



1 ((  
 2 100  
 3 200  
 4 300 For income less than \$600 the obligation is  
 5 400 based upon the resources and living expenses of  
 6 500 each household. Minimum support shall not be  
 less than \$25 per child per month except when  
 allowed by RCW 26.19.065(2).

7	600	133	164	103	127
8	700	155	191	120	148
9	800	177	218	137	170
10	900	199	246	154	191))

11 For income less than \$1000 the obligation is  
 12 based upon the resources and living expenses of  
 13 each household. Minimum support may not be  
 14 less than \$50 per child per month except when  
 15 allowed by RCW 26.19.065(2).

16	1000	220	272	171	211
17	1100	242	299	188	232
18	1200	264	326	205	253
19	1300	285	352	221	274
20	1400	307	379	238	294
21	1500	327	404	254	313
22	1600	347	428	269	333
23	1700	367	453	285	352
24	1800	387	478	300	371
25	1900	407	503	316	390
26	2000	427	527	331	409
27	2100	447	552	347	429
28	2200	467	577	362	448
29	2300	487	601	378	467
30	2400	506	626	393	486
31	2500	526	650	408	505
32	2600	534	661	416	513
33	2700	542	670	421	520
34	2800	549	679	427	527
35	2900	556	686	431	533
36	3000	561	693	436	538
37	3100	566	699	439	543

1	3200	569	704	442	546
2	3300	573	708	445	549
3	3400	574	710	446	551
4	3500	575	711	447	552
5	3600	577	712	448	553
6	3700	578	713	449	554
7	3800	581	719	452	558
8	3900	596	736	463	572
9	4000	609	753	473	584
10	4100	623	770	484	598
11	4200	638	788	495	611
12	4300	651	805	506	625
13	4400	664	821	516	637
14	4500	677	836	525	649
15	4600	689	851	535	661
16	4700	701	866	545	673
17	4800	713	882	554	685
18	4900	726	897	564	697
19	5000	738	912	574	708
20	5100	751	928	584	720
21	5200	763	943	593	732
22	5300	776	959	602	744
23	5400	788	974	612	756
24	5500	800	989	622	768
25	5600	812	1004	632	779
26	5700	825	1019	641	791
27	5800	837	1035	650	803
28	5900	850	1050	660	815
29	6000	862	1065	670	827
30	6100	875	1081	680	839
31	6200	887	1096	689	851
32	6300	899	1112	699	863
33	6400	911	1127	709	875
34	6500	924	1142	718	887
35	6600	936	1157	728	899
36	6700	949	1172	737	911
37	6800	961	1188	747	923

