

Idaho Economic Table

Section 6. Guidelines Income Determination -- Income Defined. For purposes of these Guidelines, Guidelines Income shall include: (a) the gross income of the parents and (b) if applicable, fringe benefits and/or potential income; less adjustments as set forth in Section 7.

(a) Gross Income Defined. (1) Gross income. (i) Gross income includes income from any source, and includes, but is not limited to, income from salaries, wages, commissions, bonuses, dividends, pensions, interest, trust income, annuities, social security benefits, workers' compensation benefits, unemployment insurance benefits, disability insurance benefits, alimony, maintenance, any veteran's benefits received, education grants, scholarships, other financial aid and disability and retirement payments to or on behalf of a child calculated per section 11. The court may consider when and for what duration the receipt of funds from gifts, prizes, net proceeds from property sales, severance pay, and judgments will be considered as available for child support. Benefits received from public assistance programs for the parent shall be included except in cases of extraordinary hardship. Child support received is assumed to be spent on the child and is not income of the parent.

(ii) Compensation received by a party for employment in excess of a 40 hour week shall be excluded from gross income, provided the party demonstrates and the Court finds: (1) the excess employment is voluntary and not a condition of employment; and (2) the excess employment is in the nature of additional, part-time employment, or is employment compensable as overtime pay by the hour or fractions of the hour, and (3) the party's compensation structure has not been changed for the purpose of affecting a support or maintenance obligation, and (4) the party is otherwise paid for full time employment at least 48 weeks per year, and (5) child support payments are calculated based upon current income. This provision is intended to benefit those who already work a full-time job, and undertake voluntary, additional employment. It is not intended to benefit self-employed individuals who may work more than 40 hours per week, those that may be seasonally employed in more than one job (none of which is full-time), those who may be employed in excess of 40 hours per week for part of the year, but are not employed full-time for most of the year, nor those whose employer regularly requires overtime as part of their employment.

(2) Rents and business income. For rents, royalties, or income derived from a trade or business (whether carried on as a sole proprietorship, partnership, or closely held corporation), gross income is defined as gross receipts minus ordinary and necessary expenses required to carry on the trade or business or to earn rents and royalties. Excluded from ordinary and necessary expenses under these Guidelines are expenses determined by the court to be inappropriate for determining gross income for purposes of calculating child support. In general, income and expenses from self-employment or operation of a business should be carefully reviewed to determine the level of gross income of the parent to satisfy a child support obligation. This amount may differ from a determination of business income for tax purposes. Additionally, specifically permitted are the following deductions, unless, in the sole discretion of the Court, permitting any or all of such deductions would result in an unequitable or inappropriate amount of child support in view of all the circumstances:

(A) Straight line depreciation for the life of the asset.¹

(B) One-half of the self-employment social security tax paid on the trade or business income.

(3) Income of parents and spouse. Gross income ordinarily shall not include a parent's community property interest in the financial resources or obligations of a spouse who is not a parent of the child, unless compelling reasons exist. This subsection limits the application of *Yost v. Yost*, 112 Idaho 677, 735 P.2d 988 (1987).

(4) Contributions to living expenses. Where a parent derives a benefit through contribution to living expenses of the parent or children, e.g., from parents, spouse or others, or by sharing expenses, the court shall not consider the benefit to the parent as an available resource, unless compelling reasons exist.

(b) Fringe Benefits Defined. Fringe benefits received by a parent in the course of employment, or operation of a trade or business shall be counted as income if they are significant and reduce personal living expenses. Such fringe benefits might include a company car, free housing, or room and board.

¹ "Life of the asset" is defined as the recovery period of the asset under the alternative depreciation system (ADS) as provided in Internal Revenue Service Rev. Proc. 87-56, 1987-2 CB 674.2

