
HOUSE BILL 2787

State of Washington

54th Legislature

1996 Regular Session

By Representatives McMahan, Quall, Campbell, Clements, Cairnes,
Thompson, Chappell, Boldt and Radcliff

Read first time 01/19/96. Referred to Committee on Law & Justice.

1 AN ACT Relating to child support; and amending RCW 26.19.071 and
2 26.19.075.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 26.19.071 and 1993 c 358 s 4 are each amended to read
5 as follows:

6 (1) **Consideration of all income.** All income and resources of each
7 parent's household shall be disclosed and considered by the court when
8 the court determines the child support obligation of each parent. Only
9 the income of the parents of the children whose support is at issue
10 shall be calculated for purposes of calculating the basic support
11 obligation. Income and resources of any other person shall not be
12 included in calculating the basic support obligation.

13 (2) **Verification of income.** Tax returns for the preceding two
14 years and current paystubs shall be provided to verify income and
15 deductions. Other sufficient verification shall be required for income
16 and deductions which do not appear on tax returns or paystubs.

17 (3) **Income sources included in gross monthly income.** Except as
18 specifically excluded in subsection (4) of this section, monthly gross
19 income shall include income from any source, including:

- 1 (a) Salaries;
- 2 (b) Wages;
- 3 (c) Commissions;
- 4 (d) Deferred compensation;
- 5 (e) Overtime;
- 6 (f) Contract-related benefits;
- 7 (g) Income from second jobs;
- 8 (h) Dividends;
- 9 (I) Interest;
- 10 (j) Trust income;
- 11 (k) Severance pay;
- 12 (l) Annuities;
- 13 (m) Capital gains;
- 14 (n) Pension retirement benefits;
- 15 (o) Workers' compensation;
- 16 (p) Unemployment benefits;
- 17 (q) Spousal maintenance actually received;
- 18 (r) Bonuses;
- 19 (s) Social security benefits; and
- 20 (t) Disability insurance benefits.

21 (4) **Income sources excluded from gross monthly income.** The
22 following income and resources shall be disclosed but shall not be
23 included in gross income:

- 24 (a) Income of a new spouse or income of other adults in the
25 household;
- 26 (b) Overtime, whether mandatory or voluntary;
- 27 (c) If the parent has at least one full-time job that requires the
28 parent to work a minimum of forty hours per week, income derived from
29 a second job or additional jobs other than the full-time job;
- 30 (d) Child support received from other relationships;
- 31 ~~((e))~~ (e) Gifts and prizes;
- 32 ~~((d))~~ (f) Aid to families with dependent children;
- 33 ~~((e))~~ (g) Supplemental security income;
- 34 ~~((f))~~ (h) General assistance; and
- 35 ~~((g))~~ (I) Food stamps.

36 Receipt of income and resources from aid to families with dependent
37 children, supplemental security income, general assistance, and food
38 stamps shall not be a reason to deviate from the standard calculation.

1 (5) **Determination of net income.** The following expenses shall be
2 disclosed and deducted from gross monthly income to calculate net
3 monthly income:

4 (a) Federal and state income taxes;

5 (b) Federal insurance contributions act deductions;

6 (c) Mandatory pension plan payments;

7 (d) Mandatory union or professional dues;

8 (e) State industrial insurance premiums;

9 (f) Court-ordered spousal maintenance to the extent actually paid;

10 (g) Up to two thousand dollars per year in voluntary pension
11 payments actually made if the contributions were made for the two tax
12 years preceding the earlier of the (i) tax year in which the parties
13 separated with intent to live separate and apart or (ii) tax year in
14 which the parties filed for dissolution; and

15 (h) Normal business expenses and self-employment taxes for self-
16 employed persons. Justification shall be required for any business
17 expense deduction about which there is disagreement.

18 Items deducted from gross income under this subsection shall not be
19 a reason to deviate from the standard calculation.

20 (6) **Imputation of income.** The court shall impute income to a
21 parent when the parent is voluntarily unemployed or voluntarily
22 underemployed. The court shall determine whether the parent is
23 voluntarily underemployed or voluntarily unemployed based upon that
24 parent's work history, education, health, and age, or any other
25 relevant factors. A court shall not impute income to a parent who is
26 gainfully employed on a full-time basis, unless the court finds that
27 the parent is voluntarily underemployed and finds that the parent is
28 purposely underemployed to reduce the parent's child support
29 obligation. Income shall not be imputed for an unemployable parent.
30 Income shall not be imputed to a parent to the extent the parent is
31 unemployed or significantly underemployed due to the parent's efforts
32 to comply with court-ordered reunification efforts under chapter 13.34
33 RCW or under a voluntary placement agreement with an agency supervising
34 the child. In the absence of information to the contrary, a parent's
35 imputed income shall be based on the median income of year-round full-
36 time workers as derived from the United States bureau of census,
37 current populations reports, or such replacement report as published by
38 the bureau of census.