1	6900	974	1203	757	935
2	7000	986	1218	767	946
3	<u>7100</u>	<u>998</u>	<u>1233</u>	<u>776</u>	<u>958</u>
4	<u>7200</u>	<u>1009</u>	<u>1248</u>	<u>785</u>	<u>971</u>
5	<u>7300</u>	<u>1021</u>	<u>1262</u>	<u>794</u>	<u>982</u>
6	<u>7400</u>	<u>1033</u>	<u>1276</u>	<u>803</u>	<u>993</u>
7	<u>7500</u>	<u>1044</u>	<u>1290</u>	<u>812</u>	<u>1004</u>
8	<u>7600</u>	<u>1055</u>	<u>1305</u>	<u>821</u>	<u>1015</u>
9	<u>7700</u>	<u>1067</u>	<u>1319</u>	<u>830</u>	<u>1026</u>
10	<u>7800</u>	<u>1078</u>	<u>1333</u>	<u>839</u>	<u>1037</u>
11	<u>7900</u>	<u>1089</u>	<u>1346</u>	<u>848</u>	<u>1048</u>
12	<u>8000</u>	<u>1100</u>	<u>1360</u>	<u>857</u>	<u>1059</u>
13	<u>8100</u>	<u>1112</u>	<u>1374</u>	<u>865</u>	<u>1069</u>
14	<u>8200</u>	<u>1123</u>	<u>1387</u>	<u>874</u>	<u>1080</u>
15	<u>8300</u>	<u>1134</u>	<u>1401</u>	<u>882</u>	<u>1091</u>
16	<u>8400</u>	<u>1144</u>	<u>1414</u>	<u>891</u>	<u>1101</u>
17	<u>8500</u>	<u>1155</u>	<u>1428</u>	<u>899</u>	<u>1112</u>
18	<u>8600</u>	<u>1166</u>	<u>1441</u>	<u>908</u>	<u>1122</u>
19	<u>8700</u>	<u>1177</u>	<u>1454</u>	<u>916</u>	<u>1133</u>
20	<u>8800</u>	<u>1187</u>	<u>1467</u>	<u>925</u>	<u>1143</u>
21	<u>8900</u>	<u>1198</u>	<u>1481</u>	<u>933</u>	<u>1153</u>
22	<u>9000</u>	<u>1208</u>	<u>1493</u>	<u>941</u>	<u>1163</u>
23	<u>9100</u>	<u>1219</u>	<u>1506</u>	<u>949</u>	<u>1173</u>
24	<u>9200</u>	<u>1229</u>	<u>1519</u>	<u>957</u>	<u>1183</u>
25	<u>9300</u>	<u>1239</u>	<u>1532</u>	<u>966</u>	<u>1193</u>
26	<u>9400</u>	<u>1250</u>	<u>1545</u>	<u>974</u>	<u>1203</u>
27	<u>9500</u>	<u>1260</u>	<u>1557</u>	<u>982</u>	<u>1213</u>
28	<u>9600</u>	<u>1270</u>	<u>1570</u>	<u>989</u>	<u>1223</u>
29	<u>9700</u>	<u>1280</u>	<u>1582</u>	<u>997</u>	<u>1233</u>
30	<u>9800</u>	<u>1290</u>	<u>1594</u>	<u>1005</u>	<u>1242</u>
31	<u>9900</u>	<u>1300</u>	<u>1606</u>	<u>1013</u>	<u>1252</u>
32	<u>10000</u>	<u>1310</u>	<u>1619</u>	<u>1021</u>	<u>1262</u>
33	<u>10100</u>	<u>1319</u>	<u>1631</u>	<u>1028</u>	<u>1271</u>
34	<u>10200</u>	<u>1329</u>	<u>1643</u>	<u>1036</u>	<u>1281</u>
35	<u>10300</u>	<u>1339</u>	<u>1655</u>	<u>1044</u>	<u>1290</u>
36	<u>10400</u>	<u>1348</u>	<u>1666</u>	<u>1051</u>	<u>1299</u>
37	<u>10500</u>	<u>1358</u>	<u>1678</u>	<u>1059</u>	<u>1308</u>

1	<u>10600</u>	<u>1367</u>	<u>1690</u>	<u>1066</u>	<u>1318</u>
2	<u>10700</u>	<u>1377</u>	<u>1701</u>	<u>1073</u>	<u>1327</u>
3	<u>10800</u>	<u>1386</u>	<u>1713</u>	<u>1081</u>	<u>1336</u>
4	<u>10900</u>	<u>1395</u>	<u>1724</u>	<u>1088</u>	<u>1345</u>
5	<u>11000</u>	<u>1404</u>	<u>1736</u>	<u>1095</u>	<u>1354</u>
6	<u>11100</u>	<u>1413</u>	<u>1747</u>	<u>1102</u>	<u>1363</u>
7	<u>11200</u>	<u>1422</u>	<u>1758</u>	<u>1110</u>	<u>1371</u>
8	<u>11300</u>	<u>1431</u>	<u>1769</u>	<u>1117</u>	<u>1380</u>
9	<u>11400</u>	<u>1440</u>	<u>1780</u>	<u>1124</u>	<u>1389</u>
10	<u>11500</u>	<u>1449</u>	<u>1791</u>	<u>1131</u>	<u>1398</u>
11	<u>11600</u>	<u>1458</u>	<u>1802</u>	<u>1138</u>	<u>1406</u>
12	<u>11700</u>	<u>1467</u>	<u>1813</u>	<u>1145</u>	<u>1415</u>
13	<u>11800</u>	<u>1475</u>	<u>1823</u>	<u>1151</u>	<u>1423</u>
14	<u>11900</u>	<u>1484</u>	<u>1834</u>	<u>1158</u>	<u>1431</u>
15	<u>12000</u>	<u>1492</u>	<u>1844</u>	<u>1165</u>	<u>1440</u>