BASIC MONTHLY CHILD SUPPORT GUIDELINES SCHEDULE NUMBER OF CHILDREN

| Combined Gross Monthly Income | One | Two | Three | Four | Five | Annual Income |
|----------------------------------|-------|-------|---------|---------|---------|------------------|
| \$500 | \$90 | \$130 | \$150 | \$160 | \$175 | \$6,000 |
| \$600 | \$108 | \$156 | \$180 | \$192 | \$210 | \$7,200 |
| \$700 | \$126 | \$182 | \$210 | \$224 | \$245 | \$8,400 |
| \$800 | \$144 | \$208 | \$240 | \$256 | \$280 | \$9,600 |
| \$900 | \$161 | \$233 | \$269 | \$287 | \$314 | \$10,800 |
| \$1,000 | \$178 | \$258 | \$298 | \$318 | \$347 | \$12,000 |
| \$1,100 | \$195 | \$283 | \$327 | \$349 | \$380 | \$13,200 |
| \$1,200 | \$212 | \$308 | \$356 | \$380 | \$413 | \$14,400 |
| \$1,300 | \$229 | \$333 | \$385 | \$411 | \$446 | \$15,600 |
| \$1,400 | \$246 | \$358 | \$414 | \$442 | \$479 | \$16,800 |
| \$1,500 | \$263 | \$383 | \$443 | \$473 | \$512 | \$18,000 |
| \$1,600 | \$280 | \$408 | \$472 | \$504 | \$545 | \$19,200 |
| \$1,700 | \$297 | \$433 | \$501 | \$535 | \$577 | \$20,400 |
| \$1,800 | \$312 | \$456 | \$528 | \$564 | \$608 | \$21,600 |
| \$1,900 | \$327 | \$479 | \$555 | \$593 | \$639 | \$22,800 |
| \$2,000 | \$342 | \$502 | \$582 | \$622 | \$670 | \$24,000 |
| \$2,100 | \$357 | \$525 | \$609 | \$651 | \$701 | \$25,200 |
| \$2,200 | \$372 | \$548 | \$636 | \$680 | \$732 | \$26,400 |
| \$2,300 | \$387 | \$571 | \$663 | \$709 | \$763 | \$27,600 |
| \$2,400 | \$402 | \$594 | \$690 | \$738 | \$794 | \$28,800 |
| \$2,500 | \$417 | \$617 | \$717 | \$767 | \$825 | \$30,000 |
| \$2,600 | \$431 | \$639 | \$743 | \$795 | \$855 | \$31,200 |
| \$2,700 | \$445 | \$661 | \$769 | \$823 | \$885 | \$32,400 |
| \$2,800 | \$459 | \$683 | \$795 | \$851 | \$915 | \$33,600 |
| \$2,900 | \$473 | \$705 | \$821 | \$879 | \$945 | \$34,800 |
| \$3,000 | \$487 | \$727 | \$847 | \$907 | \$975 | \$36,000 |
| \$3,100 | \$501 | \$749 | \$873 | \$935 | \$1,005 | \$37,200 |
| \$3,200 | \$515 | \$771 | \$899 | \$963 | \$1,035 | \$38,400 |
| \$3,300 | \$529 | \$793 | \$925 | \$991 | \$1,065 | \$39,600 |
| \$3,400 | \$542 | \$813 | \$949 | \$1,017 | \$1,094 | \$40,800 |
| \$3,500 | \$555 | \$833 | \$973 | \$1,043 | \$1,122 | \$42,000 |
| \$3,600 | \$568 | \$853 | \$997 | \$1,069 | \$1,150 | \$43,200 |
| \$3,700 | \$581 | \$873 | \$1,021 | \$1,095 | \$1,178 | \$44,400 |
| \$3,800 | \$594 | \$893 | \$1,045 | \$1,121 | \$1,206 | \$45,600 |
| \$3,900 | \$607 | \$913 | \$1,069 | \$1,147 | \$1,234 | \$46,800 |
| \$4,000 | \$620 | \$933 | \$1,093 | \$1,173 | \$1,262 | \$48,000 |
| \$4,100 | \$633 | \$953 | \$1,117 | \$1,199 | \$1,290 | \$49,200 |
| \$4,200 | \$645 | \$972 | \$1,140 | \$1,224 | \$1,316 | \$50,400 |
| \$4,300 | \$655 | \$987 | \$1,160 | \$1,245 | \$1,340 | \$51,600 |

