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**BILL REQUEST - CODE REVISER'S OFFICE**

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BILL REQ. #: H-2458.1/95

ATTY/TYPIST: KT:mmc

BRIEF TITLE:

2 SHB 1478 - H AMD

3 By Representative Appelwick

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5 On page 5, line 10, after "obligation." insert "Imputation of  
6 income shall be based on a review of the parent's income from the  
7 preceding two tax years. The court shall impute income at the highest  
8 annual level of those two years, provided the parent was not  
9 voluntarily unemployed or underemployed in either or both of those  
10 years. If the parent was voluntarily unemployed or underemployed and  
11 the census income level is higher than the income from the parent's  
12 highest annual level of the previous two tax years, the court shall  
13 impute income based on the median income of year-round full-time  
14 workers as derived from the United States bureau of census, current  
15 population reports, or replacement report as published by the bureau of  
16 census."

17 EFFECT: Imputation of income must be based on a review of the  
18 preceding two tax years. If the court imputes income, the court must  
19 impute it at the highest annual level of income received over the last  
20 two years. If the parent was underemployed or unemployed during either  
21 of the two previous tax years, then the court shall impute the parent's  
22 income at the census standard if that standard is higher than the  
23 parent's reported income.

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