COMBINED

	MONTHLY	THREE		FOUR		FIVE	
	NET	CHILDREN		CHILDREN		CHILDREN	
	INCOME	FAMILY		FAMILY		FAMILY	
		A	B	A	B	A	B
21	((0						
22	100						
23	200						
24	300	For income less than \$600 the obligation is					
25	400	based upon the resources and living					
26	500	expenses of each household. Minimum					
		support shall not be less than \$25 per child					
		per month except when allowed by RCW					
		26.19.065(2).					
27	600	86	106	73	90	63	78
28	700	100	124	85	105	74	91
29	800	115	142	97	120	84	104
30	900	129	159	109	135	95	118))

For income less than \$1000 the obligation is based upon the resources and living expenses of each household. Minimum support may not be less than \$50 per child per month except when allowed by RCW 26.19.065(2).

7	1000	143	177	121	149	105	130
8	1100	157	194	133	164	116	143
9	1200	171	211	144	179	126	156
10	1300	185	228	156	193	136	168
11	1400	199	246	168	208	147	181
12	1500	212	262	179	221	156	193
13	1600	225	278	190	235	166	205
14	1700	238	294	201	248	175	217
15	1800	251	310	212	262	185	228
16	1900	264	326	223	275	194	240
17	2000	277	342	234	289	204	252
18	2100	289	358	245	303	213	264
19	2200	302	374	256	316	223	276
20	2300	315	390	267	330	233	288
21	2400	328	406	278	343	242	299
22	2500	341	421	288	356	251	311
23	2600	346	428	293	362	256	316
24	2700	351	435	298	368	259	321
25	2800	356	440	301	372	262	324
26	2900	360	445	305	376	266	328
27	3000	364	449	308	380	268	331
28	3100	367	453	310	383	270	334
29	3200	369	457	312	386	272	336
30	3300	371	459	314	388	273	339
31	3400	372	460	315	389	274	340
32	3500	373	461	316	390	275	341
33	3600	374	462	317	391	276	342
34	3700	375	463	318	392	277	343
35	3800	377	466	319	394	278	344
36	3900	386	477	326	404	284	352
37	4000	395	488	334	413	291	360

1	4100	404	500	341	422	298	368
2	4200	413	511	350	431	305	377
3	4300	422	522	357	441	311	385
4	4400	431	532	364	449	317	392
5	4500	438	542	371	458	323	400
6	4600	446	552	377	467	329	407
7	4700	455	562	384	475	335	414
8	4800	463	572	391	483	341	422
9	4900	470	581	398	491	347	429
10	5000	479	592	404	500	353	437
11	5100	487	602	411	509	359	443
12	5200	494	611	418	517	365	451
13	5300	503	621	425	525	371	458
14	5400	511	632	432	533	377	466
15	5500	518	641	439	542	383	473
16	5600	527	651	446	551	389	480
17	5700	535	661	452	559	395	488
18	5800	543	671	459	567	401	495
19	5900	551	681	466	575	407	502
20	6000	559	691	473	584	413	509
21	6100	567	701	479	593	418	517
22	6200	575	710	486	601	424	524
23	6300	583	721	493	609	430	532
24	6400	591	731	500	617	436	539
25	6500	599	740	506	626	442	546
26	6600	607	750	513	635	448	554
27	6700	615	761	520	643	454	561
28	6800	623	770	527	651	460	568
29	6900	631	780	533	659	466	575
30	7000	639	790	540	668	472	583
31	<u>7100</u>	<u>647</u>	<u>800</u>	<u>547</u>	<u>677</u>	<u>478</u>	<u>591</u>
32	<u>7200</u>	<u>654</u>	<u>809</u>	<u>554</u>	<u>684</u>	<u>484</u>	<u>598</u>
33	<u>7300</u>	<u>662</u>	<u>818</u>	<u>560</u>	<u>693</u>	<u>490</u>	<u>605</u>
34	<u>7400</u>	<u>670</u>	<u>828</u>	<u>567</u>	<u>701</u>	<u>496</u>	<u>613</u>
35	<u>7500</u>	<u>677</u>	<u>837</u>	<u>574</u>	<u>709</u>	<u>502</u>	<u>620</u>
36	<u>7600</u>	<u>685</u>	<u>846</u>	<u>581</u>	<u>718</u>	<u>507</u>	<u>627</u>
37	<u>7700</u>	<u>692</u>	<u>855</u>	<u>587</u>	<u>726</u>	<u>513</u>	<u>634</u>