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|---------|-------|---------|---------|---------|---------|-----------|
| \$4,400 | \$665 | \$1,002 | \$1,180 | \$1,266 | \$1,364 | \$52,800 |
| \$4,500 | \$675 | \$1,017 | \$1,200 | \$1,287 | \$1,388 | \$54,000 |
| \$4,600 | \$685 | \$1,032 | \$1,220 | \$1,308 | \$1,412 | \$55,200 |
| \$4,700 | \$695 | \$1,047 | \$1,240 | \$1,329 | \$1,436 | \$56,400 |
| \$4,800 | \$705 | \$1,062 | \$1,260 | \$1,350 | \$1,460 | \$57,600 |
| \$4,900 | \$715 | \$1,077 | \$1,280 | \$1,371 | \$1,484 | \$58,800 |
| \$5,000 | \$725 | \$1,092 | \$1,300 | \$1,392 | \$1,508 | \$60,000 |
| \$5,100 | \$735 | \$1,107 | \$1,320 | \$1,413 | \$1,532 | \$61,200 |
| \$5,200 | \$745 | \$1,122 | \$1,340 | \$1,434 | \$1,556 | \$62,400 |
| \$5,300 | \$755 | \$1,137 | \$1,360 | \$1,455 | \$1,580 | \$63,600 |
| \$5,400 | \$765 | \$1,152 | \$1,380 | \$1,476 | \$1,604 | \$64,800 |
| \$5,500 | \$775 | \$1,167 | \$1,400 | \$1,497 | \$1,628 | \$66,000 |
| \$5,600 | \$785 | \$1,182 | \$1,420 | \$1,518 | \$1,652 | \$67,200 |
| \$5,700 | \$795 | \$1,197 | \$1,440 | \$1,539 | \$1,676 | \$68,400 |
| \$5,800 | \$805 | \$1,212 | \$1,460 | \$1,560 | \$1,700 | \$69,600 |
| \$5,900 | \$813 | \$1,223 | \$1,475 | \$1,577 | \$1,721 | \$70,800 |
| \$6,000 | \$820 | \$1,233 | \$1,488 | \$1,593 | \$1,740 | \$72,000 |
| \$6,100 | \$827 | \$1,243 | \$1,501 | \$1,609 | \$1,759 | \$73,200 |
| \$6,200 | \$834 | \$1,253 | \$1,514 | \$1,625 | \$1,778 | \$74,400 |
| \$6,300 | \$841 | \$1,263 | \$1,527 | \$1,641 | \$1,797 | \$75,600 |
| \$6,400 | \$848 | \$1,273 | \$1,540 | \$1,657 | \$1,816 | \$76,800 |
| \$6,500 | \$855 | \$1,283 | \$1,553 | \$1,673 | \$1,835 | \$78,000 |
| \$6,600 | \$862 | \$1,293 | \$1,566 | \$1,689 | \$1,854 | \$79,200 |
| \$6,700 | \$869 | \$1,303 | \$1,579 | \$1,705 | \$1,873 | \$80,400 |
| \$6,800 | \$876 | \$1,313 | \$1,592 | \$1,721 | \$1,892 | \$81,600 |
| \$6,900 | \$883 | \$1,323 | \$1,605 | \$1,737 | \$1,911 | \$82,800 |
| \$7,000 | \$890 | \$1,333 | \$1,618 | \$1,753 | \$1,930 | \$84,000 |
| \$7,100 | \$897 | \$1,343 | \$1,631 | \$1,769 | \$1,949 | \$85,200 |
| \$7,200 | \$904 | \$1,353 | \$1,644 | \$1,785 | \$1,968 | \$86,400 |
| \$7,300 | \$911 | \$1,363 | \$1,657 | \$1,801 | \$1,987 | \$87,600 |
| \$7,400 | \$918 | \$1,373 | \$1,670 | \$1,817 | \$2,006 | \$88,800 |
| \$7,500 | \$925 | \$1,383 | \$1,683 | \$1,833 | \$2,025 | \$90,000 |
| \$7,600 | \$929 | \$1,390 | \$1,693 | \$1,846 | \$2,041 | \$91,200 |
| \$7,700 | \$933 | \$1,397 | \$1,703 | \$1,859 | \$2,057 | \$92,400 |
| \$7,800 | \$937 | \$1,404 | \$1,713 | \$1,872 | \$2,073 | \$93,600 |
| \$7,900 | \$941 | \$1,411 | \$1,723 | \$1,885 | \$2,089 | \$94,800 |
| \$8,000 | \$945 | \$1,418 | \$1,733 | \$1,898 | \$2,105 | \$96,000 |
| \$8,100 | \$949 | \$1,425 | \$1,743 | \$1,911 | \$2,121 | \$97,200 |
| \$8,200 | \$953 | \$1,432 | \$1,753 | \$1,924 | \$2,137 | \$98,400 |
| \$8,300 | \$957 | \$1,439 | \$1,763 | \$1,937 | \$2,153 | \$99,600 |
| \$8,400 | \$961 | \$1,446 | \$1,773 | \$1,950 | \$2,169 | \$100,800 |
| \$8,500 | \$965 | \$1,453 | \$1,783 | \$1,963 | \$2,185 | \$102,000 |
| \$8,600 | \$969 | \$1,460 | \$1,793 | \$1,976 | \$2,201 | \$103,200 |
| \$8,700 | \$973 | \$1,467 | \$1,803 | \$1,989 | \$2,217 | \$104,400 |
| \$8,800 | \$977 | \$1,474 | \$1,813 | \$2,002 | \$2,233 | \$105,600 |
| \$8,900 | \$981 | \$1,481 | \$1,823 | \$2,015 | \$2,249 | \$106,800 |