1 **Sec. 2.** RCW 26.19.075 and 1993 c 358 s 5 are each amended to read
2 as follows:

3 (1) Reasons for deviation from the standard calculation include but
4 are not limited to the following:

5 (a) **Sources of income and tax planning.** The court may deviate from
6 the standard calculation after consideration of the following:

7 (i) Income of a new spouse if the parent who is married to the new
8 spouse is asking for a deviation based on any other reason. Income of
9 a new spouse is not, by itself, a sufficient reason for deviation;

10 (ii) Income of other adults in the household if the parent who is
11 living with the other adult is asking for a deviation based on any
12 other reason. Income of the other adults in the household is not, by
13 itself, a sufficient reason for deviation;

14 (iii) Child support actually received from other relationships;

15 (iv) Gifts;

16 (v) Prizes;

17 (vi) Possession of wealth, including but not limited to savings,
18 investments, real estate holdings and business interests, vehicles,
19 boats, pensions, bank accounts, insurance plans, or other assets;

20 (vii) Extraordinary income of a child; or

21 (viii) Tax planning considerations. A deviation for tax planning
22 may be granted only if the child would not receive a lesser economic
23 benefit due to the tax planning.

24 (b) **Nonrecurring income.** The court may deviate from the standard
25 calculation based on a finding that a particular source of income
26 included in the calculation of the basic support obligation is not a
27 recurring source of income. (~~Depending on the circumstances,~~
28 ~~nonrecurring income may include overtime, contract-related benefits,~~
29 ~~bonuses, or income from second jobs.)) Deviations for nonrecurring
30 income shall be based on a review of the nonrecurring income received
31 in the previous two calendar years.~~

32 (c) **Debt and high expenses.** The court may deviate from the
33 standard calculation after consideration of the following expenses:

34 (i) Extraordinary debt not voluntarily incurred;

35 (ii) A significant disparity in the living costs of the parents due
36 to conditions beyond their control;

37 (iii) Special needs of disabled children;

38 (iv) Special medical, educational, or psychological needs of the
39 children; or

1 (v) Costs incurred or anticipated to be incurred by the parents in
2 compliance with court-ordered reunification efforts under chapter 13.34
3 RCW or under a voluntary placement agreement with an agency supervising
4 the child.

5 (d) **Residential schedule.** The court may deviate from the standard
6 calculation if the child spends a significant amount of time with the
7 parent who is obligated to make a support transfer payment. The court
8 may not deviate on that basis if the deviation will result in
9 insufficient funds in the household receiving the support to meet the
10 basic needs of the child or if the child is receiving aid to families
11 with dependent children. When determining the amount of the deviation,
12 the court shall consider evidence concerning the increased expenses to
13 a parent making support transfer payments resulting from the
14 significant amount of time spent with that parent and shall consider
15 the decreased expenses, if any, to the party receiving the support
16 resulting from the significant amount of time the child spends with the
17 parent making the support transfer payment.

18 (e) **Children from other relationships.** The court may deviate from
19 the standard calculation when either or both of the parents before the
20 court have children from other relationships to whom the parent owes a
21 duty of support.

22 (i) The child support schedule shall be applied to the mother,
23 father, and children of the family before the court to determine the
24 presumptive amount of support.

25 (ii) Children from other relationships shall not be counted in the
26 number of children for purposes of determining the basic support
27 obligation and the standard calculation.

28 (iii) When considering a deviation from the standard calculation
29 for children from other relationships, the court may consider only
30 other children to whom the parent owes a duty of support. The court
31 may consider court-ordered payments of child support for children from
32 other relationships only to the extent that the support is actually
33 paid.

34 (iv) When the court has determined that either or both parents have
35 children from other relationships, deviations under this section shall
36 be based on consideration of the total circumstances of both
37 households. All child support obligations paid, received, and owed for
38 all children shall be disclosed and considered.

1 (2) All income and resources of the parties before the court, new
2 spouses, and other adults in the households shall be disclosed and
3 considered as provided in this section. The presumptive amount of
4 support shall be determined according to the child support schedule.
5 Unless specific reasons for deviation are set forth in the written
6 findings of fact and are supported by the evidence, the court shall
7 order each parent to pay the amount of support determined by using the
8 standard calculation.

9 (3) The court shall enter findings that specify reasons for any
10 deviation or any denial of a party's request for any deviation from the
11 standard calculation made by the court. The court shall not consider
12 reasons for deviation until the court determines the standard
13 calculation for each parent.

14 (4) When reasons exist for deviation, the court shall exercise
15 discretion in considering the extent to which the factors would affect
16 the support obligation.

17 (5) Agreement of the parties is not by itself adequate reason for
18 any deviations from the standard calculation.

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