1	<u>7800</u>	<u>700</u>	<u>865</u>	<u>594</u>	<u>734</u>	<u>519</u>	<u>642</u>
2	<u>7900</u>	<u>707</u>	<u>874</u>	<u>601</u>	<u>742</u>	<u>525</u>	<u>649</u>
3	<u>8000</u>	<u>714</u>	<u>883</u>	<u>607</u>	<u>750</u>	<u>531</u>	<u>656</u>
4	<u>8100</u>	<u>722</u>	<u>892</u>	<u>614</u>	<u>759</u>	<u>536</u>	<u>663</u>
5	<u>8200</u>	<u>729</u>	<u>901</u>	<u>620</u>	<u>767</u>	<u>542</u>	<u>670</u>
6	<u>8300</u>	<u>736</u>	<u>910</u>	<u>627</u>	<u>775</u>	<u>548</u>	<u>677</u>
7	<u>8400</u>	<u>743</u>	<u>919</u>	<u>633</u>	<u>783</u>	<u>553</u>	<u>684</u>
8	<u>8500</u>	<u>750</u>	<u>928</u>	<u>640</u>	<u>791</u>	<u>559</u>	<u>691</u>
9	<u>8600</u>	<u>758</u>	<u>936</u>	<u>646</u>	<u>799</u>	<u>565</u>	<u>698</u>
10	<u>8700</u>	<u>765</u>	<u>945</u>	<u>653</u>	<u>807</u>	<u>570</u>	<u>705</u>
11	<u>8800</u>	<u>772</u>	<u>954</u>	<u>659</u>	<u>815</u>	<u>576</u>	<u>712</u>
12	<u>8900</u>	<u>779</u>	<u>962</u>	<u>665</u>	<u>822</u>	<u>582</u>	<u>719</u>
13	<u>9000</u>	<u>786</u>	<u>971</u>	<u>672</u>	<u>830</u>	<u>587</u>	<u>726</u>
14	<u>9100</u>	<u>792</u>	<u>980</u>	<u>678</u>	<u>838</u>	<u>593</u>	<u>732</u>
15	<u>9200</u>	<u>799</u>	<u>988</u>	<u>684</u>	<u>846</u>	<u>598</u>	<u>739</u>
16	<u>9300</u>	<u>806</u>	<u>996</u>	<u>691</u>	<u>854</u>	<u>604</u>	<u>746</u>
17	<u>9400</u>	<u>813</u>	<u>1005</u>	<u>697</u>	<u>861</u>	<u>609</u>	<u>753</u>
18	<u>9500</u>	<u>820</u>	<u>1013</u>	<u>703</u>	<u>869</u>	<u>614</u>	<u>759</u>
19	<u>9600</u>	<u>826</u>	<u>1021</u>	<u>709</u>	<u>877</u>	<u>620</u>	<u>766</u>
20	<u>9700</u>	<u>833</u>	<u>1030</u>	<u>716</u>	<u>884</u>	<u>625</u>	<u>773</u>
21	<u>9800</u>	<u>840</u>	<u>1038</u>	<u>722</u>	<u>892</u>	<u>631</u>	<u>779</u>
22	<u>9900</u>	<u>846</u>	<u>1046</u>	<u>728</u>	<u>900</u>	<u>636</u>	<u>786</u>
23	<u>10000</u>	<u>853</u>	<u>1054</u>	<u>734</u>	<u>907</u>	<u>641</u>	<u>793</u>
24	<u>10100</u>	<u>859</u>	<u>1062</u>	<u>740</u>	<u>915</u>	<u>647</u>	<u>799</u>
25	<u>10200</u>	<u>866</u>	<u>1070</u>	<u>746</u>	<u>922</u>	<u>652</u>	<u>806</u>
26	<u>10300</u>	<u>872</u>	<u>1078</u>	<u>752</u>	<u>930</u>	<u>657</u>	<u>812</u>
27	<u>10400</u>	<u>879</u>	<u>1086</u>	<u>758</u>	<u>937</u>	<u>662</u>	<u>819</u>
28	<u>10500</u>	<u>885</u>	<u>1094</u>	<u>764</u>	<u>944</u>	<u>668</u>	<u>825</u>
29	<u>10600</u>	<u>891</u>	<u>1102</u>	<u>770</u>	<u>952</u>	<u>673</u>	<u>832</u>
30	<u>10700</u>	<u>898</u>	<u>1109</u>	<u>776</u>	<u>959</u>	<u>678</u>	<u>838</u>
31	<u>10800</u>	<u>904</u>	<u>1117</u>	<u>782</u>	<u>966</u>	<u>683</u>	<u>844</u>
32	<u>10900</u>	<u>910</u>	<u>1125</u>	<u>788</u>	<u>974</u>	<u>688</u>	<u>851</u>
33	<u>11000</u>	<u>916</u>	<u>1132</u>	<u>794</u>	<u>981</u>	<u>693</u>	<u>857</u>
34	<u>11100</u>	<u>922</u>	<u>1140</u>	<u>799</u>	<u>988</u>	<u>698</u>	<u>863</u>
35	<u>11200</u>	<u>928</u>	<u>1147</u>	<u>805</u>	<u>995</u>	<u>703</u>	<u>869</u>
36	<u>11300</u>	<u>934</u>	<u>1155</u>	<u>811</u>	<u>1002</u>	<u>708</u>	<u>876</u>
37	<u>11400</u>	<u>940</u>	<u>1162</u>	<u>817</u>	<u>1009</u>	<u>714</u>	<u>882</u>



