relationship) receives child support, this amount is first deducted from the fixed expenses before deducting the remaining expense from the parental resources. For children not living with the parent, the expenses for this child equal the amount of child support paid (Försäkringskassan, 2015; Skinner et al., 2007).

Other schemes seem far less flexible, especially the tabular representations of child support. Tables include the number of children requiring child support as a parameter, thus reflecting the expectation that

these children have the same residency arrangement. While every scheme (apart from Canada) takes other children into account, the interaction with differential care arrangements remains a challenge that few schemes have resolved.

Discussion

The increasing prevalence of shared care and complex family ties challenges the 'traditional' calculation of child support that assumes a two-parent sole custody model. This article investigated how different child support schemes take these changes and the 'modern' post-divorce family into account. Our results show a notable trade-off between simplicity and an adjustment to shared care arrangements and family complexity. We also found that Denmark more strongly resembles the tabular than the formulaic child support schemes. This difference in structure appears to be an important factor in how shared care and complex families are – or may be – considered.

We found notable differences in how *shared care* is taken into account by the various child support schemes, with formulaic schemes generally being more elaborate than the tabular group. The time-share threshold warranting a reduction in the child support order is lower in the formulaic schemes (between 52 to 84 nights per year [converted]), compared to the tabular schemes (including Denmark: 91 to 182 nights per year). Setting a lower threshold also enables a more elaborate scale for further reductions, thus allowing the more accurate accommodation of the complex shift in expenses that shared care generates (Melli, 1999). Furthermore, acknowledging the existence of various shared care arrangements better represents reality than one simple cut-off point. This may encourage separated parents to increasingly share childcare, which coincides with the general public and scientific opinion that maintaining a relationship with both parents leads to better outcomes for children (Bauserman, 2002; Fabricius, 2003; McIntosh and Chisholm, 2008).

Nevertheless, a lower threshold and a more detailed time-share scale can create a perverse incentive for strategic bargaining over child support. A paying parent may push for an additional time share

of one extra night per week, for example, simply to warrant an additional reduction in the child support order. Conversely, the receiving parent may resist any increase in the time a child spends with the paying parent, as this immediately reduces the child support order (Melli and Brown, 1994; Smyth et al., 2014). Moreover, increasing legislative support for shared care also leads to a greater number of high-conflict partners having shared care arrangements (Sodermans et al., 2013), while balancing care between households warring over financial aspects may be detrimental to a child's wellbeing (Carlsund et al., 2013; Parkinson, 2013). Again, the tabular schemes might simplify these issues. While a single cut-off point can also lead to battles over the line between reduction and no reduction, only allowing a reduction in the case of substantially shared care may place greater emphasis on a parent's care effort than schemes granting reductions for small increases in the share of care. A focus on care is particularly evident when the equal sharing of care still requires the higher income parent to pay child support, thus addressing both their care requirement and financial responsibility towards their children.

However, we cannot simply state that tabular schemes offer a one-for-all solution. If a shared care arrangement is imposed on parents, whether relatively equal or not (as was the case until recently in Denmark; see Parkinson, 2011), and the parents concerned are not capable of cooperating, this again places a child at risk (Fabricius, 2003). Furthermore, the tabular schemes analysed noticeably lack an accurate time unit measuring shared care. While a broad interpretation of time-sharing (e.g. as 'percentage of time') leaves room for negotiation between parents, we would expect child support schemes to be as unambiguous as possible in order to prevent and resolve disputes between partners. As it is important to consider not only the quantity but also the quality of shared care (i.e. partaking in as many possible aspects of a child's life), it is best to adopt a more detailed time unit for shared care (Maccoby and Mnookin, 1992).

When considering *complex families*, the formula approach again differs strongly from the table method. The tabular schemes in our analysis are more inclined to divide the available parental resources equally between all dependent children, while formulaic schemes deduct expenses from the parental income

before determining the amount of child support due. In their comparative study on the equality/inequality of child support outcomes, Meyer et al. (2011) indicate that such a differential treatment of resident and non-resident children is a difficult issue, as 'high rates of new fertility mean that resident biological children are relevant in many child support cases' (Meyer et al. 2011: 1809). However, while tabular schemes implement more equality between children, formulaic schemes are more elaborate in accounting for family complexity in general. This was rather unexpected. If taken into account, the resources and/or expenses of new partners as well as other children and stepchildren affect the parental resources – and this decision on inclusion takes place before determining the actual amount of child support. These resources are included as parameters in both tables and formulas, and therefore this does not explain why tabular schemes are less elaborate in their incorporation of family complexity. However, this may again be a reflection of the general simplicity inherent to tabular schemes: as fewer parameters can be included in a reference table, the preceding process may be kept as uncomplicated as possible.

Conclusion

This study leads us to several conclusions. Above all, policymakers should be aware of the structural possibilities inherent to tabular or formulaic schemes. Formulas may be much easier to adapt but run the risk of high complexity, compared to the inherent simplicity of tabular schemes. In addition, certain enabling and restricting aspects (e.g. reductions offered for shared care) may impact on parental behaviour and consequently child wellbeing. The specific configuration of a child support scheme may thus affect policy outcomes. If the aim is simply to ensure financial support for children of divorce, a less elaborate tabular scheme may be the better option. Conversely, when attempting to account for changes in family structure, a more flexible formulaic approach may be more appropriate. We found that all of the child support schemes navigated between these goals and dealt with the challenges of the modern post-divorce family in their own particular manner. This uniqueness can be understood through the conceptual

framework of our analysis, which shows that the structure of a child support scheme is invariably dependent on the child support system and country context.

It could be argued that our focus on child support schemes is too restrictive to paint a comprehensive picture of their workings. We did not consider the institutional child support regimes, nor did we take note of relevant policy and country contexts, such as the prevalence of shared care and complex families, current gender patterns (e.g. income inequality) or historical notions of what constitutes a family and child wellbeing. These aspects are undoubtedly vital for the configuration of the child support system with respect to shared care and complex families. While our evaluative options are therefore limited, our focus on schemes rather than on the entire child support system was deliberate and of significant value. Previous researchers have found that as child support systems often 'interact with social assistance benefits and social security systems, with family law, with local institutions … as well as with national governmental institutions and policy making bodies' (Skinner et al., 2012: 346), it is difficult – if not impossible – to fully comprehend cross-country differences in the precise workings of child support systems (Hakovirta, 2011). As such, the conceptual framework of this article provides a new perspective for future research. Rather than attempting to investigate entire, all-encompassing systems, an understanding of child support systems might benefit from starting at a more applied level. Through a bottom-up approach, we might subsequently investigate how similar and different schemes fit within distinct regimes, how these are in turn embedded in specific policies and, ultimately, within their country context.

Shared care and complex families create several challenges for the traditional calculation of child support. This study found that Western child support schemes deal with these challenges in various ways, navigating between the prioritizing of the child receiving the support and the need for reductions due to shared care and complex family ties. Starting from our conceptual framework, a further exploration of the similarities and differences of various schemes is the next step to a better understanding of how to accommodate the modern post-divorce family.

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