

**WAC 388-14A-3205 How does DCS calculate my income?**

(1) The division of child support (DCS) calculates a parent's income using the best available information. If a parent is voluntarily unemployed or underemployed, either DCS or the administrative law judge (ALJ), or both may impute income to that parent. Voluntary underemployment or unemployment is determined based upon the parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, health, age, criminal record, dependency court obligations, and other employment barriers, record of seeking work, the local job market, the availability of employers willing to hire the parent, the prevailing earnings level in the local community, or any other relevant factors. Income is not imputed for an unemployable parent. Income is also not imputed to a parent to the extent the parent is unemployed or significantly underemployed due to the parent's efforts to comply with court-ordered reunification efforts under chapter 13.34 RCW or under a voluntary placement agreement with an agency supervising the child.

(2) In the absence of records of a parent's actual earnings, either DCS or the administrative law judge (ALJ), or both may impute a parent's income under RCW 26.19.071(6) in the following order of priority:

(a) Full-time earnings at the current rate of pay;

(b) Full-time earnings at the historical rate of pay based on reliable information, such as employment security department data;

(c) Full-time earnings at a past rate of pay where information is incomplete or sporadic;

(d) Earnings of thirty-two hours per week at minimum wage in the jurisdiction where the parent resides if the parent is on or recently coming off temporary assistance for needy families or recently coming off aged, blind, or disabled assistance benefits, pregnant women assistance benefits, essential needs and housing support, supplemental security income, or disability, has recently been released from incarceration, or is a recent high school graduate. Imputation at thirty-two hours per week under this subsection is a rebuttable presumption;

(e) Full-time earnings at minimum wage in the jurisdiction where the parent resides if the parent has a recent history of minimum wage earnings, has never been employed and has no earnings history, or has no significant earnings history; or

(f) Median net monthly income of year-round full-time workers as derived from the United States bureau of census, current population reports.

(3) When a parent is currently enrolled in high school full-time, either DCS or the ALJ, or both may consider the totality of the circumstances of both parents when determining whether each parent is voluntarily unemployed or voluntarily underemployed. If the parent who is enrolled in high school is determined to be voluntarily unemployed or voluntarily underemployed, either DCS or the ALJ, or both may impute earnings of 20 hours per week at minimum wage in the jurisdiction where the parent resides. Imputation of earnings at 20 hours per week under this subsection is a rebuttable presumption.

(4) DCS and the ALJ impute earnings of 32 hours per week at the minimum wage to a TANF recipient in the absence of actual income information. You may rebut the imputation of income if you are excused from being required to work while receiving TANF, because:

(a) You are either engaged in other qualifying WorkFirst activities which do not generate income, such as job search; or

(b) You are excused or exempt from being required to work in order to receive TANF, because of other barriers such as family violence or mental health issues.

[Statutory Authority: RCW 26.09.105, 26.23.110, 74.04.055, 74.08.090, 74.20.040, and 74.20A.310. WSR 21-24-063, § 388-14A-3205, filed 11/29/21, effective 12/30/21. Statutory Authority: RCW 26.09.105(17), 26.18.170(19), 26.23.050(8), 26.23.110(14), 34.05.020, 34.05.060, 34.05.220, 74.08.090, 74.20.040, 74.20A.055(9), and 74.20A.056(11). WSR 11-12-006, § 388-14A-3205, filed 5/19/11, effective 6/19/11. Statutory Authority: 2007 c 143, §§ 1, 2, 3, 4, 5, 7, 8, and 9. WSR 08-12-029, § 388-14A-3205, filed 5/29/08, effective 7/1/08. Statutory Authority: RCW 74.08.090, 34.05.310 (4)(d), 34.05.220(1), 74.20A.055, 74.20A.056. WSR 03-20-072, § 388-14A-3205, filed 9/29/03, effective 10/30/03. Statutory Authority: RCW 34.05.220(1), 74.08.090, 74.20A.055, 74.20A.056. WSR 00-15-016 and 00-20-022, § 388-14A-3205, filed 7/10/00 and 9/25/00, effective 11/6/00. Formerly WAC 388-11-205.]