1	<u>11500</u>	<u>946</u>	<u>1170</u>	<u>822</u>	<u>1017</u>	<u>719</u>	<u>888</u>
2	<u>11600</u>	<u>952</u>	<u>1177</u>	<u>828</u>	<u>1024</u>	<u>723</u>	<u>894</u>
3	<u>11700</u>	<u>958</u>	<u>1184</u>	<u>834</u>	<u>1031</u>	<u>728</u>	<u>900</u>
4	<u>11800</u>	<u>964</u>	<u>1191</u>	<u>839</u>	<u>1038</u>	<u>733</u>	<u>906</u>
5	<u>11900</u>	<u>970</u>	<u>1199</u>	<u>845</u>	<u>1045</u>	<u>738</u>	<u>912</u>
6	<u>12000</u>	<u>975</u>	<u>1206</u>	<u>851</u>	<u>1051</u>	<u>743</u>	<u>919</u>

7 The economic table is presumptive for combined monthly net incomes  
8 up to and including ((five)) twelve thousand dollars. ((When combined  
9 monthly net income exceeds five thousand dollars, support shall not be  
10 set at an amount lower than the presumptive amount of support set for  
11 combined monthly net incomes of five thousand dollars unless the court  
12 finds a reason to deviate below that amount. The economic table is  
13 advisory but not presumptive for combined monthly net incomes that  
14 exceed five thousand dollars.)) When combined monthly net income  
15 exceeds ((seven)) twelve thousand dollars, the court may ((set support  
16 at an advisory amount of support set for combined monthly net incomes  
17 between five thousand and seven thousand dollars or the court may))  
18 exceed the ((advisory)) presumptive amount of support set for combined  
19 monthly net incomes of ((seven)) twelve thousand dollars upon written  
20 findings of fact.

21 **Sec. 2.** RCW 26.19.065 and 1998 c 163 s 1 are each amended to read  
22 as follows:

23 (1) **Limit at forty-five percent of a parent's net income.** Neither  
24 parent's ((total)) child support obligation owed for all his or her  
25 biological or legal children may exceed forty-five percent of net  
26 income except for good cause shown. ((Good cause includes but is not  
27 limited to possession of substantial wealth, children with day care  
28 expenses, special medical need, educational need, psychological need,  
29 and larger families.))

30 (a) Each child is entitled to a pro rata share of the income  
31 available for support, but the court only applies the pro rata share to  
32 the children in the case before the court.

33 (b) Before determining whether to apply the forty-five percent  
34 limitation, the court must consider whether it would be unjust to apply  
35 the limitation after considering the best interests of the child and  
36 the circumstances of each parent. Such circumstances include, but are

1 not limited to, leaving insufficient funds in the custodial parent's  
2 household to meet the basic needs of the child, comparative hardship to  
3 the affected households, assets or liabilities, and any involuntary  
4 limits on either parent's earning capacity including incarceration,  
5 disabilities, or incapacity.

