
SUBSTITUTE SENATE BILL 5685

State of Washington

55th Legislature

1997 Regular Session

By Senate Committee on Law & Justice (originally sponsored by Senators Roach, Hargrove, Hochstatter, Schow, Strannigan and Johnson)

Read first time 03/05/97.

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

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~~)) f) Income from second jobs;
- 8 (~~h~~)) g) Dividends;
- 9 (~~i~~)) h) Interest;
- 10 (~~j~~)) i) Trust income;
- 11 (~~k~~)) j) Severance pay;
- 12 (~~l~~)) k) Annuities;
- 13 (~~m~~)) l) Capital gains;
- 14 (~~n~~)) m) Pension retirement benefits;
- 15 (~~o~~)) n) Workers' compensation;
- 16 (~~p~~)) o) Unemployment benefits;
- 17 (~~q~~)) p) Spousal maintenance actually received;
- 18 (~~r~~)) q) Bonuses;
- 19 (~~s~~)) r) Social security benefits; and
- 20 (~~t~~)) s) 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,

- 1 current populations reports, or such replacement report as published by
- 2 the bureau of census.

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