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|----------|---------|---------|---------|---------|---------|-----------|
| \$9,000 | \$985 | \$1,488 | \$1,833 | \$2,028 | \$2,265 | \$108,000 |
| \$9,100 | \$989 | \$1,495 | \$1,843 | \$2,041 | \$2,281 | \$109,200 |
| \$9,200 | \$993 | \$1,502 | \$1,853 | \$2,054 | \$2,297 | \$110,400 |
| \$9,300 | \$996 | \$1,508 | \$1,862 | \$2,066 | \$2,312 | \$111,600 |
| \$9,400 | \$999 | \$1,514 | \$1,871 | \$2,078 | \$2,327 | \$112,800 |
| \$9,500 | \$1,002 | \$1,520 | \$1,880 | \$2,090 | \$2,342 | \$114,000 |
| \$9,600 | \$1,005 | \$1,526 | \$1,889 | \$2,102 | \$2,357 | \$115,200 |
| \$9,700 | \$1,008 | \$1,532 | \$1,898 | \$2,114 | \$2,372 | \$116,400 |
| \$9,800 | \$1,011 | \$1,538 | \$1,907 | \$2,126 | \$2,387 | \$117,600 |
| \$9,900 | \$1,014 | \$1,544 | \$1,916 | \$2,138 | \$2,402 | \$118,800 |
| \$10,000 | \$1,017 | \$1,550 | \$1,925 | \$2,150 | \$2,417 | \$120,000 |
| \$10,100 | \$1,020 | \$1,556 | \$1,934 | \$2,162 | \$2,432 | \$121,200 |
| \$10,200 | \$1,023 | \$1,562 | \$1,943 | \$2,174 | \$2,447 | \$122,400 |
| \$10,300 | \$1,026 | \$1,568 | \$1,952 | \$2,186 | \$2,462 | \$123,600 |
| \$10,400 | \$1,029 | \$1,574 | \$1,961 | \$2,198 | \$2,477 | \$124,800 |
| \$10,500 | \$1,032 | \$1,580 | \$1,970 | \$2,210 | \$2,492 | \$126,000 |
| \$10,600 | \$1,035 | \$1,586 | \$1,979 | \$2,222 | \$2,507 | \$127,200 |
| \$10,700 | \$1,038 | \$1,592 | \$1,988 | \$2,234 | \$2,522 | \$128,400 |
| \$10,800 | \$1,041 | \$1,598 | \$1,997 | \$2,246 | \$2,537 | \$129,600 |
| \$10,900 | \$1,044 | \$1,604 | \$2,006 | \$2,258 | \$2,552 | \$130,800 |
| \$11,000 | \$1,047 | \$1,610 | \$2,015 | \$2,270 | \$2,567 | \$132,000 |
| \$11,100 | \$1,050 | \$1,616 | \$2,024 | \$2,282 | \$2,582 | \$133,200 |
| \$11,200 | \$1,053 | \$1,622 | \$2,033 | \$2,294 | \$2,597 | \$134,400 |
| \$11,300 | \$1,056 | \$1,628 | \$2,042 | \$2,306 | \$2,612 | \$135,600 |
| \$11,400 | \$1,059 | \$1,634 | \$2,051 | \$2,318 | \$2,627 | \$136,800 |
| \$11,500 | \$1,062 | \$1,640 | \$2,060 | \$2,330 | \$2,642 | \$138,000 |
| \$11,600 | \$1,065 | \$1,646 | \$2,069 | \$2,342 | \$2,657 | \$139,200 |
| \$11,700 | \$1,068 | \$1,652 | \$2,078 | \$2,354 | \$2,672 | \$140,400 |
| \$11,800 | \$1,071 | \$1,658 | \$2,087 | \$2,366 | \$2,687 | \$141,600 |
| \$11,900 | \$1,074 | \$1,664 | \$2,096 | \$2,378 | \$2,702 | \$142,800 |
| \$12,000 | \$1,077 | \$1,670 | \$2,105 | \$2,390 | \$2,717 | \$144,000 |
| \$12,100 | \$1,080 | \$1,676 | \$2,114 | \$2,402 | \$2,732 | \$145,200 |
| \$12,200 | \$1,083 | \$1,682 | \$2,123 | \$2,414 | \$2,747 | \$146,400 |
| \$12,300 | \$1,086 | \$1,688 | \$2,132 | \$2,426 | \$2,762 | \$147,600 |
| \$12,400 | \$1,089 | \$1,694 | \$2,141 | \$2,438 | \$2,777 | \$148,800 |
| \$12,500 | \$1,092 | \$1,700 | \$2,150 | \$2,450 | \$2,792 | \$150,000 |