6 (c) Good cause includes, but is not limited to, possession of  
7 substantial wealth, children with day care expenses, special medical  
8 need, educational need, psychological need, and larger families.

9 (2) ((Income below six hundred dollars)) **Presumptive minimum**  
10 **support obligation.** (a) When ((combined)) a parent's monthly net  
11 income is ((less than six hundred dollars)) below one hundred twenty-  
12 five percent of the federal poverty guideline, a support order of not  
13 less than ((twenty-five)) fifty dollars per child per month shall be  
14 entered ((for each parent)) unless the obligor parent establishes that  
15 it would be unjust ((or inappropriate)) to do so in that particular  
16 case. The decision whether there is a sufficient basis to deviate  
17 below the presumptive minimum payment must take into consideration the  
18 best interests of the child and the circumstances of each parent. Such  
19 circumstances can include leaving insufficient funds in the custodial  
20 parent's household to meet the basic needs of the child, comparative  
21 hardship to the affected households, assets or liabilities, and earning  
22 capacity. ((A parent's))

23 (b) The basic support obligation of the parent making the transfer  
24 payment, excluding health care, day care, and special child-rearing  
25 expenses, shall not reduce his or her net income below ((the need  
26 standard for one person established pursuant to RCW 74.04.770)) the  
27 self-support reserve of one hundred twenty-five percent of the federal  
28 poverty level, except for the presumptive minimum payment of ((twenty-  
29 five)) fifty dollars per child per month or ((in cases where the court  
30 finds reasons for deviation)) when it would be unjust to apply the  
31 self-support reserve limitation after considering the best interests of  
32 the child and the circumstances of each parent. Such circumstances  
33 include, but are not limited to, leaving insufficient funds in the  
34 custodial parent's household to meet the basic needs of the child,  
35 comparative hardship to the affected households, assets or liabilities,  
36 and earning capacity. This section shall not be construed to require  
37 monthly substantiation of income.

1           (3) **Income above ((five-thousand-and-seven)) twelve thousand**  
2 **dollars.** The economic table is presumptive for combined monthly net  
3 incomes up to and including ((five)) twelve thousand dollars. ((When  
4 combined-monthly-net-income-exceeds-five-thousand-dollars,-support  
5 shall-not-be-set-at-an-amount-lower-than-the-presumptive-amount-of  
6 support-set-for-combined-monthly-net-incomes-of-five-thousand-dollars  
7 unless-the-court-finds-a-reason-to-deviate-below-that-amount.-The  
8 economic-table-is-advisory-but-not-presumptive-for-combined-monthly-net  
9 incomes-that-exceed-five-thousand-dollars.)) When combined monthly net  
10 income exceeds ((seven)) twelve thousand dollars, the court may ((set  
11 support-at-an-advisory-amount-of-support-set-for-combined-monthly-net  
12 incomes-between-five-thousand-and-seven-thousand-dollars-or-the-court  
13 may)) exceed the ((advisory)) presumptive amount of support set for  
14 combined monthly net incomes of ((seven)) twelve thousand dollars upon  
15 written findings of fact.

16           **Sec. 3.** RCW 26.19.071 and 2008 c 6 s 1038 are each amended to read  
17 as follows:

18           (1) **Consideration of all income.** All income and resources of each  
19 parent's household shall be disclosed and considered by the court when  
20 the court determines the child support obligation of each parent. Only  
21 the income of the parents of the children whose support is at issue  
22 shall be calculated for purposes of calculating the basic support  
23 obligation. Income and resources of any other person shall not be  
24 included in calculating the basic support obligation.

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

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

32           (a) Salaries;

33           (b) Wages;

34           (c) Commissions;

35           (d) Deferred compensation;

36           (e) Overtime, except as excluded for income in subsection (4)(h) of  
37 this section;

- 1 (f) Contract-related benefits;  
2 (g) Income from second jobs, except as excluded for income in  
3 subsection (4)(h) of this section;  
4 (h) Dividends;  
5 (i) Interest;  
6 (j) Trust income;  
7 (k) Severance pay;  
8 (l) Annuities;  
9 (m) Capital gains;  
10 (n) Pension retirement benefits;  
11 (o) Workers' compensation;  
12 (p) Unemployment benefits;  
13 (q) Maintenance actually received;  
14 (r) Bonuses;  
15 (s) Social security benefits; ((and))  
16 (t) Disability insurance benefits; and  
17 (u) Income from self-employment, rent, royalties, contracts,  
18 proprietorship of a business, or joint ownership of a partnership or  
19 closely held corporation.

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

- 23 (a) Income of a new spouse or new domestic partner or income of  
24 other adults in the household;  
25 (b) Child support received from other relationships;  
26 (c) Gifts and prizes;  
27 (d) Temporary assistance for needy families;  
28 (e) Supplemental security income;  
29 (f) General assistance; ((and))  
30 (g) Food stamps; and  
31 (h) Overtime or income from second jobs beyond forty hours per week  
32 averaged over a twelve-month period worked to provide for a current  
33 family's needs, to retire past relationship debts, or to retire child  
34 support debt, when the court finds the income will cease when the party  
35 has paid off his or her debts.

36 Receipt of income and resources from temporary assistance for needy  
37 families, 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 maintenance to the extent actually paid;

10 (g) Up to ~~((two))~~ five thousand dollars per year in voluntary  
11 ~~((pension-payments))~~ retirement contributions actually made if the  
12 contributions ~~((were made for the two tax years preceding the earlier~~  
13 ~~of the (i) tax year in which the parties separated with intent to live~~  
14 ~~separate and apart or (ii) tax year in which the parties filed for~~  
15 ~~dissolution))~~ show a pattern of contributions during the one-year  
16 period preceding the action establishing the child support order unless  
17 there is a determination that the contributions were made for the  
18 purpose of reducing child support; and

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

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

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

1 ~~imputed income shall be based on the median income of year-round full-~~  
2 ~~time-workers-as-derived-from-the-United-States-bureau-of-census,~~  
3 ~~current-populations-reports, or such replacement report as published by~~  
4 ~~the-bureau-of-census.)) In the absence of records of a parent's actual~~  
5 ~~earnings, the court shall impute a parent's income in the following~~  
6 ~~order of priority:~~

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

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

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

12 (d) Full-time earnings at minimum wage in the jurisdiction where  
13 the parent resides if the parent has a recent history of minimum wage  
14 earnings, is recently coming off public assistance, general assistance-  
15 unemployable, supplemental security income, or disability, has recently  
16 been released from incarceration, or is a high school student;

17 (e) Median net monthly income of year-round full-time workers as  
18 derived from the United States bureau of census, current population  
19 reports, or such replacement report as published by the bureau of  
20 census.

21 **Sec. 4.** RCW 26.19.075 and 2008 c 6 s 1039 are each amended to read  
22 as follows:

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

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

27 (i) Income of a new spouse or new domestic partner if the parent  
28 who is married to the new spouse or in a partnership with a new  
29 domestic partner is asking for a deviation based on any other reason.  
30 Income of a new spouse or new domestic partner is not, by itself, a  
31 sufficient reason for deviation;

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

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

37 (iv) Gifts;

1 (v) Prizes;

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

5 (vii) Extraordinary income of a child; (~~or~~)

6 (viii) Tax planning considerations. A deviation for tax planning  
7 may be granted only if the child would not receive a lesser economic  
8 benefit due to the tax planning; or

9 (ix) Income that has been excluded under RCW 26.19.071(4)(h) if the  
10 person earning that income asks for a deviation for any other reason.

11 (b) **Nonrecurring income.** The court may deviate from the standard  
12 calculation based on a finding that a particular source of income  
13 included in the calculation of the basic support obligation is not a  
14 recurring source of income. Depending on the circumstances,  
15 nonrecurring income may include overtime, contract-related benefits,  
16 bonuses, or income from second jobs. Deviations for nonrecurring  
17 income shall be based on a review of the nonrecurring income received  
18 in the previous two calendar years.

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

21 (i) Extraordinary debt not voluntarily incurred;

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

24 (iii) Special needs of disabled children;

25 (iv) Special medical, educational, or psychological needs of the  
26 children; or

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

31 (d) **Residential schedule.** The court may deviate from the standard  
32 calculation if the child spends a significant amount of time with the  
33 parent who is obligated to make a support transfer payment. The court  
34 may not deviate on that basis if the deviation will result in  
35 insufficient funds in the household receiving the support to meet the  
36 basic needs of the child or if the child is receiving temporary  
37 assistance for needy families. When determining the amount of the  
38 deviation, the court shall consider evidence concerning the increased

1 expenses to a parent making support transfer payments resulting from  
2 the significant amount of time spent with that parent and shall  
3 consider the decreased expenses, if any, to the party receiving the  
4 support resulting from the significant amount of time the child spends  
5 with the parent making the support transfer payment.

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

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

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

16 (iii) When considering a deviation from the standard calculation  
17 for children from other relationships, the court may consider only  
18 other children to whom the parent owes a duty of support. The court  
19 may consider court-ordered payments of child support for children from  
20 other relationships only to the extent that the support is actually  
21 paid.

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

27 (2) All income and resources of the parties before the court, new  
28 spouses or new domestic partners, and other adults in the households  
29 shall be disclosed and considered as provided in this section. The  
30 presumptive amount of support shall be determined according to the  
31 child support schedule. Unless specific reasons for deviation are set  
32 forth in the written findings of fact and are supported by the  
33 evidence, the court shall order each parent to pay the amount of  
34 support determined by using the standard calculation.

35 (3) The court shall enter findings that specify reasons for any  
36 deviation or any denial of a party's request for any deviation from the  
37 standard calculation made by the court. The court shall not consider



1 reasons for deviation until the court determines the standard  
2 calculation for each parent.

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

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

8 **Sec. 5.** RCW 26.19.080 and 1996 c 216 s 1 are each amended to read  
9 as follows:

10 (1) The basic child support obligation derived from the economic  
11 table shall be allocated between the parents based on each parent's  
12 share of the combined monthly net income.

13 (2) ~~((Ordinary))~~ Health care ~~((expenses))~~ costs are not included in  
14 the economic table. Monthly health care ~~((expenses that exceed five~~  
15 ~~percent of the basic support obligation))~~ costs shall be ~~((considered~~  
16 ~~extraordinary health care expenses. Extraordinary health care expenses~~  
17 ~~shall be))~~ shared by the parents in the same proportion as the basic  
18 child support obligation. Health care costs shall include, but not be  
19 limited to, medical, dental, orthodontia, vision, chiropractic, mental  
20 health treatment, prescription medications, and other similar costs for  
21 care and treatment.

22 (3) Day care and special child rearing expenses, such as tuition  
23 and long-distance transportation costs to and from the parents for  
24 visitation purposes, are not included in the economic table. These  
25 expenses shall be shared by the parents in the same proportion as the  
26 basic child support obligation. If an obligor pays court or  
27 administratively ordered day care or special child rearing expenses  
28 that are not actually incurred, the obligee must reimburse the obligor  
29 for the overpayment if the overpayment amounts to at least twenty  
30 percent of the obligor's annual day care or special child rearing  
31 expenses. The obligor may institute an action in the superior court or  
32 file an application for an adjudicative hearing with the department of  
33 social and health services for reimbursement of day care and special  
34 child rearing expense overpayments that amount to twenty percent or  
35 more of the obligor's annual day care and special child rearing  
36 expenses. Any ordered overpayment reimbursement shall be applied first  
37 as an offset to child support arrearages of the obligor. If the

1 obligor does not have child support arrearages, the reimbursement may  
2 be in the form of a direct reimbursement by the obligee or a credit  
3 against the obligor's future support payments. If the reimbursement is  
4 in the form of a credit against the obligor's future child support  
5 payments, the credit shall be spread equally over a twelve-month  
6 period. Absent agreement of the obligee, nothing in this section  
7 entitles an obligor to pay more than his or her proportionate share of  
8 day care or other special child rearing expenses in advance and then  
9 deduct the overpayment from future support transfer payments.

10 (4) The court may exercise its discretion to determine the  
11 necessity for and the reasonableness of all amounts ordered in excess  
12 of the basic child support obligation.

13 NEW SECTION. **Sec. 6.** This act takes effect October 1, 2009.

--- END ---